

State of Iowa
1943

REPORT ON

Municipal Finances

FOR THE
YEAR ENDING MARCH 31, 1943

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

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LETTER OF TRANSMITTAL

To the
HON. BOURKE B. HICKENLOOPER, *Governor*,
and the General Assembly, State of Iowa

I have the honor to present herewith the thirty-fifth 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, 1942 to March 31, 1943 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 in the state. Again this year, no report was available for the town of Hopeville in Osceola County, since they did not function as a corporation.

This year for the first time is included a division covering municipally owned utilities, such as waterworks, light plants, gas plants and so forth. Prior to this report these utilities had been included in the regular city and town reports under the heading of Municipal Industries. This must be born in mind because in the recapitulation tables following, the receipts and expenditures for these utilities are not included where they have been in the past. Consequently both receipts and expenditures will show a considerable decrease.

This decrease will also be noted in bonds outstanding, since a large amount of revenue bonds, issued by the utilities are not shown, except in the division of the report covering utilities.

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. Since no annual meeting of the League was held last year due to war conditions, the same officers held over.

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

COMMISSION GOVERNED CITIES

The commission 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 (Except utilities).....	\$20,973,857.43	\$3,555,297.17
Total Disbursements (Except utilities)....	20,807,946.55	3,373,243.08
Population 1940 census	1,139,123	417,304
Receipts per capita	\$ 18.41	\$ 8.54
Disbursements per capita.....	18.27	8.10

CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS
AND PERCENTAGE OF TOTAL

	Cities	Percent of total	Towns	Percent of total
Receipts:				
County tax receipts	\$13,899,880.13	66.27	\$ 2,362,432.32	66.44
Office receipts	2,029,510.72	9.68	596,287.59	16.77
Sanitation and waste removal	515,775.32	2.46	19,471.98	.58
Street department	239,323.94	1.14	28,115.16	.79
Conservation of health	25,787.46	.12	911.86	---
Municipal enterprises	815,073.31	3.89	229,224.13	6.45
Recreation	212,083.17	1.01	19,327.47	.54
Sale of bonds.....	1,637,319.56	7.81	89,093.77	2.51
Trust or agency funds	656,006.79	3.13	54,129.25	1.52
Miscellaneous	943,097.03	4.59	156,303.64	4.40
Total	\$20,973,857.43	100.00	\$ 3,555,297.17	100.00
Expenditures:				
General government	\$ 1,458,815.84	7.01	\$ 572,012.26	16.96
Protection of life and property	4,427,486.05	21.28	429,335.28	12.73
Sanitation and waste removal	1,440,289.55	6.92	176,325.05	5.23
Street department	3,601,784.73	17.31	892,380.75	26.45
Health department	190,987.72	.92	6,605.62	.20
Municipal enterprises	2,610,353.52	12.54	336,799.31	9.98
Recreation	1,030,676.84	4.95	122,201.11	3.62
Debt service	3,871,963.38	18.61	705,629.08	20.92
Trust or agency funds	1,450,502.02	6.98	55,106.06	1.63
Miscellaneous	725,086.90	3.48	76,848.56	2.28
Total	\$20,807,946.55	100.00	\$ 3,373,243.08	100.00

MUNICIPAL INDEBTEDNESS

	Cities	Towns
General bonds	\$20,482,606.35	\$ 2,786,998.39
Municipal industry bonds	6,008,900.00	688,445.00
Temporary loans	54,914.00	30,994.73
Outstanding warrants	626,279.84	178,825.15
Judgments	320,042.70	31,450.03
Miscellaneous debts	40,714.78	37,694.54
Total	\$27,533,457.67	\$ 3,754,407.84

Indebtedness of cities—per capita.....	\$24.17
Indebtedness of towns—per capita.....	9.02
Combined per capita indebtedness of all cities and towns.....	20.11

The indebtedness of the cities decreased \$2,399,119.01 while the indebtedness of the towns decreased \$1,038,767.25 during the 1942-1943 fiscal year.

REPORT OF MUNICIPAL FINANCES

PER CAPITA INDEBTEDNESS—5 YEAR PERIOD

	1938-39	1939-40	1940-41	1941-42	1942-43
Cities	\$33.05	\$31.94	\$27.84	\$26.28	\$24.17
Towns	13.16	12.48	11.58	11.51	9.02
Combined	27.54	26.47	23.49	22.32	20.11

PROPERTY SUBJECT TO TAXATION

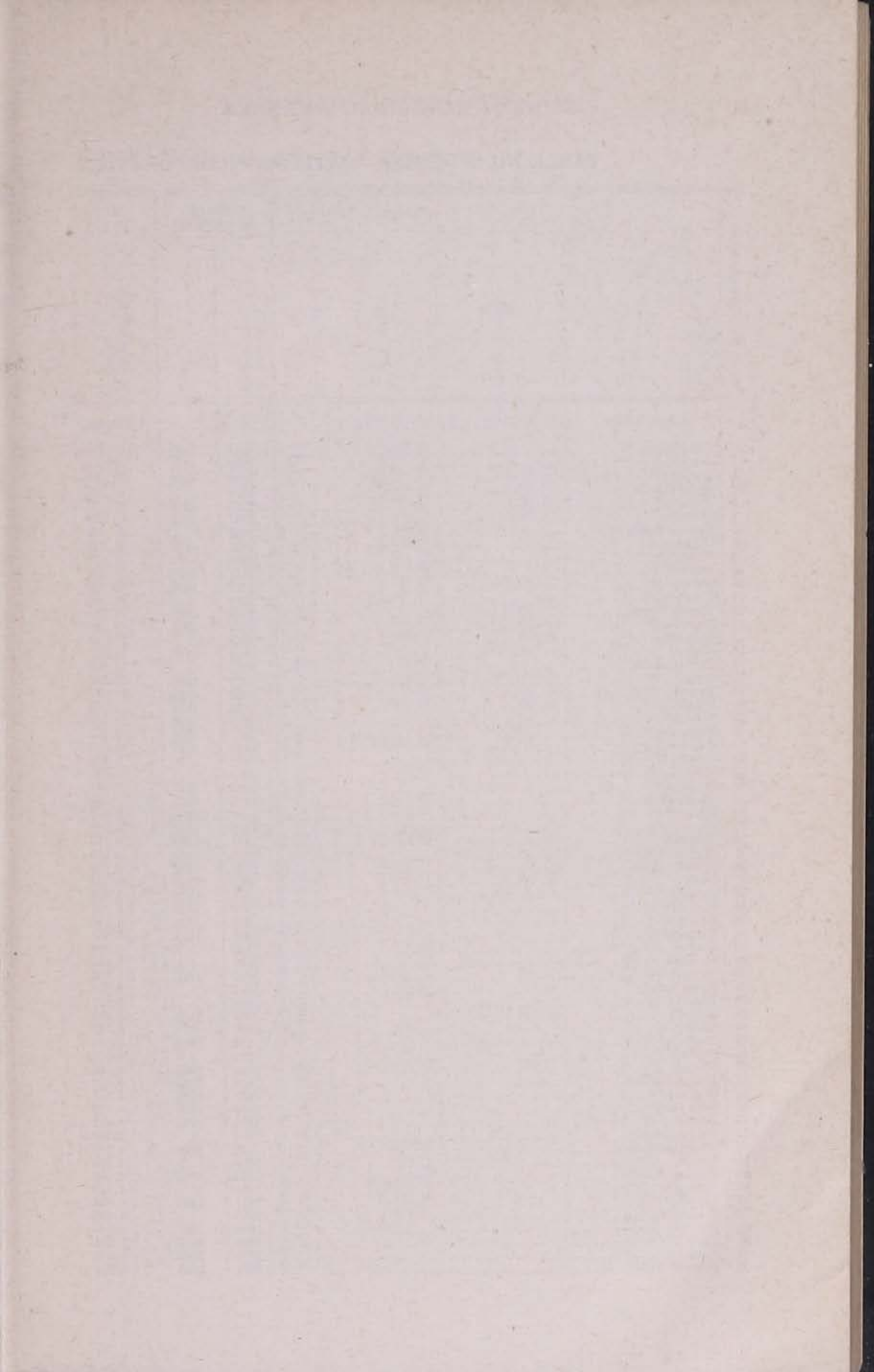
	Cities	Towns
Real property	\$645,715,096.00	\$151,313,613.00
Personal property	90,320,578.00	27,825,419.00
Railroad, telephone, telegraph and express companies	13,565,448.00	9,951,627.00
Utilities—Including transmission lines	60,550,805.00	7,187,913.00
Total	\$810,151,927.00	\$196,278,572.00
Per capita taxable valuation	\$ 711.20	\$ 471.38
Taxable valuation of moneys and credits	226,720,117.00	88,871,714.00
Per capita value of moneys and credits	199.03	213.43

PER CAPITA VALUATIONS—5 YEAR PERIOD

	1938-39	1939-40	1940-41	1941-42	1942-43
Cities:					
Real, personal, etc.....	\$704.71	\$592.37	\$670.00	\$681.75	\$711.20
Moneys and credits....	188.56	195.08	189.89	193.82	199.03
Towns:					
Real, personal, etc.....	475.39	476.87	462.98	461.03	471.38
Moneys and credits....	203.98	206.11	200.73	204.58	213.43

VALUE OF MUNICIPAL PROPERTY
CITIES ONLY

Municipal buildings and property.....	\$ 6,356,311.83
Police department	1,618,239.11
Fire department	4,638,060.05
Hospitals	1,137,320.13
Equipment of streets and alleys	1,106,815.92
Bridges	9,025,735.43
Docks, wharves and landings	2,602,826.12
Disposal plants	10,413,708.38
Markets and public scales.....	326,650.00
Cemeteries	1,535,753.89
Gas works	483,000.00
Electric light plants	10,029,812.80
Waterworks	40,345,589.06
Libraries	5,893,002.68
Parks	13,262,148.25
All other possessions	8,486,313.26
Total	\$117,261,286.91
Increase in value of municipal possessions during the past year	\$ 516,822.20



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
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

GENERAL TABLES—CITIES

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—POPULATION—COUNTY TAX RECEIPTS

County Tax Receipts					No. in Order of Population
General Government	Independent Divisions	Special Assessment	Other Receipts	Grand Total Taxes	
\$ 11,428,829.47	\$ 1,912,708.70	\$ 423,399.38	\$ 134,942.58	\$ 13,899,880.13	
2,428,032.72	242,708.80	118,447.41		2,789,188.93	1
1,294,776.93	71,743.57	10,297.00		1,376,817.50	2
883,442.26	162,302.28	60,571.57	6,130.08	1,112,446.19	3
824,744.63	64,165.37	7,089.18	1,187.04	897,186.22	4
550,123.70	112,247.83	22,422.32	7,727.06	692,520.91	5
504,076.35	144,868.45	13,459.14	9,003.70	671,407.64	6
461,136.99	93,443.79	1,365.33		555,946.11	7
433,593.67	36,114.38	5,630.63		475,338.68	8
379,663.73	34,209.20	10,311.68		424,184.61	9
267,766.27	90,653.04	5,979.99		364,399.30	10
249,455.64	54,319.89	1,329.73	35,849.27	340,954.53	11
261,633.60	47,296.36	3,067.11		311,997.07	12
58,809.70	101,709.91		4,543.13	165,062.74	13
114,624.17	20,745.44	1,501.63	13,593.86	150,465.10	14
182,315.62	21,657.41	5,491.28	678.65	210,142.96	15
192,603.83	17,540.14			210,143.97	16
98,398.41	12,140.43	25.00		110,563.84	17
6,311.70	20,582.61	34,818.26	34,914.05	96,626.62	18
86,365.00	22,449.57	3,747.07		112,561.64	19
90,354.30	13,686.14	527.56	341.94	104,909.94	20
82,252.30	26,083.72			108,336.02	21
40,149.10	22,215.25			62,364.35	22
57,238.95	8,861.49	18,377.60		84,478.04	23
43,470.64	10,249.35			53,719.99	24
66,760.59	14,518.63	130.78		81,410.00	25
60,589.78	6,699.86			67,289.64	26
35,765.47	9,640.04	6,071.23		51,476.74	27
30,932.19	4,883.68	3,070.99		38,886.86	28
44,449.37	9,470.07			53,919.44	29
44,191.52	9,169.77	2,376.53		55,737.82	30
13,527.43	19,175.32			32,702.75	31
40,801.87	9,024.54	13,102.71		62,929.12	32
52,984.17	5,898.35	3,027.17	268.14	62,177.83	33
22,420.56	7,297.41	1,771.75		31,489.72	34
34,715.40	9,316.82			44,032.22	35
33,155.61				33,155.61	36
28,194.16	3,455.68			31,649.84	37
36,698.53	5,801.48	3,900.60		46,400.61	38
34,082.71	5,538.52	580.38		40,201.61	39
43,640.71	4,174.47	3,835.95	361.00	52,012.13	40
47,857.32	8,210.63	4,856.39	6.42	60,930.76	41
44,913.89	5,316.37	2,755.87		52,986.13	42
42,335.71	8,408.25		436.60	51,180.56	43
21,477.39	3,687.83			25,165.22	44
6,374.66	19,043.28			25,417.94	45
27,154.96		6,180.86		33,335.82	46
28,019.62	4,226.03	5,901.13	542.75	38,689.53	47
12,105.95	3,221.50			15,327.45	48
11,471.28	2,092.13			13,563.41	49
37,888.35				37,888.35	50
21,039.84	5,395.66			26,435.50	51
7,257.17	2,713.46			9,970.63	52
		3,193.03		3,193.03	53
14,035.19	3,158.59	275.67		17,469.45	54
10,325.97	14,949.19	18.16		25,293.32	55
8,805.07	3,459.94	1,186.69		13,451.70	56
26,496.52	3,249.48	3,335.90		33,081.90	57
16,410.18	3,556.99	1,978.32		21,945.49	58
20,776.56	413.00			21,189.56	59
24,155.14	4,417.60	7.86		28,580.60	60
24,858.11	4,920.68			29,778.79	61
12,870.15	1,816.66			14,686.81	62

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	
63	Sheldon.....	1876	1894	3,768
64	Clear Lake.....	1871	.....	3,764
65	Manchester.....	1880	.....	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	Mysite.....	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 Government	Independent Divisions	Special Assessment	Other Receipts	Grand Total Taxes	
15,561.49	22,933.58			38,495.07	63
24,755.80	3,450.37			28,206.17	64
16,797.35	4,870.59	367.87		22,035.81	65
22,743.11				22,743.11	66
27,594.15	5,179.16	49.46		32,822.77	67
12,684.34	4,070.16	3,020.17		19,774.67	68
3,223.63	26,455.70			29,679.33	69
23,835.89	5,028.77	738.17	3,832.68	33,435.51	70
8,177.75	1,411.23		2,321.11	11,910.09	71
3,897.74	1,690.20			5,587.94	72
28,087.21		1,721.65		29,808.86	73
25,640.85	2,425.41	217.28		28,283.54	74
23,831.71	1,765.06			25,596.77	75
20,359.24	2,456.24			22,815.48	76
22,505.11	4,647.85	2,306.65	10,078.28	39,537.89	77
41,393.47		2,163.45		43,556.92	78
18,192.24	4,238.37	565.38		22,995.99	79
27,277.57	3,857.84	104.48		31,239.89	80
3,406.01	8,209.90			11,615.91	81
21,546.80	1,539.92	327.81	294.00	23,708.53	82
6,579.40	15,688.27	2,147.51	401.97	24,817.15	83
10,707.43	1,963.09	3,660.04		16,330.56	84
6,373.43	3,070.87			9,444.30	85
8,178.31	20,322.65	311.82		28,812.78	86
16,918.01	5,153.07			22,071.08	87
27,162.53		4,714.49		31,877.02	88
10,211.71	3,379.53			13,591.24	89
10,321.39	12,786.32			23,107.71	90
14,839.00				14,839.00	91
13,405.45	2,983.26	288.97	175.00	16,852.68	92
11,838.21	1,584.04		150.50	13,572.75	93
13,876.23	2,118.16	612.93		16,607.32	94
14,342.17	1,596.12			15,938.29	95
10,507.80	1,256.33			11,764.13	96
12,334.67	1,378.02			13,712.69	97
13,843.66	2,525.94	7.50		16,377.10	98
16,802.68				16,802.68	99
1,983.14	6,833.32	506.42	1.15	9,324.03	100
2,685.26	15,146.72			17,831.98	101
18,850.08	3,226.72			22,076.80	102
4,383.53	5,165.32	4,052.19		13,601.04	103
3,406.69	9,031.95			12,438.64	104
11,771.22				11,771.22	105
12,831.06	672.64			13,503.70	106
12,940.22	1,803.69			14,743.91	107
15,405.53				15,405.53	108
14,941.74	837.84	2,656.71	2,062.20	20,498.49	109
13,561.57	2,285.93			15,847.50	110
6,092.91	5,221.44	840.97		12,155.32	111
526.78	2,392.66			2,919.44	112
1,981.16	763.33		42.00	2,786.49	113
11,528.27	974.79			12,503.06	114
5,307.46				5,307.46	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.....	\$162,878.89	\$ 47,861.74	\$116,771.97	\$445,496.55	\$416,019.75	\$22,932.01
1	Des Moines.....	69,638.91		24,663.50	58,323.20	63,775.00	3,522.25
2	Sioux City.....	79,971.07		6,829.50	43,478.00	31,525.00	3,019.50
3	Davenport.....			21,819.65	29,350.00	22,900.00	2,273.00
4	Cedar Rapids.....			3,671.00	28,575.00	21,450.00	3,434.00
5	Waterloo.....		21,322.65	3,107.00	13,700.00	24,275.00	1,792.50
6	Dubuque.....	550.00		4,133.37	27,525.00	18,250.00	530.61
7	Council Bluffs.....	7,500.00		2,193.35	20,825.00	8,850.00	1,527.50
8	Ottumwa.....	2,999.02		2,058.25	15,158.00	12,200.00	175.25
9	Mason City.....			4,066.00	10,635.00	10,600.00	181.00
10	Clinton.....			2,864.01	14,500.00	10,600.00	73.25
11	Burlington.....	1,200.00		3,049.85	12,650.00	12,325.00	
12	Fort Dodge.....		2,085.00	1,514.50	9,250.00	11,350.00	292.00
13	Marshalltown.....			1,629.43	6,800.00	8,250.00	42.00
14	Muscatine.....				9,375.00	5,450.00	97.45
15	Iowa City.....			887.85	6,600.00	8,050.00	148.00
16	Keokuk.....			737.75	6,075.00	4,325.00	127.00
17	Fort Madison.....			733.00	9,775.00	4,462.50	147.00
18	Ames.....			1,120.00	2,345.00	3,787.50	
19	Boone.....		1,701.00	914.59	3,544.00	2,812.50	
20	Oskaloosa.....			622.00	3,300.00	3,600.00	
21	Newton.....		337.00	437.00	2,175.00	3,206.25	513.00
22	Cedar Falls.....		1,960.00	1,032.80	1,750.00	2,681.25	385.50
23	Charles City.....		1,653.82	1,298.58	2,000.00	2,700.00	22.00
24	Centerville.....		767.80	619.00	1,880.00	2,025.00	92.00
25	Creston.....			729.42	3,154.00	2,250.00	
26	Oelwein.....		1,476.00	966.00	2,100.00	2,718.75	
27	Cherokee.....		300.00	525.00	2,800.00	1,875.00	134.00
28	Knoxville.....		398.50	217.24	1,750.00	1,856.25	16.00
29	Shenandoah.....		620.00	310.10	900.00	1,368.75	378.70
30	Fairfield.....		830.00	560.79	1,825.00	1,987.50	
31	Webster City.....		155.25	416.10	2,050.00	2,493.75	
32	Spencer.....			967.85	2,300.00	3,093.75	101.50
33	Perry.....		514.00	443.72	2,002.00	1,781.25	13.00
34	Atlantic.....			452.75	2,525.00	1,800.00	
35	Red Oak.....		352.50	797.82	1,859.00	1,800.00	5.00
36	Chariton.....		273.00	364.25	1,395.00	1,443.75	54.25
37	Estherville.....		112.50	295.00	800.00	1,556.25	118.50
38	Carroll.....			394.00	2,191.00	2,700.00	
39	Le Mars.....			598.00	3,200.00	2,268.75	90.00
40	Decorah.....		617.00	750.50	1,542.00	2,287.50	23.00
41	Storm Lake.....		522.00	616.50	1,600.00	1,744.75	123.00
42	Washington.....			336.00	1,600.00	1,668.75	
43	Grinnell.....			428.30	1,350.00	1,425.00	367.25
44	Albia.....		444.00	350.00	1,767.00	1,800.00	
45	Algona.....			527.50	1,100.00	1,406.25	136.00
46	Clarinda.....		1,522.00	331.17	1,000.00	1,575.00	114.00
47	Marion.....			258.00	1,272.00	937.50	53.00
48	Mount Pleasant.....		4.00	231.85	500.00	1,537.50	
49	Glenwood.....		159.00	107.00	600.00	693.75	16.00
50	Iowa Falls.....			786.00	472.00	1,000.00	1,650.00
51	Denison.....			273.50	1,975.00	2,156.25	13.00
52	Independence.....		606.00	791.00	777.00	2,025.00	
53	West Des Moines.....	719.89		856.75	1,300.00	1,293.75	
54	Vinton.....		2.50	111.00	875.00	1,612.50	160.00
55	Waverly.....		1,113.89	75.00	1,500.00	1,331.25	6.00
56	Indianola.....			39.65	600.00	1,143.75	
57	Jefferson.....			376.00	1,000.00	1,331.25	
58	Maquoketa.....			496.50	2,236.00	1,800.00	11.00
59	Anamosa.....		10.00	85.00	625.00	1,143.75	94.00

OFFICE RECEIPTS

Office Receipts								No. in order of Population
Fines, Fees and Forfeitures	Departmental Permits	Special Assessments	Sale and Rent of Municipal Property	Elections	Refunds	Other Office Receipts	Total Office Receipts	
\$264,425.88	\$55,815.84	\$105,248.93	\$131,389.28	\$ 4,443.11	\$69,722.04	\$186,504.73	\$2,029,510.72	
78,108.79	16,864.14	3,234.77	12,066.19		1,213.36	44,084.15	375,404.26	1
21,245.24	1,832.41		3,618.93	1,926.39	961.32		194,407.36	2
13,394.32	9,767.40	2,234.94	2,772.00			5,620.98	110,132.29	3
15,251.10	5,852.85		19,250.67	285.19	5,494.31	2,935.85	106,199.97	4
29,685.12	8,394.19	13,963.62	1,346.00	322.77	6,638.49	247.22	124,795.56	5
9,645.95	3,175.12		1,631.89		109.29	6,171.66	71,722.89	6
7,331.05	210.50		2,183.96		1,538.00	5,622.86	57,782.22	7
8,024.60	72.20	23,943.74	249.85		9,239.69	89.83	74,210.43	8
4,718.95	713.90	829.13	651.96		1,543.77	40,603.17	745,428.00	9
5,200.69			591.50		3,046.29	211.86	37,087.60	10
8,605.00	1,891.38	5,717.66	12,124.76		7,297.94	4,391.61	69,253.20	11
6,463.41	378.00	474.68			6,404.25	4,643.40	42,855.24	12
4,867.40	593.25		2,668.13		3,725.03	1,862.01	30,437.25	13
8,257.45			517.64		70.24	3,457.26	27,225.04	14
3,653.25			2,312.46		100.00	1,484.43	23,235.99	15
589.75	122.00	102.60	330.22		266.48	3,240.96	15,916.76	16
5,062.50	141.00		60.00	100.00	2,027.15	435.13	22,943.28	17
2,964.15	1,491.51		1,723.49	10.46		3,717.66	17,159.77	18
1,004.45	440.50	1,158.11	2,253.41		1,382.59	9,195.62	24,406.77	19
1,050.55	108.80		208.33			2,066.38	10,956.06	20
577.00	176.50	1,334.92	125.47		226.33	1,592.96	10,701.43	21
2,473.50	538.42	5,196.03	481.07	1,438.25	76.40	3,013.94	21,027.16	22
293.50	53.00	364.39	611.11		5.95	70.83	9,072.18	23
1,228.40			195.23		966.43	25.00	7,798.86	24
662.62				125.65	150.59	147.29	7,219.57	25
1,455.01			415.00		48.73	399.96	9,579.45	26
105.00	32.50		275.00			1,646.91	7,783.41	27
116.70		270.48	59.13			897.66	5,581.96	28
797.30	94.50	637.93	2,759.00	30.50	35.98	497.15	8,429.91	29
		734.74	45.00		124.41	408.07	6,515.51	30
1,263.00	167.66	25,483.45	1,699.29		3,694.67	392.49	37,815.66	31
12.00	37.00		68.73	6.38	5.67	119.58	6,712.46	32
90.50		50.00	2,605.71		1,329.82	40.99	8,870.99	33
388.50			1,262.35			7,850.75	14,279.35	34
150.00			369.38		903.81	130.85	6,368.36	35
229.15			1,119.51			338.14	5,217.05	36
406.00	53.00		530.00		118.45	5,668.81	9,658.51	37
450.40		1,031.37	259.00		189.92	35.50	7,251.19	38
763.00						1,961.01	8,880.76	39
756.85	26.00	377.90	596.43		61.99	493.30	7,532.47	40
66.00		1,257.01	23,197.53		5.22	688.17	29,820.18	41
398.00	24.00	2,457.36	211.36		41.77	47.93	6,785.17	42
266.00	55.50		176.71		1,429.03	116.75	5,614.54	43
295.15						1,570.93	6,227.08	44
165.00						176.24	3,510.99	45
1,515.16	6.00		1,535.00		100.00	49.50	7,747.83	46
806.20	288.50	2,443.53	1,221.23	10.00			7,289.96	47
230.50			573.31		47.88		3,125.04	48
22.50			2,138.00		298.28	19.25	4,053.78	49
22.00	559.21		533.61		418.59	1,029.48	6,470.89	50
17.00	63.00				110.90	83.91	4,692.56	51
					102.27	206.29	4,507.56	52
194.20	193.00		20.50		14.40		4,592.49	53
158.00					8.31	169.72	3,097.03	54
284.95	75.75	135.35	204.00		26.08	92.00	4,844.27	55
66.75			160.00			118.05	2,128.20	56
7.00	25.50		80.39		15.95	801.45	3,637.54	57
			72.00		814.50	1,018.60	6,448.60	58
117.00	39.00		126.65		78.24	423.53	2,742.17	59

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
60	Eagle Grove		552.00	116.00	800.00	1,143.75	
61	Hampton		225.00	175.00	1,800.00	1,481.25	2.00
62	Missouri Valley		271.60	435.50	1,280.00	900.00	63.00
63	Sheldon			371.00	3,049.00		
64	Clear Lake			270.00	1,650.00	2,231.25	24.00
65	Manchester		224.00	273.00	1,075.00	1,856.25	29.00
66	Harlan			196.00	1,450.00	1,406.25	21.00
67	Pella	300.00	550.00	166.75	400.00	956.25	63.00
68	Winterset			260.00	1,000.00	1,406.25	
69	Eldora			188.11	651.00	1,200.00	
70	Cresco		360.00	130.50	1,540.00	1,593.75	
71	Onawa			287.50	868.00	1,143.75	
72	Emmetsburg		199.00		1,272.10	1,575.00	30.00
73	Nevada		297.00	38.00	925.00	1,125.00	
74	Osceola		10.00	375.00	1,200.00	1,368.75	
75	Belle Plaine			177.00	1,450.00	1,256.25	
76	Osage			160.00	1,075.00	1,106.25	
77	Sac City			123.00	1,000.00	1,256.25	
78	Bettendorf			624.00	674.00	956.25	71.00
79	Waukon		258.00	265.00	1,836.00	1,500.00	
80	Clarion		108.40	213.16	854.50	1,068.75	21.00
81	New Hampton		399.96		1,750.00	1,443.75	
82	Tama		363.00	53.75	1,050.00	1,331.25	
83	Humboldt			392.00	765.00	1,050.00	
84	Bloomfield			217.00	500.00	750.00	
85	Hawarden			115.00	800.00	881.25	
86	Rock Rapids			196.50	1,220.00	993.75	
87	Monticello		3.00	144.00	1,224.00	1,218.75	38.00
88	Forest City		282.00	480.00	1,000.00	806.25	
89	Tipton		472.00	194.00	500.00	918.75	
90	Audubon		258.00	268.50	621.00	1,312.50	
91	Rockwell City			101.00	400.00	881.25	57.00
92	Sibley		272.50	200.00	600.00	1,256.25	
93	Sigourney		204.00	37.50	1,200.00	862.50	
94	Leon			225.34	525.00	750.00	5.00
95	Marengo		503.32	115.00	1,400.00	825.00	121.00
96	Colfax		159.00	47.00	300.00	375.00	14.00
97	Ida Grove			196.50	640.00	750.00	79.00
98	Lake City			91.00	609.00	956.25	
99	DeWitt			98.00	1,400.00	1,350.00	29.00
100	Hamburg		36.00	47.50	300.00	618.75	18.00
101	Corning		438.00	471.00	750.00	862.50	
102	Spirit Lake		315.00	355.50	400.00	687.50	
103	Bedford			240.00	609.00	450.00	2.00
104	Dyersville		402.50	18.00	1,050.00	975.00	
105	Belmond		159.55	374.84	904.75	750.00	60.00
106	Madrid		158.00	55.00	459.00	637.50	
107	Toledo			129.00	300.00	525.00	
108	Guthrie Center		152.50	198.60	975.00	825.00	2.00
109	West Union			89.00	600.00	825.00	
110	Grundy Center		270.00	248.00	450.00	843.75	111.00
111	Villisca			193.00	600.00	656.25	
112	Mysite		9.00	110.00	600.00	300.00	
113	Eldon			177.00	415.00	825.00	
114	Stuart			181.68	200.00	412.50	
115	Seymour						

OFFICE RECEIPTS—Continued

Office Receipts								No. in order of Population
Fines, Fees and Forfeitures	Departmental Permits	Special Assessments	Sale and Rent of Municipal Property	Elections	Refunds	Other Office Receipts	Total Office Receipts	
339.45		281.92	143.50	60.52		338.76	3,775.90	60
374.00	2.90		170.58		28.74	60.00	4,319.47	61
491.23			275.28		34.91		3,751.52	62
89.70			2,890.00			2,051.37	8,451.07	63
239.30	16.00					90.60	4,521.15	64
168.25			81.82		.40	178.88	3,886.60	65
7.50	15.00	205.34	410.00			17.85	3,728.94	66
87.00		2,659.92	341.00	22.00	7.80	110.90	5,664.62	67
437.50		394.97			2.50	46.94	3,548.16	68
547.00						72.95	2,659.06	69
674.73			258.02		102.79		4,659.79	70
452.25			10.00			414.00	3,175.50	71
311.60			262.83		7.50	20.10	3,678.13	72
6.00			24.37			959.35	3,374.72	73
171.00			612.50		57.00		3,794.25	74
21.70	45.00		20.00		9.16	34.32	3,013.43	75
91.60	21.00		26.28		1.10	40.00	2,521.23	76
15.00		2,308.65	150.14		8.09	200.00	5,060.03	77
2,630.95	683.50		121.48			68.00	5,829.18	78
142.00	5.00		104.50		1,139.40	91.23	5,341.13	79
3.00			32.00			344.24	2,645.05	80
	183.15	142.00	71.50		10.01	248.08	4,248.45	81
110.00			256.48		50.00	678.87	3,893.35	82
111.45		4,811.07	56.58			615.70	7,801.80	83
215.65			22.53		149.48	1,397.05	3,251.71	84
217.80		738.87	774.00		1.68	182.95	3,711.55	85
	8.00		335.41		44.48	2,100.84	4,898.98	86
393.00			178.50	38.00		281.48	3,518.73	87
174.35			1,257.00				3,999.60	88
	4.00		2,590.00		36.72	529.41	5,244.88	89
			2,351.00		5.00		4,826.70	90
10.70							1,547.03	91
107.78					2.10	38.98	2,424.83	92
50.00	5.00				30.15	279.50	2,994.05	93
27.00	26.00		327.40		19.05	27.00	2,339.42	94
451.77			336.26			219.62	3,260.94	95
64.00	13.00					10.95	1,623.84	96
100.40		163.34	454.15		.41	11.10	2,030.51	97
98.00		86.65	168.85		8.74	12.00	1,773.99	98
14.00			83.00			55.76	3,425.96	99
438.20			55.00				1,375.41	100
262.40			82.76		10.00		2,792.83	101
150.00		24.49	92.84			4.00	2,798.48	102
93.20	222.00		506.38			218.90	6,564.08	103
73.50			375.00		4,700.00	114.58	3,779.65	104
			1,334.15				2,590.01	105
244.76			92.11	4.00			1,449.50	106
60.00			10.00			70.00	3,017.87	107
			1,570.67		318.31	174.89	3,501.53	108
31.00			366.60		136.83	814.00	2,180.85	109
35.00	4.10		541.22		47.30	39.23	2,814.75	110
11.00	5.00				237.47	638.53	2,024.15	111
364.65			123.00	30.00	5.25	52.00	1,052.25	112
30.75			2.50				1,494.79	113
			745.00			124.79	2,641.20	114
1,211.20			7.00	6.00			820.18	115
				26.00				

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—SANITATION AND WASTE REMOVAL RECEIPTS

No. in order of Population	Cities	Sanitation and Waste Removal Receipts			
		Sewage Rentals	Refuse Disposal	Miscellaneous Receipts	Total—Sanitation and Waste Removal Receipts
	Grand Totals.....	\$450,219.42	\$32,633.43	\$32,922.47	\$515,775.32
1	Des Moines.....	105,627.84	1,704.00	2,809.98	110,141.82
2	Sioux City.....		4,362.50	770.00	5,132.50
3	Davenport.....		873.46	1,986.81	2,860.27
4	Cedar Rapids.....	65,185.35			65,185.35
5	Waterloo.....	103,662.82	1,682.27		105,345.09
6	Dubuque.....				
7	Council Bluffs.....				
8	Ottumwa.....		16,798.00		16,798.00
9	Mason City.....				
10	Clinton.....			6,000.00	6,000.00
11	Burlington.....				
12	Fort Dodge.....				
13	Marshalltown.....	24,225.74		8,369.05	32,594.79
14	Muscatine.....	50,860.14		10,075.00	60,935.14
15	Iowa City.....		173.15		173.15
16	Keokuk.....	45,420.17			45,420.17
17	Fort Madison.....				
18	Ames.....	247.20	78.83		326.03
19	Boone.....				
20	Oskaloosa.....				
21	Newton.....	345.30			345.30
22	Cedar Falls.....				
23	Charles City.....	9,693.85			9,693.85
24	Centerville.....				
25	Creston.....	233.60			233.60
26	Oelwein.....		127.25		127.25
27	Cherokee.....			103.13	103.13
28	Knoxville.....	8,385.56		58.65	8,444.21
29	Shenandoah.....				
30	Fairfield.....		13.50		13.50
31	Webster City.....			150.98	150.98
32	Spencer.....				
33	Perry.....	178.64	1.66		180.30
34	Atlantic.....		6.50		6.50
35	Red Oak.....				
36	Chariton.....	50.00			50.00
37	Estherville.....			403.25	403.25
38	Carroll.....	4,465.20		436.26	4,901.46
39	Le Mars.....			28.20	28.20
40	Decorah.....				
41	Storm Lake.....	2,410.97			2,410.97
42	Washington.....	5,292.03			5,292.03
43	Grinnell.....		135.00		135.00
44	Albia.....	460.00			460.00
45	Algona.....			4.00	4.00
46	Clarinda.....		154.09		154.09
47	Marion.....				
48	Mount Pleasant.....				
49	Glenwood.....			6.00	6.00
50	Iowa Falls.....	85.00			85.00
51	Denison.....				
52	Independence.....		2.00		2.00
53	West Des Moines.....				
54	Vinton.....		10.00		10.00
55	Waverly.....	5,560.62			5,560.62
56	Indianola.....	2,449.64			2,449.64
57	Jefferson.....			171.63	171.63
58	Maquoketa.....				
59	Anamosa.....	3,840.30			3,840.30

TABLE NO. 3—SANITATION AND WASTE REMOVAL RECEIPTS—
Continued

No. in order of Population	Cities	Sanitation and Waste Removal Receipts			
		Sewage Rentals	Refuse Disposal	Miscellaneous Receipts	Total—Sanitation and Waste Removal Receipts
60	Eagle Grove.....				
61	Hampton.....				
62	Missouri Valley.....			100.50	100.50
63	Sheldon.....		228.75		228.75
64	Clear Lake.....		3,692.78	48.00	3,740.78
65	Manchester.....				
66	Harlan.....				
67	Pella.....		48.59		
68	Winterset.....			40.80	89.39
69	Eldora.....			10.50	10.50
70	Cresco.....			60.00	60.00
71	Onawa.....			130.00	130.00
72	Emmetsburg.....	5,032.25		8.00	8.00
73	Nevada.....				5,032.25
74	Osceola.....				
75	Belle Plaine.....				
76	Osage.....				
77	Sac City.....				
78	Bettendorf.....				
79	Waukon.....		13.30		13.30
80	Clarion.....				
81	New Hampton.....				
82	Tama.....	1,208.17		600.00	1,808.17
83	Humboldt.....			451.73	451.73
84	Bloomfield.....			97.50	97.50
85	Hawarden.....				
86	Rock Rapids.....		5.00		5.00
87	Monticello.....		2,418.39		2,418.39
88	Forest City.....	3.00			3.00
89	Tipton.....				
90	Audubon.....				
91	Rockwell City.....	6.00			6.00
92	Sibley.....		2.75		2.75
93	Sigourney.....		21.00		21.00
94	Leon.....		71.41		71.41
95	Marengo.....				
96	Colfax.....				
97	Ida Grove.....	3,559.90	8.00		3,567.90
98	Lake City.....				
99	DeWitt.....	1,725.13		1.50	1,726.63
100	Hamburg.....		1.25		1.25
101	Corning.....				
102	Spirit Lake.....				
103	Bedford.....				
104	Dyersville.....				
105	Belmond.....	5.00			5.00
106	Madrid.....				
107	Toledo.....				
108	Guthrie Center.....				
109	West Union.....				
110	Grundy Center.....			1.00	1.00
111	Villisca.....				
112	Mysite.....				
113	Eldon.....				
114	Stuart.....				
115	Seymour.....				

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—STREET DEPARTMENT RECEIPTS

No. in order of Population	Cities	Street Department Receipts					
		Snow Removal	Oiling Streets	Weed Cutting	Street Sprinkling	Miscellaneous Receipts	Total—Street Department Receipts
	Grand Totals...	\$ 2,725.44	\$49,329.00	\$ 3,481.02	\$ 1,754.58	\$182,033.90	\$239,323.94
1	Des Moines.....		21,643.15			101,949.68	123,592.81
2	Sioux City.....					16,331.57	16,331.57
3	Davenport.....	1,305.80		1,213.00		5,326.09	7,845.89
4	Cedar Rapids.....	51.35	2,747.48	340.15		11,203.83	14,342.81
5	Waterloo.....	5.00	7,847.55			1,026.02	8,878.57
6	Dubuque.....					3,414.92	3,414.92
7	Council Bluffs.....					2,331.00	2,331.00
8	Ottumwa.....						
9	Mason City.....					430.50	430.50
10	Clinton.....		576.75				576.75
11	Burlington.....		482.60	12.00			494.60
12	Fort Dodge.....					1,980.58	1,980.58
13	Marshalltown.....						
14	Muscatine.....		447.04			775.99	1,223.03
15	Iowa City.....					1,055.68	1,055.68
16	Keokuk.....						
17	Fort Madison.....					797.73	797.73
18	Ames.....					2,267.50	2,267.50
19	Boone.....	25.40		14.11			39.51
20	Oskaloosa.....	4.00				2,692.84	2,696.84
21	Newton.....	5.78		29.00		258.34	293.12
22	Cedar Falls.....		3,030.38	115.45			3,145.83
23	Charles City.....	84.61		110.75			195.36
24	Centerville.....						
25	Creston.....	2.00	7.00	1.00		109.04	119.04
26	Oelwein.....			11.50		160.92	172.42
27	Cherokee.....						
28	Knoxville.....						
29	Shenandoah.....	5.00		5.25		562.33	572.58
30	Fairfield.....			75.50		85.61	161.11
31	Webster City.....	14.65	111.30	24.95	40.67	830.00	1,021.57
32	Spencer.....	10.00	229.63	24.00	33.00	1,766.76	2,063.39
33	Perry.....					846.68	846.68
34	Atlantic.....						
35	Red Oak.....	7.96	1,371.64	5.00	207.36	4,660.27	6,252.23
36	Chariton.....					1,134.33	1,134.33
37	Estherville.....		94.20			1,077.61	1,171.81
38	Carroll.....			1.00		15.00	16.00
39	Le Mars.....		308.51			1,805.15	2,113.66
40	Decorah.....			52.00		44.50	96.50
41	Storm Lake.....			18.25			18.25
42	Washington.....	.75		5.25			6.00
43	Grinnell.....	15.10		119.75		2,280.66	2,415.51
44	Albia.....						
45	Algona.....						
46	Clarinda.....					1,056.55	1,056.55
47	Marion.....	50.23		50.00	1,107.75		1,207.98
48	Mount Pleasant.....	113.78		244.32		378.61	736.71
49	Glenwood.....	93.12	4.00			517.50	614.62
50	Iowa Falls.....						
51	Denison.....			3.75		200.00	203.75
52	Independence.....	31.70		24.00		1,064.53	1,120.23
53	West Des Moines.....			16.70		1,621.03	1,637.73
54	Vinton.....	3.04					3.04
55	Waverly.....	22.75	30.79			626.50	680.04
56	Indianola.....					71.66	71.66
57	Jefferson.....					743.00	743.00
58	Maquoketa.....	1.73		4.50			6.23
59	Anamosa.....			10.50			10.50

TABLE NO. 4—STREET DEPARTMENT RECEIPTS—Continued

No. in order of Population	Cities	Street Department Receipts					
		Snow Removal	Oiling Streets	Weed Cutting	Street Sprinkling	Miscellaneous Receipts	Total—Street Department Receipts
60	Eagle Grove.....					15.00	15.00
61	Hampton.....						
62	Missouri Valley.....	1.00				557.00	558.00
63	Sheldon.....						
64	Clear Lake.....	2.00		815.05			817.05
65	Manchester.....		6.50			1,103.00	1,109.50
66	Harlan.....					53.46	53.46
67	Pella.....	50.98				998.98	1,049.96
68	Winterset.....					180.00	180.00
69	Eldora.....	4.70				814.90	819.60
70	Cresco.....	26.45					26.45
71	Onawa.....				7.00	567.37	574.37
72	Emmetsburg.....	686.33		92.35		36.82	815.50
73	Nevada.....			4.00		266.00	270.00
74	Osceola.....						
75	Belle Plaine.....					392.50	392.50
76	Osage.....	3.40	2,048.01		.30		2,051.71
77	Sac City.....		2,068.74				2,068.74
78	Bettendorf.....					1,454.82	1,454.82
79	Waukon.....	2.80	1,813.90	3.58	1.00	42.93	1,864.21
80	Clarion.....	10.25	3,859.83	9.00		422.50	4,301.58
81	New Hampton.....	63.93					63.93
82	Tama.....					200.00	200.00
83	Humboldt.....					3.00	3.00
84	Bloomfield.....						
85	Hawarden.....						
86	Rock Rapids.....	.35					.35
87	Monticello.....					560.00	560.00
88	Forest City.....						
89	Tipton.....	1.00		1.60			2.60
90	Audubon.....	2.40					2.40
91	Rockwell City.....			2.00			2.00
92	Sibley.....			6.05			6.05
93	Sigourney.....	3.00					3.00
94	Leon.....					181.63	181.63
95	Marengo.....			5.40			5.40
96	Colfax.....						
97	Ida Grove.....	2.25			357.50	143.00	502.75
98	Lake City.....						
99	DeWitt.....						
100	Hamburg.....						
101	Corning.....						
102	Spirit Lake.....						
103	Bedford.....						
104	Dyersville.....						
105	Belmond.....			3.00			3.00
106	Madrid.....						
107	Toledo.....	9.85					9.85
108	Guthrie Center.....			7.31		46.84	54.15
109	West Union.....						
110	Grundy Center.....					171.26	171.26
111	Villisca.....					123.50	123.50
112	Mysite.....						
113	Eldon.....						
114	Stuart.....					198.90	198.90
115	Seymour.....						

TABLE NO. 5—CONSERVATION OF HEALTH RECEIPTS

No. in order of Population	Cities	Conservation of Health Receipts		
		Health Department	Miscellaneous Receipts	Total—Conservation of Health Receipts
	Grand Totals.....		25,787.46	25,787.46
1	Des Moines.....			
2	Sioux City.....		8,164.83	8,164.83
3	Davenport.....			
4	Cedar Rapids.....			
5	Waterloo.....			
6	Dubuque.....		2,652.94	2,652.94
7	Council Bluffs.....			
8	Ottumwa.....			
9	Mason City.....		1,575.49	1,575.49
10	Clinton.....			
11	Burlington.....			
12	Fort Dodge.....			
13	Marshalltown.....			
14	Muscatine.....			
15	Iowa City.....		3,108.10	3,108.10
16	Keokuk.....		720.90	720.90
17	Fort Madison.....			
18	Ames.....		2,175.00	2,175.00
19	Boone.....			
20	Oskaloosa.....			
21	Newton.....			
22	Cedar Falls.....			
23	Charles City.....			
24	Centerville.....			
25	Creston.....			
26	Oelwein.....			
27	Cherokee.....			
28	Knoxville.....			
29	Shenandoah.....			
30	Fairfield.....			
31	Webster City.....			
32	Spencer.....			
33	Perry.....			
34	Atlantic.....			
35	Red Oak.....			
36	Chariton.....			
37	Estherville.....			
38	Carroll.....		8.75	8.75
39	Le Mars.....			
40	Decorah.....			
41	Storm Lake.....			
42	Washington.....			
43	Grinnell.....			
44	Albia.....			
45	Algona.....			
46	Clarinda.....			
47	Marion.....			
48	Mount Pleasant.....			
49	Glenwood.....			
50	Iowa Falls.....			
51	Denison.....			
52	Independence.....			
53	West Des Moines.....			
54	Vinton.....			
55	Waverly.....		6,872.50	6,872.50
56	Indianola.....			
57	Jefferson.....			
58	Maquoketa.....			
59	Anamosa.....		502.43	502.43

TABLE NO. 5—CONSERVATION OF HEALTH RECEIPTS—Continued

No. in order of Population	Cities	Conservation of Health Receipts		
		Health Department	Miscellaneous Receipts	Total—Conservation of Health Receipts
60	Eagle Grove.....			
61	Hampton.....			
62	Missouri Valley.....			
63	Sheldon.....			
64	Clear Lake.....			
65	Manchester.....			
66	Harlan.....			
67	Pella.....			
68	Winterset.....		6.52	6.52
69	Eldora.....			
70	Cresco.....			
71	Onawa.....			
72	Emmetsburg.....			
73	Nevada.....			
74	Osceola.....			
75	Belle Plaine.....			
76	Osage.....			
77	Sac City.....			
78	Bettendorf.....			
79	Waukon.....			
80	Clarion.....			
81	New Hampton.....			
82	Tama.....			
83	Humboldt.....			
84	Bloomfield.....			
85	Hawarden.....			
86	Rock Rapids.....			
87	Monticello.....			
88	Forest City.....			
89	Tipton.....			
90	Audubon.....			
91	Rockwell City.....			
92	Sibley.....			
93	Sigourney.....			
94	Leon.....			
95	Marengo.....			
96	Colfax.....			
97	Ida Grove.....			
98	Lake City.....			
99	DeWitt.....			
100	Hamburg.....			
101	Corning.....			
102	Spirit Lake.....			
103	Bedford.....			
104	Dyersville.....			
105	Belmond.....			
106	Madrid.....			
107	Toledo.....			
108	Guthrie Center.....			
109	West Union.....			
110	Grundy Center.....			
111	Villisca.....			
112	Mysite.....			
113	Eldon.....			
114	Stuart.....			
115	Seymour.....			

REPORT OF MUNICIPAL FINANCES

TABLE NO. 6—CITIES—MUNICIPAL

No. in Order of Population	Cities	Receipts		
		Rentals	Sales	Miscellaneous
	Grand Totals.....	\$ 18,289.03	\$ 78,017.78	\$ 99,476.20
1	Des Moines.....	7,398.00	22,902.88	13,890.83
2	Sioux City.....		4,274.07	4,266.31
3	Davenport.....			
4	Cedar Rapids.....			
5	Waterloo.....			
6	Dubuque.....			
7	Council Bluffs.....			
8	Ottumwa.....			19,439.92
9	Mason City.....			
10	Clinton.....			
11	Burlington.....			
12	Fort Dodge.....			
13	Marshalltown.....			
14	Muscatine.....			12,799.08
15	Iowa City.....	86.00	2,282.35	2,340.00
16	Keokuk.....		1,724.00	4,256.43
17	Fort Madison.....		875.00	787.50
18	Ames.....		4,453.18	2,632.66
19	Boone.....		1,292.50	4,715.00
20	Oskaloosa.....			
21	Newton.....		2,919.30	
22	Cedar Falls.....		1,888.00	1,875.69
23	Charles City.....			
24	Centerville.....			
25	Creston.....		991.00	2,475.07
26	Oelwein.....		2,449.75	604.38
27	Cherokee.....		1,064.00	1,332.32
28	Knoxville.....		1,190.40	740.70
29	Shenandoah.....		935.00	2,446.50
30	Fairfield.....			
31	Webster City.....	1,727.07	1,215.25	1,295.00
32	Spencer.....		1,250.50	3,133.59
33	Perry.....	1,078.70	563.96	1,475.87
34	Atlantic.....			
35	Red Oak.....	1,531.89	1,163.50	997.00
36	Chariton.....	755.28	1,103.31	1,509.23
37	Estherville.....			
38	Carroll.....		307.00	
39	Le Mars.....			
40	Decorah.....			
41	Storm Lake.....			
42	Washington.....		5.00	6.00
43	Grinnell.....	255.76	2,045.99	2,466.84
44	Albia.....		4,321.98	294.21
45	Algona.....			
46	Clarinda.....		527.55	1,979.63
47	Marion.....			1,801.15
48	Mount Pleasant.....		1,345.73	1,574.35
49	Glenwood.....			
50	Iowa Falls.....			
51	Denison.....			
52	Independence.....			
53	West Des Moines.....			
54	Vinton.....			
55	Waverly.....	2,420.29	2,632.07	1,451.14
56	Indianola.....		59.50	178.14
57	Jefferson.....		765.50	694.00
58	Maquoketa.....			
59	Anamosa.....			

ENTERPRISES RECEIPTS

Cemeteries	Library	Receipts—Market and Public Scales				No. in Order of Population
Total—Cemeteries	Total—Library Fines and Fees	Rentals	Sales	Miscellaneous	Total—Markets and Public Scales	
\$ 195,783.01	\$ 75,352.00	\$ 24,287.61	\$ 2,701.10	\$ 7,010.56	\$ 33,999.27	
44,191.71	6,756.95	14,826.60			14,826.60	1
8,540.38	2,936.00	2,400.00		1,794.30	4,194.30	2
	3,580.01					3
	2,645.11	1,400.00			1,400.00	4
	2,133.02					5
	2,260.25			705.32	705.32	6
	1,657.95					7
19,439.92	2,033.91					8
	1,709.51					9
	1,475.73	239.25			239.25	10
	1,069.00	39.00			39.00	11
	2,845.66					12
12,799.08	663.70	2,018.99			2,018.99	13
4,708.35	533.87	808.10			808.10	14
5,980.43	1,140.89					15
1,662.50	616.63					16
7,085.84						17
6,007.50	614.53					18
	400.82					19
2,919.30	307.27					20
3,763.69	225.98					21
	406.50					22
	536.94			761.38	761.38	23
3,466.07	634.65					24
3,054.13	298.38					25
2,396.32	223.43					26
1,937.10	194.13					27
3,381.50	514.96					28
	551.97					29
4,237.32		1,807.97			1,807.97	30
4,384.09	417.96		2,701.10		2,701.10	31
3,118.53	248.75					32
	227.42					33
3,692.39	370.73			778.26	778.26	34
3,367.82	472.58					35
	81.00					36
307.00	323.31					37
	129.00					38
	1,314.36					39
	365.22					40
11.00	124.69					41
4,768.59	733.80					42
4,616.19	834.38					43
	300.00					44
2,507.18	285.33			411.90	411.90	45
1,801.15	139.26					46
2,920.08	409.37	276.50			276.50	47
	26.00					48
	4,971.10					49
	236.00					50
	40.20					51
						52
	149.05					53
6,503.50	1.12					54
237.64	356.77					55
1,459.50	166.20					56
	289.93	459.20			459.20	57
						58
						59

TABLE NO. 6—CITIES—MUNICIPAL

No. in Order of Population	Cities	Receipts		
		Rentals	Sales	Miscellaneous
60	Eagle Grove.....	804.62	507.02	314.63
61	Hampton.....			
62	Missouri Valley.....			
63	Sheldon.....		474.00	
64	Clear Lake.....	840.00	1,539.50	72.00
65	Manchester.....			
66	Harlan.....			
67	Pella.....			
68	Winterset.....			
69	Eldora.....			
70	Cresco.....			
71	Onawa.....		497.07	629.77
72	Emmetsburg.....			
73	Nevada.....			38.76
74	Osceola.....		945.00	
75	Belle Plaine.....			
76	Osage.....		395.92	1,021.75
77	Sac City.....		889.05	
78	Bettendorf.....			
79	Waukon.....			
80	Clarion.....		154.00	358.64
81	New Hampton.....			
82	Tama.....		442.95	330.00
83	Humboldt.....			
84	Bloomfield.....			
85	Hawarden.....		605.00	324.17
86	Rock Rapids.....		340.00	83.98
87	Monticello.....	392.92	440.00	381.96
88	Forest City.....			
89	Tipton.....			
90	Audubon.....			
91	Rockwell City.....			
92	Sibley.....			
93	Sigourney.....			
94	Leon.....		328.00	
95	Marengo.....			
96	Colfax.....			
97	Ida Grove.....			
98	Lake City.....	249.00	175.00	5.00
99	DeWitt.....	20.00	995.00	
100	Hamburg.....	196.00	150.00	32.94
101	Corning.....	156.50	140.00	
102	Spirit Lake.....			
103	Bedford.....			53.50
104	Dyersville.....			
105	Belmond.....			
106	Madrid.....			
107	Toledo.....		470.00	486.75
108	Guthrie Center.....	60.00	811.25	686.32
109	West Union.....			
110	Grundy Center.....			
111	Villisca.....	317.00	312.50	631.85
112	Mysite.....		40.00	
113	Eldon.....		342.50	
114	Stuart.....		270.00	
115	Seymour.....		205.75	559.64

ENTERPRISES RECEIPTS—Continued

Cemeteries	Library	Receipts—Market and Public Scales				No. in Order of Population
Total—Cemeteries	Total—Library Fines and Fees	Rentals	Sales	Miscellaneous	Total—Markets and Public Scales	
1,626.27	176.89					60
	3,468.24					61
	172.53					62
474.00	3,298.46					63
2,451.50	286.47					64
						65
	842.18					66
	240.56					67
	396.70					68
	2,149.63					69
	183.00					70
1,126.84	955.36					71
	4,023.57					72
38.76						73
945.00						74
						75
1,417.67	633.05					76
889.05	171.78					77
						78
	175.00					79
512.64	195.36			1,962.15	1,962.15	80
	135.78					81
772.95	79.53					82
	164.68					83
	53.46					84
929.17	46.00					85
423.98	39.65					86
1,214.88	35.00					87
	710.00					88
	218.30					89
	602.06			597.25	597.25	90
	73.11					91
	289.75					92
	33.40					93
328.00						94
	168.18					95
						96
	143.25					97
429.00	102.89					98
1,015.00						99
378.94	1,022.96					100
296.50						101
	589.97					102
53.50	278.37					103
		12.00				104
					12.00	105
	24.85					106
956.75	379.40					107
1,557.57						108
	284.69					109
	112.74					110
1,261.35	133.92					111
40.00						112
342.50	280.00					113
270.00						114
765.39						115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 6—CITIES—MUNICIPAL

No. in Order of Population	Cities	Receipts—Levee and Riverfront		
		Fees	Miscellaneous	Total—Levee and Riverfront
	Grand Totals.....	\$ 34,237.64	\$ 21,809.50	\$ 56,047.14
1	Des Moines.....			
2	Sioux City.....			
3	Davenport.....	31,137.49		31,137.49
4	Cedar Rapids.....			
5	Waterloo.....		1.53	1.53
6	Dubuque.....			
7	Council Bluffs.....			
8	Ottumwa.....		19,340.96	19,340.96
9	Mason City.....			
10	Clinton.....	229.32	53.55	282.87
11	Burlington.....		2,262.54	2,262.54
12	Fort Dodge.....			
13	Marshalltown.....			
14	Muscatine.....	2,870.83	97.75	2,968.58
15	Iowa City.....			
16	Keokuk.....			
17	Fort Madison.....		.32	.32
18	Ames.....			
19	Boone.....			
20	Oskaloosa.....			
21	Newton.....			
22	Cedar Falls.....		52.85	52.85
23	Charles City.....			
24	Centerville.....			
25	Creston.....			
26	Oelwein.....			
27	Cherokee.....			
28	Knoxville.....			
29	Shenandoah.....			
30	Fairfield.....			
31	Webster City.....			
32	Spencer.....			
33	Perry.....			
34	Atlantic.....			
35	Red Oak.....			
36	Chariton.....			
37	Estherville.....			
38	Carroll.....			
39	Le Mars.....			
40	Decorah.....			
41	Storm Lake.....			
42	Washington.....			
43	Grinnell.....			
44	Albia.....			
45	Algona.....			
46	Clarinda.....			
47	Marion.....			
48	Mount Pleasant.....			
49	Glenwood.....			
50	Iowa Falls.....			
51	Denison.....			
52	Independence.....			
53	West Des Moines.....			
54	Vinton.....			
55	Waverly.....			
56	Indianola.....			
57	Jefferson.....			
58	Maquoketa.....			
59	Anamosa.....			

GENERAL TABLES—CITIES

27

ENTERPRISES RECEIPTS—Continued

Receipts—Airports				Miscellaneous Municipal Enter- prises Receipts	Total—All Municipal Enterprises Receipts	No. in Order of Population
Rentals	Sales	Miscellaneous	Total—Airports			
\$ 16,252.07	\$ 15,382.86	\$ 111,440.75	\$ 143,075.68	\$ 310,816.21	\$ 815,073.31	
7,201.00	2,488.99	14,559.82	24,249.81		90,025.07	1
3,766.15	3,515.08	881.93	8,163.16		23,833.84	2
				41,797.00	76,514.50	3
				2,410.68	6,455.79	4
					2,134.55	5
1,116.85			1,116.85		2,965.57	6
887.50		5,753.71	6,641.21		2,774.80	7
		86,046.11	86,046.11		45,422.09	8
					88,080.02	9
		1,119.75	1,119.75	164,184.76	1,992.38	10
					169,282.03	11
					1,108.00	12
573.00		13.79	586.79		2,845.66	13
122.00	1,763.72		1,885.72		19,037.14	14
				255.03	7,936.04	15
		50.00	50.00	40.75	7,376.35	16
		112.00	112.00	7,202.08	2,370.20	17
					14,399.92	18
					6,622.03	19
					400.82	20
					3,226.57	21
				53,321.48	57,364.00	22
				1,178.72	1,585.22	23
		552.07	552.07		1,850.39	24
					4,100.72	25
				209.77	3,562.28	26
					2,619.75	27
					2,131.23	28
					3,896.46	29
					551.97	30
	581.35		581.35	35,927.42	6,045.29	31
					44,011.92	32
910.39			910.39		3,367.28	33
	3,447.77		3,447.77	2,050.00	227.42	34
					7,801.77	35
				1,006.18	3,840.40	36
					4,534.95	37
					630.31	38
				76.50	205.50	39
					1,314.36	40
					365.22	41
					135.69	42
					5,502.39	43
					5,450.57	44
					300.00	45
					3,204.41	46
					1,940.41	47
					3,605.95	48
					26.00	49
					4,971.10	50
					236.00	51
					40.20	52
						53
					149.05	54
					6,504.62	55
					594.41	56
					1,625.70	57
					749.13	58
						59

REPORT OF MUNICIPAL FINANCES

TABLE NO. 6—CITIES—MUNICIPALITIES

No. in Order of Population	Cities	Receipts—Levee and Riverfront		
		Fees	Miscellaneous	Total—Levee and Riverfront
60	Eagle Grove.....			
61	Hampton.....			
62	Missouri Valley.....			
63	Sheldon.....			
64	Clear Lake.....			
65	Manchester.....			
66	Harlan.....			
67	Pella.....			
68	Winterset.....			
69	Eldora.....			
70	Cresco.....			
71	Onawa.....			
72	Emmetsburg.....			
73	Nevada.....			
74	Osceola.....			
75	Belle Plaine.....			
76	Osage.....			
77	Sac City.....			
78	Bettendorf.....			
79	Waukon.....			
80	Clarion.....			
81	New Hampton.....			
82	Tama.....			
83	Humboldt.....			
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.....			
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	Mysite.....			
113	Eldon.....			
114	Stuart.....			
115	Seymour.....			

GENERAL TABLES—CITIES

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ENTERPRISES RECEIPTS—Continued

Receipts—Airports				Miscellaneous Municipal Enter- prises Receipts	Total—All Municipal Enterprises Receipts	No. in Order of Population
Rentals	Sales	Miscellaneous	Total—Airports			
.....					1,803.16	60
.....					3,468.24	61
1,675.18	3,585.95	.....	5,261.13	.....	172.53	62
.....					9,033.59	63
.....					2,737.97	64
.....						65
.....					842.18	66
.....					240.56	67
.....					396.70	68
.....					2,149.63	69
.....					183.00	70
.....					2,082.20	71
.....					4,023.57	72
.....					38.76	73
.....					945.00	74
.....						75
.....					2,050.72	76
.....					1,060.83	77
.....						78
.....		2,351.57	2,351.57	.....	2,137.15	79
.....					3,059.57	80
.....					135.78	81
.....					852.48	82
.....					164.68	83
.....				811.38	864.84	84
.....					975.17	85
.....					463.63	86
.....					1,249.88	87
.....					710.00	88
.....					815.55	89
.....					602.06	90
.....					73.11	91
.....					289.75	92
.....					33.40	93
.....					328.00	94
.....					168.18	95
.....						96
.....					143.25	97
.....				344.46	876.35	98
.....					1,015.00	99
.....					1,401.90	100
.....					296.50	101
.....					589.97	102
.....					331.87	103
.....					12.00	104
.....						105
.....					24.85	106
.....					1,336.15	107
.....					1,557.57	108
.....					284.69	109
.....					112.74	110
.....					1,395.27	111
.....					40.00	112
.....					622.50	113
.....					270.00	114
.....					765.39	115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 7—CITIES—

No. in Order of Population	Cities	Receipts—Parks				Receipts—	
		Rentals	Fees	Miscellaneous	Total—Parks	Rentals	Fees
	Grand Totals.....	\$15,978.27	\$44,998.64	\$44,679.51	\$105,656.42	\$14,213.42	\$34,426.18
1	Des Moines.....	3,043.76	1,366.80	2,770.96	7,181.52	115.70	4,719.61
2	Sioux City.....	45.00		1,518.91	1,563.91	25.00	7,588.44
3	Davenport.....	1,253.00	27,138.48	12,569.07	40,960.55		
4	Cedar Rapids.....	124.80	25.00	3,454.00	3,603.80		7,584.00
5	Waterloo.....		11,146.42		11,146.42		
6	Dubuque.....			259.35	259.35		
7	Council Bluffs.....			7,162.92	7,162.92		
8	Ottumwa.....					3,823.59	
9	Mason City.....						
10	Clinton.....			5,276.75	5,276.75		2,752.90
11	Burlington.....						
12	Fort Dodge.....	180.00		103.23	283.23		
13	Marshalltown.....			60.00	60.00		3,045.54
14	Muscatine.....			1,575.92	1,575.92		
15	Iowa City.....						
16	Keokuk.....			153.85	153.85		
17	Fort Madison.....						
18	Ames.....						
19	Boone.....			65.95	65.95	2,178.55	
20	Oskaloosa.....	64.95			64.95	36.43	1,373.38
21	Newton.....		1,574.00		1,574.00		
22	Cedar Falls.....	2,821.68			2,821.68	1,293.90	
23	Charles City.....			10.00	10.00		
24	Centerville.....			21.00	21.00		
25	Creston.....	338.77		25.38	364.15		
26	Oelwein.....			412.00	412.00		
27	Cherokee.....		1,799.98		1,799.98		
28	Knoxville.....			3.00	3.00		
29	Shenandoah.....	540.95			540.95		
30	Fairfield.....			3.00	3.00		
31	Webster City.....						2,149.03
32	Spencer.....	84.00		3.00	87.00		
33	Perry.....						
34	Atlantic.....		1,525.33	8.14	1,533.47		
35	Red Oak.....	3,479.36	343.68	43.16	3,866.20		
36	Chariton.....						
37	Estherville.....					508.24	
38	Carroll.....						
39	Le Mars.....			3,667.03	3,667.03		
40	Decorah.....			1,575.89	1,575.89		
41	Storm Lake.....			50.20	50.20		
42	Washington.....						
43	Grinnell.....						
44	Abia.....						
45	Algona.....					1,247.53	
46	Clarinda.....	316.00			316.00		
47	Marion.....						
48	Mount Pleasant.....	218.60			218.60		
49	Glenwood.....	567.65			567.65		
50	Iowa Falls.....			1,824.24	1,824.24	488.33	
51	Denison.....						
52	Independence.....						
53	West Des Moines.....						
54	Vinton.....	130.00			130.00		518.16
55	Waverly.....						1,066.85
56	Indianola.....						
57	Jefferson.....						1,265.15
58	Maquoketa.....						
59	Anamosa.....						

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Swimming Pool		Receipts—Golf Course				Miscellaneous Recreation Receipts	Total Recreation Receipts	No. in Order of Population
Miscellaneous	Total—Swimming Pools	Rentals	Fees	Miscellaneous	Total—Golf Courses			
\$11,083.32	\$59,722.92	\$2,293.95	\$37,100.45	\$2,689.73	\$42,084.13	\$4,619.70	\$212,083.17	
118.00	4,953.31	1,537.90	22,018.70	2,667.17	26,223.77	752.45	39,111.05	1
1.79	7,615.23	139.50	5,479.45		5,618.95		14,798.09	2
50.00	7,634.00		2,558.45	22.56	2,581.01	217.88	40,960.55	3
2,543.86	2,543.86						14,036.09	4
	3,823.59		6,711.10		6,711.10	1,305.19	11,146.42	5
778.75	3,531.65						4,108.40	6
39.56	3,085.10						13,874.02	7
							3,823.59	8
							8,808.40	9
						14.57	14.57	10
							283.23	11
							3,145.10	12
							1,575.92	13
						1,566.36	1,566.36	14
						50.00	153.85	15
						589.25	50.00	16
128.12	2,306.67						589.25	17
	1,409.81						2,372.62	18
	1,293.90						1,474.76	19
							1,574.00	20
							4,115.58	21
							10.00	22
							21.00	23
							364.15	24
1,040.12	1,040.12						412.00	25
							1,799.98	26
68.05	2,217.08						1,043.12	27
2,177.06	2,177.06						540.95	28
							3.00	29
							2,217.08	30
							2,264.06	31
								32
							1,533.47	33
							3,866.20	34
	508.24							35
							508.24	36
								37
							3,667.03	38
							1,575.89	39
							50.20	40
								41
								42
	1,247.53							43
							1,247.53	44
							316.00	45
								46
							218.60	47
	488.33						567.65	48
							2,312.57	49
								50
								51
	518.16							52
	1,066.85	616.55	332.75		949.30		648.16	53
	1,265.15						2,016.15	54
							1,265.15	55

TABLE NO. 7—CITIES—

No. in Order of Population	Cities	Receipts—Parks				Receipts—	
		Rentals	Fees	Miscellaneous	Total—Parks	Rentals	Fees
60	Eagle Grove.....	45.00	35.00		80.00	1,109.50	
61	Hampton.....						
62	Missouri Valley.....	57.56			57.56		192.87
63	Sheldon.....	2,222.11			2,222.11		
64	Clear Lake.....			88.10	88.10		
65	Manchester.....						
66	Harlan.....					244.30	1,785.10
67	Pella.....						
68	Winterset.....	20.00			20.00		
69	Eldora.....			9.25	9.25		
70	Cresco.....			25.00	25.00		
71	Onawa.....		43.95		43.95		
72	Emmetsburg.....			1,025.75	1,025.75		
73	Nevada.....						
74	Osceola.....						
75	Belle Plaine.....						
76	Osage.....						
77	Sac City.....	352.08			352.08		
78	Bettendorf.....						
79	Waukon.....			756.81	756.81		
80	Clarion.....						
81	New Hampton.....					1,245.57	
82	Tama.....						
83	Humboldt.....			15.00	15.00		
84	Bloomfield.....						
85	Hawarden.....						
86	Rock Rapids.....						
87	Monticello.....			8.65	8.65		
88	Forest City.....	63.00			63.00		
89	Tipton.....						
90	Audubon.....			124.00	124.00		
91	Rockwell City.....			10.00	10.00		
92	Sibley.....						
93	Sigourney.....						
94	Leon.....						346.15
95	Marengo.....						
96	Colfax.....						
97	Ida Grove.....	10.00			10.00		
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.....					693.08	39.00
111	Villisca.....					1,203.70	
112	Mysite.....						
113	Eldon.....						
114	Stuart.....						
115	Seymour.....						

RECREATION RECEIPTS—Continued

Swimming Pool		Receipts—Golf Course				Miscellaneous Recreation Receipts	Total Recreation Receipts	No. in Order of Population
Miscellaneous	Total—Swimming Pools	Rentals	Fees	Miscellaneous	Total—Golf Courses			
16.63	1,126.13						1,206.13	60
	192.87						250.43	61
							2,222.11	62
							88.10	63
								64
249.38	2,278.78						2,278.78	65
1,002.68	1,002.68						1,002.68	66
							20.00	67
							9.25	68
							25.00	69
						48.00	91.95	70
							1,025.75	71
								72
								73
								74
								75
								76
						76.00	428.08	77
							756.81	78
2,530.57	2,530.57						2,530.57	79
	1,245.57						1,245.57	80
								81
							15.00	82
								83
								84
								85
							8.65	86
							63.00	87
								88
							124.00	89
							10.00	90
								91
								92
	346.15						346.15	93
								94
							10.00	95
								96
								97
								98
								99
								100
								101
								102
								103
								104
								105
92.50	92.50						92.50	106
								107
								108
	732.08						732.08	109
246.25	1,449.95						1,449.95	110
								111
								112
								113
								114
								115

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REPORT OF MUNICIPAL FINANCES

TABLE NO. 8—CITIES—SALE

No. In Order of Population	Cities	Receipts—General Bonds			
		Par Value	Premium	Accrued Interest	Total—General Bonds
	Grand Totals.....	\$1,323,400.00	\$ 10,668.85	\$ 5,573.27	\$1,339,642.12
1	Des Moines.....				
2	Sioux City.....	250,000.00	1,300.00	3,971.67	255,271.67
3	Davenport.....	240,000.00	1,750.00		241,750.00
4	Cedar Rapids.....	150,000.00	2,600.00		152,600.00
5	Waterloo.....				
6	Dubuque.....				
7	Council Bluffs.....	50,000.00		300.86	50,300.86
8	Ottumwa.....	241,000.00	4,307.85	233.53	245,541.38
9	Mason City.....				
10	Clinton.....				
11	Burlington.....	170,000.00		635.85	170,635.85
12	Fort Dodge.....				
13	Marshalltown.....	4,500.00	15.00	1.88	4,516.88
14	Muscatine.....				
15	Iowa City.....				
16	Keokuk.....				
17	Fort Madison.....				
18	Ames.....	89,000.00		350.44	89,350.44
19	Boone.....				
20	Oskaloosa.....				
21	Newton.....	50,000.00	470.00		50,470.00
22	Cedar Falls.....				
23	Charles City.....				
24	Centerville.....				
25	Creston.....				
26	Oelwein.....				
27	Cherokee.....				
28	Knoxville.....				
29	Shenandoah.....				
30	Fairfield.....	11,800.00		43.27	11,843.27
31	Webster City.....				
32	Spencer.....				
33	Perry.....	24,100.00			24,100.00
34	Atlantic.....				
35	Red Oak.....				
36	Chariton.....				
37	Estherville.....				
38	Carroll.....				
39	Le Mars.....	21,000.00			21,000.00
40	Decorah.....				
41	Storm Lake.....				
42	Washington.....				
43	Grinnell.....				
44	Albia.....				
45	Algona.....				
46	Clarinda.....				
47	Marion.....				
48	Mount Pleasant.....				
49	Glenwood.....				
50	Iowa Falls.....				
51	Denison.....				
52	Independence.....				
53	West Des Moines.....				
54	Vinton.....				
55	Waverly.....				
56	Indianola.....				
57	Jefferson.....				
58	Maquoketa.....				
59	Anamosa.....				

REPORT OF MUNICIPAL FINANCES

TABLE NO. 8—CITIES—SALE

No. in Order of Population	Cities	Receipts—General Bonds			
		Par Value	Premium	Accrued Interest	Total—General Bonds
60	Eagle Grove.....				
61	Hampton.....				
62	Missouri Valley.....				
63	Sheldon.....				
64	Clear Lake.....				
65	Manchester.....				
66	Harlan.....				
67	Pella.....				
68	Winterset.....				
69	Eldora.....				
70	Cresco.....				
71	Onawa.....	11,500.00	115.00	18.70	11,633.70
72	Emmetsburg.....				
73	Nevada.....				
74	Osceola.....				
75	Belle Plaine.....				
76	Osage.....				
77	Sac City.....				
78	Bettendorf.....				
79	Waukon.....				
80	Clarion.....				
81	New Hampton.....				
82	Tama.....				
83	Humboldt.....				
84	Bloomfield.....				
85	Hawarden.....				
86	Rock Rapids.....				
87	Monticello.....				
88	Forest City.....				
89	Tipton.....				
90	Audubon.....				
91	Rockwell City.....	10,500.00	111.00	17.07	10,628.07
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	Mysite.....				
113	Eldon.....				
114	Stuart.....				
115	Seymour.....				

OF BONDS RECEIPTS—Continued

Receipts—Special Assessment Bonds				Total—Temporary Loans	Total—Revenue Bonds and Miscellaneous	Total Receipts— Bonds, Loans and Miscellaneous	No. in Order of Population
Par Value	Premium	Accrued Interest	Total—Special Assessment Bonds				
							60
							61
							62
							63
							64
							65
							66
							67
							68
							69
						11,633.70	70
							71
2,900.00		9.67	2,909.67			2,909.67	72
							73
							74
							75
							76
							77
							78
							79
							80
							81
							82
4,938.20		111.86	5,050.06			5,050.06	83
							84
							85
							86
							87
							88
							89
						10,628.07	90
							91
							92
							93
							94
							95
							96
							97
							98
							99
964.87			964.87			964.87	100
							101
							102
							103
							104
							105
							106
							107
							108
							109
					643.75	643.75	110
							111
							112
							113
							114
							115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 9—CITIES—TRUST OR AGENCY FUNDS RECEIPTS

No. in Order of Population	Cities	Pensions and Retirement Funds	State Fines	Cemetery Perpetual Care	Miscellaneous Trust or Agency Funds Receipts	Total—Trust or Agency Funds Receipts
	Grand Totals	\$135,137.16	\$ 25,044.13	\$ 67,669.60	\$428,155.90	\$656,006.79
1	Des Moines	24,699.69	2,960.39	1,464.52	111,960.81	141,085.41
2	Sioux City	7,197.16			1,581.66	8,778.82
3	Davenport	43,000.00			263,161.52	306,161.52
4	Cedar Rapids	8,765.87				8,765.87
5	Waterloo	6,206.17	3,028.06		4,274.02	13,508.25
6	Dubuque	3,989.42				3,989.42
7	Council Bluffs	4,464.79	6,189.73		6,885.65	17,540.17
8	Ottumwa	4,495.99			892.10	5,388.09
9	Mason City	3,969.64			2,910.36	6,880.00
10	Clinton	2,667.66	4,308.58			6,976.24
11	Burlington	3,041.60				3,041.60
12	Fort Dodge	2,721.29				2,721.29
13	Marshalltown	3,570.87	6,408.87			9,979.74
14	Muscatine	1,842.56		9,847.50	39.23	11,729.29
15	Iowa City		1,553.50	1,583.60		3,137.10
16	Keokuk	877.27		1,960.00	2,953.44	5,790.71
17	Fort Madison	810.64		1,850.00		2,660.64
18	Ames	987.10		1,718.70	11,591.15	14,296.95
19	Boone	8,252.35				8,252.35
20	Oskaloosa	845.31				845.31
21	Newton	841.65		1,712.26		2,553.91
22	Cedar Falls	196.13		970.00	2,594.88	3,761.01
23	Charles City				1,500.00	1,500.00
24	Centerville	364.36				364.36
25	Creston	421.73		2,033.50	118.89	2,574.12
26	Oelwein			521.90		521.90
27	Cherokee			587.00	460.00	1,047.00
28	Knoxville			1,561.75		1,561.75
29	Shenandoah					
30	Fairfield					
31	Webster City			11,629.94		11,629.94
32	Spencer			9,339.94	5,164.80	14,504.74
33	Perry					
34	Atlantic					
35	Red Oak					
36	Chariton			3,199.62		3,199.62
37	Estherville			1,161.77		1,161.77
38	Carroll	355.85				355.85
39	Le Mars		595.00	292.00		887.00
40	Decorah					
41	Storm Lake					
42	Washington					
43	Grinnell					
44	Albia	34.56		2,104.84	105.50	2,244.90
45	Algona			4,098.51		4,098.51
46	Clarinda					
47	Marion			843.45	995.41	1,838.86
48	Mount Pleasant			1,307.50		1,307.50
49	Glenwood			1,390.47		1,390.47
50	Iowa Falls				465.00	465.00
51	Denison					
52	Independence				737.00	737.00
53	West Des Moines	517.50				517.50
54	Vinton					
55	Waverly				977.50	977.50
56	Indianola					
57	Jefferson				796.90	796.90
58	Maquoketa			1,952.50		1,952.50
59	Anamosa					
60	Eagle Grove					
61	Hampton			1,001.75	2,124.80	3,126.55
62	Missouri Valley				300.00	300.00
63	Sheldon				710.50	710.50

TABLE NO. 9—CITIES—TRUST OR AGENCY FUNDS RECEIPTS—
Continued

No. in Order of Population	Cities	Pension and Retirement Funds	State Fines	Cemetery Perpetual Care	Miscellaneous Trust or Agency Funds Receipts	Total—Trust or Agency Funds Receipts
64	Clear Lake.....					
65	Manchester.....					
66	Harlan.....					
67	Pella.....				504.00	504.00
68	Winterset.....				553.00	553.00
69	Eldora.....					
70	Cresco.....					
71	Onawa.....			796.42	1,111.78	1,908.20
72	Emmetsburg.....					
73	Nevada.....					
74	Osceola.....					
75	Belle Plaine.....				168.00	168.00
76	Osage.....			541.08		541.08
77	Sac City.....				325.00	325.00
78	Bettendorf.....					
79	Waukon.....					
80	Clarion.....			179.64		179.64
81	New Hampton.....					
82	Tama.....				123.00	123.00
83	Humboldt.....				355.00	355.00
84	Bloomfield.....				885.00	885.00
85	Hawarden.....			136.92	535.00	671.92
86	Rock Rapids.....					
87	Monticello.....					
88	Forest City.....					
89	Tipton.....					
90	Aucubon.....					
91	Rockwell City.....					
92	Sibley.....					
93	Sigourney.....					
94	Leon.....					
95	Marengo.....					
96	Colfax.....					
97	Ida Grove.....					
98	Lake City.....					
99	DeWitt.....					
100	Hamburg.....			50.00		50.00
101	Corning.....			50.00		50.00
102	Spirit Lake.....					
103	Bedford.....			53.52		53.52
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.....				295.00	295.00
115	Seymour.....			1,729.00		1,729.00

REPORT OF MUNICIPAL FINANCES

TABLE NO. 10—CITIES—MISCELLANEOUS RECEIPTS

No. in Order of Population	Cities	Miscellaneous Receipts			Grand Total All Receipts
		Donations	Miscellaneous	Total—Miscellaneous	
	Grand Totals.....	\$ 595.76	\$942,501.27	\$943,097.03	\$20,973,857.43
1	Des Moines.....		64,595.13	64,595.13	3,733,234.48
2	Sioux City.....		15,074.50	15,074.50	1,978,610.68
3	Davenport.....		15,994.83	15,994.83	1,914,666.04
4	Cedar Rapids.....		11,084.90	11,084.90	1,275,857.60
5	Waterloo.....				958,329.35
6	Dubuque.....		27,461.70	27,461.70	800,394.01
7	Council Bluffs.....		21,545.77	21,545.77	738,892.95
8	Ottumwa.....		101,947.40	101,947.40	1,020,963.29
9	Mason City.....		18,788.78	18,788.78	671,175.61
10	Clinton.....		42.35	42.35	426,220.52
11	Burlington.....		118,555.18	118,555.18	872,231.56
12	Fort Dodge.....		17,000.00	17,000.00	417,712.13
13	Marshalltown.....		41,656.14	41,656.14	318,578.65
14	Muscatine.....		3,897.20	3,897.20	218,433.97
15	Iowa City.....		2,135.00	2,135.00	295,812.70
16	Keokuk.....		646.28	646.28	240,027.92
17	Fort Madison.....		36.48	36.48	139,748.20
18	Ames.....		2,670.00	2,670.00	239,535.45
19	Boone.....		18,195.00	18,195.00	172,449.92
20	Oskaloosa.....				121,629.03
21	Newton.....		4,784.25	4,784.25	181,939.30
22	Cedar Falls.....		45,026.36	45,026.36	206,498.14
23	Charles City.....				96,841.80
24	Centerville.....				63,988.20
25	Creston.....		27.10	27.10	95,941.95
26	Oelwein.....				90,166.79
27	Cherokee.....		8.96	8.96	72,670.86
28	Knoxville.....				48,690.17
29	Shenandoah.....		676.86	676.86	69,611.45
30	Fairfield.....		3,017.30	3,017.30	77,980.96
31	Webster City.....		5,661.19	5,661.19	97,093.48
32	Spencer.....		47,738.57	47,738.57	180,404.56
33	Perry.....		3,267.23	3,267.23	102,636.51
34	Atlantic.....		21.70	21.70	47,551.66
35	Red Oak.....		4,500.00	4,500.00	76,070.40
36	Chariton.....		254.00	254.00	45,368.41
37	Estherville.....		81,875.60	81,875.60	189,990.79
38	Carroll.....				55,213.31
39	Le Mars.....		132.14	132.14	76,200.70
40	Decorah.....		24.40	24.40	64,966.72
41	Storm Lake.....	258.26	7,500.00	7,758.26	111,191.06
42	Washington.....		3,294.56	3,294.56	72,013.50
43	Grinnell.....		10,400.00	10,400.00	77,817.90
44	Albia.....				40,945.38
45	Algona.....		26,627.00	26,627.00	58,520.55
46	Clarinda.....		115.66	115.66	47,615.13
47	Marion.....		655.38	655.38	51,090.76
48	Mount Pleasant.....		201.50	201.50	24,611.72
49	Glenwood.....				19,375.46
50	Iowa Falls.....		308.54	308.54	51,951.45
51	Denison.....				32,306.81
52	Independence.....		17,500.00	17,500.00	33,656.12
53	West Des Moines.....		4,825.00	4,825.00	14,258.25
54	Vinton.....				34,777.35
55	Waverly.....		10,000.00	10,000.00	51,788.04
56	Indianola.....		15,211.50	15,211.50	32,426.00
57	Jefferson.....				42,305.79
58	Maquoketa.....				29,149.45
59	Anamosa.....				28,284.96

TABLE NO. 10—CITIES—MISCELLANEOUS RECEIPTS—Continued

No. In Order of Population	Cities	Miscellaneous Receipts			Grand Total— All Receipts
		Donations	Miscellaneous	Total— Miscellaneous	
60	Eagle Grove.....				38,507.34
61	Hampton.....	332.50	179.63	512.13	38,479.13
62	Missouri Valley.....		4,027.87	4,027.87	24,157.66
63	Sheldon.....				58,430.59
64	Clear Lake.....		7,000.00	7,000.00	47,111.22
65	Manchester.....				27,031.91
66	Harlan.....				29,646.47
67	Pella.....				41,380.50
68	Winterset.....		21,734.22	21,734.22	46,217.25
69	Eldora.....				35,376.87
70	Cresco.....	5.00	4,957.93	4,962.93	55,056.38
71	Onawa.....		43,563.86	43,563.86	63,314.17
72	Emmetsburg.....				20,163.14
73	Nevada.....				36,402.01
74	Osceola.....		647.47	647.47	33,670.26
75	Belle Plaine.....		1,600.00	1,600.00	30,770.70
76	Osage.....				29,980.22
77	Sac City.....		13.76	13.76	49,094.33
78	Bettendorf.....				50,840.92
79	Waukon.....		3,037.50	3,037.50	36,146.09
80	Clarion.....		5,813.00	5,813.00	49,769.30
81	New Hampton.....		1,848.14	1,848.14	19,157.78
82	Tama.....				30,585.53
83	Humboldt.....		3,649.00	3,649.00	37,257.36
84	Bloomfield.....		10,926.18	10,926.18	32,355.79
85	Hawarden.....		5,050.00	5,050.00	24,903.00
86	Rock Rapids.....		24,550.00	24,550.00	58,730.74
87	Monticello.....		1,819.41	1,819.41	31,646.14
88	Forest City.....		2,900.00	2,900.00	39,552.62
89	Tipton.....		700.00	700.00	20,354.27
90	Audubon.....		1,167.28	1,167.28	40,458.22
91	Rockwell City.....		567.63	567.63	17,044.77
92	Sibley.....		676.00	676.00	20,252.06
93	Sigourney.....				16,624.20
94	Leon.....				19,873.93
95	Marengo.....		3,164.43	3,164.43	22,537.24
96	Colfax.....		3,500.00	3,500.00	16,887.97
97	Ida Grove.....		3,100.00	3,100.00	23,067.10
98	Lake City.....				19,027.44
99	DeWitt.....				22,970.27
100	Hamburg.....		1,005.00	1,005.00	13,157.59
101	Corning.....				21,936.18
102	Spirit Lake.....		2,225.57	2,225.57	27,690.82
103	Bedford.....				20,550.51
104	Dyersville.....		40.00	40.00	16,270.29
105	Belmond.....		13.38	13.38	14,382.61
106	Madrid.....				14,978.05
107	Toledo.....				19,200.28
108	Guthrie Center.....		987.18	987.18	21,505.96
109	West Union.....				22,964.03
110	Grundy Center.....		434.51	434.51	20,113.84
111	Villisca.....		193.44	193.44	17,985.38
112	Mysite.....		33.50	33.50	4,045.19
113	Eldon.....		5,650.04	5,650.04	10,553.82
114	Stuart.....		743.90	743.90	16,652.06
115	Seymour.....				8,622.03

REPORT OF MUNICIPAL FINANCES

TABLE NO. 11—CITIES—EXPENDITURES

No. in Order of Population	Cities	General Government Expenditures		
		City Officials		
		Salaries and Wages	Capital Outlay	Other Expenditures
	Grand Totals.....	\$679,563.39	\$ 9,116.64	\$117,780.83
1	Des Moines.....	140,911.82	3,854.81	69,485.06
2	Sioux City.....	35,220.00		
3	Davenport.....	44,974.17		12,503.10
4	Cedar Rapids.....	36,960.00	97.10	1,601.20
5	Waterloo.....	38,034.83	705.77	2,762.68
6	Dubuque.....	29,209.90		2,232.12
7	Council Bluffs.....	30,953.81		5,034.52
8	Ottumwa.....	19,705.05		
9	Mason City.....	21,373.70		
10	Clinton.....	23,657.42		479.06
11	Burlington.....	21,688.23	4,046.84	7,408.70
12	Fort Dodge.....	14,103.80	69.15	171.97
13	Marshalltown.....	12,450.00		
14	Muscatine.....	15,845.15	139.96	3,612.07
15	Iowa City.....	10,733.62		1,680.94
16	Keokuk.....	15,700.15	203.01	5,099.24
17	Fort Madison.....	10,256.50		
18	Ames.....	3,220.12		
19	Boone.....	4,553.96		584.33
20	Oskaloosa.....	9,428.00		
21	Newton.....	2,992.17		
22	Cedar Falls.....	4,179.45		
23	Charles City.....	1,297.95		
24	Centerville.....	4,877.06		125.00
25	Creston.....	3,018.00		
26	Oelwein.....	2,376.72		
27	Cherokee.....	2,487.60		100.00
28	Knoxville.....	1,492.00		
29	Shenandoah.....	2,142.30		96.84
30	Fairfield.....	1,332.60		
31	Webster City.....	439.13		
32	Spencer.....	3,278.10		
33	Perry.....	1,600.00		
34	Atlantic.....	2,359.00		
35	Red Oak.....	1,363.00		
36	Chariton.....	1,890.10		
37	Estherville.....	1,742.00		
38	Carroll.....	3,209.31		
39	Le Mars.....	2,676.50		
40	Decorah.....	1,385.00		
41	Storm Lake.....	3,143.80		
42	Washington.....	4,997.40		35.15
43	Grinnell.....	4,382.00		
44	Albia.....	3,078.00		
45	Algona.....	589.10		
46	Clarinda.....	3,209.15		
47	Marion.....	2,102.55		
48	Mount Pleasant.....	2,875.00		
49	Glenwood.....	849.00		
50	Iowa Falls.....	2,105.35		
51	Denison.....	918.00		
52	Independence.....	781.46		
53	West Des Moines.....	1,225.45		
54	Vinton.....	1,199.36		
55	Waverly.....	770.00		
56	Indianola.....	849.00		
57	Jefferson.....	1,316.16		
58	Maquoketa.....	1,527.58		
59	Anamosa.....	1,733.20		

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1943

Total—City Officials	Total—Audits	Total—Legal Publications	General Government Expenditures				No. In Order of Population
			Election Expense				
			Salaries and Wages	Capital Outlay	Other Expenditures	Total—Election Expense	
\$806,460.86	\$ 33,277.35	\$ 65,833.92	\$ 16,623.59	\$ 531.90	\$ 10,914.78	\$ 28,070.27	
214,251.69	3,311.90	1,700.40					1
35,220.00	1,713.54	2,337.55	4,968.12		1,131.17	6,099.29	2
57,477.27	800.00	7,255.37	1,348.15		511.50	1,859.65	3
38,658.30	750.00	1,330.60	1,311.21		405.49	1,716.70	4
41,503.28		2,077.63	1,243.91	360.99	300.00	1,904.90	5
31,442.02		2,213.25	452.61		267.83	720.44	6
35,988.33	1,781.32	909.50	129.00		25.25	154.25	7
19,705.05	1,086.50	1,929.10			880.58	880.58	8
21,373.70	484.53	1,079.91	92.55		203.60	296.15	9
24,136.48	1,400.00	1,841.27	555.00		346.13	901.13	10
33,143.77		1,620.64	1,272.10		907.76	2,179.86	11
14,344.92	566.77	3,228.32	579.59		380.76	960.35	12
12,450.00	625.00	687.05			228.67	228.67	13
19,597.18	600.00		231.61		300.00	531.61	14
12,414.56	506.34	671.98	394.65		473.27	867.92	15
21,002.40	795.00	506.55	275.00		662.52	937.52	16
10,256.50	190.63	826.24	200.00			200.00	17
3,220.12	105.26	544.61					18
5,138.29	341.93	927.85			18.70	18.70	19
9,428.00	343.03	308.70	285.90		167.60	453.50	20
2,992.17	386.31	382.98	16.00			16.00	21
4,179.45		485.10					22
1,297.95	250.00	169.65			45.79	45.79	23
5,002.06	160.00	1,017.01			31.48	31.48	24
3,018.00	239.81	303.90	109.25		106.95	216.20	25
2,376.72	347.08	420.90			136.90	136.90	26
2,587.60	266.91	215.49	120.00		92.45	212.45	27
1,492.00	136.80	243.10					28
2,239.14	319.10	492.61	8.92		34.28	43.20	29
1,332.60	248.90	559.47			59.84	59.84	30
439.13	550.00	717.60			6.00	6.00	31
3,278.10	230.00	1,852.00			324.41	324.41	32
1,600.00	784.81	609.10	60.60		31.62	92.22	33
2,359.00	260.75	265.67			43.20	43.20	34
1,363.00		449.33		35.31		35.31	35
1,890.10		341.85					36
1,742.00		585.51					37
3,209.31		355.89	160.00		106.46	266.46	38
2,676.50	112.24	779.43			272.74	272.74	39
1,385.00	850.00	962.85			41.18	41.18	40
3,143.80	153.19	591.08	93.00		52.34	145.34	41
5,032.55	360.71	1,019.17		20.60		20.60	42
4,382.00		383.31					43
3,078.00	143.00	553.10					44
589.10	643.32	394.80			24.04	24.04	45
3,209.15	307.30	282.06			27.05	27.05	46
2,102.55	160.00	100.77			152.53	152.53	47
2,875.00	347.88	222.71			28.25	28.25	48
849.00	355.24	426.30					49
2,105.35	261.04	606.84	42.00		24.91	66.91	50
918.00		705.19	67.50		20.77	88.27	51
781.46		281.39	109.00		49.93	158.93	52
1,225.45	129.00	182.71	76.50		15.00	91.50	53
1,199.36	275.00	508.01			15.63	15.63	54
770.00	325.00	464.15			35.21	35.21	55
849.00	175.00	262.10			33.08	33.08	56
1,316.16	175.00	78.90			15.27	15.27	57
1,527.58	246.64	149.58			14.44	14.44	58
1,733.20							59

REPORT OF MUNICIPAL FINANCES

TABLE NO. 11—CITIES—EXPENDITURES

No. in Order of Population	Cities	General Government Expenditures		
		City Officials		
		Salaries and Wages	Capital Outlay	Other Expenditures
60	Eagle Grove.....	1,854.35		
61	Hampton.....	1,586.10		
62	Missouri Valley.....	1,084.00		
63	Sheldon.....	1,989.80		
64	Clear Lake.....	860.00		
65	Manchester.....	1,545.40		
66	Harlan.....	1,100.00		
67	Pella.....	1,719.00		1,159.27
68	Winterset.....	1,035.00		
69	Eldora.....	266.00		
70	Cresco.....	1,721.32		
71	Onawa.....	1,480.88		139.45
72	Emmetsburg.....	168.00		
73	Nevada.....			1,274.30
74	Osceola.....	1,321.30		
75	Belle Plaine.....	1,076.00		
76	Osage.....	701.00		
77	Sac City.....	848.00		1,323.94
78	Bettendorf.....	2,979.75		185.00
79	Waukon.....	602.00		
80	Clarion.....	1,710.07		
81	New Hampton.....	678.00		
82	Tama.....	647.27		
83	Humboldt.....	783.85		
84	Bloomfield.....	1,150.62		
85	Hawarden.....	985.00		
86	Rock Rapids.....	1,004.15		
87	Monticello.....	631.00		
88	Forest City.....	435.00		
89	Tipton.....	646.00		200.92
90	Audubon.....	1,440.65		
91	Rockwell City.....	891.00		
92	Sibley.....	352.50		
93	Sigourney.....	770.15		
94	Leon.....	2,098.70		
95	Marengo.....	792.00		
96	Colfax.....	542.75		10.15
97	Ida Grove.....	860.00		142.50
98	Lake City.....	1,166.67		
99	DeWitt.....	706.50		
100	Hamburg.....	642.50		
101	Corning.....	729.50		
102	Spirit Lake.....	1,088.40		
103	Bedford.....	534.67		
104	Dyersville.....	1,190.00		
105	Belmond.....	1,995.60		
106	Madrid.....	821.00		
107	Toledo.....	614.00		
108	Guthrie Center.....	567.00		
109	West Union.....	755.94		
110	Grundy Center.....	1,574.10		154.39
111	Villisca.....	1,427.62		44.60
112	Mysite.....	548.00		45.00
113	Eldon.....	698.75		
114	Stuart.....	766.05		55.00
115	Seymour.....	610.70		34.33

FOR YEAR ENDING MARCH 31, 1943—Continued

Total—City Officials	Total—Audits	Total—Legal Publications	General Government Expenditures				No. in Order of Population
			Election Expense				
			Salaries and Wages	Capital Outlay	Other Expenditures	Total—Election Expense	
1,854.35	179.61	249.44	9.87		13.57	23.44	60
1,586.10		1,064.12	80.00		195.22	275.22	61
1,084.00	37.50	237.45					62
1,989.80	167.12	183.44	66.00		5.00	71.00	63
860.00	271.55	378.09	76.50		39.59	116.09	64
1,545.40	150.00	200.59			23.42	23.42	65
1,100.00		250.89	84.00		28.40	112.40	66
2,878.27		32.72	10.35		24.91	35.26	67
1,035.00	338.60	453.11					68
266.00	156.76	461.34	79.50		47.02	126.52	69
1,721.32	133.15	290.02	71.50		22.76	94.26	70
1,620.33		153.10			285.92	285.92	71
168.00	791.50	179.34			97.75	97.75	72
1,274.30	184.80	332.41	79.80		68.13	147.93	73
1,321.30	180.00	153.92					74
1,076.00	165.83	269.95					75
701.00	186.66	245.29					76
2,171.94	271.30	1,123.21	80.50		112.00	192.50	77
3,164.75		550.00			46.55	46.55	78
602.00	150.00	351.91					79
1,710.07		829.94	98.50		69.68	168.18	80
678.00	555.04	394.61					81
647.27	285.00	97.59			27.50	27.50	82
783.85	172.58	380.11	39.00		1.15	40.15	83
1,150.62	15.00		69.50			69.50	84
985.00	238.87	337.56	77.40		74.43	151.83	85
1,004.15		299.42	61.50	46.56		108.06	86
631.00	160.00	25.76	69.00		26.22	95.22	87
435.00		288.84	93.20			93.20	88
846.92	689.40	302.34	20.80			20.80	89
1,440.65	582.43	643.54	45.00		26.37	71.37	90
891.00	105.16	81.98					91
352.50	222.37	271.24	69.00		85.80	154.80	92
770.15	165.35	100.00	84.70		15.00	99.70	93
2,098.70		238.49	81.75		3.59	85.34	94
792.00	178.27	270.16	77.50			77.50	95
552.90	72.58						96
1,002.50	229.46	196.76	74.10		18.62	92.72	97
1,166.67	304.65		81.00		73.19	154.19	98
706.50	150.00	375.83	45.00		102.79	147.79	99
642.50	195.80	106.82		38.94		38.94	100
729.50	88.67	196.26	61.50		39.38	100.88	101
1,088.40	125.00	413.55			47.70	47.70	102
534.67	64.95	154.40	118.50		49.61	168.11	103
1,190.00	115.00	161.75					104
1,995.60	160.28	161.48	4.00		13.77	17.77	105
821.00		308.73	63.00			63.00	106
614.00		90.72			9.40	9.40	107
567.00		245.63	42.00	29.50		71.50	108
755.94	165.89	330.15	60.00			60.00	109
1,728.49	185.88	302.08	65.40		19.00	84.40	110
1,472.22	82.46	126.53	58.50		14.90	73.40	111
593.00			85.00		25.49	110.49	112
698.75		176.61	74.05		55.90	129.95	113
821.05		189.65					114
645.03		156.92	64.50		52.47	116.97	115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 11—CITIES—EXPENDITURES

No. in Order of Population	Cities	General Government Expenditures			
		City Hall			
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—City Hall
	Grand Totals.....	\$ 87,846.21	\$ 8,513.26	\$136,868.23	\$233,227.70
1	Des Moines.....	13,834.0	56.81	9,920.82	23,811.63
2	Sioux City.....	9,753.52		17,856.57	27,610.09
3	Davenport.....	8,064.49	694.88	8,361.05	17,120.42
4	Cedar Rapids.....	6,026.62	86.21	5,892.41	12,885.24
5	Waterloo.....	1,622.71	602.29	4,566.34	6,791.34
6	Dubuque.....	2,087.50		4,346.72	6,434.22
7	Council Bluffs.....	4,446.80		4,167.27	8,614.07
8	Ottumwa.....	950.36	1,041.02		1,991.38
9	Mason City.....	1,318.67	77.29	2,081.79	3,477.75
10	Clinton.....			2,805.60	2,805.60
11	Burlington.....	2,866.33		2,164.05	5,030.38
12	Fort Dodge.....	4,734.03	1,262.26	7,079.48	13,075.77
13	Marshalltown.....			1,599.17	1,599.17
14	Muscatine.....	1,200.00		1,555.19	2,755.19
15	Iowa City.....	973.00		4,380.10	5,353.10
16	Keokuk.....			1,500.00	1,500.00
17	Fort Madison.....			294.46	294.46
18	Ames.....	1,711.41		2,139.67	3,851.00
19	Boone.....	3,141.88		4,092.60	7,234.48
20	Oskaloosa.....	977.50	1,250.07	1,559.11	3,786.68
21	Newton.....	566.24		1,232.36	1,798.60
22	Cedar Falls.....	258.64	256.24	397.39	912.27
23	Charles City.....			134.78	134.78
24	Centerville.....	281.75		628.82	910.57
25	Creston.....			794.35	794.35
26	Oelwein.....	16.40		1,114.71	1,131.11
27	Cherokee.....			1,110.91	1,110.91
28	Knoxville.....			820.53	820.53
29	Shenandoah.....	42.95		330.31	373.26
30	Fairfield.....			311.89	311.89
31	Webster City.....			592.85	592.85
32	Spencer.....			647.66	647.66
33	Perry.....	806.16		1,693.07	2,499.23
34	Atlantic.....	600.00		1,616.49	2,216.49
35	Red Oak.....	1,010.35		1,414.65	2,425.00
36	Chariton.....				
37	Estherville.....	508.50		1,250.36	1,758.86
38	Carroll.....	26.25		581.67	607.92
39	Le Mars.....			270.54	270.54
40	Decorah.....	54.00		294.81	348.81
41	Storm Lake.....	459.20		1,002.47	1,461.67
42	Washington.....			839.78	839.78
43	Grinnell.....	535.25	8.00	723.95	1,267.20
44	Albia.....			1,787.39	1,787.39
45	Algona.....				
46	Clarinda.....	307.00		387.99	694.99
47	Marion.....			572.56	572.56
48	Mount Pleasant.....	1,121.10		370.53	1,491.63
49	Glenwood.....	849.10		1,271.38	2,120.48
50	Iowa Falls.....	491.97		856.27	1,348.24
51	Denison.....	120.00		379.59	499.59
52	Independence.....	1,374.61		9.52	1,384.13
53	West Des Moines.....			204.33	204.33
54	Vinton.....				
55	Waverly.....			127.58	127.58
56	Indianola.....				
57	Jefferson.....			385.47	385.47
58	Maquoketa.....	836.07	69.71	597.58	1,503.36
59	Anamosa.....				

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1943—Continued

Total—Municipal League	Total—Extra Help	General Government Expenditures				Total—General Government Expenditures	No. in Order of Population
		Other Expense					
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Other Expense		
\$ 8,739.86	\$ 56,654.26	\$ 65,710.22	\$ 4,225.63	\$156,615.77	\$226,551.62	\$1,458,815.84	
150.00	22,810.87	14,903.62	411.38	9,801.28	25,116.28	291,152.77	1
100.00		13,895.26	221.56	14,758.07	28,874.89	101,955.36	2
183.15	6,568.44	16,344.29		28,716.28	45,060.57	136,324.87	3
90.00		1,040.00		5,072.57	6,112.57	61,543.41	4
145.27	71.20	1,617.39	2,099.86	5,195.90	8,913.15	61,406.77	5
80.00				189.11	189.11	41,079.04	6
80.00				1,900.28	1,900.28	49,427.75	7
3,391.34				4,117.69	4,117.69	33,101.64	8
60.00				5,329.66	5,329.66	32,101.70	9
145.75	1,211.29			1,634.72	1,634.72	34,076.24	10
161.66	700.00	9,377.87	16.32	5,236.00	14,630.19	57,466.50	11
60.00	5,011.45	52.90		94.00	146.90	37,394.48	12
50.00		3,234.36		9,012.07	12,246.43	27,886.32	13
50.00		1,154.97		275.00	1,429.97	24,963.95	14
				824.53	824.53	20,638.43	15
50.00	46.90					24,838.37	16
114.96	553.01			645.51	645.51	13,081.31	17
50.00		1,438.38		4,144.26	5,582.64	13,353.71	18
105.84	1,002.66			228.96	228.96	14,998.71	19
50.00				181.25	181.25	14,551.16	20
50.00	106.70					5,732.76	21
40.00	759.66					6,376.48	22
40.00				222.64	222.64	2,160.81	23
	213.37			75.50	75.50	7,409.99	24
40.00				2,132.15	2,132.15	6,744.41	25
40.00	1,013.94			2,963.27	2,963.27	8,429.92	26
40.00				99.83	99.83	4,533.19	27
40.00				448.78	448.78	3,181.21	28
40.00		247.00			247.00	3,754.31	29
82.82				899.61	899.61	3,495.13	30
58.15			353.71	92.47	446.18	2,809.91	31
40.00	764.02			3,451.76	3,451.76	10,587.95	32
75.03				1,894.86	1,894.86	7,555.25	33
48.79				268.49	268.49	5,462.39	34
112.07						4,384.71	35
40.00	8,129.29					10,401.24	36
				1,215.83	1,215.83	5,302.20	37
40.00				4,177.04	4,177.04	8,656.62	38
				1,132.04	1,132.04	5,243.40	39
40.00				1,763.01	1,763.01	5,390.85	40
61.35		773.85		1,186.58	1,960.43	7,516.86	41
51.58		230.75		561.25	792.00	8,116.39	42
40.00	328.00			661.81	661.81	7,062.32	43
267.79				252.29	252.29	6,081.57	44
30.00				675.24	675.24	2,356.50	45
						4,520.55	46
30.00	127.20					3,245.61	47
	120.00			746.48	746.48	5,831.95	48
30.00		18.00		1,482.55	1,500.55	5,281.57	49
70.83				724.15	724.15	5,183.36	50
45.00				63.00	63.00	2,319.05	51
30.00				2,573.32	2,573.32	5,209.23	52
30.00	7.50			158.36	158.36	2,028.85	53
44.72				1,325.75	1,325.75	3,368.47	54
30.00				686.49	686.49	2,438.43	55
30.00				80.47	80.47	1,429.65	56
	30.00			895.53	895.53	2,896.33	57
50.00						3,491.60	58
20.00				3,058.13	3,058.13	4,811.33	59

REPORT OF MUNICIPAL FINANCES

TABLE NO. 11—CITIES—EXPENDITURES

No. in Order of Population	Cities	General Government Expenditures			
		City Hall			
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—City Hall
60	Eagle Grove.....	635.92		267.49	903.41
61	Hampton.....	375.77		1,610.12	1,985.89
62	Missouri Valley.....	415.33		468.05	883.38
63	Sheldon.....	1,311.60		1,440.62	2,752.22
64	Clear Lake.....	560.00		823.42	1,383.42
65	Manchester.....			475.07	475.07
66	Harlan.....	999.90		671.90	1,671.80
67	Pella.....		82.00		82.00
68	Winterset.....				
69	Eldora.....				
70	Cresco.....		712.59	1,706.81	2,419.40
71	Onawa.....			64.52	64.52
72	Emmetsburg.....			228.23	228.23
73	Nevada.....			125.05	125.05
74	Osceola.....			241.50	241.50
75	Belle Plaine.....			145.19	145.19
76	Osage.....	2.10		393.21	395.31
77	Sac City.....			294.86	294.86
78	Bettendorf.....	228.00		646.73	874.73
79	Waukon.....	875.25		553.73	1,428.98
80	Clarion.....	18.75		22.99	41.74
81	New Hampton.....			484.07	484.07
82	Tama.....		55.00		55.00
83	Humboldt.....	171.05	831.30	617.88	1,620.23
84	Bloomfield.....				
85	Hawarden.....	305.40		1,010.58	1,315.98
86	Rock Rapids.....			201.09	201.09
87	Monticello.....	1,312.80		2,029.22	3,342.02
88	Forest City.....	734.50		1,167.55	1,902.05
89	Tipton.....				
90	Audubon.....	1,022.40		2,336.14	3,358.54
91	Rockwell City.....				
92	Sibley.....	213.50		101.31	314.81
93	Sigourney.....	968.90		564.95	1,533.85
94	Leon.....			9.12	9.12
95	Marengo.....		78.53	65.33	143.86
96	Colfax.....			139.54	139.54
97	Ida Grove.....			299.40	299.40
98	Lake City.....				
99	DeWitt.....	249.40		494.32	743.72
100	Hamburg.....		156.63		156.63
101	Corning.....	50.00		252.59	302.59
102	Spirit Lake.....	180.00		1,027.87	1,207.87
103	Bedford.....			13.14	13.14
104	Dyersville.....	465.10	489.61	599.08	1,553.79
105	Belmond.....	5.25		389.85	395.10
106	Madrid.....	140.00	20.00	496.00	656.00
107	Toledo.....	849.30		814.35	1,663.65
108	Guthrie Center.....	358.00	582.82		940.82
109	West Union.....	32.14		924.45	956.59
110	Grundy Center.....	53.01		441.16	494.17
111	Villisca.....	35.55		501.47	537.02
112	Mysite.....	218.62			218.62
113	Eldon.....	105.40	120.00	221.69	447.09
114	Stuart.....	73.41		328.70	402.11
115	Seymour.....	5.50		40.95	46.45

FOR YEAR ENDING MARCH 31, 1943—Continued

Total—Municipal League	Total—Extra Help	General Government Expenditures				Total—General Government Expenditures	No. in Order of Population
		Other Expense					
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Other Expense		
30.00				850.00	850.00	4,090.25	60
33.63				1,027.11	1,027.11	5,972.07	61
55.00	52.37			223.75	223.75	2,573.45	62
30.00			351.00	281.97	632.97	5,826.55	63
115.00		852.89		185.00	1,037.89	4,162.04	64
30.00				4.06	4.06	2,428.54	65
30.00				296.10	296.10	3,461.19	66
30.00				112.50	112.50	3,170.75	67
30.00	14.54			572.11	572.11	2,443.36	68
30.00	60.00			771.17	771.17	1,871.70	69
30.00				145.92	145.92	4,834.07	70
30.00				57.89	57.89	2,211.76	71
30.00	167.95			788.72	788.72	2,451.49	72
43.67	632.70					2,740.86	73
30.00				597.03	597.03	2,523.75	74
30.00				1,355.97	1,355.97	3,042.94	75
30.00				37.50	37.50	1,595.76	76
30.00	2,655.51			368.61	368.61	7,107.93	77
30.00						4,666.03	78
96.39				47.06	47.06	2,676.34	79
30.00		350.00		1,110.66	1,460.66	4,240.59	80
30.00	1,200.30		362.52	1,215.48	1,578.00	4,920.02	81
30.00				1,960.79	1,960.79	3,103.15	82
				521.25	521.25	3,519.17	83
30.00			24.16	2,004.85	2,029.01	3,294.13	84
30.00				91.69	91.69	3,150.93	85
30.00						1,642.72	86
30.00	12.00			157.86	157.86	4,453.86	87
30.00				520.69	520.69	3,269.78	88
				10.52	10.52	1,869.98	89
30.00				1,463.86	1,463.86	7,590.39	90
30.00						1,108.14	91
30.00				176.67	176.67	1,522.39	92
		74.13		74.13	74.13	2,743.18	93
30.00				342.58	342.58	2,804.23	94
30.00						1,491.79	95
55.00				115.12	115.12	935.14	96
	2,261.79			15.00	15.00	4,097.63	97
30.00				556.92	556.92	2,212.43	98
30.00						2,153.84	99
30.00				3.22	3.22	1,173.91	100
15.00						1,432.90	101
30.00						2,912.52	102
30.00				4,700.00	4,700.00	5,665.27	103
30.00						3,050.54	104
77.00						2,807.33	105
43.07						1,891.80	106
30.00						2,407.77	107
30.00		27.50	385.12		412.62	2,267.57	108
30.00						2,298.57	109
130.00						2,925.02	110
30.00				70.55	70.55	2,392.18	111
				118.55	118.55	1,040.66	112
25.00				275.49	275.49	1,752.89	113
65.00		77.06			77.06	1,554.87	114
	21.60			135.73	135.73	1,122.70	115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 12—CITIES—EXPENDITURES

No. in Order of Population	Cities	Protection of Life and Property				Salaries and Wages
		Police Department				
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Police Department	
	Grand Totals.....	\$1,711,558.74	\$ 69,992.97	\$191,900.77	\$1,973,452.48	\$1,706,825.22
1	Des Moines.....	333,554.95	28,783.33	22,871.17	385,209.45	425,080.52
2	Sioux City.....	164,463.06	11,955.20	23,048.09	199,466.35	185,015.87
3	Davenport.....	139,056.55		12,493.02	151,549.57	146,964.15
4	Cedar Rapids.....	120,517.61	2,839.36	19,303.07	142,660.04	133,566.30
5	Waterloo.....	95,374.53	3,781.72	8,893.22	108,049.47	108,842.27
6	Dubuque.....	77,652.66		9,403.92	87,056.58	109,064.00
7	Council Bluffs.....	56,985.06	1,788.96	9,253.38	68,027.40	74,840.40
8	Ottumwa.....	43,476.71	1,247.25	6,379.51	51,103.47	40,832.87
9	Mason City.....	44,646.42	1,118.61	7,140.09	52,905.12	58,124.87
10	Clinton.....	38,980.31	2,358.50	5,932.60	47,271.41	52,014.70
11	Burlington.....	57,102.88	2,329.95	10,822.02	70,254.85	54,588.36
12	Fort Dodge.....	32,718.25	3,024.63	5,242.70	40,985.53	39,302.38
13	Marshalltown.....	20,697.63		2,845.84	23,543.47	27,340.99
14	Muscatine.....	24,990.37	16.07	1,282.32	26,288.76	28,449.94
15	Iowa City.....	25,850.81	615.27	3,095.70	29,561.78	18,792.95
16	Keokuk.....	25,730.58	80.00	5,781.54	31,592.12	25,519.40
17	Fort Madison.....	14,861.93		3,355.56	18,217.49	18,132.59
18	Ames.....	21,658.38		3,161.04	24,819.42	17,093.66
19	Boone.....	19,472.08	1,046.18	1,606.25	22,124.51	13,464.96
20	Oskaloosa.....	12,887.74	109.95	1,019.07	14,016.76	15,080.48
21	Newton.....	12,234.33	19.36	1,578.25	13,831.94	11,757.03
22	Cedar Falls.....	9,887.00		400.23	10,287.23	5,998.72
23	Charles City.....	6,805.90		592.22	7,398.12	3,729.50
24	Centerville.....	7,776.02		1,103.23	8,879.25	3,181.39
25	Creston.....	6,827.82		407.82	7,235.64	5,784.40
26	Oelwein.....	8,366.15		171.50	8,537.65	5,404.03
27	Cherokee.....	5,467.68		1,441.82	6,909.50	2,796.21
28	Knoxville.....	3,153.75		523.23	3,676.98	2,013.90
29	Shenandoah.....	4,369.00	50.72	352.56	4,772.28	3,119.57
30	Fairfield.....	4,554.15		501.01	5,055.16	3,985.85
31	Webster City.....	7,288.78		1,057.40	8,346.18	2,544.41
32	Spencer.....	7,736.18		936.30	8,672.48	2,946.51
33	Perry.....	5,206.80	36.74	749.15	5,992.69	1,858.08
34	Atlantic.....	4,395.75		403.69	4,799.44	2,455.32
35	Red Oak.....	4,788.86	175.69		4,964.55	2,961.70
36	Chariton.....	2,958.54		42.58	3,001.12	
37	Estherville.....	8,094.60		1,314.22	9,408.82	1,079.94
38	Carroll.....	5,548.25	42.68	387.86	5,978.79	1,868.05
39	Le Mars.....	4,879.62		176.59	5,056.21	883.55
40	Decorah.....	4,768.54	243.45	906.88	5,918.87	1,534.05
41	Storm Lake.....	5,881.95	580.55	304.44	6,766.94	1,611.15
42	Washington.....	3,518.63	1.33	563.73	4,083.69	4,341.60
43	Grinnell.....	5,072.70	286.43	724.88	6,084.01	3,862.51
44	Albia.....	3,223.51	437.77	396.30	4,057.58	1,650.50
45	Algona.....	5,404.11	884.57	808.98	7,097.66	1,229.28
46	Clarinda.....	4,684.87		255.71	4,940.58	2,092.75
47	Marion.....	2,702.43	289.88	302.51	3,294.82	2,573.67
48	Mount Pleasant.....	5,513.83	300.00	86.46	5,900.29	1,223.20
49	Glenwood.....	1,840.40			1,840.40	750.91
50	Iowa Falls.....	5,772.18	81.12	785.33	6,639.58	481.54
51	Denison.....	3,112.71	602.38	82.71	3,797.80	300.00
52	Independence.....	6,540.61	925.66	217.39	7,683.66	1,780.00
53	West Des Moines.....	2,835.40		90.30	2,925.70	616.30
54	Vinton.....	4,640.27		732.79	5,373.06	663.00
55	Waverly.....	4,274.00		596.54	4,870.54	1,457.00
56	Indianola.....	3,186.19		996.43	4,182.62	677.50
57	Jefferson.....	3,795.05		642.70	4,437.75	1,704.12
58	Maquoketa.....	3,990.32	207.97	148.24	4,346.53	557.77
59	Anamosa.....	2,500.27		286.75	2,787.02	712.75

FOR YEAR ENDING MARCH 31, 1943

			Protection of Life and Property				No. in Order of Population
Fire Department			Municipal and Police Court				
Capital Outlay	Other Expenditures	Total—Fire Department	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Municipal and Police Court	
\$119,253.35	\$183,270.37	\$2,009,348.94	\$ 81,234.37	\$ 241.02	\$ 16,793.98	\$ 98,269.37	
3,279.10	26,099.00	454,458.62	26,276.75		7,129.75	33,406.50	1
13,017.23	7,900.81	205,933.91	15,177.29		3,134.32	18,311.61	2
	13,902.25	160,866.40	3,720.00			3,720.00	3
2,983.66	11,868.81	148,418.77	1,875.00	32.72	103.64	2,011.36	4
3,684.84	7,341.70	119,868.81	8,199.62	208.30	1,511.66	9,919.58	5
12,404.83	14,894.55	136,363.38	1,650.00			1,650.00	6
6,918.39	4,671.72	86,430.51	7,273.41		1,060.32	8,333.73	7
9,167.03	3,553.29	53,553.19	1,500.00		23.00	1,523.00	8
608.42	5,288.76	64,022.05					9
566.74	4,792.75	57,374.19	3,150.00		909.57	4,059.57	10
107.60	5,926.67	60,622.63	1,610.00		367.75	1,977.75	11
1,425.00	2,495.42	43,222.80	1,225.00			1,225.00	12
526.98	2,893.42	30,761.39	3,150.00		854.00	4,004.00	13
3,309.17	2,046.58	33,805.69					14
212.83	2,287.06	21,292.84	1,243.91		79.05	1,322.96	15
1,393.44	3,435.45	30,348.29					16
1,394.12	1,947.33	21,474.04					17
1,045.89	741.52	18,881.07	2,790.00		235.80	3,025.80	18
8,937.76	1,253.06	23,655.78					19
1,620.60	1,033.59	17,734.67					20
472.34	1,016.55	13,245.92					21
750.67	452.50	7,201.89					22
53.00	680.07	4,462.57			24.00	24.00	23
1,234.36	857.15	5,272.90					24
548.80	583.89	6,917.09					25
10,465.52	729.24	16,598.79	1,365.04		965.21	2,330.25	26
	609.32	3,405.53					27
819.30	286.26	3,119.46					28
259.80	589.12	3,968.49					29
4,500.00	1,979.52	10,465.37					30
	1,092.00	3,636.41	750.00			750.00	31
440.42	1,576.34	4,963.27					32
1,583.81	543.61	3,985.50					33
829.62	948.62	4,233.56			47.27	47.27	34
833.92		3,795.62	12.00			12.00	35
427.82	997.80	1,425.62					36
	1,906.60	2,986.54					37
392.64	2,186.30	4,446.99					38
	338.88	1,222.43					39
65.36	1,549.17	3,148.58					40
1,768.81	381.33	3,761.29					41
92.56	479.08	4,913.24					42
827.48	889.63	5,579.62					43
	684.77	2,335.27			37.90	37.90	44
368.14	294.68	1,892.10					45
18.36	123.88	2,234.99					46
771.42	557.13	3,902.22			50.00	50.00	47
56.10	445.04	1,724.34					48
1,377.53	413.20	2,541.64					49
219.27	2,009.72	2,710.53			43.59	43.59	50
717.81	253.61	1,271.42					51
57.35	545.48	2,382.83					52
	184.41	800.71					53
	1,056.13	1,719.13					54
	1,014.36	2,471.36					55
	426.16	1,103.66					56
	590.59	2,294.71					57
232.30	438.21	1,228.28					58
	920.57	1,633.32					59

TABLE NO. 12—CITIES—EXPENDITURES

No. in Order of Population	Cities	Protection of Life and Property				Salaries and Wages
		Police Department				
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Police Department	
60	Eagle Grove.....	4,403.55		42.49	4,446.04	1,453.87
61	Hampton.....	3,529.15	775.43	447.83	4,752.41	731.50
62	Missouri Valley.....	3,960.20	707.99	572.33	5,240.52	1,377.54
63	Sheldon.....	4,761.15	261.14	355.69	5,377.98	932.00
64	Clear Lake.....	3,331.50		433.57	3,765.07	556.00
65	Manchester.....	4,285.02	214.23	177.25	4,676.50	783.15
66	Harlan.....	1,335.86		187.95	1,523.81	175.50
67	Pella.....	2,714.70	275.00	158.31	3,148.01	755.00
68	Winterset.....	4,104.71		516.97	4,621.68	648.38
69	Eldora.....	2,032.63		75.12	2,107.75	392.00
70	Cresco.....	3,328.18	665.00	633.22	4,626.40	506.00
71	Onawa.....	3,733.00		64.14	3,797.14	
72	Emmetsburg.....	3,034.31		693.59	3,727.90	1,204.98
73	Nevada.....	3,530.96		411.57	3,942.53	496.90
74	Osceola.....	2,605.30		73.32	2,678.62	50.00
75	Belle Plaine.....	3,384.00		45.00	3,429.00	406.48
76	Osage.....	2,483.15		120.00	2,603.15	464.50
77	Sac City.....	3,487.00			3,487.00	180.00
78	Bettendorf.....	4,088.60	76.01	663.72	4,828.33	31.40
79	Waukon.....	2,923.70		43.27	2,966.97	84.70
80	Clarion.....	2,682.50	415.90	26.30	3,124.70	746.43
81	New Hampton.....	2,490.09			2,490.09	
82	Tama.....	2,327.51			2,327.51	477.30
83	Humboldt.....	2,513.09		7.25	2,520.34	626.15
84	Bloomfield.....	2,804.75		55.55	2,860.30	480.00
85	Hawarden.....	3,034.90		96.14	3,131.04	180.00
86	Rock Rapids.....	3,582.64	143.37		3,726.01	95.05
87	Monticello.....	1,284.63			1,284.63	481.20
88	Forest City.....	1,805.55		19.45	1,825.00	269.20
89	Tipton.....	1,912.19		25.20	1,937.39	300.00
90	Audubon.....	1,516.95	27.63	79.22	1,623.80	214.40
91	Rockwell City.....	1,950.00			1,950.00	360.00
92	Sibley.....	2,980.71		109.48	3,090.19	48.71
93	Sigourney.....	1,476.94			1,476.94	
94	Leon.....	1,447.58			1,447.58	220.96
95	Marengo.....	1,961.75			1,961.75	1,559.33
96	Colfax.....	929.47		60.95	990.42	167.00
97	Ida Grove.....	2,459.40			2,459.40	242.71
98	Lake City.....	1,977.88		18.66	1,996.54	284.50
99	DeWitt.....	3,591.15	10.02	134.51	3,735.68	358.25
100	Hamburg.....	1,295.20	12.45	242.30	1,549.95	5.00
101	Corning.....	1,658.33		108.08	1,766.41	50.00
102	Spirit Lake.....	2,288.10		197.34	2,485.44	390.00
103	Bedford.....	1,060.00			1,060.00	135.00
104	Dyersville.....	2,775.60	7.12	80.66	2,863.38	120.00
105	Belmond.....	2,388.20	64.23	30.24	2,482.67	1.26
106	Madrid.....	1,154.00			1,154.00	110.50
107	Toledo.....	1,492.80		500.48	1,993.28	124.00
108	Guthrie Center.....	724.85			724.85	
109	West Union.....	1,712.60		56.32	1,768.92	203.95
110	Grundy Center.....	1,924.77	4.32	163.96	2,093.05	327.00
111	Villisca.....	1,676.95	35.00	121.58	1,833.53	452.00
112	Mystic.....	750.00		42.00	792.00	
113	Eldon.....	1,321.15		9.92	1,331.07	76.00
114	Stuart.....	2,283.53	36.85		2,320.38	200.00
115	Seymour.....	990.70			990.70	

FOR YEAR ENDING MARCH 31, 1943—Continued

Fire Department			Protection of Life and Property				No. in Order of Population
			Municipal and Police Court				
Capital Outlay	Other Expenditures	Total—Fire Department	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Municipal and Police Court	
977.25	484.06	2,915.18					60
129.14	628.77	1,489.41			18.50	18.50	61
428.32	439.16	2,245.02	206.00			206.00	62
	441.78	1,373.78					63
290.61	77.91	924.52					64
	761.20	1,544.35					65
61.44	392.60	629.54					66
90.84	187.72	1,033.56					67
145.00	371.11	1,164.49					68
	757.38	1,149.38					69
740.07	548.04	1,794.11					70
37.52	428.46	465.98					71
		1,204.98					72
	531.95	1,028.85					73
889.92	337.31	1,277.23					74
315.00	185.79	907.27					75
101.52	589.15	1,155.17					76
919.51	2,810.70	3,910.21					77
178.45	5,013.18	5,223.03					78
	209.98	294.68	30.25		35.55	65.80	79
491.64	432.15	1,670.22					80
	735.28	735.28					81
1,229.55	357.35	2,064.20					82
391.20	119.63	1,136.98					83
403.89	350.69	1,234.58					84
554.32	136.61	870.93					85
944.02		1,039.07					86
508.15	6.70	996.05					87
	724.20	993.40					88
	657.93	957.93					89
167.22	530.93	912.55					90
	968.32	1,328.32					91
8.19	1,180.16	1,237.06					92
	429.98	429.98					93
1,096.06	489.89	1,806.91			85.40	85.40	94
		1,559.33					95
	216.42	383.42	5.50		11.50	17.00	96
1,746.44	204.54	2,183.69					97
320.66	340.23	945.39					98
	548.02	906.27					99
190.38	108.28	303.66					100
	748.87	798.87			15.20	15.20	101
	1,235.69	1,625.69					102
283.09	304.58	722.67					103
522.24	225.47	867.71					104
308.39	10	309.75	9.25		25.00	34.25	105
532.68	204.16	847.34					106
	611.12	735.12					107
184.89		184.89					108
418.98	202.53	825.46	15.35			15.35	109
281.19	326.60	934.79					110
97.89	189.55	739.44					111
	150.35	150.35			26.00	26.00	112
408.50	138.28	622.78					113
	95.45	295.45					114
71.05	99.40	170.45					115

TABLE NO. 12—CITIES—EXPENDITURES

No. in Order of Population	Cities	Protection of Life and Property				Salaries and Wages
		Inspections				
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Inspections	
	Grand Totals.....	\$108,976.02	\$2,439.10	\$10,970.56	\$122,385.68	\$2,200.36
1	Des Moines.....	31,791.91	47.02	1,109.71	32,948.64	
2	Sioux City.....	8,584.27	1,177.96	1,441.84	11,204.07	
3	Davenport.....	10,360.00			10,360.00	
4	Cedar Rapids.....	9,115.00		571.67	9,686.67	962.45
5	Waterloo.....	18,665.00	1,214.12	1,800.35	21,679.47	
6	Dubuque.....	7,134.50		986.19	8,120.69	
7	Council Bluffs.....	2,266.00		2,626.56	4,892.56	
8	Ottumwa.....	1,655.00		125.94	1,780.94	
9	Mason City.....	2,888.20		312.85	3,201.05	
10	Clinton.....					
11	Burlington.....	5,190.00		143.57	5,333.57	156.01
12	Fort Dodge.....	4,003.66		1,304.49	5,308.15	
13	Marshalltown.....	1,800.00			1,800.00	198.38
14	Muscatine.....					
15	Iowa City.....	486.00			486.00	
16	Keokuk.....					
17	Fort Madison.....	1,140.00			1,140.00	
18	Ames.....					
19	Boone.....	595.00		244.00	839.00	
20	Oskaloosa.....	150.00			150.00	
21	Newton.....					
22	Cedar Falls.....	1,145.50		265.34	1,410.84	
23	Charles City.....					
24	Centerville.....			4.80	4.80	
25	Creston.....					
26	Oelwein.....					
27	Cherokee.....					603.20
28	Knoxville.....					
29	Shenandoah.....					
30	Fairfield.....					
31	Webster City.....					
32	Spencer.....					
33	Perry.....					
34	Atlantic.....					
35	Red Oak.....					
36	Chariton.....					
37	Estherville.....					
38	Carroll.....					
39	Le Mars.....					
40	Decorah.....					
41	Storm Lake.....	66.00			66.00	
42	Washington.....					
43	Grinnell.....					
44	Albia.....					
45	Algona.....					
46	Clarinda.....					
47	Marion.....					
48	Mount Pleasant.....					
49	Glenwood.....					
50	Iowa Falls.....					
51	Denison.....					
52	Independence.....					
53	West Des Moines.....					
54	Vinton.....					
55	Waverly.....	15.98			15.98	
56	Indianola.....	300.00		9.25	309.25	
57	Jefferson.....					
58	Maquoketa.....	9.75			9.75	
59	Anamosa.....					

TABLE NO. 12—CITIES—EXPENDITURES

No. in Order of Population	Cities	Protection of Life and Property				Salaries and Wages
		Inspections				
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Inspections	
60	Eagle Grove.....	240.00		24.00	264.00	280.32
61	Hampton.....					
62	Missouri Valley.....					
63	Sheldon.....					
64	Clear Lake.....					
65	Manchester.....					
66	Harlan.....					
67	Pella.....					
68	Winterset.....					
69	Eldora.....					
70	Cresco.....	6.00			6.00	
71	Onawa.....					
72	Emmetsburg.....					
73	Nevada.....					
74	Osceola.....					
75	Belle Plaine.....					
76	Osage.....					
77	Sac City.....					
78	Bettendorf.....	601.50			601.50	
79	Waukon.....					
80	Clarion.....					
81	New Hampton.....					
82	Tama.....					
83	Humboldt.....	366.47			366.47	
84	Bloomfield.....	78.00			78.00	
85	Hawarden.....					
86	Rock Rapids.....					
87	Monticello.....					
88	Forest City.....					
89	Tipton.....					
90	Audubon.....					
91	Rockwell City.....	168.00			168.00	
92	Sibley.....					
93	Sigourney.....					
94	Leon.....					
95	Marengo.....					
96	Colfax.....					
97	Ida Grove.....	149.28			149.28	
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.....	5.00			5.00	
111	Villisca.....					
112	Mystic.....					
113	Eldon.....					
114	Stuart.....					
115	Seymour.....					

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FOR YEAR ENDING MARCH 31, 1943—Continued

[illegible]

REPORT OF MUNICIPAL FINANCES

TABLE NO. 13—CITIES—EXPENDITURES

No. in Order of Population	Cities	Sanitation and Waste Removal				Salaries and Wages
		General Expense				
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—General Expense	
	Grand Totals.....	\$ 21,529.18	\$ 950.71	\$ 2,334.50	\$ 24,814.39	\$ 10,089.85
1	Des Moines.....					2,528.00
2	Sioux City.....					
3	Davenport.....					
4	Cedar Rapids.....					
5	Waterloo.....					
6	Dubuque.....	10,975.25		1,046.84	12,022.09	
7	Council Bluffs.....					
8	Ottumwa.....					
9	Mason City.....					1,550.00
10	Clinton.....					
11	Burlington.....					
12	Fort Dodge.....					
13	Marshalltown.....					
14	Muscatine.....	2,002.50		18.00	2,020.50	
15	Iowa City.....					
16	Keokuk.....					
17	Fort Madison.....					
18	Ames.....					
19	Boone.....					
20	Oskaloosa.....	700.25			700.25	622.28
21	Newton.....					
22	Cedar Falls.....	1,392.50			1,392.50	300.00
23	Charles City.....	311.80			311.80	606.00
24	Centerville.....					
25	Creston.....					
26	Oelwein.....					332.50
27	Cherokee.....					
28	Knoxville.....					
29	Shenandoah.....					
30	Fairfield.....					
31	Webster City.....	1,083.56				
32	Spencer.....			6.91	1,090.47	288.12
33	Perry.....	776.72		43.29	820.01	363.00
34	Atlantic.....					
35	Red Oak.....					612.50
36	Chariton.....					
37	Estherville.....					
38	Carroll.....					355.00
39	Le Mars.....					
40	Decorah.....					
41	Storm Lake.....					
42	Washington.....					
43	Grinnell.....					
44	Albia.....					
45	Algona.....					
46	Clarinda.....					240.00
47	Marion.....					
48	Mount Pleasant.....					
49	Glenwood.....	215.00			215.00	
50	Iowa Falls.....					
51	Denison.....					
52	Independence.....					367.20
53	West Des Moines.....					
54	Vinton.....					
55	Waverly.....					
56	Indianola.....					450.00
57	Jefferson.....					
58	Maquoketa.....					275.00
59	Anamosa.....					

FOR YEAR ENDING MARCH 31, 1943

Comfort Station			Sanitation and Waste Removal				No. in Order of Population
Comfort Station			Sewers				
Capital Outlay	Other Expenditures	Total Comfort Station	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Sewers	
\$ 452.81	\$ 7,609.05	\$ 18,151.71	\$237,922.37	\$ 73,049.20	\$123,800.06	\$434,771.63	
	799.11	3,327.11	58,411.87	803.16	10,111.84	70,226.87	1
			46,368.71	842.62	16,219.62	63,430.95	2
			10,183.78	585.00	3,371.58	14,140.36	3
			11,482.84	219.09	4,884.21	16,586.14	4
							5
			9,392.21		6,156.16	15,548.37	6
			17,147.03	732.71	5,435.84	23,315.58	7
			6,509.15	27,530.12	709.98	34,749.25	8
	842.32	2,392.32	957.30		251.83	1,209.13	9
			8,690.85	7,837.26	1,260.50	17,788.61	10
			8,064.50	363.10	40,294.04	48,721.64	11
			4,605.55	4,855.59	2,516.18	11,977.32	12
			2,877.94	764.19	7,191.38	10,833.51	13
							14
	90.10	90.10	3,820.51		3,932.64	7,753.15	15
			972.00	890.86	222.01	2,086.67	16
			3,868.62	2,049.53	1,131.72	7,049.87	17
					4,797.77	4,797.77	18
		622.28	3,614.23	24.29	759.66	4,398.18	19
			310.40		1,216.72	1,527.12	20
							21
	296.16	596.16	2,068.66	688.54	97.59	2,854.79	22
	280.62	886.62					23
			1,386.75	1,128.26	1,109.96	3,624.97	24
106.00	64.18	502.68	1,101.92		548.26	1,650.18	25
	420.00	420.00					26
	325.00	325.00	106.42	4,984.06	10.97	5,101.45	27
							28
							29
							30
		288.12	1,189.13	193.58	318.59	1,701.30	31
	329.78	692.78	513.32		41.07	554.39	32
							33
	18.24	630.74	903.73		11.33	915.06	34
346.81		346.81	1,853.79	187.88		2,041.67	35
			1,538.73		294.10	1,832.92	36
	34.37	389.37	80.00		257.84	337.84	37
							38
	374.23	374.23					39
	1,513.73	1,513.73					40
				7,258.24		7,258.24	41
			1,691.81	442.30	679.13	2,813.24	42
	240.00	240.00	560.99	210.53	112.99	884.51	43
			962.46		199.51	1,161.97	44
	371.33	611.33	803.48	110.22	8.11	921.81	45
							46
			589.09	236.78	4.75	830.62	47
			2,087.95	77.89	33.52	2,199.36	48
			299.29	17.60	67.65	384.54	49
			435.20	127.00	262.39	824.59	50
	191.19	558.39	2,053.60	78.85		2,132.45	51
			681.00	398.05		1,079.05	52
					500.00	500.00	53
			18.40		2.86	21.26	54
	333.25	783.25					55
			1,429.39		187.74	1,617.13	56
		275.00	1,231.20		44.42	1,275.62	57
			605.20		32.94	638.14	58
			67.09		119.30	186.39	59

REPORT OF MUNICIPAL FINANCES

TABLE NO. 13—CITIES—EXPENDITURES

No. in Order of Population	Cities	Sanitation and Waste Removal				Salaries and Wages
		General Expense				
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—General Expense	
60	Eagle Grove.....					216.00
61	Hampton.....					
62	Missouri Valley.....					
63	Sheldon.....					480.00
64	Clear Lake.....					
65	Manchester.....	31.00			31.00	
66	Harlan.....					
67	Pella.....	1,210.77	94.23		1,305.00	
68	Winterset.....					
69	Eldora.....					
70	Cresco.....					
71	Onawa.....			37.25	37.25	
72	Emmetsburg.....					
73	Nevada.....					
74	Osceola.....	1,120.50		372.73	1,493.23	
75	Belle Plaine.....	39.50		150.33	189.83	
76	Osage.....					
77	Sac City.....			463.58	463.58	
78	Bettendorf.....					
79	Waukon.....					
80	Clarion.....					
81	New Hampton.....					46.75
82	Tama.....					
83	Humboldt.....			6.30	6.30	
84	Bloomfield.....					
85	Hawarden.....					
86	Rock Rapids.....					
87	Monticello.....					
88	Forest City.....					
89	Tipton.....					40.00
90	Audubon.....					
91	Rockwell City.....					
92	Sibley.....					
93	Sigourney.....					127.50
94	Leon.....					
95	Marengo.....	41.50			41.50	
96	Colfax.....			4.31	4.31	
97	Ida Grove.....	499.23		71.44	570.67	
98	Lake City.....					
99	DeWitt.....					
100	Hamburg.....					110.00
101	Corning.....					
102	Spirit Lake.....					
103	Bedford.....					
104	Dyersville.....					
105	Belmond.....					
106	Madrid.....					
107	Toledo.....	1,110.40	856.48	107.81	2,074.69	
108	Guthrie Center.....					
109	West Union.....					
110	Grundy Center.....					
111	Villisca.....	18.70		5.71	24.41	180.00
112	Mystic.....					
113	Eldon.....					
114	Stuart.....					
115	Seymour.....					

GENERAL TABLES—CITIES

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FOR YEAR ENDING MARCH 31, 1943—Continued

Comfort Station			Sanitation and Waste Removal				No. in Order of Population
Comfort Station			Sewers				
Capital Outlay	Other Expenditures	Total Comfort Station	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Sewers	
	387.08	603.08	839.13	43.84	1,286.11	2,169.08	60
			1,201.90		33.00	1,234.90	61
			83.71	36.16	12.06	131.93	62
		480.00					63
			446.59	837.84	136.85	1,421.28	64
	52.67	52.67	1,094.62		84.11	1,178.73	65
							66
	171.77	171.77	1,497.40	565.42	51.08	2,113.90	67
			2,615.90	298.60	862.28	3,776.78	68
			1,565.99		832.96	2,398.95	69
			329.15		8.81	337.96	70
			744.07		638.41	1,382.48	71
							72
				4,358.63		4,358.63	73
							74
							75
			219.03	363.25	274.86	857.14	76
				507.17		507.17	77
							78
		46.75	1,179.18	370.59	60.64	1,610.41	79
					371.26	371.26	80
			525.20	622.19	161.93	1,309.32	81
	240.00	240.00	171.00	980.75	13.89	1,165.64	82
			528.25		941.16	1,469.41	83
			105.60			105.60	84
			477.44	191.97		669.41	85
							86
		40.00					87
			347.77		103.23	451.00	88
			97.34		50.36	147.70	89
	128.55	128.55			688.70	688.70	90
		127.50					91
			624.17	210.96	16.61	851.74	92
							93
							94
							95
							96
			138.85	24.53	5.94	169.32	97
							98
	29.36	139.36	50.00		12.89	62.89	99
							100
							101
							102
							103
			452.92			452.92	104
			300.00		30.45	330.45	105
							106
							107
			615.27		336.89	952.16	108
							109
	.71	180.71			475.89	475.89	110
							111
							112
	75.30	75.30	134.00			134.00	113
			.90			.90	114
							115

TABLE NO. 13—CITIES—EXPENDITURES

No. in Order of Population	Cities	Sanitation and Waste Removal				Salaries and Wages
		Sewage Disposal Plant				
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Sewage Disposal Plant	
	Grand Totals	\$ 235,383.23	\$67,817.79	\$180,229.62	\$483,430.64	\$276,473.90
1	Des Moines	48,411.30	371.80	27,357.63	76,140.73	68,202.32
2	Sioux City					4,290.00
3	Davenport	10,073.63		5,174.15	15,247.78	30,128.88
4	Cedar Rapids	21,321.32		8,972.66	30,293.98	31,873.79
5	Waterloo	28,806.90	28,252.32	21,292.72	78,351.94	14,895.40
6	Dubuque					
7	Council Bluffs					15,828.55
8	Ottumwa					7,073.66
9	Mason City	5,043.60	54.08	4,022.76	9,120.44	12,505.41
10	Clinton					9,726.10
11	Burlington					15,165.80
12	Fort Dodge	15,226.93	16,049.74	14,139.18	45,415.85	9,741.71
13	Marshalltown	18,553.98		53,373.59	71,927.57	540.00
14	Muscatine					1,586.90
15	Iowa City	12,625.00		5,258.47	17,883.47	2,969.95
16	Keokuk					1,993.80
17	Fort Madison					3,676.50
18	Ames	3,702.84		550.71	4,253.55	988.02
19	Boone					2,492.05
20	Oskaloosa	1,995.00	1,355.16	875.00	4,225.16	639.50
21	Newton	7,228.71	543.78	1,407.02	9,179.51	2,940.00
22	Cedar Falls	2,916.05	1,259.13	475.73	4,650.91	1,818.22
23	Charles City	1,378.75		1,490.69	2,869.44	1,323.75
24	Centerville					193.22
25	Creston	1,547.25	456.00	436.02	2,439.27	1,196.62
26	Oelwein	1,990.44		1,149.76	3,140.20	1,620.34
27	Cherokee	1,391.65		848.85	2,240.50	450.00
28	Knoxville	2,118.80		290.40	2,409.20	
29	Shenandoah					66.37
30	Fairfield	1,529.13		1,096.89	2,626.02	1,275.00
31	Webster City	1,480.55		1,287.32	2,767.87	
32	Spencer	1,520.48		2,361.69	3,882.17	340.00
33	Perry	3,000.90	2,185.42	948.61	6,134.93	
34	Atlantic	1,292.50	6,154.29	752.46	8,199.25	1,118.00
35	Red Oak					696.10
36	Chariton					
37	Estherville	1,519.75		317.27	1,837.02	874.00
38	Carroll	2,027.72		839.50	2,867.22	550.00
39	Le Mars					972.55
40	Decorah	2,791.17	179.64	2,127.78	5,098.59	805.33
41	Storm Lake	4,291.31	2,878.85	598.89	7,769.05	465.00
42	Washington	384.73	150.97	152.00	687.70	682.00
43	Grinnell	1,662.90	1,428.63	697.87	3,789.40	631.90
44	Albia					
45	Algona					410.00
46	Clarinda					265.00
47	Marion	980.00	566.88	47.46	1,594.34	360.00
48	Mount Pleasant	2,665.67		23.71	2,689.38	1,145.15
49	Glenwood					77.85
50	Iowa Falls					636.10
51	Denison					105.00
52	Independence	2,061.12	689.24	520.11	3,270.47	39.25
53	West Des Moines			2,000.00	2,000.00	420.00
54	Vinton	888.94		430.12	1,319.06	664.14
55	Waverly	1,209.76		235.14	1,444.90	639.70
56	Indianola					
57	Jefferson					482.10
58	Maquoketa					240.00
59	Anamosa	1,274.46		1,405.63	2,680.09	648.00

FOR YEAR ENDING MARCH 31, 1943—Continued

Refuse and Garbage Disposal			Sanitation and Waste Removal				Total—Sanitation and Waste Removal	No. in Order of Population
Refuse and Garbage Disposal			Other Expenditures					
Capital Outlay	Other Expenditures	Total—Refuse and Garbage Disposal	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Other Expenditures		
\$23,185.70	\$92,519.16	\$392,178.76	\$24,471.48	\$29,629.16	\$32,841.78	\$86,942.42	\$1,440,289.55	
717.18	2,223.32	71,142.82					220,837.53	1
	30,807.33	35,097.33					98,528.28	2
	7,918.41	38,047.29					67,435.43	3
	6,392.46	38,266.25					85,146.37	4
14,072.94	1,398.79	30,367.13					108,719.07	5
	15,489.84	15,489.84	2,400.00		217.88	2,617.88	45,678.18	6
	3,876.40	19,704.95	17,474.60	689.24	18,464.05	36,627.89	79,648.42	7
	2,068.06	9,141.72					43,890.97	8
	6,086.60	18,592.01					31,313.90	9
	292.14	10,018.24					27,806.85	10
	772.76	15,938.56		28,939.92	5,717.66	34,657.58	99,317.78	11
2,131.66	2,361.65	14,235.02					71,628.19	12
		540.00			36.41	36.41	83,337.49	13
	2,683.37	4,270.27					6,290.77	14
		2,969.95	1,248.72			1,248.72	29,945.39	15
	1,322.09	3,315.89					5,402.56	16
		3,676.50			452.80	452.80	11,179.17	17
	1,668.41	2,656.43	943.20		355.03	1,298.23	13,005.98	18
	3.00	2,495.05					7,515.51	19
	1,946.10	2,585.60					9,038.13	20
	413.00	3,353.00					12,532.51	21
3,044.40	172.61	5,035.23					14,529.59	22
	54.74	1,378.49					5,446.35	23
	23.00	216.22					3,841.19	24
		1,196.62			5,461.92	5,461.92	11,250.67	25
	473.77	2,094.11					5,654.31	26
		450.00					8,116.95	27
	180.00	180.00					2,589.20	28
58.14	40.91	165.42					165.42	29
		1,275.00					3,901.02	30
800.00	147.61	947.61					6,795.37	31
	166.81	506.81					5,636.15	32
	374.68	374.68					7,329.62	33
	26.66	1,144.66					10,889.71	34
5.75		701.85					3,090.33	35
			50.00			50.00	1,882.92	36
	32.07	906.07					3,470.30	37
	31	550.31					3,417.53	38
	16.92	989.47					1,363.70	39
	33.97	830.30					7,451.62	40
5.57	100.57	571.14					15,598.43	41
79.67	109.88	871.55			684.70	684.70	5,057.19	42
		631.90					5,545.81	43
	50.00	50.00					1,211.97	44
		410.00					1,943.14	45
	145.25	410.25	96.50		26.11	122.61	532.86	46
		360.00					2,784.96	47
		1,145.15					6,033.89	48
	12.00	89.85					689.39	49
	121.65	757.75	850.26		475.29	1,325.55	2,907.89	50
	3.90	108.90					2,799.74	51
		39.25					4,388.77	52
		420.00					2,920.00	53
		664.14					2,004.46	54
	45.27	684.97					2,913.12	55
			1,225.70			1,225.70	2,842.83	56
	5.96	488.06					2,038.68	57
		240.00					878.14	58
		648.00			258.00	258.00	3,772.48	59

TABLE NO. 13—CITIES—EXPENDITURES

No. in Order of Population	Cities	Sanitation and Waste Removal				Salaries and Wages
		Sewage Disposal Plant				
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Sewage Disposal Plant	
60	Eagle Grove					799.37
61	Hampton	137.55	45.55	40.69	223.79	400.00
62	Missouri Valley					6.50
63	Sheldon	90.80		292.14	382.94	1,014.60
64	Clear Lake	331.15	142.13	4.00	477.28	2,801.12
65	Manchester					450.00
66	Harlan	733.53		345.69	1,079.22	660.43
67	Pella					65.40
68	Winterset					55.00
69	Eldora			39.91	39.91	672.00
70	Cresco	1,641.45	445.33	869.40	2,956.18	719.40
71	Onawa			25.00	25.00	
72	Emmetsburg	1,328.87		3,139.44	4,468.31	
73	Nevada	1,249.80	22.88	837.74	2,110.42	
74	Osceola					
75	Belle Plaine					728.23
76	Osage	1,887.07		1,387.44	3,274.51	138.33
77	Sac City	1,146.00		615.27	1,761.27	
78	Bettendorf	148.26	421.08	42.31	611.65	2,238.87
79	Waukon	134.15		72.03	206.18	649.33
80	Clarion	995.15	360.52	669.36	2,025.03	500.35
81	New Hampton			163.72	163.72	
82	Tama	650.00	207.99	546.92	1,404.88	550.00
83	Humboldt	546.84	482.03	35.41	1,064.28	445.30
84	Bloomfield					
85	Hawarden					173.94
86	Rock Rapids					362.65
87	Monticello	1,825.74	634.02	135.98	2,595.74	107.15
88	Forest City	881.59		886.37	1,767.96	130.00
89	Tipton	640.23		253.48	893.71	897.60
90	Audubon					
91	Rockwell City					
92	Sibley	713.51		643.26	1,356.77	612.50
93	Sigourney					
94	Leon	754.58	285.79	100.27	1,140.64	99.00
95	Marengo					44.42
96	Colfax					
97	Ida Grove	463.75	95.70	565.05	1,124.50	
98	Lake City					77.92
99	DeWitt	1,578.07		723.83	2,301.90	142.00
100	Hamburg					
101	Corning	723.00		526.40	1,249.40	
102	Spirit Lake	8.00		2,871.91	2,879.91	322.48
103	Bedford	446.40		585.72	1,032.12	
104	Dyersville	156.73	123.03	167.72	447.48	358.80
105	Belmond	345.30	35.03	.51	380.84	99.00
106	Madrid	280.00		300.00	580.00	
107	Toledo					420.00
108	Guthrie Center					
109	West Union		1,940.81		1,940.81	444.82
110	Grundy Center					730.76
111	Villisca					51.60
112	Mystic					
113	Eldon					
114	Stuart	551.47		367.91	919.38	
115	Seymour	81.00		16.95	97.95	36.00

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Refuse and Garbage Disposal			Sanitation and Waste Removal				Total—Sanitation and Waste Removal	No. in Order of Population
			Other Expenditures					
Capital Outlay	Other Expenditures	Total—Refuse and Garbage Disposal	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Other Expenditures		
	20.96	820.33					3,592.49	60
	17.31	417.31					1,876.00	61
		6.50					238.43	62
	90.18	1,104.78			100.00	100.00	1,967.72	63
1,410.41	457.14	4,668.67					6,567.23	64
	71.00	521.00					1,783.40	65
	26.53	686.96					1,766.18	66
		65.40					3,656.07	67
		55.00					3,831.78	68
		672.00					3,110.86	69
		719.40					4,013.54	70
							1,444.73	71
							4,468.31	72
							6,469.05	73
	231.70	959.93					1,493.23	74
	90.00	228.33					1,149.76	75
		2,238.87					3,502.84	76
		649.33					3,081.99	77
22.36		522.71					3,357.69	78
	535.44	535.44					855.51	79
		550.00					4,204.90	80
		445.30					1,070.42	81
			182.50			182.50	3,264.20	82
	6.43	180.37					2,921.52	83
		362.65			504.93	504.93	1,651.91	84
		107.15					285.97	85
	47.50	177.50					1,536.99	86
600.00	156.43	1,654.03					2,702.89	87
	505.46	505.46					1,985.46	88
	1.00	613.50					2,998.74	89
		99.00					147.70	90
		44.42					1,322.71	91
		77.92					2,097.77	92
	135.00	277.00					851.74	93
		322.48					1,239.64	94
		358.80					85.92	95
5.32		104.32					4.31	96
		420.00					87.00	97
							1,782.17	98
							247.24	99
							2,578.90	100
							202.25	101
							1,249.40	102
							3,202.39	103
							1,032.12	104
							1,259.20	105
							485.16	106
							910.45	107
							2,494.69	108
100.00	12.00	556.82						109
132.30	52.81	915.87					3,449.79	110
		51.60					915.87	111
							732.61	112
								113
							1,128.68	114
		36.00					134.85	115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 14—CITIES—EXPENDITURES

No. in Order of Population	Cities	Highways and Streets				
		General Expense				Salaries and Wages
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—General Expense	
	Grand Totals	\$406,674.07	\$ 97,208.72	\$210,729.48	\$714,612.27	\$352,399.16
1	Des Moines	39,782.72	19,659.09	12,804.09	72,245.90	113,586.52
2	Sioux City					31,808.61
3	Davenport	19,035.00			19,035.00	22,043.05
4	Cedar Rapids	31,867.09	775.00	8,245.72	40,887.81	28,071.64
5	Waterloo	27,391.66	25,639.70	8,797.91	61,829.27	7,620.07
6	Dubuque	2,112.00		223.54	2,335.54	9,768.33
7	Council Bluffs	3,720.00		418.48	4,138.48	17,183.90
8	Ottumwa	10,803.11		2,680.31	13,483.42	
9	Mason City	4,521.17	325.05	11,603.98	16,450.20	2,707.55
10	Clinton	7,099.16	285.00	4,691.31	12,075.47	2,656.53
11	Burlington	2,216.33		2,080.89	4,297.22	11,670.81
12	Fort Dodge	8,002.50	1,655.04	4,519.70	20,177.24	
13	Marshalltown	10,633.94	3,631.06	4,023.83	18,288.83	
14	Muscatine	8,511.50	1,273.75	4,259.94	14,045.19	
15	Iowa City	15,609.79		6,716.54	22,326.33	3,080.82
16	Keokuk	10,447.60	29.43	7,663.99	18,141.02	
17	Fort Madison	5,834.41	2,600.00	2,152.46	10,586.87	
18	Ames	3,165.82		18,890.00	22,055.82	
19	Boone	3,054.94		1,361.85	4,416.79	1,182.02
20	Oskaloosa	1,277.50	162.09	504.39	1,943.98	2,580.17
21	Newton	1,792.35	1,087.12		2,879.47	7,573.97
22	Cedar Falls	891.25			891.25	12,671.80
23	Charles City	5,423.83		4,426.30	9,850.13	
24	Centerville	1,922.73		1,304.81	3,227.54	
25	Creston	1,500.00	1,160.00	1,104.29	3,764.29	3,949.84
26	Oelwein	990.00		157.58	1,147.58	
27	Cherokee	248.60		1,823.84	2,072.44	1,559.59
28	Knoxville	2,594.35	223.03	1,515.76	4,333.14	704.25
29	Shenandoah	2,213.13		1,080.80	3,293.93	2,258.26
30	Fairfield	7,961.93	2,200.00	3,016.20	13,178.13	1,459.88
31	Webster City	1,799.08		2,588.08	4,387.16	2,653.72
32	Spencer	1,248.63	1,053.88	4,265.95	6,568.46	4,079.85
33	Perry	4,731.72		2,428.92	7,160.64	1,669.65
34	Atlantic	2,227.81		3,757.63	5,985.44	2,117.14
35	Red Oak	3,001.11	2,035.46		5,036.57	
36	Chariton	321.22			321.22	1,035.26
37	Estherville	6,426.54		7,650.82	14,077.36	1,520.00
38	Carroll	690.97		412.60	1,103.57	1,453.69
39	Le Mars	7,101.07		5,594.75	12,695.82	
40	Decorah	4,450.85		3,888.80	8,339.65	578.42
41	Storm Lake	1,370.55		638.90	2,009.45	2,963.75
42	Washington	4,321.91	4,713.62		9,035.53	1,245.28
43	Grinnell	3,522.00	1,755.79	1,109.00	6,386.79	3,018.78
44	Albia	2,839.65	1,336.28	919.77	5,095.70	
45	Algona					5,966.15
46	Clarinda	3,561.37		766.14	4,327.51	2,181.78
47	Marion			136.22	136.22	2,166.98
48	Mount Pleasant	212.63	691.51	2,042.25	3,546.39	1,277.28
49	Glenwood	1,791.42		311.56	2,102.98	439.55
50	Iowa Falls	793.95		581.84	1,375.79	1,431.13
51	Denison	1,276.72	5,997.06	45.00	7,318.78	929.90
52	Independence	7,280.21	901.98	632.85	8,815.04	592.50
53	West Des Moines	1,801.74		323.68	2,125.42	1,009.60
54	Vinton	3,562.27		503.78	4,066.05	114.25
55	Waverly	2,763.76		2,384.12	5,147.88	3,980.78
56	Indianola	5,942.56		2,587.49	8,530.05	
57	Jefferson	2,696.08		2,395.56	5,091.64	779.05
58	Maquoketa	1,221.86	420.58	448.26	2,090.70	1,325.66
59	Anamosa	3,238.63		541.29	3,779.92	

FOR YEAR ENDING MARCH 31, 1943

Highways and Streets							No. in Order of Population
Street Cleaning			Paving Repair				
Capital Outlay	Other Expenditures	Total—Street Cleaning	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Paving Repair	
\$ 18,214.80	\$ 66,248.06	\$436,862.02	\$261,850.20	\$163,825.17	\$132,695.47	\$558,370.84	
2,797.32	8,662.85	125,046.69	143,183.89	12,950.01	43,799.89	199,933.79	1
1,317.00	5,628.95	38,754.56	3,583.63		1,684.05	5,267.68	2
	11,197.13	33,240.18	51,400.51		25,788.08	77,188.59	3
700.00	3,020.57	31,792.21	7,506.74		4,390.41	11,897.15	4
490.86	3,398.95	11,509.88	13,125.83	6,223.34	756.28	20,105.45	5
821.10	6,402.46	16,991.89	14,811.95	6,793.31	15,919.57	37,524.83	6
	2,262.28	19,446.18	3,360.25	4,547.11	3,339.50	11,246.86	7
			856.70	89,454.39	9,894.79	100,205.88	8
	2,163.62	4,871.17	1,024.20		1,875.66	2,899.86	9
	3,815.19	6,471.72					10
714.46	908.60	13,293.87	10,783.25	1,864.89	2,441.67	15,089.81	11
			1,145.00	1,576.60	637.79	3,359.39	12
							13
	494.04	3,574.86					14
			951.50			951.50	15
							16
	186.23	1,368.25	866.98		4,550.38	5,417.36	17
305.78	504.47	3,390.42	1,748.10	486.78	418.26	2,653.14	18
	3,995.97	11,569.94	144.74			144.74	19
825.95	5,423.84	18,921.59					20
					1,102.63	1,102.63	21
							22
		3,949.84	361.50		2,642.27	3,003.77	23
			1,032.55		614.69	1,647.24	24
	13.60	1,573.19	298.55		562.83	861.38	25
		704.25	125.69			125.69	26
1,072.49	73.03	3,403.78	488.04		1,338.11	1,826.15	27
	19.71	1,479.59	87.78			87.78	28
	445.63	3,099.35	210.91	26,885.93	469.66	27,566.50	29
	135.80	4,215.65			179.82	179.82	30
204.00	134.09	2,007.74	712.12		132.32	844.44	31
	68.80	2,185.94			68.40	68.40	32
186.53		186.53	386.01	2,732.10		3,118.11	33
	516.82	1,552.08					34
		1,520.00					35
	38.12	1,491.81	451.61		1,520.01	1,971.62	36
							37
	554.38	1,132.80					38
318.86	73.40	3,356.01					39
	24.64	1,269.92	194.24			194.24	40
		3,018.78			1,881.32	1,881.32	41
							42
1,204.31	1,614.81	8,785.27					43
102.71	134.17	2,418.66			392.16	392.16	44
251.13	295.04	2,713.15					45
		1,277.28	411.37		1,271.07	1,682.44	46
	69.25	508.80					47
	512.08	1,943.21			9.93	9.93	48
		929.90			691.53	691.53	49
		592.50					50
	9.32	1,018.92	85.70	26.85	68.83	181.38	51
		114.25					52
	186.54	4,167.32	925.00			925.00	53
							54
		779.05	163.65		338.23	501.88	55
22.20	313.49	1,661.35					56
							57
							58
							59

REPORT OF MUNICIPAL FINANCES

TABLE NO. 14—CITIES—EXPENDITURES

No. in Order of Population	Cities	Highways and Streets				
		General Expense				Salaries and Wages
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—General Expense	
60	Eagle Grove.....	1,732.52	115.03	896.91	2,744.46	827.93
61	Hampton.....	1,117.61		1,554.05	2,671.66	579.57
62	Missouri Valley.....	120.00		1,826.39	1,946.39	1,939.48
63	Sheldon.....	4,816.70		1,485.77	6,302.47	614.36
64	Clear Lake.....	793.94		1,427.54	2,221.48	962.73
65	Manchester.....	420.51		308.93	729.44	535.33
66	Harlan.....	1,168.65		1,109.58	2,278.23	667.85
67	Pella.....	285.79	29.95		315.74	479.17
68	Winterset.....	9,332.93	3,485.09	3,152.72	15,970.74	
69	Eldora.....	525.93		1,174.99	1,700.92	70.00
70	Cresco.....	3,826.08		2,065.45	5,891.53	212.00
71	Onawa.....	2,834.30		834.81	3,669.11	
72	Emmetsburg.....	3,893.87			3,893.87	
73	Nevada.....	1,429.20		1,522.97	2,952.17	879.20
74	Osceola.....	1,584.32			1,584.32	624.50
75	Belle Plaine.....	3,246.88		490.94	3,737.82	
76	Osage.....	2,238.21		1,315.05	3,553.26	863.90
77	Sac City.....	137.65	115.00	235.68	488.33	700.85
78	Bettendorf.....	5,767.99	3,023.50	3,641.50	12,433.08	
79	Waukon.....	1,494.25		720.84	2,215.09	588.97
80	Clarion.....	1,114.37	1,019.90	1,288.78	3,423.05	1,114.37
81	New Hampton.....			603.94	603.94	
82	Tama.....	1,419.90			1,419.90	280.00
83	Humboldt.....	1,785.32		1,923.98	3,709.30	557.38
84	Bloomfield.....	339.00			339.00	1,159.20
85	Hawarden.....	1,370.00		1,270.99	2,640.99	581.80
86	Rock Rapids.....	2,525.45	1,426.65		3,952.10	395.67
87	Monticello.....	896.98		198.64	1,095.62	384.91
88	Forest City.....	473.15		470.96	944.11	85.34
89	Tipton.....					284.71
90	Audubon.....	2,651.27		970.87	3,622.14	2,039.31
91	Rockwell City.....	2,183.98		1,428.17	3,612.15	
92	Sibley.....	1,175.05		1,284.01	2,459.06	952.44
93	Sigourney.....	563.70		336.70	900.40	626.40
94	Leon.....	218.62		83.03	301.65	551.24
95	Marengo.....	2,428.08		1,214.00	3,642.08	
96	Colfax.....	531.40		317.76	849.16	237.45
97	Ida Grove.....	1,096.20		19.26	1,115.46	267.55
98	Lake City.....	10.00		344.55	354.55	5.30
99	DeWitt.....	1,221.70		889.19	2,110.89	1,041.45
100	Hamburg.....	480.69	388.46	40.66	909.81	141.95
101	Corning.....	1,174.02		1,318.87	2,492.89	
102	Spirit Lake.....	2,588.80		1,297.35	3,886.15	
103	Bedford.....	968.20		2,573.34	3,541.54	660.00
104	Dyersville.....	194.50	224.08	1,288.00	1,706.58	573.71
105	Belmond.....	1,277.75		323.04	1,600.79	108.60
106	Madrid.....	675.76		200.00	875.76	104.35
107	Toledo.....	2,043.20	290.70	531.02	2,864.92	
108	Guthrie Center.....	3,032.14	1,158.76		4,190.90	123.75
109	West Union.....	166.75		421.89	588.64	236.02
110	Grundy Center.....	125.62		1,202.91	1,328.53	277.24
111	Villisca.....	229.50	23.25	529.84	782.59	280.82
112	Mystic.....	509.53			509.53	
113	Eldon.....	2,408.80		307.83	2,716.63	114.60
114	Stuart.....	1,033.54		586.58	1,620.12	
115	Seymour.....	173.05	296.83	75.34	545.22	

FOR YEAR ENDING MARCH 31, 1943—Continued

Highways and Streets							No. in Order of Population
Street Cleaning			Paving Repair				
Capital Outlay	Other Expenditures	Total—Street Cleaning	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Paving Repair	
	38.35	866.28	130.20		296.08	426.28	60
	281.12	860.69	43.15	94.96		138.11	61
	155.07	2,094.55			477.20	477.20	62
	201.55	815.91					63
105.50	346.88	1,415.11					64
	70.20	605.53					65
120.76		788.61			445.84	445.84	66
		479.17	373.04	355.28		728.32	67
							68
		70.00					69
		212.00					70
					207.90	207.90	71
		879.20					72
18.06	6.63	649.19					73
							74
	45.67	909.57					75
		700.85			661.53	661.53	76
							77
	196.91	785.88	10.35			10.35	78
	320.72	1,435.09		4,621.95		4,621.95	79
3,083.61		3,083.61					80
		280.00					81
		557.38					82
1,917.52		3,076.72			579.72	579.72	83
		581.80					84
		395.67	726.60	54.44		781.04	85
221.15		606.06					86
	37.95	123.29			12.63	12.63	87
		284.71	26.94		9.43	36.37	88
186.81	593.36	2,819.48	110.00		459.42	569.42	89
							90
	30.74	983.18					91
	68.75	695.15					92
		551.24		1,698.81		1,698.81	93
							94
		237.45		2,875.00		2,875.00	95
	300.40	567.95		583.42	654.05	1,237.47	96
	3.84	9.14					97
67.61	20.20	1,129.32					98
	87.12	229.07					99
							100
							101
		660.00					102
550.00	39.82	1,163.53					103
16.64		125.24					104
	34.10	138.45					105
	4.40	4.40			89.11	89.11	106
469.03		592.78					107
	32.19	268.21					108
123.35		400.59	1.93		13.22	15.15	109
		280.82			9.20	9.20	110
							111
	34.22	148.82					112
							113
							114
							115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 14—CITIES—EXPENDITURES

No. in Order of Population	Cities	Highways and Streets				
		Bridges and Viaducts				
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Bridges and Viaducts	Salaries and Wages
	Grand Totals.....	\$109,857.32	\$15,738.20	\$31,770.75	\$157,366.27	\$45,354.31
1	Des Moines.....	61,650.02		6,445.47	68,125.49	30,360.76
2	Sioux City.....	14,632.37	10,006.38	5,789.87	30,428.62	
3	Davenport.....	8.00		28.24	36.24	3,132.59
4	Cedar Rapids.....	658.49		4,169.68	4,828.17	5,049.16
5	Waterloo.....	19.95	1,103.38	25.65	1,148.98	372.90
6	Dubuque.....					
7	Council Bluffs.....	165.60	218.89	255.58	640.07	617.95
8	Ottumwa.....	4,643.78	2,286.19		6,929.97	548.25
9	Mason City.....			156.98	156.98	233.81
10	Clinton.....	2,315.65		78.07	2,393.72	
11	Burlington.....	20,222.44	694.94	7,760.61	28,677.99	612.77
12	Fort Dodge.....	3,058.60	1,109.40	831.43	4,999.52	
13	Marshalltown.....	98.35		577.88	676.23	
14	Muscatine.....					
15	Iowa City.....	1,287.45		3,431.76	4,719.21	
16	Keokuk.....					40.00
17	Fort Madison.....	185.20		186.00	371.20	
18	Ames.....					
19	Boone.....					31.40
20	Oskaloosa.....					
21	Newton.....					
22	Cedar Falls.....	602.00	303.22		905.22	208.92
23	Charles City.....					
24	Centerville.....					173.10
25	Creston.....					
26	Oelwein.....					
27	Cherokee.....					
28	Knoxville.....					418.6
29	Shenandoah.....	165.41		38.75	204.16	5.54
30	Fairfield.....					
31	Webster City.....					
32	Spencer.....					8.66
33	Perry.....					20.20
34	Atlantic.....					
35	Red Oak.....					
36	Chariton.....					
37	Estherville.....					
38	Carroll.....	12.50		138.33	150.83	4.70
39	Le Mars.....					
40	Decorah.....	52.65		1,546.20	1,598.85	16.10
41	Storm Lake.....					44.60
42	Washington.....					20.00
43	Grinnell.....					
44	Albia.....					97.12
45	Algona.....					
46	Clarinda.....					
47	Marion.....					
48	Mount Pleasant.....					158.00
49	Glenwood.....					53.21
50	Iowa Falls.....					
51	Denison.....					10.00
52	Independence.....					
53	West Des Moines.....					
54	Vinton.....					
55	Waverly.....					
56	Indianola.....					495.80
57	Jefferson.....					15.00
58	Maquoketa.....					33.98
59	Anamosa.....					

FOR YEAR ENDING MARCH 31, 1943—Continued

Highways and Streets								No. in Order of Population
Sidewalks and Crossings			Street Lighting	Grading				
Capital Outlay	Other Expenditures	Total—Sidewalks and Crossings		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Grading	
\$22,031.34	\$11,424.25	\$78,809.90	\$862,126.60	\$201,856.67	\$39,864.89	\$54,927.52	\$296,649.08	
	2,880.27	33,241.03	156,755.27	55,054.47	1,206.35	11,679.70	67,940.52	1
			78,909.43	21,144.81		8,926.06	30,070.87	2
	1,359.89	4,492.48	56,946.10	5,897.18		4,603.67	10,500.85	3
	1,735.27	6,784.43	55,881.79	26,674.81	5,546.71	7,641.09	39,862.61	4
5,678.20	318.81	6,369.91	44,906.51	2,227.23	6,854.50	2,660.20	11,741.93	5
			36,465.34	2,501.47			2,501.47	6
113.14		731.09	27,251.99	10,649.05		1,963.07	12,612.12	7
	206.42	754.67	34,925.93	5,247.34	5,226.75		10,474.09	8
	317.16	550.97	21,533.34	1,714.30	7,503.14	12.05	9,229.49	9
			20,224.10	10,273.62		2,523.54	12,797.16	10
	387.23	1,000.00	28,602.20	2,548.64		450.05	2,998.69	11
934.17		934.17	20,317.69	3,342.30	27.14	630.94	4,000.38	12
			11,207.33					13
				4,423.00	317.22	669.87	5,410.09	14
			16,203.30	1,381.00		1,185.51	2,566.51	15
	33.72	73.72	12,201.75	1,035.36		71.89	1,107.25	16
400.17		400.17	9,186.15	1,881.45		76.80	1,958.25	17
								18
150.00	80.03	261.43	7,850.69	701.14		320.09	1,021.23	19
457.96		457.96	7,428.00	1,935.90		320.31	2,256.21	20
			10,004.72					21
		208.92		1,691.97	5,277.69		6,969.66	22
	157.19	157.19	6,712.80	1,409.65		251.27	1,660.92	23
	1,063.18	1,236.28	4,181.88	1,908.91		690.07	2,598.98	24
			5,680.40	758.12		580.14	1,338.26	25
			4,231.60	3,693.30	188.70	203.88	4,085.88	26
9	327.40	746.09	4,100.96	460.84		272.03	732.87	27
			2,910.72	128.00			128.00	28
544.89	9.01	559.44	5,563.50	336.34		538.21	874.55	29
			3,875.85	1,062.01		50.81	1,112.82	30
9,013.31	1.53	9,023.50		281.41			281.41	31
			5,656.40	652.32			652.32	32
237.00	.67	257.87	4,545.00	134.25		228.53	362.78	33
								34
			3,402.52	1,649.60	1,344.76		2,994.36	35
			2,476.00	343.37		115.31	458.68	36
						58.54	58.54	37
54.90	6.00	65.60	4,778.76	157.00			157.00	38
			4,769.31					39
	12.20	28.30	5,053.46	1,357.91		319.60	1,677.51	40
319.68	2.00	366.28	5,148.39			124.45	124.45	41
		20.00	5,044.82	510.44		.03	510.47	42
1,807.24	395.00	2,202.24	4,399.92	192.00	1,130.08	189.34	1,511.42	43
	67.76	164.88	2,407.20	734.95		194.00	928.95	44
				650.46			650.46	45
			4,392.12	150.00		202.08	352.08	46
			3,569.54	409.30			409.30	47
		158.00		1,475.90			1,475.90	48
42.94	283.54	379.69	1,794.33	204.25		120.83	325.08	49
			4,680.89	936.52		1,014.97	1,951.49	50
		10.00		124.40			124.40	51
								52
			2,140.11	51.00			51.00	53
						22.92	22.92	54
	79.20	575.00		90.00		65.95	155.95	55
								56
		15.00	3,435.36					57
	11.90	45.88		646.03		38.95	684.98	58
			1,946.16					59

REPORT OF MUNICIPAL FINANCES

TABLE NO. 14—CITIES—EXPENDITURES

No. in Order of Population	Cities	Highways and Streets				
		Bridges and Viaducts				Salaries and Wages
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Bridges and Viaducts	
60	Eagle Grove.....					7.52
61	Hampton.....		15.71		15.71	52.40
62	Missouri Valley.....					
63	Sheldon.....					
64	Clear Lake.....					
65	Manchester.....					102.58
66	Harlan.....					231.65
67	Pella.....					1,093.75
68	Winterset.....					
69	Eldora.....					
70	Cresco.....					
71	Onawa.....					7.00
72	Emmetsburg.....					
73	Nevada.....					8.80
74	Osceola.....					
75	Belle Plaine.....					
76	Osage.....					
77	Sac City.....					
78	Bettendorf.....					
79	Waukon.....					44.55
80	Clarion.....					
81	New Hampton.....					
82	Tama.....					
83	Humboldt.....					95.94
84	Bloomfield.....					
85	Hawarden.....					
86	Rock Rapids.....					
87	Monticello.....	48.86			48.86	34.09
88	Forest City.....					209.78
89	Tipton.....					42.17
90	Audubon.....					
91	Rockwell City.....					
92	Sibley.....					
93	Sigourney.....					
94	Leon.....					20.60
95	Marengo.....					
96	Colfax.....					
97	Ida Grove.....					
98	Lake City.....			176.44	176.44	
99	DeWitt.....					
100	Hamburg.....					
101	Corning.....					
102	Spirit Lake.....					23.80
103	Bedford.....					
104	Dyersville.....					
105	Belmond.....					157.35
106	Madrid.....					1.50
107	Toledo.....					
108	Guthrie Center.....			111.08	111.08	
109	West Union.....					68.54
110	Grundy Center.....					115.68
111	Villisca.....					
112	Mystic.....			22.73	22.73	
113	Eldon.....					
114	Stuart.....					253.40
115	Seymour.....					

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Highways and Streets								No. In Order of Population
Sidewalks and Crossings			Street Lighting	Grading				
Capital Outlay	Other Expenditures	Total—Sidewalks and Crossings		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Grading	
10.40		17.92	3,335.87	279.63		466.17	745.80	60
		52.40	3,431.91	519.93		141.86	661.79	61
	86.90	86.90	3,095.63	75.18			75.18	62
			3,412.24	358.63			358.63	63
			4,348.69	67.03		107.55	174.58	64
		102.58	2,784.60	1,483.49		213.40	1,696.89	65
129.65	115.69	476.99		1,410.28		432.60	1,842.88	66
485.90		1,579.65		1,412.65	759.64	2.50	2,174.79	67
				346.00			346.00	68
			2,054.26	583.74		380.69	964.43	69
			3,272.59	772.48			772.48	70
	68.90	75.90	322.36					71
			2,499.10					72
	71.19	79.99	2,662.29					73
			2,288.88	2,300.80			2,300.80	74
			3,505.80	80.80		99.64	180.44	75
			3,581.90	330.55		534.45	865.00	76
			3,443.03			257.26	257.26	77
204.76		204.76	3,418.59	937.72			937.72	78
	5.54	50.09	1,616.53	100.10		31.50	131.60	79
			2,429.64	575.05		284.97	860.02	80
				2,078.58		121.20	2,199.78	81
			2,043.71	498.52		181.37	679.89	82
8.96		104.90	2,343.96	31.20	1,232.55		1,263.75	83
						223.43	223.43	84
				485.40			485.40	85
656.43		656.43		663.16			663.16	86
		34.09	1,608.08	394.13		259.84	653.97	87
	865.33	1,075.11	1,871.21	600.00		45.46	645.46	88
	45.45	87.62		180.49		30.35	210.84	89
	38.12	38.12	2,064.36	23.52			23.52	90
	72.70	72.70	2,148.85					91
326.31	5.40	331.71						92
9.08	11.97	41.65	2,127.87					93
9.24		9.24	1,504.18	322.15		109.56	431.71	94
			1,322.06	131.66			131.66	95
			1,328.20	500.00			500.00	96
	208.23	208.23	2,040.00	64.79	2,140.57		2,205.36	97
			1,753.40	290.40		237.66	528.06	98
			2,205.66	653.06		331.73	984.79	99
164.88		164.88	1,657.38	873.16		1.46	874.62	100
			1,906.86	303.38		322.38	625.76	101
		23.80	2,290.80	118.46			118.46	102
			1,711.09			283.40	283.40	103
26.74	13.78	197.87	3,694.06					104
95.11		96.61	1,411.68			18.02	18.02	105
			1,489.56	360.99		230.37	591.36	106
			1,762.09					107
			1,246.11					108
	50.52	119.06	1,788.13	508.28	1,100.58	258.52	1,867.38	109
		115.68	1,849.92					110
	.95	.95	1,385.10	292.19		181.56	473.75	111
			368.74					112
150.28	28.20	431.88		3.				

REPORT OF MUNICIPAL FINANCES

TABLE NO. 14—CITIES—EXPENDITURES

No. in Order of Population	Cities	Highways and Streets				
		Oiling			Snow Removal	
		Salaries and Wages	Other Expenditures	Total—Oiling	Salaries and Wages	Other Expenditures
	Grand Totals.....	\$6,762.85	\$75,515.42	\$82,278.27	\$115,684.19	\$27,590.69
1	Des Moines.....	580.00	14,297.11	14,877.11		
2	Sioux City.....				17,988.22	3,041.83
3	Davenport.....				6,040.38	2,528.78
4	Cedar Rapids.....	1,042.84	4,533.09	5,575.93	7,078.77	3,367.85
5	Waterloo.....	1,701.04	9,637.55	11,338.59	2,093.74	4,461.74
6	Dubuque.....				5,399.70	1,039.14
7	Council Bluffs.....				937.90	13.83
8	Ottumwa.....		7,453.90	7,453.90	4,333.94	330.45
9	Mason City.....	284.60	495.12	779.72	4,811.55	477.64
10	Clinton.....				2,255.10	36.49
11	Burlington.....				7,519.53	735.53
12	Fort Dodge.....				6,727.66	1,172.79
13	Marshalltown.....					
14	Muscatine.....				2,740.40	1,638.14
15	Iowa City.....				1,459.07	
16	Keokuk.....				1,585.28	410.37
17	Fort Madison.....				1,376.23	
18	Ames.....					
19	Boone.....				1,585.15	222.93
20	Oskaloosa.....				2,046.40	780.56
21	Newton.....	7.50		7.50	1,612.18	
22	Cedar Falls.....	534.26	1,855.99	2,390.25	1,188.70	
23	Charles City.....				2,600.92	33.00
24	Centerville.....				1,198.53	176.23
25	Creston.....					
26	Oelwein.....				370.35	
27	Cherokee.....				1,117.06	37.58
28	Knoxville.....				630.75	
29	Shenandoah.....				399.28	
30	Fairfield.....	56.74		56.74		
31	Webster City.....	64.44	232.92	297.36	577.44	
32	Spencer.....				3,525.04	
33	Perry.....				375.38	
34	Atlantic.....				10.50	
35	Red Oak.....	418.69	82.12	500.81	693.55	7.87
36	Chariton.....				51.15	
37	Estherville.....		256.01	256.01	1,222.23	126.00
38	Carroll.....				461.54	46.13
39	Le Mars.....		779.46	779.46	69.10	
40	Decorah.....					3,220.38
41	Storm Lake.....				757.24	
42	Washington.....		6,839.65	6,839.65	378.50	
43	Grinnell.....				254.27	372.97
44	Albia.....				646.06	
45	Algona.....				1,498.72	41.22
46	Clarinda.....					55.73
47	Marion.....				105.65	
48	Mount Pleasant.....				98.08	
49	Glenwood.....	12.50		12.50		
50	Iowa Falls.....				779.51	506.47
51	Denison.....				272.60	126.55
52	Independence.....	73.00	588.63	661.63	669.50	
53	West Des Moines.....				19.50	
54	Vinton.....				26.73	
55	Waverly.....	163.98	4,042.52	4,206.50	1,860.59	127.33
56	Indianola.....					
57	Jefferson.....				547.95	
58	Maquoketa.....				585.10	
59	Anamosa.....					

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Highways and Streets							No. in Order of Population
Total—Snow Removal	Weed Cutting			Other Expense			
	Salaries and Wages	Other Expenditures	Total—Weed Cutting	Salaries and Wages	Other Expenditures	Total—Other Expense	
43,274.88	\$21,838.17	\$6,566.69	\$28,404.86	\$88,298.23	\$154,731.51	\$243,029.74	\$3,601,784.73
21,030.05				43,494.46	72,339.49	115,833.95	738,165.80
8,569.16					3,412.75	3,412.75	320,295.16
10,446.62	3,969.50	351.25	4,320.75				213,421.35
6,555.48	312.75	268.23	580.98				212,277.47
6,438.84				16,801.48	8,626.75	25,428.23	176,086.98
951.73	849.95	508.52	1,358.47	810.80	14.91	825.71	127,686.14
4,664.39	106.87		106.87				79,202.70
5,289.19	1,038.05		1,038.05				178,999.12
2,291.59	211.20		211.20		.41	.41	62,798.97
8,255.06	2,138.37	954.04	3,092.41	476.45	515.28	991.73	56,465.37
7,900.45	529.60	64.55	594.15				106,298.98
							62,282.99
4,378.54	1,579.75	2,610.55	4,190.30	7,623.45	2,158.87	9,782.32	30,172.39
1,459.07							37,806.44
1,995.65				82.50	1,114.40	1,196.90	50,849.28
1,376.23	7.66		7.66		1,807.33	1,807.33	34,716.29
					6,155.36	6,155.36	26,645.36
1,808.08	174.40		174.40	1,237.21	615.20	1,852.41	28,211.18
2,826.96	21.20	.70	21.90				24,170.64
1,612.18	209.85		209.85				20,978.57
1,188.70	699.50		699.50				26,428.40
2,633.92	123.30		123.30				32,175.09
1,374.76							22,240.89
		164.38	164.38				12,619.44
370.35		380.28	380.28				17,900.94
1,154.64	163.50		163.50	507.11	562.95	1,070.06	11,862.93
630.75				408.40		408.40	12,475.13
399.28	398.92		398.92	481.80		481.80	9,240.95
							17,005.51
577.44	171.15		171.15	384.48	131.10	515.58	19,790.91
3,525.04	326.30		326.30				45,919.45
375.38	960.12		960.12				21,123.99
10.50				1,767.45	54.84	1,822.29	16,513.97
701.42					2,549.47	2,549.47	10,072.57
51.15							18,489.79
1,348.23	642.50		642.50	435.55	587.56	1,023.11	4,859.13
507.67	117.40		117.40		300.67	300.67	18,925.75
69.10				185.05	2,075.03	2,260.08	10,644.93
3,220.38		487.94	487.94		2,224.77	2,224.77	20,573.77
757.24							23,763.66
378.50	226.16		226.16				11,761.82
627.24	362.70		362.70				23,519.29
646.06	117.00		117.00		265.96	265.96	20,390.41
1,539.94							9,625.75
55.73		49.61	49.61	439.75	603.84	1,043.59	10,975.67
105.65	6.22		6.22		153.26	153.26	13,031.46
98.08	550.81		550.81	945.65	751.42	1,697.07	7,093.34
	2.00		2.00				10,485.97
1,285.98		437.30	437.30	1,670.34	1,136.05	2,806.39	5,125.38
399.15	219.23		219.23				14,4

REPORT OF MUNICIPAL FINANCES

TABLE NO. 14—CITIES—EXPENDITURES

No. in Order of Population	Cities	Highways and Streets				
		Oiling			Snow Removal	
		Salaries and Wages	Other Expenditures	Total—Oiling	Salaries and Wages	Other Expenditures
60	Eagle Grove.....	3.76	31.05	34.81	308.74	314.11
61	Hampton.....	639.00	10.20	649.20	1,110.89	533.72
62	Missouri Valley.....					160.82
63	Sheldon.....				126.20	
64	Clear Lake.....	86.36	1,112.70	1,199.06	659.66	
65	Manchester.....				912.90	
66	Harlan.....				306.12	41.57
67	Pella.....				185.28	
68	Winterset.....		5,786.54	5,786.54	284.30	
69	Eldora.....				461.79	
70	Cresco.....				1,398.64	
71	Onawa.....					
72	Emmetsburg.....					328.53
73	Nevada.....				124.70	
74	Osceola.....					
75	Belle Plaine.....	206.61	4,177.67	4,384.28	122.86	
76	Osage.....	166.95	2,526.81	2,693.76	835.14	
77	Sac City.....		4,564.20	4,564.20	413.00	
78	Bettendorf.....		822.16	822.16		
79	Waukon.....	612.65	4,087.90	4,700.55	596.98	
80	Clarion.....				455.11	210.36
81	New Hampton.....				918.20	
82	Tama.....				86.40	
83	Humboldt.....		208.08	208.08	845.45	250.00
84	Bloomfield.....					
85	Hawarden.....				93.50	
86	Rock Rapids.....				809.05	
87	Monticello.....				187.32	15.17
88	Forest City.....				535.10	147.38
89	Tipton.....	107.93	57.20	165.13	179.21	
90	Audubon.....				48.90	
91	Rockwell City.....					279.71
92	Sibley.....				558.15	
93	Sigourney.....					
94	Leon.....				29.40	
95	Marengo.....				9.28	
96	Colfax.....				50.00	
97	Ida Grove.....		661.21	661.21	297.30	10.08
98	Lake City.....				166.81	
99	DeWitt.....		116.77	116.77	137.04	
100	Hamburg.....					
101	Corning.....				329.33	15.64
102	Spirit Lake.....					
103	Bedford.....				80.25	
104	Dyersville.....				218.27	
105	Belmond.....				105.00	
106	Madrid.....				9.90	
107	Toledo.....		258.86	258.86	10.80	
108	Guthrie Center.....					
109	West Union.....				384.35	108.94
110	Grundy Center.....				537.20	39.13
111	Villisca.....				91.79	
112	Mystic.....				35.16	
113	Eldon.....				46.00	
114	Stuart.....					
115	Seymour.....					

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Highways and Streets								
Total—Snow Removal	Other Expense			Other Expense			Total—Highways and Streets	No. in Order of Population
	Salaries and Wages	Other Expenditures	Total—Weed Cutting	Salaries and Wages	Other Expenditures	Total—Other Expense		
622.85	271.43	74.16	345.59				9,139.86	60
1,644.61	70.70	1.67	72.37				10,198.45	61
160.82	296.05		296.05				8,232.72	62
126.20							11,015.45	63
659.66	312.08		312.08				10,330.66	64
912.90	68.36		68.36				6,900.30	65
347.69	58.60		58.60		919.78	919.78	7,158.62	66
185.28	206.48		206.48	80.34	174.84	255.18	5,924.61	67
284.30					220.00	220.00	22,607.58	68
461.79	96.50		96.50	1,068.88	1,245.36	2,314.24	7,662.14	69
1,398.64							11,547.24	70
					1,422.94	1,422.94	5,490.31	71
328.53					902.45	902.45	7,831.85	72
124.70	336.90		336.90	308.94		308.94	7,344.19	73
							6,823.19	74
122.86					271.92	271.92	12,203.12	75
835.14	129.30		129.30				12,567.93	76
413.00							10,528.20	77
							17,816.31	78
596.98	95.23		95.23		3,695.08	3,695.08	13,897.38	79
665.47					7,143.20	7,143.20	20,578.42	80
918.20							6,805.53	81
86.40				1,015.01	548.54	1,563.55	6,073.45	82
1,095.45	149.50		149.50	2,317.05	6,959.53	9,276.58	18,708.90	83
				1,486.53	117.05	1,603.58	5,822.45	84
93.50	404.85		404.85		4,982.95	4,982.95	9,189.49	85
809.05				285.65	569.64	855.29	8,112.74	86
202.49	66.90		66.90				4,316.07	87
682.48	112.54		112.54	287.20	36.47	323.67	5,790.50	88
179.21	191.92		191.92	2,598.27	732.72	3,330.99	4,486.79	89
48.90	56.30		56.30		11,184.87	11,184.87	20,427.11	90
279.71							6,113.41	91
558.15	57.00		57.00				4,389.10	92
	64.13		64.13				3,829.20	93
29.40				593.76	3,087.52	3,681.28	8,207.51	94
9.28	29.00		29.00				5,134.08	95
50.00					44.45	44.45	5,884.26	96
307.38					150.00	150.00	8,669.50	97
166.81	31.05		31.05		562.69	562.69	3,405.70	98
137.04	44.00		44.00				6,728.47	99
				445.87	198.40	644.27	4,480.03	100
344.97							5,370.48	101
							6,319.21	102
80.25	103.70		103.70				6,379.98	103
218.27	48.38		48.38				7,028.69	104
105.00	47.66		47.66	14.80	559.39	574.19	3,979.19	105
9.90	4.00		4.00				3,109.03	106
10.80							5,101.26	107
							6,029.79	108
493.29							5,124.71	109
576.33	192.93	61.85	254.78				4,540.98	110
91.79	175.70		175.70				3,222.	

TABLE NO. 15—CITIES—EXPENDITURES FOR YEAR ENDING
MARCH 31, 1943

No. in Order of Population	Cities	Conservation of Health				
		General Expense			Other Expense	Total—Conservation of Health
		Salaries and Wages	Other Expenditure	Total—General Expense		
	Grand Totals	\$144,282.12	\$ 22,204.88	\$166,487.00	\$ 24,500.72	\$190,987.72
1	Des Moines	47,906.16	6,126.01	54,032.17		54,032.17
2	Sioux City	27,504.86	6,401.61	33,906.47		33,906.47
3	Davenport	15,292.96	1,460.01	16,752.97		16,752.97
4	Cedar Rapids	11,161.72	1,519.26	12,680.98		12,680.98
5	Waterloo	3,262.00	576.04	3,838.04		3,838.04
6	Dubuque				4,048.86	4,048.86
7	Council Bluffs	4,118.16	398.65	4,516.81		4,516.81
8	Ottumwa	2,363.30	233.00	2,596.30		2,596.30
9	Mason City	5,952.66	1,152.53	7,105.19		7,105.19
10	Clinton	520.50		520.50	2,509.93	3,030.43
11	Burlington	1,786.34	2,434.80	4,221.14	192.33	4,413.47
12	Fort Dodge	5,530.00	335.32	5,865.32	495.95	6,361.27
13	Marshalltown					
14	Muscatine				3,969.33	3,969.33
15	Iowa City	3,549.29	483.64	4,032.93		4,032.93
16	Keokuk	3,515.00	360.48	3,875.48		3,875.48
17	Fort Madison	300.00	100.00	400.00		400.00
18	Ames				3,853.60	3,853.60
19	Boone	1,911.25	23.26	1,934.51		1,934.51
20	Oskaloosa	977.50		977.50		977.50
21	Newton					
22	Cedar Falls	640.00		640.00		640.00
23	Charles City					
24	Centerville	8.00		8.00		8.00
25	Creston	480.00		480.00		480.00
26	Oelwein	133.61		133.61		133.61
27	Cherokee	180.00		180.00	185.00	365.00
28	Knoxville	100.00		100.00		100.00
29	Shenandoah	253.55	177.41	430.96		430.96
30	Fairfield	1,066.80		1,066.80		1,066.80
31	Webster City					
32	Spencer				1,133.70	1,133.70
33	Perry					
34	Atlantic	150.00		150.00		150.00
35	Red Oak	275.00	3.00	278.00		278.00
36	Chariton					
37	Estherville				1,136.50	1,136.50
38	Carroll	516.71	240.32	757.03		757.03
39	Le Mars	50.00		50.00		50.00
40	Decorah	150.00		150.00		150.00
41	Storm Lake	600.00	22.15	622.15		622.15
42	Washington	570.00		570.00		570.00
43	Grinnell	1,080.00		1,080.00		1,080.00
44	Albia				8.40	8.40
45	Algona					
46	Clarinda	100.00		100.00		100.00
47	Marion	10.00		10.00		10.00
48	Mount Pleasant					
49	Glenwood					
50	Iowa Falls	75.00	18.23	93.23		93.23
51	Denison					
52	Independence					
53	West Des Moines	25.00	30.00	55.00		55.00
54	Vinton	50.00		50.00	5,741.79	5,791.79
55	Waverly					
56	Indianola		26.13	26.13		26.13
57	Jefferson					
58	Maquoketa	50.00		50.00		50.00

TABLE NO. 15—CITIES—EXPENDITURES FOR YEAR ENDING
MARCH 31, 1943—Continued

No. in Order of Population	Cities	Conservation of Health				
		General Expense			Other Expense	Total—Conservation of Health
		Salaries and Wages	Other Expenditure	Total—General Expense		
59	Anamosa.....					
60	Eagle Grove.....	125.00		125.00		125.00
61	Hampton.....	10.65	32.17	42.82		42.82
62	Missouri Valley.....	24.50		24.50		24.50
63	Sheldon.....					
64	Clear Lake.....	150.00		150.00		150.00
65	Manchester.....					
66	Harlan.....	25.00		25.00		25.00
67	Pella.....					
68	Winterset.....					
69	Eldora.....	112.50		112.50		112.50
70	Cresco.....	100.00		100.00		100.00
71	Onawa.....					
72	Emmetsburg.....				243.50	243.50
73	Nevada.....					
74	Osceola.....	50.00		50.00		50.00
75	Belle Plaine.....					
76	Osage.....	25.00		25.00		25.00
77	Sac City.....	120.00		120.00		120.00
78	Bettendorf.....					
79	Waukon.....	8.00	4.08	12.08		12.08
80	Clarion.....					
81	New Hampton.....					
82	Tama.....				180.00	180.00
83	Humboldt.....					
84	Bloomfield.....					
85	Hawarden.....					
86	Rock Rapids.....		21.06	21.06		21.06
87	Monticello.....					
88	Forest City.....					
89	Tipton.....	34.00		34.00		34.00
90	Audubon.....	50.00		50.00		50.00
91	Rockwell City.....					
92	Sibley.....	120.00		120.00		120.00
93	Sigourney.....					
94	Leon.....	4.00	2.03	6.03		6.03
95	Marengo.....					
96	Colfax.....	8.00	19.59	27.59		27.59
97	Ida Grove.....	475.00		475.00		475.00
98	Lake City.....					
99	DeWitt.....					
100	Hamburg.....					
101	Corning.....	222.50		222.50		222.50
102	Spirit Lake.....					
103	Bedford.....					
104	Dyersville.....	3.00	3.06	6.06		6.06
105	Belmond.....	70.00		70.00		70.00
106	Madrid.....	100.00	1.04	101.04		101.04
107	Toledo.....					
108	Guthrie Center.....				801.83	801.83
109	West Union.....					
110	Grundy Center.....	90.50		90.50		90.50
111	Villisca.....	50.00		50.00		50.00
112	Mystic.....					
113	Eldon.....	53.60		53.60		53.60
114	Stuart.....	15.50		15.50		15.50
115	Seymour.....	20.00		20.00		20.00

REPORT OF MUNICIPAL FINANCES

TABLE NO. 16—CITIES—EXPENDITURES

No. in Order of Population	Cities	Municipal Enterprises				
		Cemeteries				Salaries and Wages
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Cemeteries	
	Grand Totals	\$185,705.04	\$ 13,150.81	\$37,177.10	\$236,032.95	\$342,538.39
1	Des Moines	54,090.83	1,337.28	7,804.08	63,232.19	44,544.12
2	Sioux City	11,020.00	1,743.30	590.95	13,354.25	30,096.44
3	Davenport					22,930.38
4	Cedar Rapids	870.55	479.45		1,350.00	25,489.03
5	Waterloo					18,975.46
6	Dubuque					12,793.34
7	Council Bluffs					
8	Ottumwa					
9	Mason City			2,500.00	2,500.00	18,326.21
10	Clinton					11,175.55
11	Burlington					14,332.49
12	Fort Dodge					10,607.85
13	Marshalltown					7,231.52
14	Muscatine	10,393.42	167.02	862.41	11,422.85	7,339.55
15	Iowa City	5,969.84		705.50	6,675.14	
16	Keokuk	8,273.22	116.00	1,182.10	9,571.32	6,088.30
17	Fort Madison	2,717.55		99.34	2,816.89	5,307.80
18	Ames	4,804.10	109.23	321.44	5,234.77	
19	Boone			2,715.00	2,715.00	4,593.45
20	Oskaloosa					5,158.45
21	Newton	4,202.40	505.31	543.79	5,251.50	
22	Cedar Falls	3,922.14	229.50	132.16	4,283.80	3,094.97
23	Charles City					2,766.00
24	Centerville			500.00	500.00	1,890.00
25	Creston	4,085.39	392.95	1,105.07	5,583.41	2,085.79
26	Oelwein	2,042.92	710.00	201.61	2,954.53	2,912.18
27	Cherokee	2,855.73	525.00	187.01	3,567.74	2,201.20
28	Knoxville	2,280.60	500.00	431.49	3,212.09	1,290.00
29	Shenandoah	3,667.41	156.26	138.10	3,961.77	3,377.64
30	Fairfield	568.00		23.32	591.32	3,257.57
31	Webster City	4,925.29		468.76	5,394.05	
32	Spencer	3,524.00		953.27	4,477.27	2,652.78
33	Perry	3,279.48	701.37	659.60	4,640.45	2,133.20
34	Atlantic					
35	Red Oak	3,049.35	852.02		3,901.37	
36	Chariton	3,107.55		807.28	3,914.83	
37	Estherville	566.60		101.49	668.09	1,983.80
38	Carroll	872.20	130.00	77.69	1,079.89	2,283.74
39	Le Mars					
40	Decorah			500.00	500.00	
41	Storm Lake					1,942.25
42	Washington	716.07	6.21	25.98	748.26	1,636.45
43	Grinnell	2,916.00	1,353.35	476.21	4,745.56	3,163.01
44	Albia			4,166.50	4,166.50	2,284.40
45	Algona					
46	Clarinda	2,739.02		128.10	2,867.12	3,180.00
47	Marion	2,151.02	23.71	153.41	2,328.14	
48	Mount Pleasant	3,695.14	160.50	322.20	4,177.84	1,370.05
49	Glenwood					
50	Iowa Falls					2,002.00
51	Denison					1,445.50
52	Independence					924.44
53	West Des Moines			125.00	125.00	
54	Vinton					884.25
55	Waverly	6,567.71		1,262.46	7,830.17	2,182.83
56	Indianola	377.07		100.41	477.48	
57	Jefferson	1,083.10		437.89	1,520.99	1,876.80
58	Maquoketa	490.00			490.00	1,851.20
59	Anamosa					

GENERAL TABLES—CITIES

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FOR THE YEAR ENDING MARCH 31, 1943

Municipal Enterprises							No. in Order of Population
Libraries			Markets and Public Scales				
Capital Outlay	Other Expenditures	Total—Libraries	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Markets and Public Scales	
\$ 87,330.79	\$458,327.20	\$888,196.38	\$ 26,912.94	\$ 330.18	\$ 10,526.72	\$ 37,769.84	
.....	124,034.82	124,034.82	13,672.38	9.68	5,196.74	18,878.80	1
664.06	27,222.60	72,430.78	3,279.15	.....	1,703.50	4,982.65	2
.....	15,864.42	45,960.86	.....	.....	.....	.....	3
271.66	19,630.84	42,832.88	585.00	.....	63.05	648.05	4
7,633.36	4,223.53	37,345.92	.....	.....	.....	.....	5
7,913.97	6,144.36	33,033.79	1,580.50	.....	84.62	1,665.12	6
924.41	14,426.09	28,143.84	.....	.....	.....	.....	7
.....	43,709.81	43,709.81	.....	.....	.....	.....	8
9,770.10	5,400.00	33,496.31	.....	.....	.....	.....	9
4,227.58	3,798.82	19,201.95	.....	.....	.....	.....	10
4,858.99	5,713.25	24,904.73	1,470.00	.....	489.04	1,959.04	11
6,339.00	3,634.29	20,581.14	28.50	307.98	29.01	365.49	12
.....	11,695.80	18,927.32	360.00	.....	.....	360.00	13
3,309.77	1,537.07	12,186.39	1,881.00	.....	167.61	2,048.61	14
.....	14,834.79	14,834.79	752.50	.....	862.36	1,614.86	15
.....	3,548.08	9,636.38	.....	.....	.....	.....	16
2,015.04	1,168.29	8,491.13	.....	.....	.....	.....	17
.....	12,334.09	12,334.09	.....	.....	.....	.....	18
2,079.50	4,107.45	10,780.40	.....	.....	.....	.....	19
2,491.34	649.09	8,298.88	.....	.....	.....	.....	20
.....	9,289.70	9,289.70	.....	.....	.....	.....	21
1,527.86	866.70	5,489.53	.....	.....	.....	.....	22
.....	2,340.08	5,106.08	.....	.....	.....	.....	23
834.15	1,448.75	4,172.90	.....	.....	47.06	47.06	24
.....	2,103.62	4,189.41	.....	.....	.....	.....	25
782.51	1,224.19	4,918.88	.....	.....	.....	.....	26
.....	1,771.04	3,972.24	.....	.....	.....	.....	27
1,036.95	1,687.88	4,014.83	.....	.....	.....	.....	28
1,055.01	852.68	5,285.33	.....	.....	.....	.....	29
1,096.75	1,314.85	5,669.17	.....	.....	.....	.....	30
.....	.....	.....	1,450.91	.....	261.16	1,712.07	31
1,235.67	2,054.24	5,942.69	1,358.00	.....	110.41	1,468.41	32
1,090.73	547.82	3,771.75	.....	.....	.....	.....	33
.....	3,592.49	3,592.49	.....	.....	.....	.....	34
.....	4,577.54	4,577.54	.....	.....	.....	.....	35
.....	3,707.16	3,707.16	.....	.....	.....	.....	36
.....	930.65	2,914.45	.....	.....	.....	.....	37
1,039.31	208.34	3,531.39	.....	.....	.....	.....	38
.....	3,202.20	3,202.20	.....	.....	.....	.....	39
.....	3,742.45	3,742.45	.....	.....	.....	.....	40
1,038.04	1,000.29	3,980.58	.....	.....	.....	.....	41
.....	1,348.21	2,984.66	.....	.....	.....	.....	42
1,983.51	290.65	5,437.17	.....	.....	.....	.....	43
.....	1,586.87	3,871.27	.....	.....	.....	.....	44
.....	4,158.01	4,158.01	.....	.....	.....	.....	45
1,128.12	772.21	5,080.33	115.00	.....	44.82	159.82	46
.....	1,901.85	1,901.85	.....	.....	.....	.....	47
692.55	723.34	2,785.94	380.00	.....	3.00	383.00	48
.....	1,375.09	1,375.09	.....	.....	.....	.....	49
143.48	332.29	2,477.77	.....	.....	.....	.....	50
559.44	896.81	2,901.75	.....	.....	.....	.....	51
1,408.36	226.53	2,559.33	.....	.....	.....	.....	52
.....	.....	.....	.....	.....	.....	.....	53
.....	1,313.86	2,198.11	.....	.....	.....	.....	54
311.41	886.34	3,380.58	.....	.....	.....	.....	55
.....	4,152.36	4,152.36	.....	.....	.....	.....	56
848.70	1,085.77	3,811.27	.....	.....	.....	.....	57
719.06	562.77	3,133.03	.....	.....	6.00	6.00	58
.....	2,015.20	2,015.20	.....	.....	.....	.....	59

REPORT OF MUNICIPAL FINANCES

TABLE NO. 16—CITIES—EXPENDITURES

No. in Order of Population	Cities	Municipal Enterprises				
		Cemeteries				Salaries and Wages
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Cemeteries	
60	Eagle Grove.....	1,889.60	127.88	215.22	2,232.70	1,722.55
61	Hampton.....					1,927.94
62	Missouri Valley.....					1,469.50
63	Sheldon.....	1,356.20		324.23	1,680.43	1,527.20
64	Clear Lake.....	1,830.46	493.52	145.08	2,469.06	1,239.80
65	Manchester.....					
66	Harlan.....	510.00		20.60	530.60	2,030.70
67	Pella.....					
68	Winterset.....			422.57	422.57	2,010.02
69	Eldora.....			316.56	316.56	
70	Cresco.....					1,766.00
71	Onawa.....	1,409.72		318.31	1,728.03	2,038.70
72	Emmetsburg.....					
73	Nevada.....		97.51		97.51	
74	Osceola.....			1,034.86	1,034.86	
75	Belle Plaine.....			359.56	359.56	
76	Osage.....	1,611.80		507.85	2,119.65	1,328.56
77	Sac City.....	1,274.82		122.49	1,397.31	1,368.45
78	Bettendorf.....					
79	Waukon.....					
80	Clarion.....	878.59	434.04	74.53	1,387.16	1,547.25
81	New Hampton.....					1,600.00
82	Tama.....	998.92	18.64	372.06	1,389.62	720.00
83	Humboldt.....					1,611.60
84	Bloomfield.....	89.80		4.30	94.10	1,198.20
85	Hawarden.....	1,044.56	46.95	113.98	1,205.49	910.50
86	Rock Rapids.....	583.40	70.10		653.50	1,200.00
87	Monticello.....	1,591.98	101.26	42.81	1,736.05	
88	Forest City.....					1,112.00
89	Tipton.....					1,777.02
90	Audubon.....					1,526.08
91	Rockwell City.....					
92	Sibley.....			298.94	298.94	1,083.40
93	Sigourney.....					780.00
94	Leon.....	701.47	18.25	47.39	767.11	
95	Marengo.....					690.00
96	Colfax.....					
97	Ida Grove.....			310.98	310.98	625.09
98	Lake City.....	880.40	.91	111.92	993.23	1,230.24
99	DeWitt.....	347.95	16.44	2.55	366.94	
100	Hamburg.....	1,021.55	6.92	8.83	1,037.30	
101	Corning.....	538.55		58.46	597.01	
102	Spirit Lake.....					
103	Bedford.....	369.15	229.50	87.33	685.98	997.50
104	Dyersville.....					
105	Belmond.....					
106	Madrid.....					204.00
107	Toledo.....	1,003.80		68.90	1,072.70	730.80
108	Guthrie Center.....	812.00	556.95	265.56	1,634.51	
109	West Union.....	8.75		5.52	14.27	301.60
110	Grundy Center.....					960.00
111	Villisca.....	873.28	395.57	221.79	1,490.64	
112	Mystic.....			304.74	304.74	
113	Eldon.....	988.20	225.00	2.09	1,215.29	921.70
114	Stuart.....	725.00	12.54		737.54	720.00
115	Seymour.....	541.59	100.37	177.47	819.43	

FOR THE YEAR ENDING MARCH 31, 1943—Continued

Municipal Enterprises							No. in Order of Population
Libraries			Markets and Public Scales				
Capital Outlay	Other Expenditures	Total—Libraries	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Markets and Public Scales	
724.92	906.58	3,354.05					60
879.61	3,051.84	5,859.39					61
481.15	319.93	2,270.58					62
823.46	436.66	2,787.32					63
1,006.37	1,196.44	3,442.61					64
	3,810.81	3,810.81					65
313.68	1,264.10	3,608.48					66
	2,385.44	2,385.44					67
241.95	562.27	2,814.24					68
	4,209.50	4,209.50					69
	1,704.06	3,470.06					70
	2,962.76	5,001.46					71
	3,611.62	3,611.62					72
							73
	1,974.68	1,974.68					74
	513.79	513.79					75
818.67	889.05	3,036.28					76
1,476.52	777.53	3,622.50					77
	638.78	638.78					78
	1,697.74	1,697.74			1,452.34	1,452.34	79
736.71	567.33	2,851.29					80
1,170.01	839.41	3,609.42					81
352.17	399.36	1,471.53					82
1,052.17	138.79	2,802.56					83
103.98	326.69	1,628.87					84
	685.97	1,596.47					85
1,685.38		2,885.38		12.52		12.52	86
	1,877.18	1,877.18					87
	1,360.78	2,472.78					88
241.57	870.24	2,888.83			6.00	6.00	89
	1,496.33	3,022.41					90
	3,471.18	3,471.18					91
352.86	1,479.16	2,915.42					92
	801.35	1,581.35					93
							94
83.50	627.58	1,401.08					95
	1,256.33	1,256.33					96
526.73	219.52	1,371.34					97
		1,230.24					98
							99
	2,631.69	2,631.69					100
	2,207.53	2,207.53					101
	3,230.24	3,230.24					102
	872.15	1,869.65					103
							104
	1,948.79	1,948.79					105
	377.53	581.53					106
2,542.27	750.65	4,023.72					107
							108
	741.47	1,043.07					109
319.53	621.50	1,901.03					110
	1,621.60	1,621.60					111
							112
	224.95	1,146.65					113
367.19		1,087.19					114
							115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 16—CITIES—EXPENDITURES

No. in Order of Population	Cities	Municipal Enterprises				
		Levee and Riverfront				Salaries and Wages
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Levee and Riverfront	
	Grand Totals.....	\$24,495.08	\$28,046.34	\$22,615.75	\$75,157.17	\$48,404.83
1	Des Moines.....					19,309.91
2	Sioux City.....	1,399.92		82.39	1,482.31	6,460.32
3	Davenport.....	3,338.32	16,878.67	3,935.99	24,152.98	
4	Cedar Rapids.....	334.73		479.54	814.27	
5	Waterloo.....	5,633.45	8,540.69	1,770.18	15,944.32	
6	Dubuque.....					
7	Council Bluffs.....					934.87
8	Ottumwa.....	4,422.67	991.75	12,651.98	18,066.40	1,020.18
9	Mason City.....					2,051.35
10	Clinton.....			279.91	279.91	
11	Burlington.....					6,854.63
12	Fort Dodge.....	4,845.57	703.24	1,783.62	7,332.43	
13	Marshalltown.....					
14	Muscatine.....	3,132.70	927.20	1,101.79	5,161.69	318.31
15	Iowa City.....					
16	Keokuk.....					
17	Fort Madison.....					
18	Ames.....					
19	Boone.....					
20	Oskaloosa.....					
21	Newton.....					
22	Cedar Falls.....	1,387.72		530.35	1,918.07	
23	Charles City.....					
24	Centerville.....					1,560.11
25	Creston.....					
26	Oelwein.....					
27	Cherokee.....					
28	Knoxville.....					
29	Shenandoah.....					
30	Fairfield.....					
31	Webster City.....					
32	Spencer.....					1,914.60
33	Perry.....					
34	Atlantic.....					
35	Red Oak.....					1,380.00
36	Chariton.....					
37	Estherville.....					5,400.09
38	Carroll.....					
39	Le Mars.....					
40	Decorah.....					
41	Storm Lake.....					
42	Washington.....					
43	Grinnell.....					
44	Albia.....					
45	Algona.....					
46	Clarinda.....					
47	Marion.....					
48	Mount Pleasant.....					
49	Glenwood.....					
50	Iowa Falls.....					
51	Denison.....					
52	Independence.....					
53	West Des Moines.....					
54	Vinton.....					
55	Waverly.....					
56	Indianola.....					
57	Jefferson.....					
58	Maquoketa.....					
59	Anamosa.....					

FOR THE YEAR ENDING MARCH 31, 1943—Continued

Municipal Enterprises							No. in Order of Population	
Airports			Other Expenditures					
Capital Outlay	Other Expenditures	Total—Airports	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Other Expenditures		
\$940,471.00	\$107,459.19	\$1,096,335.02	\$47,804.77	\$124,318.53	\$104,738.86	\$276,862.16	\$2,610,353.52	
3,027.18	17,098.41	39,435.50	7,114.64		50.59	7,165.23	252,746.54	1
290,612.54	7,597.74	304,670.60					396,920.59	2
	2,500.00	2,500.00					72,613.84	3
138,299.04	1,885.35	140,184.39	6,901.81		5,300.56	12,202.37	198,031.96	4
							53,290.24	5
	357.25	357.25					35,056.16	6
	334.70	1,269.57					29,413.41	7
319,274.03	9,660.92	329,955.13					391,731.34	8
89,735.60	9,488.42	101,275.37					137,271.68	9
					144.15	144.15	19,626.01	10
	3,852.04	10,706.67		95,800.18	1,496.04	97,296.22	134,866.66	11
							28,279.06	12
			1,435.39		3,896.87	5,332.26	24,619.58	13
448.19	327.05	1,093.55			44.25	44.25	31,957.34	14
4,560.00	11,847.80	16,407.80					39,532.59	15
					74.44	74.44	19,282.14	16
					482.25	482.25	11,790.27	17
64,690.21		64,690.21	7,053.37		8,103.05	15,156.42	97,415.40	18
				4,000.00	1,435.00	5,435.00	18,930.40	19
							8,298.88	20
							14,541.20	21
			21,189.75	2,082.19	32,778.81	56,050.75	67,742.15	22
							5,106.08	23
610.44	30.00	2,200.55					6,920.51	24
							9,772.82	25
120.00		120.00					7,873.41	26
							7,659.98	27
							7,226.92	28
			1,098.00		1,371.44	2,469.44	11,716.54	29
			188.00		198.76	386.76	6,647.25	30
							7,106.12	31
10,684.57	3,444.99	16,044.16			34,632.22	34,632.22	62,564.75	32
							8,412.20	33
	755.55	2,135.55					3,592.49	34
							10,614.46	35
	33,134.57	38,534.66			260.00	260.00	7,881.99	36
							42,117.20	37
							4,611.28	38
				21,508.84	6,710.20	28,219.04	31,421.24	39
							4,242.45	40
2,093.67		2,093.67					6,074.25	41
							3,732.92	42
							10,182.73	43
							8,037.77	44
							4,158.01	45
					240.00	240.00	8,347.27	46
					2,700.00	2,700.00	6,929.99	47
							7,346.78	48
							1,375.09	49
							2,477.77	50
							2,901.75	51
							2,559.33	52
							125.00	53
							2,198.11	54
							11,210.75	55
							4,629.84	56
							5,332.26	57
							3,629.03	58
					431.15	431.15	2,446.35	59

TABLE NO. 16—CITIES—EXPENDITURES

No. in Order of Population	Cities	Municipal Enterprises				
		Levee and Riverfront				
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Levee and Riverfront	
60	Eagle Grove.....					
61	Hampton.....					
62	Missouri Valley.....					
63	Sheldon.....					
64	Clear Lake.....					
65	Manchester.....					
66	Harlan.....					
67	Pella.....					
68	Winterset.....					
69	Eldora.....					
70	Cresco.....					
71	Onawa.....					
72	Emmetsburg.....					
73	Nevada.....					
74	Osceola.....					
75	Belle Plaine.....					
76	Osage.....					
77	Sac City.....					
78	Bettendorf.....					
79	Waukon.....					
80	Clarion.....					1,200.46
81	New Hampton.....					
82	Tama.....					
83	Humboldt.....					
84	Bloomfield.....					
85	Hawarden.....					
86	Rock Rapids.....		4.79		4.79	
87	Monticello.....					
88	Forest City.....					
89	Tipton.....					
90	Audubon.....					
91	Rockwell City.....					
92	Sibley.....					
93	Sigourney.....					
94	Leon.....					
95	Marengo.....					
96	Colfax.....					
97	Ida Grove.....					
98	Lake City.....					
99	DeWitt.....					
100	Hamburg.....					
101	Corning.....					
102	Spirit Lake.....					
103	Bedford.....					
104	Dyersville.....					
105	Belmond.....					
106	Madrid.....					
107	Toledo.....					
108	Guthrie Center.....					
109	West Union.....					
110	Grundy Center.....					
111	Villisca.....					
112	Mystic.....					
113	Eldon.....					
114	Stuart.....					
115	Seymour.....					

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REPORT OF MUNICIPAL FINANCES

TABLE NO. 17—CITIES—EXPENDITURES

No. in Order of Population	Cities	Recreation				
		Parks				Swimming
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Parks	Salaries and Wages
	Grand Totals.....	\$431,982.25	\$ 56,329.30	\$207,672.22	\$695,983.77	\$ 39,739.04
1	Des Moines.....	80,104.99	2,802.67	25,828.73	108,736.39	8,131.25
2	Sioux City.....	41,192.69	4,635.15	14,184.40	60,012.24	2,804.02
3	Davenport.....	89,185.18		38,878.65	128,063.83	
4	Cedar Rapids.....	39,791.86	5,666.56	11,302.60	56,761.02	2,865.56
5	Waterloo.....	22,624.79	9,575.45	8,714.14	38,914.38	
6	Dubuque.....	16,600.73		12,683.83	29,284.56	1,898.19
7	Council Bluffs.....	24,004.07	2,000.00	9,033.71	35,037.78	
8	Ottumwa.....	6,051.11	5,624.80	5,238.91	16,914.82	
9	Mason City.....	5,689.00	1,933.68	1,081.04	8,703.72	
10	Clinton.....	9,459.50	3,625.67	10,301.36	23,386.53	1,431.29
11	Burlington.....	16,448.88	839.41	5,495.91	22,784.20	
12	Fort Dodge.....	7,090.20	930.19	2,513.00	10,533.39	
13	Marshalltown.....	4,185.44	200.00	1,291.54	5,676.98	1,444.35
14	Muscatine.....	4,712.47	344.56	714.21	5,771.24	
15	Iowa City.....			7,424.15	7,424.15	
16	Keokuk.....	6,081.00	295.00	1,789.18	8,165.18	
17	Fort Madison.....	951.86	467.99	966.81	2,386.66	
18	Ames.....			4,353.45	4,353.45	
19	Boone.....	1,984.39		4,787.83	6,772.22	1,542.56
20	Oskaloosa.....	2,354.50	607.05	967.77	3,929.32	829.35
21	Newton.....	3,749.40	2,114.03		5,863.43	
22	Cedar Falls.....	4,546.21	862.91	2,396.79	7,805.91	1,275.57
23	Charles City.....	969.60		1,288.63	2,258.23	
24	Centerville.....	872.85	607.86		1,480.71	
25	Creston.....	1,759.52		1,951.19	3,710.71	
26	Oelwein.....	1,113.25	591.57	527.10	2,231.92	
27	Cherokee.....	1,543.92		984.72	2,528.64	
28	Knoxville.....	916.40		95.22	1,011.62	1,077.50
29	Shenandoah.....	1,755.30		535.75	2,291.05	119.40
30	Fairfield.....	694.92	195.63	316.92	1,207.47	
31	Webster City.....					1,482.79
32	Spencer.....	1,197.70		518.24	1,715.94	1,239.14
33	Perry.....	1,245.42	564.62	401.32	2,211.36	
34	Atlantic.....	1,518.04		1,143.42	2,661.46	
35	Red Oak.....	2,274.26	3,145.18	166.60	5,586.04	
36	Chariton.....					
37	Estherville.....	2,482.74		367.74	2,850.48	1,240.31
38	Carroll.....	743.45	325.65	145.61	1,214.71	
39	Le Mars.....			5,565.33	5,565.33	
40	Decorah.....			2,042.32	2,042.32	1,402.33
41	Storm Lake.....	1,214.99	458.38	820.59	2,493.96	
42	Washington.....	1,430.71		410.15	1,840.86	
43	Grinnell.....	1,400.02	206.21	107.47	1,713.70	
44	Albia.....	40.60		60.76	101.36	
45	Algona.....			1,178.95	1,178.95	709.41
46	Clarinda.....	1,127.92		883.70	2,011.62	
47	Marion.....			1,163.96	1,163.96	
48	Mount Pleasant.....	1,968.30		139.86	2,108.16	
49	Glenwood.....			1,177.47	1,177.47	
50	Iowa Falls.....			1,619.82	1,619.82	525.36
51	Denison.....	749.25	109.42	433.80	1,292.47	
52	Independence.....	925.30	194.86	8.81	1,128.97	
53	West Des Moines.....					
54	Vinton.....	803.95		427.44	1,231.39	659.92
55	Waverly.....	304.71		31.82	336.53	821.30
56	Indianola.....			1,177.51	1,177.51	
57	Jefferson.....	399.40		75.04	474.44	1,075.30
58	Maquoketa.....	280.58	18.72	8.07	307.37	
59	Anamosa.....					

FOR YEAR ENDING MARCH 31, 1943

Recreation							No. in Order of Population
Pools			Playgrounds				
Capital Outlay	Other Expenditures	Total—Swimming Pools	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Playgrounds	
\$ 8,409.60	\$ 35,587.76	\$ 83,736.40	\$ 52,198.54	\$ 3,478.09	\$ 15,982.53	\$ 71,659.16	
	4,000.68	12,131.93	16,264.61	362.10	5,021.34	21,648.05	1
	1,005.49	3,809.51					2
							3
693.70	5,020.36	8,579.62	9,312.11	173.09	2,416.48	11,901.68	4
			8,355.78	1,846.74	1,957.48	12,160.00	5
	2,296.18	4,194.37	7,395.35	425.86	3,776.26	11,597.47	6
							7
							8
							9
	2,119.65	3,550.94					10
			6,270.08	544.04	1,651.04	8,465.16	11
							12
	1,300.24	2,744.59					13
							14
							15
							16
			2,162.26		647.95	2,810.21	17
102.35	1,816.98	3,461.89					18
64.94	506.43	1,400.72					19
							20
	213.00	1,488.57	255.56			255.56	21
							22
							23
							24
							25
1,380.65	1,422.05	2,802.70					26
	959.75	2,037.25					27
2,017.95		2,137.35					28
							29
	824.04	2,306.83	477.65		13.28	490.93	30
	2,153.61	3,392.75					31
							32
	550.07	550.07					33
	1,427.15	1,427.15					34
			812.65		187.18	999.83	35
	300.31	1,540.62					36
							37
							38
48.39	1,055.05	2,505.77					39
							40
							41
							42
							43
							44
193.19	244.69	1,147.29					45
							46
							47
							48
	314.81	840.17					49
							50
							51
							52
	677.02	1,336.94					53
	223.02	1,044.32					54
							55
	840.71	1,916.01					56
							57
							58
							59

REPORT OF MUNICIPAL FINANCES

TABLE NO. 17—CITIES—EXPENDITURES

No. in Order of Population	Cities	Recreation				
		Parks				Swimming
		Salaries and Wages	Capital Outlay	Other Expenditures	Total—Parks	Salaries and Wages
60	Eagle Grove.....	512.10		172.76	684.86	1,055.93
61	Hampton.....	840.18		1,001.33	1,841.51	
62	Missouri Valley.....	400.50	1.59	48.71	450.80	73.36
63	Sheldon.....	761.26		1,023.01	1,784.27	
64	Clear Lake.....	1,038.93	36.38	298.86	1,374.17	
65	Manchester.....			1,059.78	1,059.78	
66	Harlan.....	618.40	55.08	183.73	857.21	1,042.88
67	Pella.....			1,564.90	1,564.90	1,215.96
68	Winterset.....	825.85		60.48	886.33	
69	Eldora.....			1,030.22	1,030.22	
70	Cresco.....	778.91		450.55	1,229.46	
71	Onawa.....					
72	Emmetsburg.....			898.57	898.57	
73	Nevada.....	77.70		91.05	168.75	
74	Osceola.....					
75	Belle Plaine.....			1,210.08	1,210.08	
76	Osage.....			300.00	300.00	
77	Sac City.....	692.42	41.52	428.88	1,162.82	
78	Bettendorf.....	339.56	1,500.00	274.89	2,114.45	
79	Waukon.....	350.49	621.98	493.54	1,466.01	
80	Clarion.....	604.84	267.93	143.62	1,016.39	1,078.04
81	New Hampton.....					1,157.86
82	Tama.....	303.90		110.39	414.29	
83	Humboldt.....	1,006.30	161.75	17.34	1,185.39	
84	Bloomfield.....	177.00		86.15	263.15	
85	Hawarden.....	489.76		125.66	615.42	
86	Rock Rapids.....	1,000.00	265.35		1,265.35	
87	Monticello.....	475.30	31.10	71.04	577.44	
88	Forest City.....	5.00	4,210.63	116.29	4,331.92	
89	Tipton.....					
90	Audubon.....	425.00	69.13	104.81	598.94	
91	Rockwell City.....	90.00		713.45	803.45	
92	Sibley.....	674.93		146.05	820.98	
93	Sigourney.....	273.50	11.03	53.45	337.98	
94	Leon.....					
95	Marengo.....	240.00		30.87	270.87	
96	Colfax.....	124.80		25.00	149.80	
97	Ida Grove.....	319.72		106.87	426.59	
98	Lake City.....	112.88		9.63	122.51	
99	DeWitt.....					
100	Hamburg.....			444.99	444.99	
101	Corning.....	381.50		16.55	398.05	
102	Spirit Lake.....			423.59	423.59	
103	Bedford.....	280.90	77.12	18.25	376.27	
104	Dyersville.....					
105	Belmond.....	35.10	20.49		55.59	
106	Madrid.....	120.00		278.66	398.66	
107	Toledo.....					
108	Guthrie Center.....					
109	West Union.....					
110	Grundy Center.....	480.00	15.00	167.22	662.22	722.61
111	Villisca.....	145.25		31.18	176.43	817.50
112	Mystic.....					
113	Eldon.....					
114	Stuart.....	327.60		43.48	371.08	
115	Seymour.....	111.30		64.00	175.30	

FOR YEAR ENDING MARCH 31, 1943—Continued

Recreation							No. in Order of Population
Pools			Playgrounds				
Capital Outlay	Other Expenditures	Total—Swimming Pools	Salaries and Wages	Capital Outlay	Other Expenditures	Total—Playgrounds	
136.89	794.20	1,987.02					60
	114.70	188.06					61
							62
							63
							64
							65
175.81	978.67	2,197.36					66
635.05	174.86	2,025.87					67
							68
					113.37	110.37	69
							70
			544.68	20.00	152.72	717.40	71
	175.50	175.50					72
							73
							74
							75
							76
							77
			121.79		35.05	156.84	78
							79
2,653.28	1,326.16	5,057.48					80
238.14	1,173.40	2,569.40					81
							82
							83
							84
			226.02	106.26	13.38	345.66	85
							86
							87
							88
							89
							90
							91
							92
							93
							94
							95
							96
							97
							98
							99
							100
							101
							102
							103
							104
							105
	10.40	10.40					106
							107
							108
69.26	353.87	1,145.74					109
	1,214.71	2,032.21					110
							111
							112
							113
							114
							115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 17—CITIES—EXPENDITURES FOR YEAR ENDING
MARCH 31, 1943

No. in Order of Population	Cities	Recreation				
		Total—Band	Other Expenditures			Total—Recreation
			Salaries and Wages	Other Expenditures	Total—Other Expenditures	
	Grand Totals.....	\$149,547.67	\$ 11,825.78	\$ 17,924.06	\$ 29,749.84	\$1,030,676.84
1	Des Moines.....	29,281.54				171,797.91
2	Sioux City.....	8,982.96				72,804.71
3	Davenport.....		6,096.30	3,035.40	9,131.70	137,195.53
4	Cedar Rapids.....					77,242.32
5	Waterloo.....	4,000.00		3.57	3.57	55,077.95
6	Dubuque.....					45,076.40
7	Council Bluffs.....					35,037.78
8	Ottumwa.....	5,196.56				22,111.38
9	Mason City.....	7,254.46				15,958.18
10	Clinton.....					26,937.47
11	Burlington.....	4,387.65	422.13	6,536.91	6,959.04	42,596.05
12	Fort Dodge.....	8,100.06	332.05	1,403.83	1,735.88	20,369.33
13	Marshalltown.....	2,991.15				11,412.72
14	Muscatine.....					5,771.24
15	Iowa City.....		1,980.00	2,765.55	4,745.55	12,169.70
16	Keokuk.....	5,016.15				13,181.33
17	Fort Madison.....	3,902.48				6,289.14
18	Ames.....	3,404.71		23.60	23.60	10,591.97
19	Boone.....	1,611.50				11,845.61
20	Oskaloosa.....	2,815.81				8,145.85
21	Newton.....	2,907.61				8,771.04
22	Cedar Falls.....	4,098.56				13,648.60
23	Charles City.....	1,808.36				4,066.59
24	Centerville.....	1,345.54				2,826.25
25	Creston.....	916.70				4,627.41
26	Oelwein.....					2,231.92
27	Cherokee.....	980.10				6,311.44
28	Knoxville.....	600.00				3,648.87
29	Shenandoah.....	94.21				4,522.61
30	Fairfield.....	1,406.77				2,614.24
31	Webster City.....	780.00				3,577.76
32	Spencer.....					5,108.69
33	Perry.....					2,211.36
34	Atlantic.....	880.85				4,092.38
35	Red Oak.....	1,000.00				8,013.19
36	Chariton.....	819.71				1,819.54
37	Estherville.....	1,079.78				5,470.88
38	Carroll.....					1,214.71
39	Le Mars.....	1,393.34				6,958.67
40	Decorah.....	1,150.00		72.75	72.75	5,770.84
41	Storm Lake.....	1,721.67				4,215.63
42	Washington.....	1,617.62				3,458.48
43	Grinnell.....	1,625.00				3,338.70
44	Albia.....	942.14		11.60	11.60	1,055.10
45	Algona.....	1,079.47				3,405.71
46	Clarinda.....	1,800.00	520.00		520.00	4,331.62
47	Marion.....					1,163.96
48	Mount Pleasant.....	776.18				2,884.34
49	Glenwood.....	325.65				1,503.12
50	Iowa Falls.....	1,093.29				3,553.28
51	Denison.....	488.00				1,780.47
52	Independence.....	965.71				2,094.68
53	West Des Moines.....					
54	Vinton.....	848.00				3,416.33
55	Waverly.....	1,259.16	682.33	598.98	1,281.31	3,921.32
56	Indianola.....	512.94				1,690.45
57	Jefferson.....	521.50				2,911.95
58	Maquoketa.....					307.37
59	Anamosa.....	632.43				632.43

TABLE NO. 17—CITIES—EXPENDITURES FOR YEAR ENDING
MARCH 31, 1943—Continued

No. in Order of Population	Cities	Recreation				
		Total—Band	Other Expenditures			Total—Recreation
			Salaries and Wages	Other Expenditures	Total—Other Expenditures	
60	Eagle Grove.....	627.50				3,299.38
61	Hampton.....	2,014.06				3,855.57
62	Missouri Valley.....	150.00				788.86
63	Sheldon.....	797.89				2,582.16
64	Clear Lake.....	1,114.71				2,488.88
65	Manchester.....	500.00				1,559.78
66	Harlan.....	853.99				3,908.56
67	Pella.....	716.27				4,307.04
68	Winterset.....					886.33
69	Eldora.....	560.08		1,261.35	1,261.35	2,962.02
70	Cresco.....	845.77				2,075.23
71	Onawa.....	690.83				1,408.23
72	Emmetsburg.....					1,074.07
73	Nevada.....	540.00				708.75
74	Osceola.....	573.73				573.73
75	Belle Plaine.....					1,210.08
76	Osage.....	925.05				1,225.05
77	Sac City.....	603.58	486.35	744.43	1,230.78	2,997.18
78	Bettendorf.....					2,271.29
79	Waukon.....	300.00				1,766.01
80	Clarion.....	350.00				6,423.87
81	New Hampton.....	378.70				2,948.10
82	Tama.....	583.92	322.02	100.61	422.63	1,420.84
83	Humboldt.....					1,185.39
84	Bloomfield.....		369.80	117.92	487.72	750.87
85	Hawarden.....					961.08
86	Rock Rapids.....	1,134.46	614.80	1,146.21	1,761.01	4,160.82
87	Monticello.....	522.52		101.35	101.35	1,201.31
88	Forest City.....	632.30				4,964.22
89	Tipton.....	344.80				344.80
90	Audubon.....					598.94
91	Rockwell City.....	634.17				1,437.62
92	Sibley.....	653.32				1,474.30
93	Sigourney.....	609.33				947.31
94	Leon.....	421.76				421.76
95	Marengo.....					279.87
96	Colfax.....					149.80
97	Ida Grove.....	632.85				1,059.44
98	Lake City.....	531.35				653.86
99	De Witt.....					
100	Hamburg.....	125.15				570.14
101	Corning.....	421.51				819.56
102	Spirit Lake.....	729.91				1,153.50
103	Bedford.....	440.76				817.03
104	Dyersville.....	650.35				650.35
105	Belmond.....	401.13				456.72
106	Madrid.....					398.66
107	Toledo.....	615.60				626.00
108	Guthrie Center.....	400.00				400.00
109	West Union.....	402.65				402.65
110	Grundy Center.....	516.16				2,324.12
111	Villisca.....	439.15				2,647.79
112	Mystic.....					
113	Eldon.....	394.76				394.76
114	Stuart.....	352.28				723.36
115	Seymour.....					175.30

REPORT OF MUNICIPAL FINANCES

TABLE NO. 18—CITIES—EXPENDITURES

No. in Order of Population	Cities	Debt Service				
		General Bonds				Special
		Bonds Paid	Interest Paid	Miscellaneous	Total—General Bonds	Bonds Paid
	Grand Totals.....	\$2,424,655.22	\$758,407.67	\$1,229.17	\$3,184,292.06	\$329,006.72
1	Des Moines.....	520,751.18	187,355.93	651.44	708,758.55	88,495.39
2	Sioux City.....	302,000.00	94,078.75	256.34	396,335.09	8,000.00
3	Davenport.....	106,500.00	52,422.36		158,922.36	53,900.34
4	Cedar Rapids.....	163,000.00	57,746.65	145.35	220,892.00	1,000.00
5	Waterloo.....	99,000.00	28,473.80		127,473.80	19,047.55
6	Dubuque.....	113,000.00	30,140.19		143,140.19	12,100.00
7	Council Bluffs.....	140,000.00	38,937.50	145.80	179,083.30	
8	Ottumwa.....	137,000.00	45,176.90		182,176.90	2,500.00
9	Mason City.....	77,000.00	13,415.00		90,415.00	3,000.00
10	Clinton.....	51,600.00	20,015.54		80,615.54	5,842.70
11	Burlington.....	44,500.00	23,977.20		68,477.20	
12	Fort Dodge.....	47,000.00	15,685.56		62,685.56	23,000.00
13	Marshalltown.....	22,000.00	6,773.75		28,773.75	
14	Muscatine.....	1,800.00	245.00		2,045.00	1,300.00
15	Iowa City.....	41,000.00	13,746.02		54,746.02	3,750.00
16	Keokuk.....	7,000.00	1,265.00		8,265.00	
17	Fort Madison.....	1,000.00	43.75		1,043.75	
18	Ames.....	13,500.00	4,090.00		17,590.00	26,900.00
19	Boone.....	13,000.00	6,735.00		19,735.00	3,500.00
20	Oskaloosa.....	10,000.00	5,362.50		15,362.50	500.00
21	Newton.....	57,000.00	5,252.95		62,252.95	
22	Cedar Falls.....	4,500.00	962.50		5,462.50	2,900.00
23	Charles City.....	24,000.00	675.00		24,675.00	17,000.00
24	Centerville.....	7,000.00	1,588.40		8,588.40	
25	Creston.....	15,500.00	4,882.55		20,382.55	115.00
26	Oelwein.....	13,000.00	2,932.30		15,932.30	
27	Cherokee.....	8,000.00	2,100.00		10,100.00	3,000.00
28	Knoxville.....	6,500.00	1,613.13		8,113.13	2,000.00
29	Shenandoah.....	18,000.00	2,086.25		20,086.25	1,475.24
30	Fairfield.....	7,700.00	2,811.37		10,511.37	600.00
31	Webster City.....	6,500.00	2,778.84		9,278.84	
32	Spencer.....	10,000.00	3,334.83		13,334.83	5,761.74
33	Perry.....	13,000.00	5,175.49		18,175.49	5,854.62
34	Atlantic.....	5,000.00	2,673.75		7,673.75	1,236.33
35	Red Oak.....					
36	Chariton.....	2,000.00	800.00		2,800.00	1,000.00
37	Estherville.....					
38	Carroll.....	2,000.00	437.50		2,437.50	800.00
39	Le Mars.....					
40	Decorah.....	4,000.00	1,140.00		5,140.00	
41	Storm Lake.....	16,400.00	1,952.50		18,352.50	1,500.00
42	Washington.....	8,000.00	722.50		8,722.50	3,652.55
43	Grinnell.....					
44	Albia.....	500.00	51.00		551.00	
45	Algona.....					
46	Clarinda.....	750.00	30.00		780.00	
47	Marion.....	15,078.95			15,078.95	1,870.00
48	Mcunt Pleasant.....					
49	Glenwood.....					400.00
50	Iowa Falls.....					
51	Denison.....					
52	Independence.....					
53	West Des Moines.....					1,800.00
54	Vinton.....	2,500.00	811.36		3,311.36	
55	Waverly.....	3,000.00	1,025.00		4,025.00	
56	Indianola.....					
57	Jefferson.....	5,000.00	1,265.00		6,265.00	
58	Maquoketa.....					
59	Anamosa.....	5,000.00	1,481.27		6,481.27	

TABLE NO. 18—CITIES—EXPENDITURES

No. in Order of Population	Cities	Debt Service				
		General Bonds				Special
		Bonds Paid	Interest Paid	Miscellaneous	Total—General Bonds	Bonds Paid
60	Eagle Grove.....	1,400.00	254.50		1,654.50	
61	Hampton.....	1,000.00	270.00		1,270.00	
62	Missouri Valley.....	3,400.00	1,026.00	27.87	4,453.87	
63	Sheldon.....	7,000.00	2,263.75		9,263.75	
64	Clear Lake.....	11,500.00	3,597.50		15,097.50	
65	Manchester.....	1,000.00	105.00		1,105.00	
66	Harlan.....	1,000.00	500.00		1,600.00	
67	Pella.....	27,500.00	5,037.50		32,537.50	
68	Winterset.....	5,000.00	400.00		5,400.00	2,000.00
69	Eldora.....	2,500.00	1,466.25		3,966.25	
70	Cresco.....	3,500.00	647.50		4,147.50	
71	Onawa.....	39,500.00	1,811.25		41,311.25	
72	Emmetsburg.....					
73	Nevada.....	8,000.00	1,711.50		9,711.50	
74	Osceola.....	6,000.00	3,384.25	2.12	9,386.37	
75	Belle Plaine.....	14,500.00	537.50		15,037.50	
76	Osage.....	2,000.00	630.00		2,630.00	
77	Sac City.....	6,500.00	1,140.00		7,640.00	
78	Bettendorf.....	5,847.59	1,052.48		6,900.07	252.26
79	Waukon.....	15,200.00	836.50		16,036.50	
80	Clarion.....	2,500.00	2,016.56		4,516.56	100.00
81	New Hampton.....		135.05		135.05	10,000.00
82	Tama.....	4,000.00	1,457.51		5,457.51	200.00
83	Humboldt.....	4,400.00	1,040.00		5,440.00	
84	Bloomfield.....	1,000.00	275.00		1,275.00	4,000.00
85	Hawarden.....	500.00	416.53		916.53	
86	Rock Rapids.....	5,000.00	2,000.00		7,000.00	
87	Monticello.....	2,427.50	531.25		2,958.75	
88	Forest City.....	6,500.00	1,145.00		7,645.00	4,500.00
89	Tipton.....	2,000.00	210.00		2,210.00	
90	Audubon.....	5,000.00	1,280.00		6,280.00	
91	Rockwell City.....	1,500.00	325.00		1,825.00	
92	Sibley.....	1,500.00	105.00		1,605.00	
93	Sigourney.....	8,000.00	1,879.50		9,879.50	
94	Leon.....	2,000.00	823.67		2,823.67	900.00
95	Marengo.....	7,000.00	2,260.00		9,260.00	
96	Colfax.....	2,500.00	2,031.67		4,531.67	
97	Ida Grove.....	2,000.00	350.00		2,350.00	
98	Lake City.....	6,000.00	887.05		6,887.05	
99	DeWitt.....	2,000.00	670.00		2,670.00	1,000.00
100	Hamburg.....					500.00
101	Corning.....	2,000.00	937.50		2,937.50	
102	Spirit Lake.....	4,000.00	705.75		4,705.75	
103	Bedford.....	2,400.00	546.41		2,946.41	
104	Dyersville.....					
105	Belmond.....	1,000.00	250.00	25	1,250.25	
106	Madrid.....	3,000.00	332.50		3,332.50	
107	Toledo.....	500.00	427.50		927.50	
108	Guthrie Center.....	3,500.00	893.77		4,393.77	
109	West Union.....	3,000.00	1,500.58		4,500.58	1,153.00
110	Grundy Center.....	1,500.00	106.25		1,606.25	
111	Villisca.....					600.00
112	Mystic.....	500.00	150.50		650.50	
113	Eldon.....					
114	Stuart.....	4,500.00	2,351.75		6,851.75	
115	Seymour.....		425.00		425.00	

FOR YEAR ENDING MARCH 31, 1943—Continued

Debt Service								No. in Order of Population
Assessment Bonds			Other Expenditures				Total—Debt Service	
Interest Paid	Miscellaneous	Total—Special Assessment Bonds	Bonds Paid	Interest Paid	Miscellaneous	Total—Other Expense		
	16.45	16.45					1,670.95	60
							1,270.00	61
							4,453.87	62
			2,000.00	1,200.00		3,200.00	12,463.75	63
							15,097.50	64
							1,105.00	65
			2,000.00	550.00		2,550.00	4,050.00	66
	280.21	280.21					32,817.71	67
50.00	2.20	2,052.20					7,452.20	68
							3,966.25	69
							4,147.50	70
							41,311.25	71
								72
							9,711.50	73
							9,386.37	74
							15,037.50	75
							2,630.00	76
							7,640.00	77
		252.26					7,152.33	78
			1,000.00	670.40		1,670.40	17,706.90	79
25.56		125.56					4,642.12	80
5,985.00		15,985.00					16,120.05	81
103.36		303.36	2,000.00	175.00		2,175.00	7,935.87	82
				214.65		214.65	5,654.65	83
480.00		4,480.00	2,000.00	506.49		2,506.49	8,261.49	84
							916.53	85
			5,000.00	1,050.00		6,050.00	13,050.00	86
				550.00		550.00	3,508.75	87
1,035.00		5,535.00					13,180.00	88
							2,210.00	89
							6,280.00	90
							1,825.00	91
			1,000.00	30.00		1,030.00	2,635.00	92
							9,879.50	93
160.82		1,060.82					3,884.49	94
35.00		35.00					9,295.00	95
							4,531.67	96
							2,350.00	97
							6,887.05	98
580.00		1,580.00					4,250.00	99
118.80		618.80	500.00	62.50		562.50	1,181.30	100
							2,937.50	101
							4,705.75	102
							2,946.41	103
			3,000.00	1,410.00		4,410.00	4,410.00	104
							1,250.25	105
			2,000.00	250.00		2,250.00	5,582.50	106
							927.50	107
							4,393.77	108
483.86		1,636.86					6,137.44	109
43.75		643.75					1,606.25	110
							643.75	111
							650.50	112
								113
							6,851.75	114
							425.00	115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 19—CITIES—EXPENDITURES FOR YEAR ENDING
MARCH 31, 1943

No. in Order of Population	Cities	Trust or Agency Funds				
		Total—Pension and Retirement Funds	Total—Cemetery Perpetual Care	Total—State Fines	Total—Miscellaneous	Total—Trust or Agency Funds
	Grand Totals	\$575,154.07	\$ 67,630.52	\$ 27,725.97	\$779,991.46	\$1,450,502.02
1	Des Moines	154,213.26		2,960.39	110,492.25	267,665.90
2	Sioux City	65,034.48			773.40	65,807.88
3	Davenport	54,000.00		197.69	499,366.31	553,564.00
4	Cedar Rapids	82,409.90				82,409.90
5	Waterloo	26,961.77		3,028.06	1,131.18	31,121.01
6	Dubuque	33,032.13			76,316.37	109,348.50
7	Council Bluffs	28,767.86		8,790.48	10,982.93	48,541.27
8	Ottumwa	10,941.50			62.72	11,004.22
9	Mason City	14,305.23			3,122.31	17,427.54
10	Clinton	22,515.00		4,308.58		26,823.58
11	Burlington	10,711.07	500.00		28,743.32	39,954.39
12	Fort Dodge	9,237.53				9,237.53
13	Marshalltown	12,250.98		6,408.87		18,659.85
14	Muscatine	10,931.18	13,000.00			23,931.18
15	Iowa City			1,359.00	9,000.00	10,359.00
16	Keokuk	7,614.39	2,030.00			9,644.39
17	Fort Madison	2,879.73				2,879.73
18	Ames	7,054.65	1,500.35		9,614.75	18,169.75
19	Boone	13,339.20	4,000.00			17,339.20
20	Oskaloosa	3,976.63				3,976.63
21	Newton	746.13	2,960.00			3,706.13
22	Cedar Falls		251.98			251.98
23	Charles City				1,587.14	1,587.14
24	Centerville	2,043.52				2,043.52
25	Creston	1,682.00			93.37	1,775.37
26	Oelwein		1,000.00			1,000.00
27	Cherokee		422.15			422.15
28	Knoxville				409.00	409.00
29	Shenandoah	350.93	2,000.00			2,350.93
30	Fairfield					
31	Webster City		12,571.37			12,571.37
32	Spencer		4,589.49		856.46	5,445.95
33	Perry					
34	Atlantic					
35	Red Oak		3,720.00		39.00	3,759.00
36	Chariton					
37	Estherville					
38	Carroll		292.00		1,017.25	1,309.25
39	Le Mars					
40	Decorah				290.00	290.00
41	Storm Lake					
42	Washington					
43	Grinnell		2,000.00			2,000.00
44	Albia		3,754.76			3,754.76
45	Algona					
46	Clarinda		6,000.00			6,000.00
47	Marion					
48	Mount Pleasant		2,000.00			2,000.00
49	Glenwood				405.00	405.00
50	Iowa Falls					
51	Denison				680.94	680.94
52	Independence					
53	West Des Moines					
54	Vinton				962.50	962.50
55	Waverly					
56	Indianola				1,064.38	1,064.38
57	Jefferson					
58	Maquoketa					
59	Anamosa					

TABLE NO. 19—CITIES—EXPENDITURES FOR YEAR ENDING
MARCH 31, 1943—Continued

No. in Order of Population	Cities	Trust or Agency Funds				
		Total—Pension and Retirement Funds	Total—Cemetery Perpetual Care	Total—State Fines	Total—Miscellaneous	Total—Trust or Agency Funds
60	Eagle Grove.....		1,200.00		2,341.00	3,541.00
61	Hampton.....				346.50	346.50
62	Missouri Valley.....				692.31	692.31
63	Sheldon.....					
64	Clear Lake.....					
65	Manchester.....					
66	Harlan.....					
67	Pella.....				305.50	305.50
68	Winterset.....				411.50	411.50
69	Eldora.....					
70	Cresco.....					
71	Onawa.....		740.00		880.00	1,620.00
72	Emmetsburg.....				6,072.07	6,072.07
73	Nevada.....					
74	Osceola.....					
75	Belle Plaine.....				72.00	72.00
76	Osage.....		1,500.00			1,500.00
77	Sac City.....				520.00	520.00
78	Bettendorf.....					
79	Waukon.....					
80	Clarion.....					
81	New Hampton.....					
82	Tama.....				87.00	87.00
83	Humboldt.....				250.00	250.00
84	Bloomfield.....				570.00	570.00
85	Hawarden.....		24.42		645.61	670.03
86	Rock Rapids.....					
87	Monticello.....					
88	Forest City.....					
89	Tipton.....					
90	Audubon.....				413.83	413.83
91	Rockwell City.....					
92	Sibley.....				1,850.00	1,850.00
93	Sigourney.....					
94	Leon.....					
95	Marengo.....					
96	Colfax.....					
97	Ida Grove.....					
98	Lake City.....					
99	DeWitt.....				78.00	78.00
100	Hamburg.....					
101	Corning.....		74.00			74.00
102	Spirit Lake.....				40.00	40.00
103	Bedford.....					
104	Dyersville.....					
105	Belmond.....				5.56	5.56
106	Madrid.....					
107	Toledo.....				7,400.00	7,400.00
108	Guthrie Center.....					
109	West Union.....					
110	Grundy Center.....					
111	Villisca.....					
112	Mystic.....					
113	Eldon.....					
114	Stuart.....	155.00		672.90		827.90
115	Seymour.....		1,500.00			1,500.00

REPORT OF MUNICIPAL FINANCES

TABLE NO. 20—CITIES—EXPENDITURES FOR YEAR ENDING
MARCH 31, 1943

No. in Order of Population	Cities	Miscellaneous				Grand Total—All Expenditures
		Judgments	Damages	Other Expenditures	Total—Miscellaneous	
	Grand Totals.....	\$ 28,963.81	\$ 16,066.14	\$680,056.95	\$725,086.90	\$20,807,946.55
1	Des Moines.....	19,717.38		97,972.58	117,689.96	3,872,038.87
2	Sioux City.....	1,031.01	609.22	80,972.63	82,612.86	2,032,168.92
3	Davenport.....		4,555.90	14,335.25	18,891.15	1,821,952.99
4	Cedar Rapids.....		576.78	781.42	1,358.20	1,270,335.65
5	Waterloo.....					899,936.26
6	Dubuque.....		1,693.30	12,081.16	13,774.46	825,636.50
7	Council Bluffs.....			8,223.74	8,223.74	687,745.46
8	Ottumwa.....	3,994.32	222.83	6,611.87	10,829.02	1,007,636.21
9	Mason City.....			157,397.56	157,397.56	678,165.40
10	Clinton.....		130.63	786.86	917.49	413,038.64
11	Burlington.....	4,004.65	1,100.00	661.81	5,766.46	808,621.37
12	Fort Dodge.....		1,285.41	8,879.54	10,164.95	431,458.05
13	Marshalltown.....					301,258.22
14	Muscatine.....			6,144.15	6,144.15	204,440.82
15	Iowa City.....			522.31	522.31	321,726.59
16	Keokuk.....	7.22	490.28		497.50	194,718.22
17	Fort Madison.....			435.25	435.25	123,537.40
18	Ames.....			20,720.00	20,720.00	301,552.28
19	Boone.....			14,921.25	14,921.25	184,222.42
20	Oskaloosa.....			2,581.30	2,581.30	116,364.04
21	Newton.....		35.00	12,005.89	12,040.89	173,083.74
22	Cedar Falls.....			8,926.20	8,926.20	179,475.24
23	Charles City.....		32.16	556.50	588.66	95,891.22
24	Centerville.....					62,414.21
25	Creston.....					87,222.52
26	Oelwein.....					81,930.43
27	Cherokee.....			798.70	798.70	65,200.07
28	Knoxville.....			287.50	287.50	43,855.72
29	Shenandoah.....		14.01	196.95	210.96	70,479.46
30	Fairfield.....		35.00	489.94	524.94	64,799.40
31	Webster City.....			72,694.65	72,694.65	174,291.06
32	Spencer.....			48,010.79	48,010.79	198,628.26
33	Perry.....	209.23	1,254.35		1,463.58	77,810.04
34	Atlantic.....			57.50	57.50	52,604.11
35	Red Oak.....			5,156.67	5,156.67	62,558.32
36	Chariton.....					38,652.79
37	Estherville.....			39,619.59	39,619.59	181,208.89
38	Carroll.....		20.86	39.68	60.54	46,120.96
39	Le Mars.....			144.25	144.25	73,782.54
40	Decorah.....		9.24	174.61	183.85	61,552.98
41	Storm Lake.....					79,389.87
42	Washington.....		250.00	2,537.06	2,787.06	69,139.02
43	Grinnell.....		7.57	146.29	153.86	64,917.46
44	Albia.....			93.75	93.75	37,078.75
45	Algona.....			4,880.00	4,880.00	39,268.79
46	Clarinda.....		450.00	1,526.56	1,976.56	47,357.78
47	Marion.....					47,984.67
48	Mount Pleasant.....			37.50	37.50	42,305.06
49	Glenwood.....			105.21	105.21	19,306.80
50	Iowa Falls.....			1,965.25	1,965.25	46,355.46
51	Denison.....			336.84	336.84	25,721.99
52	Independence.....			839.50	839.50	36,294.27
53	West Des Moines.....			21.75	21.75	17,811.92
54	Vinton.....			56.25	56.25	32,593.14
55	Waverly.....					49,325.34
56	Indianola.....		92.23		92.23	25,662.27
57	Jefferson.....			112.50	112.50	37,272.26
58	Maquoketa.....		15.00	442.65	457.65	21,658.09
59	Anamoesa.....			68.93	68.93	28,359.21

TABLE NO. 20—CITIES—EXPENDITURES FOR YEAR ENDING
MARCH 31, 1943—Continued

No. in Order of Population	Cities	Miscellaneous				Grand Total—All Expenditures
		Judgments	Damages	Other Expenditures	Total—Miscellaneous	
60	Eagle Grove.....		14.01	323.37	337.38	40,430.95
61	Hampton.....			168.00	168.00	35,881.48
62	Missouri Valley.....					26,966.26
63	Sheldon.....					61,833.30
64	Clear Lake.....			1,307.55	1,307.55	50,705.12
65	Manchester.....			150.00	150.00	24,281.35
66	Harlan.....		18.16	600.00	618.16	27,280.14
67	Pella.....					56,748.69
68	Winterset.....			93.88	93.88	46,749.61
69	Eldora.....			18.75	18.75	30,471.18
70	Cresco.....			1,145.96	1,145.96	37,760.11
71	Onawa.....			3,847.74	3,847.74	68,326.63
72	Emmetsburg.....			781.18	781.18	31,466.97
73	Nevada.....		175.00	56.00	231.00	32,274.24
74	Osceola.....			112.50	112.50	27,928.16
75	Belle Plaine.....			1,600.00	1,600.00	39,525.02
76	Osage.....					31,960.83
77	Sac City.....					44,412.32
78	Bettendorf.....		75.00	201.17	276.17	46,831.46
79	Waukon.....			326.88	326.88	43,718.63
80	Clarion.....					56,787.21
81	New Hampton.....			1,790.61	1,790.61	40,489.52
82	Tama.....			1,500.00	1,500.00	30,817.37
83	Humboldt.....			138.60	138.60	39,204.58
84	Bloomfield.....			226.41	226.41	26,473.11
85	Hawarden.....			102.50	102.50	22,080.46
86	Rock Rapids.....			13,842.23	13,842.23	50,687.83
87	Monticello.....			3,445.72	3,445.72	25,522.51
88	Forest City.....			225.60	225.60	34,706.74
89	Tipton.....			1,767.75	1,767.75	19,587.45
90	Audubon.....					41,066.73
91	Rockwell City.....					18,724.38
92	Sibley.....			780.00	780.00	23,623.94
93	Sigourney.....			383.06	383.06	22,122.26
94	Leon.....			206.48	206.48	20,877.14
95	Marengo.....			952.38	952.38	22,161.20
96	Colfax.....			229.35	229.35	14,409.29
97	Ida Grove.....			2.25	2.25	24,910.68
98	Lake City.....			375.87	375.87	20,451.36
99	DeWitt.....					20,798.10
100	Hamburg.....		25.00	1,669.84	1,694.84	14,825.07
101	Corning.....			152.70	152.70	17,644.06
102	Spirit Lake.....			128.21	128.21	26,480.19
103	Bedford.....					21,179.11
104	Dyersville.....			30.00	30.00	20,165.93
105	Belmond.....			493.02	493.02	14,331.81
106	Madrid.....					14,576.35
107	Toledo.....			144.92	144.92	27,105.39
108	Guthrie Center.....		2,437.18		2,437.18	18,874.39
109	West Union.....			2,357.71	2,357.71	23,437.94
110	Grundy Center.....		442.02	291.73	733.75	18,070.36
111	Villisca.....			1,723.69	1,723.69	17,097.86
112	Mystic.....					3,877.68
113	Eldon.....			5.20	5.20	10,089.22
114	Stuart.....					17,208.51
115	Seymour.....					6,009.95

REPORT OF MUNICIPAL FINANCES

TABLE NO. 21—CITIES—RECAPITULATION

No. in Order of Population	Cities	Cash on Hand April 1, 1943	Add Grand Total of Receipts for Year End- ing March 31, 1943	Total to be Accounted for
	Grand Totals.....	\$7,576,716.95	\$20,973,857.43	\$28,550,574.38
1	Des Moines.....	1,133,423.87	3,733,234.48	4,866,658.35
2	Sioux City.....	1,066,679.51	1,978,610.68	3,045,290.19
3	Davenport.....	794,133.30	1,914,666.04	2,708,799.34
4	Cedar Rapids.....	176,872.89	1,275,857.60	1,452,730.49
5	Waterloo.....	449,192.19	958,329.35	1,407,521.54
6	Dubuque.....	220,903.27	800,394.01	1,021,297.28
7	Council Bluffs.....	225,794.90	738,892.95	964,687.85
8	Ottumwa.....	189,771.96	1,020,963.29	1,210,735.25
9	Mason City.....	156,748.25	671,175.61	827,923.86
10	Clinton.....	67,621.85	426,220.52	493,842.37
11	Burlington.....	371,695.11	872,231.56	1,243,926.67
12	Fort Dodge.....	111,052.48	417,712.13	528,764.61
13	Marshalltown.....	74,621.52	318,578.65	393,200.17
14	Muscatine.....	52,481.76	218,433.97	270,915.73
15	Iowa City.....	132,676.15	295,812.70	428,488.85
16	Keokuk.....	32,019.82	240,027.92	272,047.74
17	Fort Madison.....	55,177.56	139,748.20	194,925.76
18	Ames.....	202,502.69	239,535.45	442,038.14
19	Boone.....	47,594.88	172,449.92	220,044.80
20	Oskaloosa.....	20,328.70	121,629.03	141,957.73
21	Newton.....	39,906.40	181,939.30	221,845.70
22	Cedar Falls.....	109,894.15	206,498.14	316,392.29
23	Charles City.....	45,365.92	96,841.80	142,207.72
24	Centerville.....	20,823.53	63,988.20	84,811.73
25	Creston.....	44,992.91	95,941.95	140,934.86
26	Oelwein.....	34,868.62	90,166.79	125,035.41
27	Cherokee.....	52,332.24	72,670.86	125,003.10
28	Knoxville.....	11,766.98	48,690.17	60,457.15
29	Shenandoah.....	32,240.25	69,611.45	101,851.70
30	Fairfield.....	17,531.63	77,980.96	95,512.59
31	Webster City.....	123,849.69	97,093.48	220,943.17
32	Spencer.....	76,484.76	180,404.56	256,889.32
33	Perry.....	11,421.24	102,636.51	114,057.75
34	Atlantic.....	39,188.44	47,551.66	86,740.10
35	Red Oak.....	9,526.51	76,070.40	85,596.91
36	Chariton.....	47,655.79	45,368.41	93,024.20
37	Estherville.....	39,993.92	189,990.79	229,984.71
38	Carroll.....	21,524.42	55,213.31	76,737.73
39	Le Mars.....	4,981.10	76,200.70	81,181.80
40	Decorah.....	29,940.33	64,966.72	94,907.05
41	Storm Lake.....	29,027.55	111,191.06	140,218.61
42	Washington.....	16,881.36	72,013.50	88,894.86
43	Grinnell.....	24,127.01	77,817.90	101,944.91
44	Albia.....	4,745.66	40,945.38	45,691.04
45	Algona.....	18,780.30	58,520.55	77,300.85
46	Clarinda.....	26,083.55	47,615.13	73,698.68
47	Marion.....	46,712.67	51,090.76	97,803.43
48	Mount Pleasant.....	136,922.13	24,611.72	161,533.85
49	Glenwood.....	5,276.48	19,375.46	24,651.94
50	Iowa Falls.....	4,134.08	51,951.45	56,085.53
51	Denison.....	19,296.93	32,306.81	51,603.74
52	Independence.....	9,315.13	33,656.12	42,971.25
53	West Des Moines.....	10,641.09	14,258.25	24,899.34
54	Vinton.....	28,004.86	34,777.35	62,782.21
55	Waverly.....	14,747.74	51,788.04	66,535.78
56	Indianola.....	8,688.50	32,426.00	41,114.50
57	Jefferson.....	17,164.40	42,305.79	59,470.19
58	Maquoketa.....	3,783.22	29,149.45	32,932.67
59	Anamosa.....	9,775.49	28,284.96	38,060.45

OF CASH TRANSACTIONS

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstand- ing April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Out- standing March 31, 1943	Total Deductions from Total to be Accounted for	Cash on Hand March 31, 1943	No. in Order of Population
\$20,807,946.55	\$ 595,891.80	\$21,403,838.35	\$ 626,279.84	\$20,777,558.51	\$7,773,015.87	
3,872,038.87	203,967.14	4,076,006.01	288,910.78	3,787,095.23	1,079,563.12	1
2,032,168.92	84,249.91	2,116,418.83	69,576.47	2,046,842.36	998,447.83	2
1,821,952.99	2,212.25	1,824,165.24	2,724.71	1,821,440.53	887,358.81	3
1,270,335.65	427.32	1,270,762.97	10,574.34	1,260,188.63	102,541.86	4
899,936.26	26,731.55	926,667.81	30,392.20	896,275.61	511,245.93	5
825,636.50	23,017.01	848,653.51	14,214.05	834,439.46	186,857.82	6
687,745.46	28,870.67	716,616.13	28,654.74	687,961.39	276,726.46	7
1,007,636.21	4,198.76	1,011,834.97	11,947.40	999,887.57	210,847.68	8
678,165.40	831.62	678,997.02	2,234.81	676,762.21	151,161.65	9
413,038.64	2,334.83	415,373.47	8,444.65	406,928.82	86,913.55	10
808,621.37	747.95	809,369.32	302.68	809,066.64	434,860.03	11
431,458.05	18,242.07	449,700.12	15,938.00	433,762.12	95,002.49	12
301,258.22		301,258.22	71.18	301,187.04	92,013.13	13
204,440.82	2,143.02	206,583.84	1,328.49	205,255.35	65,660.38	14
321,726.59	5,260.37	326,986.96	216.52	326,770.44	101,718.41	15
194,718.22	3,259.56	197,977.78	2,726.98	195,250.80	76,796.94	16
123,537.40		123,537.40	33.00	123,504.40	71,421.36	17
301,552.28		301,552.28		301,552.28	140,485.86	18
184,222.42	102.41	184,324.83	116.95	184,207.88	35,836.92	19
116,364.04	6,168.06	122,532.10	6,902.71	115,629.39	26,328.34	20
173,083.74	1,822.74	174,906.48	1,257.09	173,649.39	48,196.31	21
179,475.24	673.22	180,148.46	766.40	179,382.06	137,010.23	22
95,891.22	3,466.50	99,357.72	1,371.34	97,986.38	44,221.34	23
62,414.21	2,491.94	64,906.15	3,057.27	61,848.88	22,962.85	24
87,222.52	409.73	87,632.25	169.14	87,463.11	53,471.75	25
81,930.43	2,610.10	84,540.53	1,218.05	83,322.48	41,712.93	26
65,200.07	964.68	66,164.75	1,223.66	64,941.09	60,062.01	27
43,855.72	4,298.06	48,153.78	228.23	47,925.55	12,531.60	28
70,479.46	191.40	70,670.86	60.67	70,610.19	31,241.51	29
64,799.40	19,106.41	83,905.81	3,918.00	79,987.81	15,524.78	30
174,291.06	413.15	174,704.21	29.53	174,674.68	46,268.49	31
198,628.26	5,389.44	204,017.70	9,331.03	194,686.67	62,202.65	32
77,810.04	29,515.76	107,325.80	10,052.50	97,273.30	16,784.45	33
52,604.11	9,046.73	61,650.84	8,473.96	53,176.88	33,563.22	34
62,558.32	239.65	62,797.97	640.59	62,157.38	23,439.53	35
38,652.79	52.58	38,705.37		38,705.37	54,318.83	36
181,208.89	11.50	181,220.39	22.08	181,198.31	48,786.40	37
46,120.96	705.75	46,826.71	307.88	46,518.83	30,218.90	38
73,782.54		73,782.54	8.65	73,773.89	7,407.91	39
61,552.98	20,919.92	82,472.90	29,065.27	53,407.63	41,499.42	40
79,389.87	240.97	79,630.84	1,001.12	78,629.72	61,588.89	41
69,139.02	85.00	69,224.02	452.16	68,771.86	20,123.00	42
64,917.46		64,917.46		64,917.46	37,027.45	43
37,078.75	1,994.02	39,072.77	315.51	38,757.16	6,933.88	44
39,268.79	984.47	40,253.26	135.51	40,117.65	37,183.20	45
47,357.78		47,357.78	64.29	47,293.49	26,405.19	46
47,984.67	4,370.49	52,355.16	2,832.03	49,523.13	48,280.30	47
42,305.06	39.31	42,344.37	80.00	42,264.37	119,269.48	48
19,306.80	1,882.76	21,189.56	4,085.53	17,104.03	7,547.91	49
46,355.46		46,355.46		46,355.46	9,730.07	50
25,721.99	440.52	26,162.51	504.49	25,658.02	25,945.72	51
36,294.27	503.24	36,797.51	714.45	36,083.06	6,888.10	52
17,811.92	5.62	17,817.54	7.02	17,810.52	7,088.82	53
32,593.14	213.50	32,806.64	20.00	32,786.64	29,995.57	54
49,325.34		49,325.34		49,325.34	17,210.44	55
25,662.27	3,943.04	29,605.31	53.34	29,551.97	11,562.53	56
37,272.26	435.89	37,708.15	106.71	37,601.44	21,868.75	57
21,658.09	6,879.67	28,537.76	5,133.41	23,404.35	9,528.32	58
28,359.21	1,567.95	29,927.16	1,732.74	28,194.42	9,866.03	59

TABLE NO. 21—CITIES—RECAPITULATION

No. in Order of Population	Cities	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year End- ing March 31, 1943	Total to be Accounted for
60	Eagle Grove.....	7,365.52	38,507.34	45,872.86
61	Hampton.....	36,210.06	38,479.13	74,689.19
62	Missouri Valley.....	6,307.14	24,157.66	30,464.80
63	Sheldon.....	22,796.55	58,430.59	81,227.14
64	Clear Lake.....	10,561.39	47,111.22	57,672.61
65	Manchester.....	18,596.30	27,031.91	45,628.21
66	Harlan.....	18,728.64	29,646.47	48,375.11
67	Pella.....	41,852.08	41,380.50	83,232.58
68	Winterset.....	12,203.62	46,217.25	58,420.87
69	Eldora.....	15,926.27	35,376.87	51,303.14
70	Cresco.....	12,393.68	55,056.38	67,450.06
71	Onawa.....	19,034.97	63,314.17	82,349.14
72	Emmetsburg.....	21,907.82	20,163.14	42,070.96
73	Nevada.....	5,112.69	36,402.01	41,514.70
74	Osceola.....	6,369.27	33,670.26	40,039.53
75	Belle Plaine.....	30,563.23	30,770.70	61,333.93
76	Osage.....	19,812.17	29,980.22	49,792.39
77	Sac City.....	19,513.23	49,094.33	68,607.56
78	Bettendorf.....	5,453.14	50,840.92	56,294.06
79	Waukon.....	16,082.56	36,146.09	52,228.65
80	Clarion.....	17,983.29	49,769.30	67,752.59
81	New Hampton.....	42,632.80	19,157.78	61,790.58
82	Tama.....	24,841.87	30,585.53	55,427.40
83	Humboldt.....	6,031.26	37,257.36	43,288.62
84	Bloomfield.....	5,639.57	32,355.79	37,995.36
85	Hawarden.....	10,322.47	24,903.00	35,225.47
86	Rock Rapids.....	32,290.69	58,730.74	91,021.43
87	Monticello.....	16,615.06	31,646.14	48,261.20
88	Forest City.....	10,554.09	39,552.62	50,106.71
89	Tipton.....	7,243.25	20,354.27	27,597.52
90	Audubon.....	6,245.89	40,458.22	46,704.11
91	Rockwell City.....	9,122.26	17,044.77	26,167.03
92	Sibley.....	9,436.64	20,252.06	29,688.70
93	Sigourney.....	12,964.50	16,624.20	29,588.70
94	Leon.....	15,680.05	19,873.93	35,553.98
95	Marengo.....	18,503.74	22,537.24	41,040.98
96	Colfax.....	3,065.66	16,887.97	19,953.63
97	Ida Grove.....	6,426.85	23,067.10	29,493.95
98	Lake City.....	9,753.88	19,027.44	28,781.32
99	DeWitt.....	10,932.20	22,070.27	33,002.47
100	Hamburg.....	3,611.77	13,157.59	16,769.36
101	Corning.....	8,482.82	21,936.18	30,419.00
102	Spirit Lake.....	9,589.92	27,690.82	37,280.74
103	Bedford.....	14,949.75	20,550.51	35,500.26
104	Dyersville.....	6,697.64	16,270.29	22,967.93
105	Belmond.....	6,896.63	14,382.61	21,279.24
106	Madrid.....	15,549.23	14,978.05	30,527.28
107	Toledo.....	10,556.70	19,200.28	29,756.98
108	Guthrie Center.....	10,015.92	21,505.96	31,521.88
109	West Union.....	9,802.15	22,964.03	32,766.18
110	Grundy Center.....	6,357.53	20,113.84	26,471.37
111	Villisca.....	5,673.18	17,985.38	23,658.56
112	Mystic.....	2,077.38	4,045.19	6,122.57
113	Eldon.....	936.24	10,553.82	11,490.06
114	Stuart.....	948.36	16,652.06	17,600.42
115	Seymour.....	11,805.74	8,622.03	20,427.77

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstand- ing April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Out- standing March 31, 1943	Total Deductions from Total to be Accounted for	Cash on Hand March 31, 1943	No. in Order of Population
40,430.95	238.42	40,669.37	116.33	40,553.04	5,319.82	60
35,881.48	97.50	35,978.98	.....	35,978.98	38,710.21	61
26,966.26	141.35	27,107.61	51.43	27,056.18	3,408.62	62
61,833.30	1,521.18	63,354.48	1,318.45	62,036.03	19,191.11	63
50,705.12	7,121.10	57,826.22	11,374.43	46,451.79	11,220.82	64
24,281.35	1.20	24,282.55	56.75	24,225.80	21,402.41	65
27,280.14	794.03	28,074.17	1,137.85	26,936.32	21,438.79	66
56,748.69	222.76	56,971.45	78.46	56,892.99	26,339.59	67
46,749.61	1,971.80	48,721.41	723.08	47,998.33	10,422.54	68
30,471.18	.....	30,471.18	.....	30,471.18	20,831.96	69
37,760.11	14,043.16	51,803.27	2,268.53	49,534.74	17,915.32	70
68,326.63	197.17	68,523.80	58.89	68,464.91	13,884.23	71
31,466.97	564.47	32,031.44	294.84	31,736.60	10,334.36	72
32,274.24	487.73	32,761.97	520.49	32,241.48	9,273.22	73
27,928.16	1.01	27,929.17	1.86	27,927.31	12,112.22	74
39,525.02	186.63	39,711.65	.....	39,711.65	21,622.28	75
31,960.83	.....	31,960.83	.....	31,960.83	17,831.56	76
44,412.32	1,560.01	45,972.33	232.55	45,739.78	22,867.78	77
46,831.46	2,785.16	49,616.62	1.02	49,615.60	6,678.46	78
43,718.63	738.20	44,456.83	787.95	43,668.88	8,559.77	79
56,787.21	1,320.21	58,107.42	1,007.78	57,099.64	10,652.95	80
40,489.52	610.82	41,100.34	224.87	40,875.47	20,915.11	81
30,817.37	35.67	30,853.04	42.35	30,810.69	24,616.71	82
39,204.58	1,707.32	40,911.90	3,263.78	37,648.12	5,640.50	83
26,473.11	3.00	26,476.11	5,273.11	21,203.00	16,792.36	84
22,080.46	50.00	22,130.46	2.00	22,128.46	13,097.01	85
50,687.83	.....	50,687.83	504.93	50,182.90	40,838.53	86
25,522.51	724.07	26,246.58	520.87	25,725.71	22,535.49	87
34,706.74	.....	34,706.74	.....	34,706.74	15,399.97	88
19,587.45	608.50	20,195.95	882.97	19,312.98	8,284.54	89
41,066.73	415.97	41,482.70	315.39	41,167.31	5,536.80	90
18,724.38	.....	18,724.38	.....	18,724.38	7,442.65	91
23,623.94	.....	23,623.94	.....	23,623.94	6,064.76	92
22,122.26	.....	22,122.26	.....	22,122.26	7,466.44	93
20,877.14	146.80	21,023.94	123.60	20,900.34	14,653.64	94
22,161.20	727.83	22,889.03	942.68	21,946.35	19,094.63	95
14,409.29	80.55	14,489.84	32.35	14,457.49	5,496.14	96
24,910.68	.....	24,910.68	.....	24,910.68	4,583.27	97
20,451.36	659.24	21,110.60	180.29	20,930.31	7,851.01	98
20,798.10	873.71	21,671.81	.....	21,671.81	12,230.66	99
14,825.07	5,877.81	20,702.88	6,582.01	14,120.87	2,648.49	100
17,644.06	4,176.31	21,820.37	2.80	21,817.57	8,601.43	101
26,480.19	3.10	26,483.29	.....	26,483.29	10,797.45	102
21,179.11	1,260.00	22,439.11	48.50	22,390.61	13,109.65	103
20,165.93	.....	20,165.93	.....	20,165.93	2,802.00	104
14,331.81	1,072.73	15,404.54	788.30	14,616.24	6,663.00	105
14,576.35	.....	14,576.35	.....	14,576.35	15,950.93	106
27,105.39	26.92	27,132.31	1,569.18	25,563.13	4,193.85	107
18,874.39	26.62	18,901.01	5.62	18,895.39	12,626.49	108
23,437.94	3,883.70	27,321.64	950.89	26,370.75	6,395.43	109
18,070.36	.....	18,070.36	.....	18,070.36	8,401.01	110
17,097.86	1.58	17,099.44	.....	17,099.44	6,559.12	111
3,877.68	.....	3,877.68	.....	3,877.68	2,244.89	112
10,089.22	.....	10,089.22	.....	10,089.22	1,400.84	113
17,208.51	246.25	17,454.76	227.75	17,227.01	373.41	114
6,009.95	.....	6,009.95	14.40	5,995.55	14,432.22	115

TABLE NO. 22—CITIES—BONDED AND OTHER

No. in Order of Population	Cities	Character and Amount of Debt Obligations				
		Year, March 31,				
		General Bonds	Municipal In- dustry Bonds	Temporary Loans	Outstanding Warrants	Judgments
	Grand Totals.....	\$20,482,606.35	\$6,008,900.00	\$ 54,914.00	\$626,279.84	\$320,042.70
1	Des Moines.....	4,267,300.00	3,974,000.00		288,910.78	
2	Sioux City.....	3,496,000.00			69,576.47	12,924.72
3	Davenport.....	1,670,000.00	207,000.00	1,300.00	2,724.71	253,117.98
4	Cedar Rapids.....	798,600.00	734,000.00		10,574.34	
5	Waterloo.....	873,000.00	133,500.00		30,392.20	
6	Dubuque.....	682,000.00	152,000.00		14,214.05	
7	Council Bluffs.....	1,018,000.00		15,000.00	28,654.74	
8	Ottumwa.....	1,300,000.00			11,947.40	
9	Mason City.....	457,000.00			2,234.81	
10	Clinton.....	338,700.00	364,500.00		8,444.65	
11	Burlington.....	522,000.00			302.68	
12	Fort Dodge.....	574,000.00			15,938.00	
13	Marshalltown.....	219,000.00			71.18	
14	Muscatine.....	8,500.00			1,328.49	
15	Iowa City.....	329,690.76			216.52	
16	Keokuk.....	20,000.00			2,726.98	
17	Fort Madison.....	1,000.00			33.00	
18	Ames.....	252,500.00				
19	Boone.....	187,500.00			116.95	
20	Oskaloosa.....	165,500.00	6,000.00		6,902.71	
21	Newton.....	109,000.00			1,257.09	54,000.00
22	Cedar Falls.....	119,500.00			766.40	
23	Charles City.....	1,500.00			1,371.34	
24	Centerville.....	32,000.00			3,057.27	
25	Creston.....	114,650.00			169.14	
26	Oelwein.....	53,000.00			1,218.05	
27	Cherokee.....	82,500.00			1,223.66	
28	Knoxville.....	40,000.00			228.23	
29	Shenandoah.....	34,000.00	57,000.00		60.67	
30	Fairfield.....	95,100.00	5,500.00		3,918.00	
31	Webster City.....	91,500.00	35,000.00		29.53	
32	Spencer.....	127,853.11			9,331.03	
33	Perry.....	172,300.00	8,000.00		10,052.50	
34	Atlantic.....	107,000.00	11,000.00		8,473.96	
35	Red Oak.....	12,000.00			640.59	
36	Chariton.....	88,000.00				
37	Estherville.....	62,800.00			22.08	
38	Carroll.....	17,322.14			307.88	
39	Le Mars.....	46,000.00			8.65	
40	Decorah.....	34,000.00			29,065.27	
41	Storm Lake.....	63,700.00			1,001.12	
42	Washington.....	13,000.00			452.16	
43	Grinnell.....					
44	Albia.....	1,000.00			315.61	
45	Algona.....	12,000.00			135.61	
46	Clarinda.....	75,000.00	40,000.00		64.29	
47	Marion.....	52,500.00			2,832.03	
48	Mount Pleasant.....				80.00	
49	Glenwood.....	10,860.34	900.00		4,085.53	
50	Iowa Falls.....	51,000.00				
51	Denison.....				504.49	
52	Independence.....			38,614.00	714.45	
53	West Des Moines.....		2,000.00		7.02	
54	Vinton.....	27,000.00	72,000.00		20.00	
55	Waverly.....	38,000.00				
56	Indianola.....				53.34	
57	Jefferson.....	26,000.00			106.71	
58	Maquoketa.....	16,000.00			5,133.41	
59	Anamosa.....	8,000.00			1,732.74	

DEBT OBLIGATIONS MARCH 31, 1943

at Close of 1943							
Miscellaneous Debts	Total General Indebted- ness March 31, 1943	Total Indebtedness April 1, 1942	Increase of Indebtedness During Year Ending March 31, 1943	Decrease of Indebtedness During Year Ending March 31, 1943	Special Assessment Bonds and Certificates	Revenue Bonds	No. in Order of Population
\$ 40,714.78	\$27,533,457.67	\$28,840,850.05	\$531,476.24	\$1,838,868.62	\$1,194,121.28	\$1,036,918.46	
	8,530,210.78	9,130,739.55		600,528.77	243,020.95	52,125.74	1
	3,578,501.19	3,642,569.88		64,068.69	103,000.00	104,645.22	2
	2,134,142.69	2,000,130.23	134,012.46				3
	1,543,174.34	1,549,027.32		5,852.98	5,989.34		4
	1,036,892.20	1,134,950.98		98,058.78	112,391.65		5
	848,214.05	1,039,769.38		191,555.33	27,100.00		6
27,440.00	1,089,094.74	1,167,810.67		78,715.93			7
	1,311,947.40	1,212,198.76	99,748.64		96,173.22		8
	459,234.81	484,832.39		25,597.58	30,000.00		9
5,948.37	717,593.02	763,608.57		46,015.55	15,322.90		10
	522,302.68	397,247.95	125,054.73				11
	589,938.00	639,242.07		49,304.07	111,500.00		12
2,625.00	221,696.18	236,600.00		14,903.82		246,000.00	13
	9,828.49	15,243.02		5,414.53	2,039.54		14
	329,907.28	375,951.13		46,043.85	32,216.94	170,000.00	15
	22,726.98	30,259.56		7,532.58			16
	1,033.00	2,000.00		967.00			17
	252,500.00	177,500.00	75,000.00		110,400.00		18
	187,616.95	200,602.41		12,985.46	9,500.00		19
	178,402.71	214,668.06		36,265.35	500.00		20
	164,257.09	169,822.74		5,565.65			21
	120,266.40	151,673.22		31,406.82	15,147.69		22
	2,871.34	28,966.50		26,095.16	29,500.00	17,000.00	23
	35,057.27	41,491.94		6,434.67			24
	114,819.14	130,559.73		15,740.59	910.00		25
	54,218.05	68,610.10		14,392.05			26
	83,723.66	91,464.68		7,741.02	29,385.56		27
	40,228.23	50,798.06		10,569.83	7,000.00		28
	91,060.67	113,191.40		22,130.73			29
	104,518.00	123,606.41		19,088.41	2,580.23		30
	126,529.53	140,113.15		13,583.62			31
	137,184.14	143,242.55		6,058.41	38,600.00		32
	190,352.50	190,715.76		363.26	11,228.94		33
	126,473.96	132,046.73		5,572.77	8,654.21		34
	12,640.59	13,239.65		599.06			35
	88,000.00	93,052.58		5,052.58			36
	62,822.08	35,661.50	27,160.58				37
	17,630.02	24,824.33		7,194.31	10,200.00		38
	46,008.65	26,000.00	20,008.65				39
	63,065.27	58,919.92	4,145.35				40
	64,701.12	79,440.97		14,739.85	18,575.00		41
	13,452.16	26,085.00		12,632.84	15,433.19		42
							43
	1,315.61	3,494.02		2,178.41			44
	12,135.61	14,984.47		2,848.86			45
	115,064.29	121,750.00		6,685.71			46
	55,332.03	61,370.49		6,038.46	12,000.00		47
	80.00	39.31	40.69				48
	15,845.87	15,143.10	702.77		400.00		49
	51,000.00	55,000.00		4,000.00			50
	504.49	440.52	63.97				51
	39,328.45	503.24	38,825.21				52
	2,007.02	2,005.62	1.40		11,900.00		53
	99,020.00	119,713.50		20,693.50			54
	38,000.00	41,000.00		3,000.00			55
	53.34	3,943.04		3,889.70			56
	26,106.71	31,435.89		5,329.18			57
	21,133.41	58,879.67		37,746.26	500.00		58
	9,732.74	10,567.95		835.21	7,800.00	23,000.00	59

TABLE NO. 22—CITIES—BONDED AND OTHER

No. in Order of Population	Cities	Character and Amount of Debt Obligations				
		Year, March 31,				
		General Bonds	Municipal In- dustry Bonds	Temporary Loans	Outstanding Warrants	Judgments
60	Eagle Grove	4,400.00	6,000.00		116.33	
61	Hampton	6,000.00				
62	Missouri Valley	20,000.00			51.43	
63	Sheldon	125,500.00			1,318.45	
64	Clear Lake	74,500.00			11,374.43	
65	Manchester	2,500.00			56.75	
66	Harlan	19,000.00	25,500.00		1,137.85	
67	Pella	45,000.00			78.46	
68	Winterset	10,000.00			723.08	
69	Eldora	50,000.00				
70	Cresco	36,500.00			2,268.53	
71	Onawa				58.89	
72	Emmetsburg	42,500.00			294.84	
73	Nevada	57,100.00			520.49	
74	Osceola	95,500.00			1.86	
75	Belle Plaine	1,000.00				
76	Osage	19,000.00				
77	Sac City	25,500.00			232.55	
78	Bettendorf	21,500.00			1.02	
79	Waukon	3,000.00	23,000.00		787.95	
80	Clarion	53,500.00			1,007.78	
81	New Hampton	3,000.00			224.87	
82	Tama	41,500.00			42.35	
83	Humboldt	28,100.00			3,263.78	
84	Bloomfield	9,000.00	26,000.00		5,273.11	
85	Hawarden	16,300.00			2.00	
86	Rock Rapids	7,500.00	25,000.00		504.93	
87	Monticello	57,500.00			520.87	
88	Forest City	37,000.00				
89	Tipton	1,500.00			882.97	
90	Audubon	31,000.00	22,000.00		315.39	
91	Rockwell City	5,000.00				
92	Sibley	1,500.00				
93	Sigourney	36,700.00	5,000.00			
94	Leon	28,500.00			123.60	
95	Marengo	66,000.00			942.68	
96	Colfax	33,500.00			32.35	
97	Ida Grove		5,000.00			
98	Lake City	18,000.00			180.29	
99	DeWitt	12,500.00	31,500.00			
100	Hamburg		22,000.00		6,582.01	
101	Corning	23,000.00			2.80	
102	Spirit Lake	26,730.00				
103	Bedford	12,400.00			48.50	
104	Dyersville		13,000.00			
105	Belmond	7,000.00			788.30	
106	Madrid	6,500.00				
107	Toledo	19,000.00			1,569.18	
108	Guthrie Center	35,500.00			5.62	
109	West Union	64,500.00			950.89	
110	Grundy Center		2,500.00			
111	Villisca					
112	Mystic	1,500.00				
113	Eldon					
114	Stuart	49,500.00			227.75	
115	Seymour	9,000.00			14.40	

DEBT OBLIGATIONS MARCH 31, 1943—Continued

at Close of 1943							
Miscellaneous Debts	Total General Indebted- ness March 31, 1943	Total Indebtedness April 1, 1942	Increase of Indebtedness During Year Ending March 31, 1943	Decrease of Indebtedness During Year Ending March 31, 1943	Special Assessment Bonds and Certificates	Revenue Bonds	No. in Order of Population
.....	10,516.33	12,038.42	.....	1,522.09	2,142.00	31,000.00	60
.....	6,000.00	7,097.50	.....	1,097.50	.....	.....	61
.....	20,051.43	23,541.35	.....	3,489.92	.....	.....	62
.....	126,818.45	135,521.18	.....	8,702.73	.....	.....	63
.....	85,874.43	93,121.10	.....	7,246.67	.....	.....	64
.....	2,556.75	3,501.20	.....	944.45	.....	.....	65
.....	45,637.85	48,294.03	.....	2,656.18	.....	.....	66
.....	45,078.46	72,500.00	.....	27,421.54	.....	.....	67
.....	10,723.08	16,971.80	.....	6,248.72	1,845.70	.....	68
.....	50,000.00	52,500.00	.....	2,500.00	.....	.....	69
.....	38,768.53	42,543.16	.....	3,774.63	.....	.....	70
.....	58.89	197.17	.....	138.28	.....	.....	71
.....	42,794.84	43,064.47	.....	269.63	.....	76,000.00	72
.....	57,620.49	65,587.73	.....	7,967.24	2,900.00	.....	73
.....	95,501.86	101,501.01	.....	5,999.15	.....	30,000.00	74
.....	1,000.00	11,686.63	.....	10,686.63	.....	.....	75
.....	19,000.00	21,000.00	.....	2,000.00	.....	.....	76
.....	25,732.55	33,560.00	.....	7,827.45	.....	.....	77
.....	21,501.02	30,132.75	.....	8,631.73	747.74	.....	78
.....	26,787.95	42,938.20	.....	16,150.25	.....	.....	79
.....	54,507.78	57,320.21	.....	2,812.43	411.16	.....	80
.....	3,224.87	3,610.82	.....	385.95	.....	163,000.00	81
.....	41,542.35	47,535.67	.....	5,993.32	1,867.12	.....	82
.....	31,363.78	34,207.32	.....	2,843.54	.....	.....	83
.....	40,273.11	38,003.00	2,270.11	.....	8,000.00	.....	84
.....	16,302.00	16,850.00	.....	548.00	4,938.20	.....	85
.....	100,504.93	110,000.00	.....	9,495.07	.....	.....	86
.....	58,020.87	60,224.07	.....	2,203.20	.....	147.50	87
.....	37,000.00	43,500.00	.....	6,500.00	16,000.00	124,000.00	88
.....	2,382.97	4,108.50	.....	1,725.53	.....	.....	89
.....	53,315.39	49,915.97	3,399.42	.....	.....	.....	90
.....	5,000.00	5,500.00	.....	1,500.00	.....	.....	91
.....	1,500.00	4,000.00	.....	2,500.00	.....	.....	92
.....	41,700.00	49,700.00	.....	8,000.00	.....	.....	93
.....	28,623.60	32,146.80	.....	3,523.20	2,800.00	.....	94
.....	66,942.68	73,727.83	.....	6,785.15	1,500.00	.....	95
.....	33,532.35	36,080.55	.....	2,548.20	.....	.....	96
.....	5,000.00	7,000.00	.....	2,000.00	.....	.....	97
.....	18,180.29	24,659.24	.....	6,478.95	.....	.....	98
.....	44,000.00	48,373.71	.....	4,373.71	.....	.....	99
2,000.00	30,582.01	31,377.81	.....	795.80	2,000.00	.....	100
.....	23,002.80	29,973.67	.....	6,970.87	.....	.....	101
.....	26,730.00	30,733.10	.....	4,003.10	.....	.....	102
.....	12,448.50	18,060.00	.....	5,611.50	.....	.....	103
.....	13,000.00	15,000.00	.....	2,000.00	30,000.00	.....	104
.....	7,788.30	9,072.73	.....	1,284.43	.....	.....	105
.....	6,500.00	9,500.00	.....	3,000.00	.....	.....	106
.....	20,569.18	19,526.92	1,042.26	.....	.....	.....	107
.....	35,505.62	39,026.62	.....	3,521.00	.....	.....	108
.....	65,450.89	71,383.70	.....	5,932.81	.....	.....	109
1,701.41	4,201.41	5,974.19	.....	1,772.78	.....	.....	110
.....	.....	.....	.....	.....	.....	.....	111
1,000.00	2,500.00	3,000.00	.....	500.00	.....	.....	112
.....	.....	.....	.....	.....	.....	.....	113
.....	49,727.75	54,746.25	.....	5,018.50	.....	.....	114
.....	9,014.40	9,964.00	.....	949.60	.....	.....	115

TABLE NO. 23—CITIES—VALUATION OF PROPERTY

No. in Order of Population	Cities	Value of Property Subject to			
		Taxable Valuation of Real Property	Taxable Valuation of Personal Property	Taxable Valuation Railroads, Telephone, Telegraph, Express	Utilities—Including Transmission Lines and Pipe Lines
	Grand Totals.....	\$645,715,096.00	\$90,320,578.00	\$13,565,448.00	\$60,550,805.00
1	Des Moines.....	115,148,375.00	15,129,026.00	2,196,299.00	8,423,824.00
2	Sioux City.....	59,774,907.00	10,465,167.00	856,858.00	7,428,105.00
3	Davenport.....	51,096,200.00	4,956,420.00	419,714.00	4,048,878.00
4	Cedar Rapids.....	57,082,577.00	8,279,711.00	564,339.00	5,322,337.00
5	Waterloo.....	38,203,983.00	5,415,398.00	379,791.00	3,338,047.00
6	Dubuque.....	27,127,652.00	4,946,661.00	337,251.00	3,117,428.00
7	Council Bluffs.....	17,082,241.00	1,247,723.00	1,205,731.00	1,600,844.00
8	Ottumwa.....	15,742,685.00	2,693,272.00	250,869.00	1,975,491.00
9	Mason City.....	16,960,570.00	2,479,153.00	278,396.00	2,337,608.00
10	Clinton.....	15,626,743.00	1,273,125.00	194,970.00	
11	Burlington.....	13,554,702.00	2,873,619.00	270,543.00	1,448,336.00
12	Fort Dodge.....	13,435,017.00	1,522,315.00	194,631.00	1,763,055.00
13	Marshalltown.....	8,575,382.00	1,185,935.00	138,989.00	529,552.00
14	Muscatine.....	7,663,095.00	1,254,900.00	255,260.00	
15	Iowa City.....	10,730,161.00	1,033,807.00	141,084.00	1,015,254.00
16	Keokuk.....	6,233,613.00	864,564.00	165,637.00	6,189,875.00
17	Fort Madison.....	4,866,066.00	556,490.00	428,135.00	651,183.00
18	Ames.....	6,708,548.00	396,710.00	101,573.00	127,423.00
19	Boone.....	4,371,952.00	378,372.00	110,335.00	665,958.00
20	Oskaloosa.....	5,209,380.00	666,980.00	77,656.00	517,839.00
21	Newton.....	4,618,490.00	1,218,966.00	31,035.00	204,998.00
22	Cedar Falls.....	4,396,636.00	385,975.00	66,951.00	49,921.00
23	Charles City.....	3,857,920.00	511,783.00	133,149.00	381,092.00
24	Centerville.....	2,332,938.00	293,774.00	66,210.00	929,572.00
25	Creston.....	3,744,231.00	511,407.00	99,480.00	238,604.00
26	Oelwein.....	3,423,646.00	654,814.00	68,795.00	
27	Cherokee.....	2,613,803.00	386,538.00	83,164.00	239,486.00
28	Knoxville.....	1,600,720.00	193,540.00	41,490.00	170,576.00
29	Shenandoah.....	2,284,763.00	349,505.00	65,399.00	405,270.00
30	Fairfield.....	2,590,482.00	317,110.00	46,074.00	244,863.00
31	Webster City.....	2,655,363.00	365,794.00	99,514.00	
32	Spencer.....	3,098,570.00	666,935.00	69,363.00	69,940.00
33	Perry.....	3,109,573.00	350,847.00	66,299.00	
34	Atlantic.....	2,173,968.00	243,292.00	44,193.00	56,718.00
35	Red Oak.....	2,210,823.00	248,806.00	98,217.00	491,748.00
36	Chariton.....	1,589,619.00	280,339.00	78,052.00	
37	Estherville.....	2,421,301.00	423,414.00	57,253.00	70,100.00
38	Carroll.....	2,007,196.00	290,001.00	67,282.00	386,051.00
39	Le Mars.....	2,315,694.00	349,320.00	51,185.00	263,338.00
40	Decorah.....	2,516,110.00	358,163.00	38,389.00	
41	Storm Lake.....	2,794,095.00	458,211.00	74,208.00	198,417.00
42	Washington.....	2,947,016.00	352,714.00	62,362.00	
43	Grinnell.....	2,814,421.00	302,240.00	24,672.00	398,447.00
44	Albia.....	1,699,659.00	250,018.00	91,796.00	
45	Algona.....	2,001,201.00	347,787.00	60,083.00	
46	Clarinda.....	1,859,139.00	305,980.00	33,029.00	411,918.00
47	Marion.....	1,926,272.00	348,394.00	71,702.00	290.00
48	Mount Pleasant.....	1,512,007.00	167,146.00	42,547.00	
49	Glenwood.....	602,670.00	80,345.00	24,297.00	105,027.00
50	Iowa Falls.....	1,820,597.00	307,527.00	91,734.00	561,688.00
51	Denison.....	1,721,906.00	220,095.00	62,975.00	
52	Independence.....	1,979,622.00	353,298.00		50,131.00
53	West Des Moines.....	1,801,540.00	100,168.00	50,556.00	186,937.00
54	Vinton.....	1,529,609.00	296,359.00	41,264.00	
55	Waverly.....	2,125,391.00	354,553.00	99,694.00	40,179.00
56	Indianola.....	1,752,358.00	250,533.00	47,098.00	35,365.00
57	Jefferson.....	1,598,258.00	222,892.00	60,991.00	205,575.00
58	Maquoketa.....	1,485,305.00	257,736.00	52,037.00	41,528.00
59	Anamosa.....	1,290,384.00	125,916.00	41,825.00	159,010.00

SUBJECT TO TAXATION—TOTAL TAX LEVIES

Taxation January 1, 1943				Tax Levy—Mills	Amount of Levies	No. in Order of Population
Total Taxable Valuation of all Property Except Moneys and Credits	Total Taxable Valuation of Moneys and Credits	Total Taxable Value of all Property	Taxable Valuation of Agricultural Lands			
\$810,151,927.00	\$226,720,117.00	\$1,036,872,044.00	\$ 8,522,843.00	.....	\$13,623,221.00	
140,897,524.00	38,783,743.00	179,681,267.00	.....	19.627	2,825,768.00	1
78,525,037.00	11,746,746.00	90,271,783.00	884,850.00	17.267	1,342,561.00	2
60,521,212.00	13,915,300.00	74,436,512.00	592,860.00	18.150	943,730.00	3
71,248,964.00	23,802,854.00	95,051,818.00	895,450.00	15.703	933,305.00	4
47,337,219.00	10,339,502.00	57,676,721.00	171,867.00	11.772	529,010.00	5
35,528,992.00	9,069,679.00	44,598,671.00	77,280.00	19.774	702,546.00	6
21,136,539.00	4,308,376.00	25,444,915.00	557,492.00	26.777	559,235.00	7
20,662,317.00	6,477,848.00	27,140,165.00	49,507.00	23.892	494,846.00	8
22,055,727.00	4,188,259.00	26,243,986.00	313,159.00	19.020	419,390.00	9
17,094,838.00	5,869,723.00	22,964,561.00	78,055.00	18.852	336,400.00	10
18,147,200.00	5,525,416.00	23,672,616.00	301,297.00	20.511	362,691.00	11
16,915,018.00	2,383,110.00	19,298,128.00	129,754.00	17.77	304,816.00	12
10,429,858.00	2,711,640.00	13,141,498.00	88,354.00	16.370	162,039.00	13
9,173,255.00	3,512,180.00	12,685,435.00	111,615.00	16.14	148,369.00	14
12,920,306.00	3,111,250.00	16,031,556.00	57,324.00	17.325	218,140.00	15
13,453,689.00	1,317,471.00	14,771,160.00	32,615.00	16.024	217,526.00	16
6,501,874.00	1,012,812.00	7,514,686.00	50,385.00	18.01	115,026.00	17
7,334,254.00	1,642,842.00	8,977,096.00	37,965.00	10.039	73,722.00	18
5,526,617.00	1,410,060.00	6,936,677.00	53,882.00	22.482	119,651.00	19
6,471,835.00	1,576,140.00	8,047,975.00	35,205.00	16.801	108,776.00	20
6,073,489.00	2,332,510.00	8,405,999.00	45,678.00	17.086	115,100.00	21
4,899,483.00	3,304,912.00	8,204,395.00	32,500.00	12.268	50,595.00	22
4,883,944.00	1,150,039.00	6,033,983.00	93,628.00	10.617	51,000.00	23
3,622,494.00	801,431.00	4,423,925.00	40,554.00	15.382	53,660.00	24
4,593,722.00	742,711.00	5,336,433.00	60,271.00	15.22	70,553.00	25
4,147,255.00	681,980.00	4,829,235.00	.....	16.726	69,194.00	26
3,322,991.00	1,435,422.00	4,758,413.00	77,256.00	13.43	45,622.00	27
2,006,326.00	1,036,232.00	3,042,558.00	31,832.00	16.884	33,497.00	38
3,104,937.00	899,542.00	4,004,479.00	42,385.00	17.310	54,555.00	29
3,198,529.00	1,543,406.00	4,741,935.00	19,020.00	18.221	53,986.00	30
3,120,671.00	1,043,599.00	4,164,270.00	91,476.00	10.311	33,000.00	31
3,904,808.00	1,157,263.00	5,062,071.00	40,817.00	17.254	67,447.00	32
3,526,719.00	837,245.00	4,363,964.00	48,802.00	15.87	54,648.00	33
2,518,171.00	909,957.00	3,428,128.00	35,320.00	13.964	35,219.00	34
3,049,594.00	1,330,543.00	4,380,137.00	62.00	13.186	41,992.00	35
1,948,010.00	475,235.00	2,423,245.00	28,896.00	16.94	32,994.00	36
2,972,068.00	562,295.00	3,534,363.00	75,372.00	11.378	33,240.00	37
2,750,530.00	851,570.00	3,602,100.00	39,363.00	16.11	38,538.00	38
2,979,537.00	937,769.00	3,917,306.00	112,803.00	15.42	40,000.00	39
2,912,662.00	1,092,943.00	4,005,605.00	44,020.00	17.345	49,784.00	40
3,524,931.00	5,134,786.00	8,659,717.00	28,689.00	15.350	49,357.00	41
3,362,092.00	1,752,435.00	5,114,527.00	25,606.00	14.75	38,340.00	42
3,539,780.00	954,797.00	4,494,577.00	24,415.00	13.624	47,221.00	43
2,041,473.00	.....	2,041,473.00	.....	13.70	26,820.00	44
2,409,071.00	851,608.00	3,260,679.00	760.00	13.12	30,958.00	45
2,610,066.00	831,970.00	3,442,036.00	12,876.00	16.213	43,425.00	46
2,346,658.00	1,037,938.00	3,384,596.00	14,400.00	14.4	32,327.00	47
1,721,700.00	1,412,476.00	3,134,176.00	31,140.00	85.40	14,490.00	48
812,339.00	396,832.00	1,209,171.00	14,387.00	20.36	16,535.00	49
2,781,546.00	917,354.00	3,698,900.00	43,618.00	17.865	42,378.00	50
2,004,976.00	748,436.00	2,753,412.00	77,383.00	13.417	24,470.00	51
2,383,051.00	1,122,027.00	3,505,078.00	.....	5.0	11,500.00	52
2,139,201.00	305,553.00	2,444,754.00	17,468.0	3.1	5,984.00	53
1,867,232.00	1,325,158.00	3,192,390.00	.....	9.75	16,710.00	54
2,619,817.00	1,361,407.00	3,981,224.00	105,320.00	8.94	20,412.00	55
2,085,354.00	1,294,575.00	3,379,929.00	75,783.00	5.848	13,027.00	56
2,087,716.00	773,155.00	2,860,871.00	103,741.00	14.38	29,506.00	57
1,836,606.00	1,138,964.00	2,975,570.00	68,093.00	13.125	23,608.00	58
1,617,135.00	467,781.00	2,084,916.00	1,900.00	12.582	21,470.00	59

TABLE NO. 23—CITIES—VALUATION OF PROPERTY

No. in Order of Population	Cities	Value of Property Subject to			
		Taxable Valuation of Real Property	Taxable Valuation of Personal Property	Taxable Valuation Railroads, Telephone, Telegraph, Express	Utilities—Including Transmission Lines and Pipe Lines
60	Eagle Grove	1,456,118.00	190,702.00	94,074.00	215,410.00
61	Hampton	1,724,565.00	212,863.00	49,831.00	158,687.00
62	Missouri Valley	1,303,090.00	309,978.00	58,754.00	
63	Sheldon	2,103,578.00	353,500.00	75,054.00	124,617.00
64	Clear Lake	2,073,813.00	150,777.00	68,594.00	165,527.00
65	Manchester	1,464,908.00	237,544.00	51,891.00	
66	Harlan	1,653,364.00	222,008.00	27,924.00	
67	Pella	1,320,772.00	149,661.00	16,884.00	27,577.00
68	Winterset	1,399,395.00	174,054.00	27,740.00	36,433.00
69	Eldora	994,891.00	166,634.00	44,699.00	74,045.00
70	Cresco	1,578,002.00	307,512.00	22,310.00	73,561.00
71	Onawa	737,150.00	134,758.00	97,626.00	245.00
72	Emmetsburg	1,255,440.00	229,712.00	44,806.00	132,836.00
73	Nevada	1,181,249.00	169,874.00	34,063.00	242,709.00
74	Osceola	1,048,639.00	158,689.00	59,147.00	84,817.00
75	Belle Plaine	1,101,530.00	151,483.00	156,346.00	
76	Osage	1,618,949.00	266,067.00	50,404.00	
77	Sac City	1,338,976.00	226,829.00	217,909.00	
78	Bettendorf	1,534,951.00	410,456.00	73,348.00	147,685.00
79	Waukon	1,241,029.00	157,830.00	14,374.00	
80	Clarion	1,205,052.00	181,965.00	63,367.00	112,781.00
81	New Hampton	1,424,338.00	201,505.00	28,742.00	297.00
82	Tama	1,030,129.00	128,992.00	56,700.00	59,284.00
83	Humboldt	1,213,276.00	126,738.00	37,480.00	139,205.00
84	Bloomfield	776,968.00	101,064.00	45,166.00	
85	Hawarden	806,887.00	166,433.00	68,246.00	
86	Rock Rapids	1,622,473.00	225,983.00	62,547.00	
87	Monticello	968,060.00	140,765.00	35,299.00	45,177.00
88	Forest City	1,293,619.00	169,060.00	17,096.00	38,237.00
89	Tipton	1,127,901.00	144,664.00	16,099.00	7,129.00
90	Audubon	1,330,880.00	189,286.00	31,449.00	116,133.00
91	Rockwell City	941,748.00	164,125.00	77,084.00	143,834.00
92	Sibley	1,010,728.00	190,633.00	27,808.00	76,998.00
93	Sigourney	994,276.00	131,790.00	36,338.00	62,685.00
94	Leon	681,903.00	117,112.00	32,849.00	57,001.00
95	Marengo	596,610.00	78,549.00	10,795.00	79,125.00
96	Colfax	555,893.00	62,292.00	20,412.00	48,372.00
97	Ida Grove	979,046.00	145,516.00	20,637.00	169,565.00
98	Lake City	861,165.00	125,668.00	32,512.00	65,763.00
99	DeWitt	1,116,033.00	130,957.00	29,610.00	35,893.00
100	Hamburg	684,117.00	121,246.00	50,524.00	37,897.00
101	Corning	946,207.00	157,342.00	14,359.00	246.00
102	Spirit Lake	1,064,452.00	168,377.00	28,382.00	223,144.00
103	Bedford	669,449.00	151,991.00	14,112.00	
104	Dyersville	1,103,257.00	192,927.00	68,350.00	32,188.00
105	Belmond	626,269.00	152,971.00	34,704.00	45,163.00
106	Madrid	595,483.00	93,673.00	24,953.00	48,316.00
107	Toledo	753,325.00	86,123.00	28,532.00	246,485.00
108	Guthrie Center	684,466.00	172,988.00	5,238.00	51,103.00
109	West Union	940,397.00	220,970.00	25,138.00	
110	Grundy Center	955,541.00	114,886.00	7,176.00	2,978.00
111	Villisca	672,550.00	82,915.00	36,730.00	100.00
112	Mystic	233,752.00	23,797.00	31,775.00	20,832.00
113	Eldon	350,215.00	22,915.00	17,215.00	2,900.00
114	Stuart	453,505.00	74,022.00	141,131.00	
115	Seymour	297,574.00	57,844.00	28,690.00	

SUBJECT TO TAXATION—TOTAL TAX LEVIES—Continued

Taxation January 1, 1943				Tax Levy—Mills	Amount of Levies	No. in Order of Population
Total Taxable Valuation of all Property Except Moneys and Credits	Total Taxable Valuation of Moneys and Credits	Total Taxable Value of all Property	Taxable Valuation of Agricultural Lands			
1,956,302.00	526,081.00	2,482,383.00	82,477.00	15.00	28,241.00	60
2,145,946.00	688,051.00	2,833,997.00	121,984.00	14.64	28,633.00	61
1,671,822.00	295,388.00	1,967,210.00	28,815.00	14.4153	27,061.00	62
2,658,749.00	743,076.00	3,399,825.00	.....	18.28	48,613.00	63
2,458,711.00	785,187.00	3,243,898.00	43,197.00	14.002	35,016.00	64
1,754,343.00	652,020.00	2,406,363.00	38,766.00	12.30	21,687.00	65
1,903,296.00	753,746.00	2,657,042.00	29,203.00	12.44	23,350.00	66
1,514,894.00	1,382,511.00	2,897,405.00	16,584.00	16.177	26,708.00	67
1,637,622.00	818,895.00	2,456,517.00	12,872.00	11.04	15,947.00	68
1,280,269.00	931,438.00	2,211,707.00	117,931.00	25.642	30,000.00	69
1,981,385.00	1,148,997.00	3,130,382.00	77,822.00	16.45	30,245.00	70
969,779.00	156,704.00	1,126,483.00	132,437.00	16.72	14,736.00	71
1,662,794.00	428,829.00	2,091,623.00	.....	14.89	24,800.00	72
1,627,895.00	378,121.00	2,006,016.00	57,879.00	18.880	29,793.00	73
1,351,292.00	339,486.00	1,690,778.00	18,500.00	21.30	29,332.00	74
1,409,359.00	502,965.00	1,912,324.00	69,099.00	15.29	19,244.00	75
1,935,420.00	1,788,832.00	3,724,252.00	24,897.00	14.053	24,921.00	76
1,783,714.00	520,923.00	2,304,637.00	173,555.00	21.580	36,481.00	77
2,166,440.00	432,325.00	2,598,765.00	47,416.00	15.255	32,325.00	78
1,413,233.00	617,639.00	2,030,872.00	5,860.00	15.775	22,213.00	79
1,563,165.00	382,452.00	1,945,617.00	72,716.00	19.63	27,663.00	80
1,654,881.00	574,913.00	2,229,794.00	27,714.00	12.879	16,339.00	81
1,275,105.00	392,334.00	1,667,439.00	55,371.00	21.46	25,267.00	82
1,516,699.00	862,910.00	2,379,609.00	26,527.00	16.266	22,443.00	83
923,198.00	575,863.00	1,499,061.00	6,549.00	14.163	13,074.00	84
1,041,566.00	249,743.00	1,291,309.00	49,990.00	12.76	13,325.00	85
1,911,003.00	367,601.00	2,278,604.00	94,614.00	17.000	26,250.00	86
1,189,301.00	1,198,289.00	2,387,590.00	21,330.00	16.211	21,330.00	87
1,518,012.00	461,533.00	1,979,545.00	63,966.00	17.8142	26,809.00	88
1,295,793.00	772,074.00	2,067,867.00	.....	9.495	12,038.00	89
1,667,748.00	549,574.00	2,217,322.00	34,525.00	18.5041	30,183.00	90
1,326,791.00	418,238.00	1,745,029.00	137,574.00	13.425	16,320.00	91
1,306,167.00	387,520.00	1,693,687.00	6,148.00	11.889	15,508.00	92
1,225,089.00	729,441.00	1,954,530.00	37,311.00	16.769	21,178.00	93
888,865.00	345,068.00	1,233,933.00	16,670.00	19.825	17,003.00	94
765,079.00	543,757.00	1,308,836.00	2,950.00	21.49	16,377.00	95
686,969.00	364,792.00	1,051,761.00	725.00	12.924	9,221.00	96
1,314,764.00	254,694.00	1,569,458.00	24,753.00	10.096	13,500.00	97
1,085,108.00	183,530.00	1,268,638.00	166,279.00	14.114	14,470.00	98
1,312,493.00	649,505.00	1,961,998.00	41,166.00	12.821	15,250.00	99
893,784.00	323,841.00	1,217,625.00	.....	12.311	11,274.00	100
1,118,154.00	733,750.00	1,851,904.00	6,353.00	16.015	18,988.00	101
1,484,355.00	179,076.00	1,663,431.00	11,028.00	.....	28,069.00	102
835,552.00	618,679.00	1,454,231.00	18,170.00	15.05	15,235.00	103
1,396,722.00	102,105.00	1,498,827.00	76,948.00	10.275	33,735.00	104
859,107.00	360,569.00	1,219,676.00	26,410.00	13.15	10,999.00	105
762,425.00	219,828.00	982,253.00	5,239.00	18.440	14,379.00	106
1,114,465.00	513,641.00	1,628,106.00	30,353.00	20.07	20,792.00	107
913,795.00	372,809.00	1,286,604.00	9,145.00	15.555	14,209.00	108
1,186,505.00	473,490.00	1,659,995.00	74,378.00	17.396	19,363.00	109
1,080,581.00	399,941.00	1,480,522.00	21,293.00	14.576	17,000.00	110
792,295.00	258,133.00	1,050,428.00	34,620.00	13.633	11,109.00	111
310,156.00	22,170.00	332,326.00	32,930.00	12.804	3,000.00	112
393,245.00	77,836.00	471,081.00	7,185.00	7.22	2,806.00	113
668,658.00	155,934.00	824,592.00	8,950.00	18.994	12,253.00	114
384,108.00	94,463.00	478,571.00	49,419.00	16.453	6,347.00	115

TABLE NO. 24—CITIES—VALUATION OF

No. in Order of Population	Cities	Value of Municipal Possessions			
		Municipal Buildings and Personal Property	Police Department	Fire Department	Hospital
	Grand Totals	\$6,356,311.83	\$1,618,239.11	\$4,638,060.05	\$1,137,320.13
1	Des Moines.....	584,000.00	639,600.00	693,600.00	25,000.00
2	Sioux City.....	179,800.00	344,650.00	522,000.00	
3	Davenport.....	497,000.00	75,000.00	530,000.00	
4	Cedar Rapids.....	449,100.94	161,003.38	325,119.26	
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.....	224,708.60	11,035.14	170,063.06	
11	Burlington.....	160,000.00	74,000.00	155,000.00	
12	Fort Dodge.....	270,000.00	6,000.00	51,500.00	
13	Marshalltown.....	90,000.00	6,500.00	39,000.00	
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	8,000.00	80,000.00	
18	Ames.....	123,000.00	10,000.00	30,000.00	275,000.00
19	Boone.....	197,300.00	1,500.00	22,000.00	
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.....	21,500.00	1,000.00	15,000.00	
25	Creston.....	4,000.00	800.00	16,500.00	
26	Oelwein.....	64,000.00	800.00	20,000.00	
27	Cherokee.....	29,400.00	400.00	16,000.00	
28	Knoxville.....	25,000.00	500.00	6,500.00	
29	Shenandoah.....	65,000.00	600.00	6,000.00	
30	Fairfield.....	18,800.00	3,700.00	17,000.00	
31	Webster City.....				
32	Spencer.....	15,150.00	500.00	52,000.00	55,536.00
33	Perry.....	30,500.00	1,200.00	45,000.00	
34	Atlantic.....	47,000.00			
35	Red Oak.....	9,500.00	12,600.00	38,000.00	75,000.00
36	Chariton.....	39,000.00		18,000.00	
37	Estherville.....	86,350.00		11,700.00	
38	Carroll.....	55,716.00	800.00	29,712.00	
39	Le Mars.....	46,000.00	8,000.00		
40	Decorah.....	11,000.00	700.00	13,000.00	
41	Storm Lake.....	60,000.00	2,000.00	10,000.00	
42	Washington.....	23,600.00	400.00	6,000.00	
43	Grinnell.....	12,500.00	2,000.00	14,500.00	
44	Albia.....	25,500.00	3,000.00	18,000.00	
45	Algona.....	226,488.00		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.....	36,500.00	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	
58	Maquoketa.....	33,100.00	8,000.00	10,000.00	
59	Anamosa.....	450.00		25,000.00	

MUNICIPALLY OWNED PROPERTY

Value of Municipal Possessions						No. in Order of Population
Equipment of Streets and Alleys	Bridges	Docks, Wharves, Landings	Disposal Plant	Markets and Public Scales	Cemeteries	
\$1,106,815.92	\$9,025,735.43	\$2,602,826.12	\$10,413,708.38	\$ 326,650.00	\$ 1,535,753.89	
55,000.00	3,703,257.00		1,500,000.00	150,000.00	553,000.00	1
		360,000.00	17,000.00	41,500.00	200,000.00	2
120,400.00	150,000.00	1,225,500.00	320,000.00		2,000.00	3
84,353.55	1,056,157.00	42,849.00	901,227.00	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
44,565.64	65,705.43	73,790.12	43,898.00			10
30,000.00	800,000.00	250,000.00		15,000.00		11
	350,000.00		550,000.00	15,000.00		12
18,500.00	116,000.00		640,000.00	750.00		13
						14
18,167.00			450,000.00	10,000.00	75,000.00	15
24,000.00	83,000.00	25,000.00		20,000.00	35,678.00	16
30,000.00	2,000.00	6,000.00	10,000.00		50,000.00	17
22,000.00	15,000.00		85,000.00		35,000.00	18
33,000.00	3,000.00		67,000.00			19
	10,000.00		200,000.00	500.00		20
6,000.00					20,000.00	21
26,000.00	130,000.00		92,000.00		24,000.00	22
16,000.00	150.00		150,000.00			23
6,500.00	1,500.00		67,000.00	1,500.00	20,000.00	24
5,000.00			12,500.00		7,150.00	25
4,000.00			100,000.00		30,000.00	26
9,200.00					12,000.00	27
			50,000.00		15,000.00	28
8,000.00						29
11,000.00			120,000.00		250.00	30
						31
3,764.00			90,000.00	3,000.00	5,300.00	32
6,900.00			161,000.00		29,000.00	33
5,000.00			150,000.00			34
6,000.00					60,000.00	35
1,200.00			40,000.00		25,000.00	36
2,200.00			55,000.00			37
6,000.00			80,000.00		12,000.00	38
4,500.00						39
10,000.00			60,000.00			40
			175,000.00			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
			52,000.00	800.00		58
1,000.00			105,000.00			59

TABLE NO. 24—CITIES—VALUATION OF

No. in Order of Population	Cities	Value of Municipal Possessions			
		Municipal Buildings and Personal Property	Police Department	Fire Department	Hospital
60	Eagle Grove.....	51,000.00	200.00	17,000.00	
61	Hampton.....	4,500.00	1,017.00	13,695.00	
62	Missouri Valley.....	50,000.00	1,000.00	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	1,400.00	20,000.00	
66	Harlan.....	54,685.21	151.50	4,154.23	
67	Pella.....	49,793.00	1,900.00	15,860.65	
68	Winterset.....	12,150.00	500.00	10,600.00	
69	Eldora.....	1,000.00	9,000.00		60,000.00
70	Cresco.....	9,856.00	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.....	5,176.00		6,086.00	
75	Belle Plaine.....	9,100.00	500.00	20,000.00	
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	1,300.00	5,000.00	
79	Waukon.....	12,800.00		5,000.00	
80	Clarion.....	16,500.00	1,000.00	11,300.00	
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	12,000.00	
85	Hawarden.....	12,300.00		10,000.00	50,000.00
86	Rock Rapids.....	3,500.00		15,500.00	
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.....	12,500.00		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	1,000.00	9,000.00	
95	Marengo.....	5,800.00	100.00	8,500.00	
96	Colfax.....	7,300.00	5,600.00	5,000.00	
97	Ida Grove.....	6,150.00	1,800.00		
98	Lake City.....	61,550.00		7,400.00	
99	DeWitt.....	3,000.00	2,500.00	18,000.00	
100	Hamburg.....	5,000.00	6,000.00		
101	Corning.....	9,500.00		5,000.00	
102	Spirit Lake.....	15,800.00	300.00	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	1,510.00	6,800.00	
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		5,129.34	7,806.13
110	Grundy Center.....	8,500.00	600.00	10,000.00	
111	Villisca.....	30,000.00	1,000.00	5,500.00	
112	Mystic.....	2,400.00	300.00	1,500.00	
113	Eldon.....	12,000.00	50.00	3,300.00	
114	Stuart.....	16,000.00	200.00	4,000.00	
115	Seymour.....	7,700.00	325.00	7,650.00	

MUNICIPALLY OWNED PROPERTY—Continued

Value of Municipal Possessions						No. in Order of Population
Equipment of Streets and Alleys	Bridges	Docks, Wharves, Landings	Disposal Plant	Markets and Public Scales	Cemeteries	
3,000.00					10,000.00	60
10,460.00			101,168.00			61
2,500.00						62
3,250.00			4,000.00		10,000.00	63
5,000.00			50,000.00		35,000.00	64
1,500.00						65
3,272.04			31,511.21			66
2,973.34			111,816.59			67
8,000.00			49,600.00			68
1,800.00			60,000.00			69
6,600.00			127,000.00			70
			4,000.00		10,000.00	71
			60,000.00			72
5,500.00			45,000.00		10,000.00	73
9,504.00			93,304.00		8,365.00	74
5,500.00			66,000.00			75
2,700.00			68,095.52		8,398.89	76
2,000.00		50,000.00		10,000.00		77
5,000.00						78
9,200.00			24,000.00	1,500.00		79
2,700.00			30,000.00		6,900.00	80
			10,000.00			81
600.00	4,433.00		55,000.00		6,250.00	82
10,000.00			36,000.00			83
6,000.00			65,000.00	2,000.00	6,000.00	84
5,000.00					36,000.00	85
9,000.00	4,800.00			3,000.00		86
1,000.00	3,000.00		65,000.00	20,000.00		87
2,000.00			40,000.00			88
						89
5,000.00			40,000.00			90
			20,000.00			91
2,000.00			26,000.00			92
100,000.00	20,000.00		40,000.00			93
250.00			90,000.00		6,000.00	94
2,000.00			10,000.00			95
						96
2,500.00			28,000.00			97
325.00					2,000.00	98
2,000.00			42,000.00		10,000.00	99
					7,500.00	100
2,100.00			32,000.00		5,400.00	101
			30,000.00			102
2,000.00			33,000.00		1,000.00	103
			45,000.00	1,000.00		104
4,000.00						105
400.00	2,100.00		140,000.00			106
1,800.00	5,000.00		35,000.00		12,000.00	107
						108
3,550.60			83,619.47			109
			26,450.00			110
4,000.00	1,000.00				25,000.00	111
1,000.00					7,000.00	112
2,500.00					4,000.00	113
3,000.00			30,000.00		3,000.00	114
3,000.00	200.00		5,000.00		5,500.00	115

TABLE NO. 24—CITIES—VALUATION

No. in Order of Population	Cities	Value
		Gas Works
	Grand Totals.....	\$ 483,000.00
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.....	
14	Muscatine.....	
15	Iowa City.....	
16	Keokuk.....	
17	Fort Madison.....	
18	Ames.....	
19	Boone.....	
20	Oskaloosa.....	
21	Newton.....	195,000.00
22	Cedar Falls.....	207,000.00
23	Charles City.....	
24	Centerville.....	
25	Creston.....	
26	Oelwein.....	
27	Cherokee.....	
28	Knoxville.....	
29	Shenandoah.....	
30	Fairfield.....	
31	Webster City.....	
32	Spencer.....	
33	Perry.....	
34	Atlantic.....	
35	Red Oak.....	
36	Chariton.....	
37	Estherville.....	
38	Carroll.....	
39	Le Mars.....	
40	Decorah.....	
41	Storm Lake.....	
42	Washington.....	
43	Grinnell.....	
44	Albia.....	
45	Algona.....	
46	Clarinda.....	
47	Marion.....	
48	Mount Pleasant.....	
49	Glenwood.....	
50	Iowa Falls.....	
51	Denison.....	
52	Independence.....	
53	West Des Moines.....	
54	Vinton.....	
55	Waverly.....	
56	Indianola.....	
57	Jefferson.....	
58	Maquoketa.....	
59	Anamosa.....	

OF MUNICIPALLY OWNED PROPERTY—Continued

of Municipal Possessions						No. in Order of Population
Electric Light Plant	Water Works	Libraries	Parks	All Other Possessions	Total of All Property	
\$10,029,812.80	\$40,345,589.06	\$5,893,002.68	\$13,262,148.25	\$8,486,313.26	\$117,261,286.91	
	7,298,828.00		3,052,406.00	1,356,534.43	19,632,225.43	1
	3,107,000.00	270,000.00	437,000.00	1,003,000.00	6,481,950.00	2
		611,600.00	1,868,400.00	429,000.00	5,828,900.00	3
	2,228,419.98	386,313.40	1,273,688.83	2,158,092.75	9,090,987.09	4
	2,192,391.00	162,787.00	478,700.00	4,700.00	5,513,701.00	5
	1,779,456.18	215,000.00	350,000.00	265,000.00	3,280,456.18	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	797,933.76	4,609,056.94	8
	910,896.24	360,000.00	410,000.00	175,000.00	2,497,896.24	9
		162,491.67	791,810.67		1,588,068.33	10
		193,000.00	277,000.00	173,000.00	2,127,000.00	11
	1,500,000.00	225,000.00	375,000.00		3,342,500.00	12
42,000.00	1,325,000.00	49,000.00	125,000.00	134,000.00	2,585,750.00	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	1,207,728.00	16
		60,000.00	210,000.00		498,500.00	17
1,200,000.00	525,000.00	190,000.00	80,000.00		2,590,000.00	18
	718,576.00	60,800.00	1,000.00	20,000.00	1,124,176.00	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
746,000.00	254,000.00	42,000.00	86,000.00	60,000.00	1,873,500.00	22
	150,000.00	56,649.00	160,270.00		735,539.00	23
		37,500.00	42,000.00	30,000.00	243,500.00	24
	353,362.00	40,000.00	50,000.00		489,312.00	25
	360,000.00	64,500.00	29,500.00		672,800.00	26
	205,000.00	28,000.00	44,000.00		344,000.00	27
	520,000.00	30,000.00	15,000.00	40,000.00	702,000.00	28
	300,000.00	27,700.00	62,000.00		469,300.00	29
	320,000.00	150,000.00	100,400.00		741,150.00	30
						31
334,000.00	120,000.00	20,000.00	57,200.00	10,000.00	766,450.00	32
	218,500.00	33,000.00	51,300.00		516,400.00	33
385,000.00	145,000.00	22,000.00	35,300.00		789,300.00	34
	315,000.00	45,000.00	101,000.00		662,100.00	35
	425,000.00	21,000.00	4,500.00		573,700.00	36
405,700.00	120,500.00	27,500.00		116,250.00	825,200.00	37
	147,897.00	32,221.00	9,987.00		374,333.00	38
		25,000.00	125,000.00		208,500.00	39
	310,000.00	14,000.00	39,000.00	47,500.00	505,200.00	40
	300,000.00	35,000.00	100,000.00	8,000.00	690,000.00	41
	90,000.00	23,500.00	10,000.00		205,500.00	42
	275,000.00	44,000.00	28,000.00		480,000.00	43
	237,000.00	20,000.00	7,500.00		432,400.00	44
463,381.00	127,543.00	30,000.00	10,000.00		868,412.00	45
20,000.00	350,000.00	36,000.00	45,000.00		705,300.00	46
		27,000.00	20,500.00		123,250.00	47
400,000.00	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
400,000.00	200,000.00	27,500.00	12,000.00		706,375.00	51
375,000.00	125,000.00	30,000.00	16,000.00		702,000.00	52
	144,695.53				196,695.53	53
418,887.00	108,000.00	23,500.00	21,000.00		666,357.00	54
520,000.00	130,000.00	25,000.00	60,000.00		864,300.00	55
275,000.00	95,000.00	17,200.00	2,200.00	25,900.00	452,200.00	56
	200,000.00	30,000.00	30,000.00		301,000.00	57
370,020.00	187,950.00	28,000.00	20,000.00		709,880.00	58
	50,000.00	28,000.00	2,500.00	25,000.00	236,950.00	59

TABLE NO. 24—CITIES—VALUATION

No. in Order of Population	Cities	Value
		Gas Works
60	Eagle Grove.....	
61	Hampton.....	
62	Missouri Valley.....	
63	Sheldon.....	
64	Clear Lake.....	
65	Manchester.....	
66	Harlan.....	
67	Pella.....	
68	Winterset.....	
69	Eldora.....	
70	Cresco.....	
71	Onawa.....	
72	Emmetsburg.....	
73	Nevada.....	60,000.00
74	Osceola.....	
75	Belle Plaine.....	
76	Osage.....	
77	Sac City.....	
78	Bettendorf.....	
79	Waukon.....	
80	Clarion.....	
81	New Hampton.....	
82	Tama.....	
83	Humboldt.....	
84	Bloomfield.....	
85	Hawarden.....	
86	Rock Rapids.....	
87	Monticello.....	
88	Forest City.....	
89	Tipton.....	
90	Audubon.....	
91	Rockwell City.....	
92	Sibley.....	
93	Sigourney.....	
94	Leon.....	
95	Marengo.....	
96	Colfax.....	
97	Ida Grove.....	
98	Lake City.....	
99	DeWitt.....	
100	Hamburg.....	
101	Corning.....	
102	Spirit Lake.....	
103	Bedford.....	
104	Dyersville.....	
105	Belmond.....	
106	Madrid.....	
107	Toledo.....	
108	Guthrie Center.....	
109	West Union.....	
110	Grundy Center.....	
111	Villisca.....	
112	Mystic.....	
113	Eldon.....	
114	Stuart.....	
115	Seymour.....	

SUBJECT TO TAXATION—TOTAL TAX LEVIES—Continued

of Municipal Possessions						No. in Order of Population
Electric Light Plant	Water Works	Libraries	Parks	All Other Possessions	Total of All Property	
	165,000.00	32,000.00	31,000.00	30,000.00	339,200.00	60
	103,000.00	30,000.00	26,000.00	5,000.00	294,840.00	61
	125,000.00	35,000.00	6,500.00		230,350.00	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	204,000.00	65
424,279.69	116,471.12	34,241.36	8,743.54	25,905.34	703,415.24	66
198,296.11	253,453.36	38,600.00	66,640.00	70,975.98	810,309.03	67
175,000.00	264,000.00	15,000.00	26,000.00		560,850.00	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		343,906.00	70
265,000.00	66,000.00	5,500.00			367,500.00	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
	163,014.00	18,047.00	5,000.00		308,496.00	74
	50,000.00		25,750.00		176,850.00	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		39,800.00	78
	127,000.00	8,500.00	20,000.00	4,500.00	212,500.00	79
	166,200.00	27,000.00	81,000.00	432,400.00	775,000.00	80
250,000.00	50,000.00	14,000.00	17,000.00		351,300.00	81
	70,000.00	19,927.00	5,800.00		184,810.00	82
	67,000.00	32,000.00	11,000.00	73,000.00	251,600.00	83
350,000.00	115,000.00	7,500.00			581,800.00	84
225,000.00	50,000.00	18,000.00	15,000.00	8,000.00	429,300.00	85
300,000.00	100,000.00	22,000.00	18,000.00	101,575.00	577,375.00	86
	150,000.00	30,000.00	22,000.00		378,200.00	87
165,000.00	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
	150,000.00	15,000.00	33,000.00		241,500.00	91
300,000.00	106,000.00	18,500.00	25,000.00	60,000.00	553,700.00	92
		120,000.00	8,500.00		393,500.00	93
	80,000.00	18,000.00	50,500.00		266,750.00	94
2,500.00	178,000.00	20,000.00	20,000.00		246,900.00	95
	50,000.00	11,500.00	1,300.00		80,700.00	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		81,500.00	100
167,025.00	121,639.00	26,000.00	15,000.00		383,664.00	101
	95,000.00	17,600.00	7,500.00		173,700.00	102
	150,000.00	14,000.00	5,000.00		218,000.00	103
	105,000.00				239,000.00	104
	81,000.00	19,000.00	3,500.00	38,500.00	165,550.00	105
	50,000.00	600.00	13,450.00		218,850.00	106
	115,000.00	31,200.00	800.00		256,900.00	107
						108
	80,533.58	1,000.00			192,139.12	109
202,824.00	64,000.00	11,900.00	6,500.00	14,000.00	344,774.00	110
260,900.00	95,000.00	20,000.00	35,000.00	300.00	477,700.00	111
					12,200.00	112
34,000.00	49,000.00	13,000.00	500.00		118,350.00	113
150,000.00	120,000.00	15,000.00	8,200.00		369,400.00	114
80,000.00	40,000.00		5,000.00		154,375.00	115

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Removal Receipts
	Grand Totals		417,304	2,362,432 32	596,287 59	19,471 98
1	Ackley	1858	1,586	9,566 61	3,916 67	500
2	Ackworth	1881	67	246 05	125 10	
3	Adair	1884	874	6,940 51	775 00	
4	Adel	1887	1,740	13,807 78	2,226 70	
5	Afton	1868	987	1,544 29	818 80	
6	Agency	1859	452	2,161 97	223 07	
7	Ainsworth	1892	415	1,678 31	320 00	
8	Akron	1892	1,314	10,549 64	1,475 60	
9	Albert City	1900	759	7,684 40	2,183 83	
10	Albion	1870	476	1,026 11	316 00	
11	Alburnett	1912	208	1,027 25	236 00	
12	Alden	1879	682	4,194 10	526 45	565 00
13	Alexander	1902	324	1,037 62	389 25	551 27
14	Allerton	1874	782	6,343 56	456 60	
15	Allison	1881	708	6,552 22	1,392 25	
16	Alta	1878	1,269	8,263 73	1,099 45	8 00
17	Alta Vista	1894	333	3,052 86	723 00	109 00
18	Alton	1883	1,025	9,169 07	1,195 05	
19	Altoona	1876	640	1,756 77	395 67	
20	Alvord	1892	306	2,207 23	315 00	
21	Andover	1909	72	95 47	303 00	
22	Andrew	1863	263	2,012 44	503 50	
23	Anita	1875	1,088	4,559 55	1,336 33	
24	Ankeny	1903	779	4,053 60	781 00	149 22
25	Anthon	1888	881	3,614 24	982 00	
26	Aplington	1879	588	3,925 24	498 69	
27	Arcadia	1881	410	1,590 51	453 65	
28	Archer	1902	178	644 68	300 00	
29	Aredale	1920	225	738 36	288 62	
30	Arion	1894	271	456 88	215 50	
31	Arispe	1904	149	175 17	154 00	
32	Arlington	1895	675	3,154 88	553 06	
33	Armstrong	1893	937	3,905 31	1,327 87	
34	Arnolds Park	1897	855	10,726 63	3,031 48	
35	Arthur	1889	254	2,097 60	613 96	
36	Asbury—P O Dubuque	1933	27		150 00	
37	Ashton		620	3,766 69	1,483 42	250
38	Aspinwall	1914	88	289 68	357 00	
39	Atalissa	1900	181	492 67	597 50	
40	Athelstan	1895	143	87 34		
41	Atkins	1917	330	574 96	697 74	
42	Auburn	1887	383	3,747 54	286 00	
43	Aurelia	1879	752	6,325 61	864 12	
44	Aurora	1899	276	651 81	1,276 50	
45	Avoca	1875	1,598	9,146 88	1,340 34	
46	Ayrshire	1895	391	3,200 68	1,197 97	
47	Badger	1900	251	1,100 52	299 00	18 19
48	Bagley	1892	427	1,490 45	545 00	
49	Baldwin	1844	210	658 38	1,005 81	
50	Balltown—R F D Waupeton	1933	56		150 00	
51	Bancroft	1884	959	8,429 14	891 22	
52	Bankston—R F D Epworth	1933	29		150 00	
53	Barnes City	1899	414	898 68	294 50	
54	Barnum	1894	184	422 21	537 00	
55	Bassett	1896	147	315 69	200 00	
56	Batavia	1867	474	2,151 14	363 02	
57	Battle Creek	1881	827	4,506 55	3,026 00	50 00
58	Baxter	1894	623	2,937 23	627 00	
59	Bayard	1883	703	3,482 08	759 50	
60	Beacon	1875	382	729 50	43 50	
61	Beaconsfield		148	545 84	57 00	
62	Beaman	1884	167	861 22	191 00	

GENERAL TABLES—TOWNS

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—POPULATION—RECEIPTS

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REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Removal Receipts
63	Beaver.....	1909	126	425.79	225.00	
64	Bellevue.....	1864	1,771	11,395.78	1,438.66	
65	Bennett.....	1896	352	1,539.52	705.36	
66	Benton.....	1900	189	180.34		
67	Berkley—R F D Perry.....	1912	105	83.34	117.50	
68	Bernard.....	1897	111	379.60	400.00	
69	Bertram—P O Cedar Rapids.....	1914	90	238.90		
70	Bevington.....	1915	35	49.21	150.00	
71	Birmingham.....	1856	498	2,432.01	219.50	
72	Blairsburg.....	1900	276	2,255.42	350.00	
73	Blairstown.....	1868	525	4,918.81	544.54	
74	Blakesburg.....	1900	442	1,651.35	651.70	
75	Blanchard.....	1879	259	767.39	230.30	
76	Blencoe.....	1891	367	1,084.69	481.99	
77	Blockton.....	1890	488	1,748.47	611.00	
78	Blue Grass.....	1903	287	1,272.62	520.00	
79	Bode.....	1892	533	1,807.76	3,221.36	
80	Bonaparte.....	1901	653	2,042.63	1,683.44	
81	Bondurant.....	1890	320	948.11	795.31	
82	Bouton.....	1911	162	680.33	255.38	
83	Boxholm.....	1913	285	2,920.34	362.50	
84	Boyden.....	1889	487	2,947.88	670.85	9.78
85	Braddyville.....	1880	242	908.74	120.00	
86	Bradgate.....	1893	261	1,517.26	247.25	
87	Brandon.....	1905	324	441.80	389.50	
88	Brayton.....	1899	217	1,624.27	950.33	
89	Breda.....	1883	532	4,760.99	1,489.32	
90	Bridgewater.....	1905	302	1,035.15	474.75	
91	Brighton.....	1870	791	6,033.88	930.88	3.00
92	Bristow.....	1881	318	605.81	230.00	
93	Britt.....	1887	1,813	19,119.72	1,885.63	
94	Brooklyn.....	1869	1,408	7,869.98	1,693.19	1,927.26
95	Brunsville.....	1910	109	623.70	492.00	
96	Buckeye.....		194	816.07	341.00	
97	Buck Grove.....	1906	80	339.78	313.23	
98	Buffalo.....	1865	588	13	725.50	
99	Buffalo Center.....	1893	911	7,543.61	1,068.20	
100	Burt.....	1894	613	4,597.85	1,148.25	2.00
101	Bussey.....	1899	632	1,663.63	549.50	
102	Calamus.....	1876	384	2,839.45	766.63	
103	Callender.....	1894	377	1,227.18	463.25	
104	Calmar.....	1869	903	9,319.30	1,840.79	
105	Calumet.....	1895	274	1,654.88	297.27	
106	Camanche.....	1857	814	3,210.33	1,552.38	
107	Cambridge.....	1881	608	1,771.09	1,981.74	
108	Cantril.....	1872	376	1,474.23	257.44	
109	Carbon.....	1903	383	322.73	358.21	
110	Carlisle.....	1899	690	2,896.38	360.00	
111	Carpenter.....	1902	156	5.00	197.50	
112	Carson.....	1882	613	4,160.26	360.00	
113	Carter Lake—P O Omaha, Nebr.....	1930	846	5,903.80	1,451.00	793.16
114	Cascade.....	1881	1,376	8,971.73	2,851.63	
115	Casey.....	1879	709	3,601.02	770.00	
116	Castalia.....	1901	239	1,031.22	514.85	
117	Castana.....	1898	336	2,238.91	800.00	
118	Castle Hill—R F D Waterloo.....	1917	294	1,336.75	71.50	
119	Center Junction.....		204	888.92	141.00	
120	Center Point.....	1875	861	2,115.91	709.43	
121	Central City.....	1889	810	4,633.21	560.80	
122	Centralia—R F D Peosta.....	1933	57		300.00	
123	Charlotte.....	1904	393	1,434.94	557.50	
124	Charter Oak.....	1891	776	5,401.12	2,519.46	
125	Chatsworth.....	1900	144	153.27	357.50	
126	Chelsea.....	1878	540	2,464.09	1,082.00	

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REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Removal Receipts
127	Chester	1900	234	1,300.44	555.50	
128	Chillicothe	1881	173	170.19		
129	Churdan	1882	677	5,411.31	813.00	
130	Cincinnati	1875	859	759.40	458.50	
131	Clare	1892	232	608.73	450.18	
132	Clarence	1866	685	4,403.54	869.88	
133	Clarksville	1874	1,240	7,073.86	725.16	
134	Clayton	1901	161	317.45	160.00	
135	Clearfield	1882	615	3,378.88	392.50	
136	Cleghorn	1900	236	2,645.02	252.00	
137	Clemons		207	838.67	266.00	
138	Clermont	1875	626	4,279.39	536.10	
139	Clio	1882	200	478.75	125.00	
140	Clover Hills—P. O. West Des Moines	1906	326	433.78	50.00	
141	Clutier	1901	354	1,175.01	639.50	
142	Coburg	1884	162	449.06		
143	Coggon	1892	512	4,989.59	913.40	
144	Coin	1881	457	4,173.17	179.00	
145	Colesburg	1893	306	1,317.25	332.23	
146	College Springs	1875	430	1,661.47	73.18	
147	Collins	1893	516	4,917.03	761.50	
148	Colo	1881	539	2,750.14	365.00	
149	Columbus City	1874	326	393.62		
150	Columbus Junction	1874	975	6,046.29	930.23	
151	Colwell	1921	93	408.52	401.75	
152	Conesville	1878	302	476.49	320.00	
153	Conrad	1886	591	5,161.07	733.01	
154	Conway	1878	246	821.72	368.19	
155	Coon Rapids	1882	1,533	15,003.62	1,808.75	24.00
156	Coppock	1901	93	63.97		
157	Coralville—P. O. Iowa City	1870	433	5,663.31	419.00	
158	Correctionville	1882	1,151	6,360.77	879.00	5.00
159	Corwith	1862	481	1,651.59	486.61	
160	Corydon	1862	1,872	18,205.89	927.90	
161	Cotter	1912	72	186.99	30.00	
162	Coulter	1909	236	2,373.77	932.00	
163	Craig	1911	165	1,452.90	349.60	
164	Crawfordsville	1891	316	1,452.46	1,246.60	
165	Cromwell	1893	165	384.06	285.00	
166	Crystal Lake	1898	301	800.65	305.75	
167	Cumberland	1898	578	2,180.39	384.59	
168	Cumming	1925	139	217.29	200.00	
169	Curlew	1902	183	895.72	115.00	44.21
170	Cushing	1892	258	1,765.86	517.00	
171	Cylinder	1899	175	819.64	231.00	
172	Dakota City	1878	537	1,692.29	416.30	
173	Dallas	1911	566	1,052.78	23.60	
174	Dallas Center	1869	865	13,635.02	847.06	18.00
175	Dana	1908	153	371.75	208.04	
176	Danbury	1881	728	4,924.17	550.42	
177	Danville	1902	309	2,498.69	3,159.00	
178	Davis City	1877	556	1,439.05	402.00	
179	Dawson	1908	289	784.35	208.50	
180	Dayton	1881	732	6,105.54	690.75	
181	Decatur City	1875	275	487.66	2.00	
182	Dedham	1883	392	1,607.31	810.00	
183	Deep River	1890	443	3,124.93	375.00	
184	Defiance	1882	428	972.25	644.15	
185	Delaware	1915	198	576.53	229.00	
186	Delhi	1909	421	1,188.41	376.33	
187	Delmar	1876	434	4,260.59	430.00	
188	Deloit	1899	281	2,067.28	253.00	
189	Delphos	1921	90	147.00	27.04	
190	Delta	1877	602	2,385.66	476.00	

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REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Removal Receipts
191	Denver	1896	556	2,823.70	1,214.74	
192	Derby	1901	269	614.65	155.00	
193	De Soto	1895	274	618.30	115.83	
194	Dexter	1871	760	8,313.64	493.26	
195	Diagonal	1896	603	1,586.86	398.10	
196	Dickens	1909	378	257.80	210.00	
197	Dike	1901	408	1,978.86	1,308.20	
198	Dixon	1909	226	1,065.28	435.50	
199	Dolliver	1901	179	652.22	253.00	
200	Donahue	1909	89	547.33	200.00	
201	Donnan	1922	51	165.32		
202	Donnellson	1892	515	4,750.16	370.13	200.00
203	Doon	1892	576	2,682.93	445.65	
204	Dougherty	1900	215	1,446.68	551.00	
205	Dow City	1884	642	2,737.78	861.27	
206	Dows	1892	945	4,847.35	1,365.92	
207	Drakesville	1866	252	793.86	53.00	
208	Dumont	1896	762	3,968.42	836.00	
209	Duncombe	1893	341	2,536.85	393.50	
210	Dundee	1917	193	514.02	290.90	
211	Dunkerton	1899	360	610.87	412.50	
212	Dunlap	1871	1,550	7,499.08	2,445.79	
213	Durango	1900	42		150.00	
214	Durant	1867	810	6,192.39	1,936.27	
215	Dysart	1881	986	2,788.48	1,618.22	7.00
216	Earlham	1870	865	6,056.54	611.19	
217	Earling	1882	320	3,678.70	612.00	
218	Earlville	1882	687	2,214.59	1,495.25	
219	Early	1882	644	6,260.69	2,836.09	
220	East Peru	1897	267	785.96	256.00	
221	Eddyville	1849	984	3,001.70	613.52	
222	Edgewood	1899	716	2,654.05	741.04	
223	Elberon	1893	256	1,453.92	384.78	
224	Eldridge	1900	283	345.88	484.92	
225	Elgin	1892	638	4,120.94	888.00	
226	Elkader	1891	1,556	13,400.19	1,789.88	
227	Elkhart	1904	215		150.00	
228	Elk Horn	1910	486	4,729.74	746.06	
229	Elkport	1895	130	269.73	203.00	
230	Elliott	1882	548	2,835.76	355.25	
231	Ellston	1894	195	493.36	150.00	
232	Ellsworth	1894	444	1,596.88	250.00	
233	Elma	1891	790	4,557.06	1,136.76	
234	Ely	1903	170	755.78	413.00	
235	Emerson	1876	498	5,203.15	5,780.37	
236	Epworth	1880	454	1,550.84	511.00	
237	Essex	1870	762	5,892.62	757.50	
238	Everly	1902	523	2,505.56	1,294.72	9.00
239	Exira	1880	1,046	4,982.65	1,467.67	
240	Exline	1904	481	738.05	26.16	
241	Fairbank	1891	631	1,520.54	912.44	
242	Fairfax	1936	262	1,495.69	1,377.85	
243	Farley	1879	739	3,785.24	737.50	
244	Farmersburg	1899	296	1,879.13	1,118.81	
245	Farmington	1847	968	3,952.10	979.18	
246	Farnhamville	1893	425	417.16	543.60	
247	Farragut	1878	496	3,110.64	274.22	
248	Fayette	1874	1,162	5,775.34	953.43	
249	Fenton	1903	385	1,723.17	1,241.64	
250	Ferguson	1907	183	218.34	85.00	
251	Fertile	1908	276	1,248.68	20.00	
252	Floris	1913	247	246.33		
253	Floyd	1899	352	1,252.20	241.50	
254	Fonda		1,188	190.39	1,152.00	

—POPULATION—RECEIPTS—Continued

Total Street Department Receipts	Total Conservation of Health Receipts	Total Municipal Enterprises Receipts	Total Recreation Receipts	Total from Sale of Bonds	Total Trust or Agency Funds Receipts	Total Miscellaneous Receipts	Grand Total of Receipts	Number
76.84							4,115.28	191
						9.00	778.65	192
		105.00			4.00		843.13	193
		439.28				183.26	9,429.44	194
						110.00	2,094.96	195
							467.80	196
		37.50					3,324.56	197
2.00							1,502.78	198
							905.22	199
							747.33	200
							165.32	201
		412.13					5,732.42	202
2.40							3,128.58	203
							2,000.08	204
							3,599.05	205
						1,500.00	7,713.27	206
							846.86	207
2.89							4,807.31	208
							2,929.35	209
							804.92	210
						56.25	1,079.62	211
		667.25	371.22				10,983.34	212
							150.00	213
16.75		841.06	70.50				9,056.97	214
						3,500.00	7,913.70	215
		209.09					6,876.82	216
		1,191.02					5,481.72	217
			87.56				3,797.40	218
						1,839.82	10,942.60	219
							1,041.96	220
		899.47			353.10	328.30	5,196.09	221
							3,395.09	222
							1,838.70	223
							830.80	224
						19.89	5,028.83	225
			339.94			4,000.00	19,530.01	226
							150.00	227
							5,475.80	228
							472.73	229
		217.00			100.00		3,508.01	230
							643.36	231
							1,846.88	232
						38.38	5,732.20	233
							1,168.78	234
				15,675.63		891.95	27,551.10	235
		1,091.53					3,153.37	236
		20.00				300.00	6,970.12	237
		491.00				885.00	5,185.28	238
							6,450.32	239
		100.00				4.69	868.90	240
						2,200.00	4,632.98	241
				1,500.00			4,373.54	242
						3,379.23	7,901.97	243
							2,997.94	244
10.65						21.27	4,963.20	245
							960.76	246
							3,384.86	247
		3,199.37					9,828.14	248
							2,964.81	249
						41.43	344.77	250
						605.00	1,873.68	251
							246.33	252
							1,493.70	253
28.80						3,835.16	5,206.35	254

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Re- moval Receipts
255	Fontanelle.....	1855	797	1,856.00	843.36	
256	Fort Atkinson.....	1895	261	1,928.01	851.00	
257	Fostoria.....	1912	136	268.43	185.00	
258	Franklin—R F D West Point.....	1874	80	97.09	100.00	
259	Fraser.....	1904	263	308.02	156.00	
260	Fredericksburg.....	1894	649	1,871.29	696.50	
261	Frederika.....	1896	236	740.81	296.75	
262	Fredonia—P O Columbus Junction.....	1876	147	90.59	200.00	
263	Fremont.....	1883	490	2,734.50	749.40	1.50
264	Galt.....	1913	156	281.17	242.25	
265	Galva.....	1889	496	5,106.48	666.09	
266	Garber.....	1909	158	502.24	314.50	
267	Garden Grove.....	1878	558	1,638.97	266.95	
268	Garnavillo.....	1907	461	4,596.16	699.09	6.00
269	Garner.....	1881	1,549	14,484.92	1,765.00	
270	Garrison.....	1883	459	2,667.37	3,193.92	
271	Garwin.....	1880	517	3,037.33	375.00	
272	Geneva.....	1903	268	605.88	328.00	
273	George.....	1889	1,107	8,756.19	1,250.95	4.50
274	Gilbert.....	1904	226	731.56	418.15	
275	Gilbertville.....	1917	259	581.06	541.75	
276	Gilman.....	1887	483	1,911.41	786.02	
277	Gilmore City.....	1877	908	5,444.54	1,076.42	356.35
278	Gladbrook.....	1880	945	8,917.90	1,089.65	2.00
279	Glidden.....	1869	941	10,195.46	2,882.17	
280	Goldfield.....	1885	715	5,033.16	464.60	
281	Goodell.....	1893	236	1,632.55	402.50	
282	Goose Lake.....	1908	145	400.13	627.06	
283	Gowrie.....	1870	1,028	7,134.61	3,236.22	
284	Graettinger.....	1896	928	6,887.60	1,298.45	1,062.00
285	Graf.....	1933	37		331.00	
286	Grafton.....	1896	256	89.93	595.70	
287	Grand Junction.....	1873	1,125	6,020.77	1,110.80	
288	Grand Mound.....	1884	526	1,443.37	696.00	314.65
289	Grand River.....	1900	374	873.74	263.67	
290	Grandview.....	1901	315	814.73	171.00	
291	Granger.....	1905	324	305.45	479.12	
292	Grant.....	1912	231	825.51	360.00	4.80
293	Granville.....	1890	361	2,557.03	1,103.03	
294	Gravity.....	1881	514	1,585.39	599.85	
295	Gray.....	1894	182	683.82	191.85	
296	Greeley.....	1892	403	1,299.87	360.00	
297	Greene.....	1879	1,303	8,970.56	1,613.75	
298	Greenfield.....	1876	1,869	11,827.21	3,627.22	
299	Green Island.....	1904	148		347.38	
300	Greenville.....	1916	169	186.73	265.00	
301	Grimes.....	1902	489	2,266.25	864.00	
302	Griswold.....	1880	1,132	9,128.00	979.00	
303	Gruver.....	1913	138	260.06	161.00	
304	Guernsey.....	1906	121	543.52	149.94	
305	Guttenberg.....	1851	1,860	4,507.74	5,098.21	828.39
306	Halbur.....	1902	209	1,093.04	480.00	
307	Hamilton.....	1900	291	307.51	93.48	
308	Hancock.....	1891	256	2,265.24	362.25	
309	Hanlontown.....	1901	260	1,557.80	400.87	
310	Hansell.....	1919	183	370.85	223.00	
311	Harcourt.....	1896	282	1,485.65	654.30	
312	Hardy.....	1915	168	165.98	265.00	32.62
313	Harper.....	1879	208	505.85	735.89	
314	Harpers Ferry.....	1901	361	576.94	693.25	
315	Harris.....	1903	309	563.31	1,944.84	406.38
316	Hartford.....	1913	207	445.01	51.00	
317	Hartley.....	1888	1,503	12,535.57	2,599.74	
318	Hartwick.....	1912	122	734.56	80.69	

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REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Removal Receipts
319	Harvey.....	1903	418	693.42	179.00	
320	Hastings.....	1877	403	1,565.60	521.25	
321	Havelock.....	1892	326	3,483.47	540.78	
322	Hawkeye.....	1895	544	801.33	519.85	
323	Hayesville.....	1916	120	618.04	178.00	
324	Hazleton.....	1892	536	1,218.68	420.00	
325	Hedrick.....	1882	731	5,057.03	406.45	
326	Henderson.....	1893	217	645.53	204.50	
327	Hepburn.....		81	160.54	50.00	
328	Hills.....	1906	232	992.73	693.50	
329	Hillsboro.....	1916	280	765.89	203.60	
330	Hinton.....	1907	340		6,867.53	
331	Holland.....	1895	202	609.68	200.00	
332	Holstein.....	1883	1,296	7,848.11	2,713.00	
333	Holy Cross—P O N Buena Vista.....	1898	123	266.50	606.01	
334	*Hopeville—P O Murray.....		92			
335	Hopkinton.....	1870	841	4,570.08	709.39	
336	Hornick.....	1895	291	1,728.85	450.50	
337	Hospers.....	1891	592	4,655.98	352.83	
338	Hubbard.....	1881	779	4,958.18	666.00	
339	Hudson.....	1893	492	1,267.58	800.00	
340	Hull.....	1888	1,072	10,416.59	3,147.52	
341	Humeston.....	1881	903	7,816.69	717.13	
342	Hurstville.....	1915	89	78.53	150.00	
343	Huxley.....	1902	392	1,389.51	324.00	
344	Imogene.....	1880	280	379.20	353.00	
345	Inwood.....	1885	634	7,463.52	686.92	30.40
346	Ionia.....	1891	283	545.53	603.80	
347	Ireton.....	1890	653	3,613.60	759.94	
348	Irwin.....	1892	345	1,721.20	506.30	
349	Jackson Junction.....	1897	122	793.18	341.16	
350	Jamaica.....	1901	283	2,726.61	374.70	
351	Janesville.....	1895	366	1,687.05	647.99	
352	Jesup.....	1876	902	3,096.43	904.40	
353	Jewell Junction—P O Jewell.....	1884	1,051	9,497.23	1,563.70	
354	Joice.....	1913	263	1,726.30	647.10	
355	Jolley.....	1896	161	716.96	355.00	
356	Kalona.....	1890	765	5,976.50	6,446.29	
357	Kamrar.....	1896	288	909.23	316.48	
358	Kanawha.....	1902	767	7,523.39	903.50	
359	Kellerton.....	1881	563	4,050.30	275.07	
360	Kelley.....	1899	159	841.27	149.15	
361	Kellogg.....	1874	648	3,782.39	924.03	
362	Kensett.....	1894	392	1,275.78	503.60	
363	Kent.....	1900	138	651.84	7.76	
364	Keosauqua.....	1851	1,040	1,851.70	3,166.00	
365	Keota.....	1873	1,032	10,885.91	1,235.24	
366	Keswick.....	1912	307	1,181.84	210.00	
367	Keystone.....	1894	466	5,902.94	903.50	
368	Kimballton.....	1908	349	3,135.34	1,594.70	
369	Kingsley.....	1884	1,145	7,892.30	968.00	
370	Kinross.....	1898	109	262.93	300.00	
371	Kirkman.....	1892	185	415.25	50.00	
372	Kirkville.....	1882	241	423.52	64.21	
373	Kiron.....	1900	260	638.83	480.85	
374	Klemme.....	1900	528	2,851.03	680.96	2.50
375	Knierim.....	1901	159	672.91	543.50	
376	Lacona.....	1880	424	901.18	578.00	
377	Ladora.....	1879	300	518.35	354.00	
378	Lake Mills.....	1880	1,677	14,813.39	2,016.95	
379	Lake Park.....	1892	828	7,276.75	1,937.28	
380	Lakeside.....	1934	103	402.86	215.00	
381	Lake View.....	1887	1,082	5,741.56	1,420.61	
382	Lakota.....	1892	457	2,348.66	2,721.50	

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REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Re- moval Receipts
383	Lamoni.....	1885	1,567	11,208.42	753.60	
384	Lamont.....	1892	589	1,442.44	612.50	
385	Lamotte.....	1873	272	1,612.75	696.27	
386	Lanesboro.....	1903	289	1,845.01	1,223.53	
387	Lansing.....	1867	1,388	9,745.71	2,304.27	185.00
388	La Porte City.....	1871	1,594	15,700.55	1,323.60	3,195.90
389	Larchwood.....	1892	405	2,125.21	1,243.04	
390	Larrabee.....	1896	189	1,196.27	277.00	
391	Latimer.....	1901	416	1,166.65	567.00	
392	Laurel.....	1903	232	555.00	299.67	
393	Laurens.....	1890	1,304	5,418.65	2,575.25	
394	Lawler.....	1871	542	16.50	732.00	
395	Lawton.....	1906	263	1,277.11	1,215.09	
396	Le Claire.....	1855	881	2,771.28	800.00	
397	Ledyard.....	1895	317	3,776.80	967.32	
398	Le Grand.....	1891	329	550.95	109.00	
399	Lehigh.....	1882	1,004	2,387.15	1,017.00	
400	Leighton.....	1909	128	649.67	65.09	
401	Leland.....	1895	235	94.11	672.50	
402	Lenox.....	1875	1,220	13,553.28	1,199.50	
403	LeRoy.....	1904	129	417.70	68.00	
404	Lester.....	1898	286	1,416.90	501.24	
405	Letts.....	1877	362	1,805.41	244.00	
406	Lewis.....	1874	557	2,948.78	725.40	
407	Libertyville.....	1916	310	796.77	103.00	
408	Lidderdale.....	1903	208	1,084.33	385.50	
409	Lime Springs.....	1876	567	3,945.87	578.25	
410	Lincoln.....	1913	167	811.05	558.75	
411	Linden.....	1893	298	2,611.78	843.46	
412	Lineville.....	1871	520	1,739.64	180.50	
413	Linn Grove.....	1911	402	2,146.87	580.42	
414	Lisbon.....	1875	873	4,866.64	974.15	
415	Liscomb.....	1874	340	410.34	283.50	
416	Littleport.....	1908	170	526.49	450.50	
417	Little Rock.....	1894	633	5,931.64	969.83	
418	Little Sioux.....	1883	434	311.04	3,789.15	
419	Livermore.....	1883	736	2,151.20	1,368.76	9.00
420	Lockridge.....	1913	279	927.32	50.00	
421	Logan.....	1876	1,700	12,433.08	1,447.51	
422	Lohrville.....	1888	776	6,252.38	627.00	
423	Lone Rock.....	1916	170	145.00	240.00	
424	Lone Tree.....	1892	651	3,529.81	1,048.43	
425	Long Grove.....	1911	139	404.23	153.00	
426	Lorimor.....	1892	614	1,484.61	481.44	
427	Lost Nation.....	1903	493	5,089.87	861.38	6.50
428	Lovilia.....	1900	852	1,751.29	999.13	
429	Lowden.....	1869	645	2,170.10	564.56	
430	Low Moor.....	1897	252	1,852.57	250.00	
431	Luana.....	1911	204	1,683.88	526.20	
432	Lucas.....	1886	534	811.07	516.73	49.32
433	Luther.....	1903	145	694.66	84.47	
434	LuVerne.....	1887	576	2,351.33	944.10	
435	Luxemburg—P O New Vienna.....	1912	124	146.34	300.00	
436	Luzerne.....	1895	135	602.13	167.00	
437	Lynnville.....	1875	427	2,098.32	170.50	
438	Lytton.....	1911	335	3,540.28	597.50	
439	McCallsburg.....	1900	278	1,063.00	369.31	
440	McCausland.....	1909	115	372.42	303.00	
441	McClelland.....	1904	165	126.40	615.41	
442	McGregor.....	1857	1,309	9,769.13	1,372.98	
443	McIntire.....	1894	300	822.20	393.75	
444	Macedonia.....	1880	329	1,702.36	293.00	
445	Macksburg.....	1874	255	398.91	87.20	
446	Magnolia.....	1858	242	561.22	216.00	

—POPULATION—RECEIPTS—Continued

Total Street Department Receipts	Total Conservation of Health Receipts	Total Municipal Enterprises Receipts	Total Recreation Receipts	Total from Sale of Bonds	Total Trust or Agency Funds Receipts	Total Miscellaneous Receipts	Grand Total of Receipts	Number
4.50							11,962.02	383
							2,059.44	384
							2,309.02	385
							2,568.54	386
		790.14					13,025.12	387
						2,055.70	22,275.75	388
		167.50	5.75			1.30	3,542.80	389
		512.17					1,985.44	390
							1,733.65	391
							854.67	392
		426.70			342.63	122.15	8,885.38	393
							748.50	394
							2,492.20	395
						350.62	3,921.90	396
							4,744.12	397
							659.95	398
		142.00				680.00	4,226.15	399
		25.00					714.76	400
15.00							791.61	401
							14,767.78	402
							485.70	403
							1,918.14	404
							2,049.41	405
		2,465.70				261.11	6,400.99	406
							899.77	407
							1,469.83	408
							4,524.12	409
		443.42					1,813.22	410
							3,455.24	411
							1,920.14	412
							2,727.29	413
		896.72			200.00		6,937.51	414
		45.00					738.84	415
							976.99	416
		674.44					7,575.91	417
		1,056.89					5,157.08	418
			.83	62.34			3,592.12	419
							977.32	420
		25.00				1,296.99	15,202.58	421
							6,879.38	422
							385.00	423
		500.91			322.00		5,401.15	424
		1,972.55					2,529.78	425
8.13			41.00			250.00	1,966.05	426
							6,256.88	427
							2,750.42	428
		64.05					2,798.71	429
2.00						1,004.42	3,108.99	430
31.59							2,241.67	431
114.36							1,491.48	432
		471.38					1,250.51	433
		1,738.18					5,033.61	434
							446.34	435
							769.13	436
						1.00	2,269.82	437
5.01							4,142.79	438
							1,432.31	439
							675.42	440
72.95		142.01	24.83	756.17		57.17	1,794.94	441
40.06						499.00	11,681.17	442
							1,215.95	443
		1,697.33					3,692.69	444
							494.95	445
						8.84	777.22	446

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Removal Receipts
447	Malcom	1872	447	1,986.16	544.50	
448	Mallard	1895	438	2,868.91	651.50	
449	Maloy	1902	95	262.73	150.00	
450	Malvern	1869	1,325	9,993.73	987.39	
451	Manilla	1887	1,040	5,665.17	1,189.50	
452	Manly	1898	1,445	9,076.00	4,465.78	
453	Manning	1880	1,748	12,346.71	2,389.20	
454	Manson	1877	1,429	16,148.82	1,230.90	33.00
455	Mapleton	1878	1,824	7,945.83	1,895.47	
456	Marathon	1892	597	2,009.81	1,748.68	
457	Marble Rock	1881	660	1,879.65	999.00	
458	Marcus	1892	1,206	19,025.42	2,030.11	4.00
459	Marne	1893	245	596.72	314.00	
460	Marquette		747	5,449.19	927.44	
461	Martelle	1899	215	2,724.76	312.00	25.00
462	Martensdale	1920	172	303.66	150.00	
463	Martinsburg	1887	218	216.69	269.80	
464	Marysville—R F D Hamilton	1875	203	177.25	49.52	
465	Masonville	1901	176	602.36	310.00	
466	Massena	1887	479	3,538.33	464.90	
467	Matlock	1897	112	776.33	220.00	
468	Maurice	1891	272	3,101.16	79.83	
469	Maxwell	1883	812	3,961.68	921.74	
470	Maynard	1887	432	1,823.97	551.39	
471	Maysville	1909	44	41.33	301.00	
472	Mechanicsville	1868	821	4,784.99	808.15	
473	Mediapolis	1875	806	6,533.63	692.50	
474	Melbourne	1895	480	5,221.34	2,624.18	
475	Melcher	1912	1,290	1,777.81	1,852.18	
476	Melrose	1882	451	1,792.00	1,067.12	
477	Melvin	1901	328	1,204.00	645.50	
478	Menlo	1882	441	3,333.65	1,457.64	3.00
479	Meriden	1874	200	696.39	316.00	
480	Merrill	1894	547	1,933.81	1,029.97	
481	Meservey	1893	282	1,073.75	907.20	
482	Middletown	1913	134	685.58	202.50	
483	Miles	1893	314	1,943.86	399.89	
484	Milford	1892	1,202	10,586.96	1,215.50	
485	Millersburg	1852	177	650.48	400.00	
486	Millerton	1915	163	469.30	59.50	
487	Milo	1879	528	1,079.01	548.94	
488	Milton		809	2,443.03	500.00	
489	Minburn	1892	335	939.97	201.00	
490	Minden	1890	310	1,790.80	579.56	
491	Mingo	1903	290	1,931.74	285.00	
492	Mitchell	1897	161	299.42	125.75	
493	Mitchellville	1872	769	4,078.91	933.88	
494	Modale	1873	385	1,140.73	212.00	
495	Mondamin	1881	610	1,685.40	467.00	1.00
496	Moneta	1903	115	121.38	255.00	
497	Monmouth	1894	190	499.44	616.00	
498	Monona	1897	1,191	10,463.55	1,483.65	
499	Monroe	1870	1,015	5,456.51	1,010.62	
500	Montezuma	1868	1,477	10,969.69	1,732.22	
501	Montour	1870	393	1,180.37	250.00	
502	Montrose	1857	592	2,130.52	528.80	
503	Moorhead	1900	421	812.74	799.50	
504	Moorland	1902	215	321.96	563.00	
505	Moravia	1880	731	1,997.61	538.00	
506	Morley	1933	119	409.24	76.00	
507	Morning Sun	1888	861	5,238.20	576.00	
508	Morrison	1887	161	369.24	195.00	
509	Moulton	1869	1,181	6,552.53	548.35	
510	Mount Auburn	1906	223	820.23	322.56	

GENERAL TABLES—TOWNS

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—POPULATION—RECEIPTS—Continued

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TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Removal Receipts
511	Mount Ayr.....	1875	1,930	18,893.25	1,760.77	
512	Mount Sterling.....	1907	134	254.54	168.03	
513	Mount Union.....	1904	186	699.50	81.20	
514	Mount Vernon.....	1869	1,489	11,822.04	3,662.22	748.16
515	Moville.....	1898	973	3,956.20	7,419.22	
516	Murray.....	1880	857	2,785.83	558.00	
517	Nashua.....	1869	1,439	10,029.59	1,264.18	154.00
518	Nemaha.....	1915	169	825.78	163.00	
519	Neola.....	1882	841	4,681.45	913.90	
520	New Albin.....	1895	602	4,215.91	831.70	
521	Newell.....	1876	854	8,359.04	1,419.07	10.00
522	Newhall.....	1912	330	2,445.71	600.00	
523	New Hartford.....	1909	548	1,681.34	589.00	
524	New Liberty.....	1909	125	410.32	759.00	
525	New London.....	1860	1,340	5,459.38	1,134.00	
526	New Market.....	1882	681	2,222.09	318.00	
527	New Providence.....	1893	236	595.62	159.00	
528	New Sharon.....	1871	1,214	5,140.18	619.88	
529	New Vienna.....	1895	229	805.55	564.69	
530	New Virginia.....	1901	410	892.19	130.00	
531	Nichols.....	1884	357	1,035.41	534.88	
532	Nodaway.....	1900	270	930.04	110.50	
533	Nora Springs.....	1875	1,198	5,932.84	904.44	
534	Northboro.....	1900	182	942.93	126.85	
535	North Buena Vista.....	1908	203	114.17	281.00	
536	North English.....	1891	865	5,653.15	655.75	
537	North Liberty.....	1913	282	252.12	538.00	
538	North Washington.....	1904	138	527.08	207.50	
539	Northwood.....	1888	1,724	10,436.73	1,984.35	
540	Norwalk.....	1900	377	951.71	110.00	
541	Norway.....	1899	407	2,383.08	1,008.10	
542	Numa.....	1909	322	241.56	50.00	
543	Oakland.....	1882	1,317	5,387.60	1,477.43	
544	Oakville.....	1902	391	770.35	359.86	
545	Ocheyedan.....	1891	712	5,120.85	992.71	
546	Odebolt.....	1877	1,350	10,940.40	1,610.51	17.50
547	Ogden.....	1878	1,513	5,481.10	1,546.28	
548	Okoboji.....	1922	271	10,151.57	1,027.62	
549	Olds.....	1900	203	611.28	198.43	
550	Old Town—P O Milford.....	1935		11.45		
551	Olin.....	1879	707	3,192.48	523.77	
552	Ollie.....	1892	294	664.28	356.00	
553	Oneida.....	1912	84	476.02	50.00	
554	Onslow.....	1888	230	1,331.42	391.20	
555	Orange City.....	1884	1,920	12,102.57	2,790.01	50.00
556	Orchard.....	1913	126	348.85	473.50	
557	Orient.....	1882	442	1,067.87	345.90	
558	Orleans—P O Spirit Lake.....	1895	244	886.06	640.00	
559	Ossian.....	1876	822	5,680.89	932.25	
560	Osterdock.....	1904	78	62.60	150.00	
561	Oto.....	1888	410	1,835.52	1,215.00	
562	Ottosen.....	1909	152	661.42	232.50	
563	Owasa.....	1920	117	100.18	75.00	
564	Oxford.....	1881	542	4,083.43	1,389.60	
565	Oxford Junction.....	1893	705	3,928.44	786.00	12.50
566	Oyens.....	1908	104	426.24	336.88	
567	Pacific Junction.....	1882	558	934.89	307.00	
568	Packwood.....	1894	256	978.58	280.85	
569	Palmer.....	1900	305	2,058.01	564.00	
570	Palo.....	1905	250	286.28	306.00	
571	Panama.....	1888	255	1,804.63	467.10	
572	Panora.....	1872	1,169	5,930.83	1,580.80	
573	Parkersburg.....	1874	1,260	7,533.49	1,750.14	1,885.00
574	Parnell.....	1891	263	1,101.22	413.88	

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TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Re- moval Receipts
575	Paton.....	1883	394	184.73	562.50	
576	Patterson.....	1884	166	240.85	50.20	
577	Paullina.....	1883	1,230	8,211.06	1,435.00	120.00
578	Peosta.....	1933	45		185.00	
579	Persia.....	1889	395	1,861.84	532.46	
580	Peterson.....	1887	603	4,105.82	576.45	
581	Pierson.....	1891	531	3,061.84	660.18	
582	Pilot Mound.....	1897	282	371.92	509.00	
583	Pioneer.....	1910	129	26.75	302.00	
584	Pisgah.....	1904	397	1,142.26	492.00	
585	Plainfield.....	1896	362	867.35	448.00	
586	Plain View—R. F. D. Walcott.....	1933	36		153.00	
587	Plano.....	1916	209	297.74	65.00	
588	Pleasanton.....	1884	180	168.47	125.56	
589	Pleasant Plain.....	1900	171	300.04	178.62	
590	Pleasantville.....	1850	895	5,867.71	726.74	
591	Plover.....	1915	280	1,608.19	350.00	
592	Plymouth.....		427	1,443.41	170.00	
593	Pocahontas.....	1892	1,730	14,071.23	2,337.89	
594	Polk City.....	1875	343	315.79	352.88	
595	Pomeroy.....	1880	843	10,252.88	2,853.00	
596	Popejoy.....	1908	199	861.25	956.00	
597	Portsmouth.....	1883	320	1,828.21	1,428.00	
598	Postville.....	1873	1,194	13,610.02	1,959.75	
599	Prairieburg.....	1905	193	396.13	284.63	
600	Prairie City.....	1866	831	2,366.21	404.35	
601	Prescott.....	1891	400	1,697.94	397.50	
602	Preston.....	1879	602	1,956.72	922.51	
603	Primghar.....	1888	1,081	6,995.36	853.87	
604	Princeton.....	1856	414	1,537.07	504.37	
605	Promise City.....	1901	225	428.55	82.00	
606	Protivin.....	1894	290	1,672.46	599.19	53.53
607	Pulaski.....	1893	400	719.37	362.20	
608	Quasqueton.....	1902	400	552.84	450.50	
609	Quimby.....	1906	363	2,287.99	362.00	
610	Radcliffe.....	1891	631	2,368.13	906.38	
611	Rake.....	1908	329	3,189.65	512.90	
612	Ralston.....	1903	202	972.20	129.83	
613	Randalia.....	1896	121	384.12	96.20	
614	Randall.....	1940	240	523.87	430.00	
615	Randolph.....	1881	379	546.00	1,299.15	
616	Rathbun.....	1893	352	112.77	300.00	
617	Readlyn.....	1904	426	2,741.40	527.00	
618	Reasnor.....	1914	221	437.11	277.71	
619	Redding.....	1882	246	407.14	65.00	
620	Redfield.....	1881	898	2,519.51	2,506.24	
621	Reinbeck.....	1877	1,429	9,645.18	2,035.70	
622	Rembrandt.....	1900	302	2,109.00	484.11	
623	Remsen.....	1887	1,196	10,695.85	2,726.45	1.00
624	Renwick.....	1891	470	2,663.24	645.75	
625	Rhodes.....	1883	379	1,259.20	1,006.76	
626	Riceville.....	1892	910	4,206.54	1,459.90	
627	Richland.....	1886	614	3,250.85	566.91	
628	Ricketts.....	1902	167	1,411.55	588.00	
629	Ridgeway.....	1894	323	1,677.39	450.00	
630	Rinard.....	1914	143	387.97	56.00	
631	Ringsted.....	1899	508	3,174.57	719.50	
632	Rippey.....	1896	421	1,923.45	293.25	
633	Riverside.....	1875	633	4,271.20	570.76	
634	Riverton.....	1896	543	1,697.84	231.10	
635	Robins.....	1912	205	603.63	60	
636	Rock Falls.....	1858	153	277.81	153.00	
637	Rockford.....	1878	1,054	5,437.23	778.00	
638	Rock Valley.....	1888	1,507	6,914.07	889.92	

GENERAL TABLES—TOWNS

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—POPULATION—RECEIPTS—Continued

Total Street Department Receipts	Total Conservation of Health Receipts	Total Municipal Enterprises Receipts	Total Recreation Receipts	Total from Sale of Bonds	Total Trust or Agency Funds Receipts	Total Miscellaneous Receipts	Grand Total of Receipts	Number
13.50				7.19			767.92	575
							291.05	576
							9,766.06	577
							185.00	578
42.74							2,437.04	579
		5,099.99			315.00		10,097.26	580
1.77		75.00					3,798.79	581
		2,488.37		1,000.00			4,369.29	582
							328.75	583
							1,634.26	584
							1,315.35	585
							153.00	586
							362.74	587
19.79		26.68	24.76				365.26	588
							478.66	589
							6,594.45	590
							1,958.19	591
3.30							1,616.71	592
		6.00	1,392.72			2,700.00	20,507.84	593
							668.67	594
		2,122.74					15,228.62	595
							1,817.25	596
						296.82	3,553.03	597
30.58							15,600.35	598
		287.07				150.00	1,117.83	599
1,118.51		3,436.97			230.60		7,556.64	600
							2,095.44	601
1,477.29							4,356.52	602
		376.00			49.85		8,275.08	603
							2,041.44	604
							510.55	605
							2,325.18	606
							1,081.57	607
41.82		97.27				35.00	1,177.43	608
							2,649.99	609
				12.50			3,287.01	610
							3,702.55	611
							1,102.03	612
2.00							482.32	613
							953.87	614
							1,845.15	615
							412.77	616
							3,268.40	617
273.07							987.89	618
							472.14	619
						1,600.00	6,625.75	620
						400.00	12,080.88	621
		495.09					3,088.20	622
		14.12				81.00	13,518.42	623
43.31						122.83	3,475.13	624
						163.49	2,429.45	625
							5,066.44	626
							3,817.76	627
							1,999.55	628
33.75							2,161.14	629
							443.97	630
		32.23				1,000.00	4,926.30	631
							2,216.70	632
							4,841.96	633
		10.00			6.50		1,945.44	634
							604.23	635
							430.81	636
		1,373.88					7,589.11	637
		2,562.96				36.00	10,402.95	638

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Re- moval Receipts
639	Rockwell	1881	779	6,404.03	750.00	
640	Rodman	1899	170	530.13	227.16	
641	Rodney	1855	131	340.63	214.00	
642	Roland	1892	791	2,516.68	601.03	2.00
643	Rolfe	1882	1,122	11,964.19	1,085.00	
644	Rome	1868	119	222.82	100.00	
645	Rose Hill	1877	269	780.79	220.85	
646	Rossie	1923	95		200.00	
647	Rowan	1901	316	1,036.53	261.00	
648	Rowley	1920	233	482.95	466.50	
649	Royal	1910	426	1,713.88	812.40	
650	Rudd	1900	410	3,348.95	721.07	
651	Runnells	1903	388	458.75	392.25	
652	Russell	1887	642	2,843.99	156.00	
653	Ruthven	1885	832	3,731.65	860.54	
654	Rutland	1907	255	1,431.33	273.00	
655	Ryan	1901	341	2,276.15	449.00	
656	Sabula	1864	771	884.05	571.00	
657	Sageville—P. O. Dubuque	1933	66		935.50	
658	St. Ansgar	1876	934	7,125.45	1,030.50	
659	St. Anthony	1897	211	300.75	400.00	
660	St. Charles	1879	331	1,696.62	98.00	
661	St. Lucas	1900	158	129.04	200.00	
662	St. Mary's	1923	84	80.21	153.00	
663	St. Olaf	1900	191	980.83	355.00	
664	St. Paul—R. F. D. West Point	1895	94		278.00	
665	Salem	1893	457	2,016.68	390.00	
666	Salix	1893	392	907.59	540.88	
667	Sanborn	1880	1,344	13,534.02	1,139.43	
668	Sandyville—P. O. Ackworth	1902	93	173.49	200.00	
669	Scarville	1904	136	783.26	205.00	
670	Schaller	1883	758	7,209.48	613.67	
671	Schleswig	1900	628	6,804.41	1,430.50	
672	Scranton	1880	1,014	7,293.58	1,212.04	
673	Searsboro	1867	195	373.08	272.50	
674	Sergeant Bluff	1904	587	979.22	1,082.00	
675	Shambaugh	1903	269	1,012.86	96.50	
676	Shannon City	1888	288	526.14	28.77	
677	Sharpsburg	1905	173	1,170.63	132.00	
678	Sheffield	1876	1,060	9,646.82	1,259.36	
679	Shelby	1877	627	5,756.78	608.96	533.69
680	Sheldahl	1879	206	882.35	60.00	
681	Shell Rock	1875	925	3,585.93	669.00	
682	Shellsburg	1874	552	2,330.14	536.30	
683	Sherrill—P. O. Spechts Ferry	1933	82	198.33	300.00	
684	Sidney	1870	1,290	10,819.82	703.11	
685	Silver City		346	1,754.87	293.00	
686	Sioux Center	1891	1,680	13,468.67	1,488.99	
687	Sioux Rapids	1882	1,056	5,373.85	1,022.50	
688	Slater	1890	544	2,526.29	916.00	
689	Sloan	1883	628	2,857.11	940.68	
690	Smithland	1889	389	1,470.84	447.25	
691	Soldier	1901	308	2,241.50	1,296.72	
692	Solon	1877	515	2,692.92	1,904.50	
693	Somers	1900	213	925.06	50.00	
694	South English	1892	288	1,279.54	297.58	
695	Spillville	1894	329	1,736.90	719.19	
696	Spragueville	1912	116	523.34	351.00	
697	Springbrook	1909	131	297.77	350.00	
698	Spring Hill	1901	146	49.71		
699	Springville	1882	608	4,455.35	1,043.73	
700	Stacyville	1900	533	3,178.16	749.10	
701	Stanhope	1897	425	1,418.20	723.55	
702	Stanley	1914	185	274.13	50.00	

—POPULATION—RECEIPTS—Continued

Total Street Department Receipts	Total Conservation of Health Receipts	Total Municipal Enterprises Receipts	Total Recreation Receipts	Total from Sale of Bonds	Total Trust or Agency Funds Receipts	Total Miscellaneous Receipts	Grand Total of Receipts	Number
		845.00					7,999.03	639
							757.29	640
							554.63	641
						1,452.81	4,572.52	642
		12.75					13,061.94	643
							322.82	644
							1,001.64	645
							200.00	646
							1,297.53	647
							949.45	648
							2,526.28	649
							4,070.02	650
							851.00	651
1.00							3,000.99	652
		791.26					5,383.45	653
							1,704.33	654
							2,725.15	655
		12,490.00					13,945.05	656
							935.50	657
59.06		293.50		1,381.00		457.17	10,346.68	658
							700.75	659
		120.58	100.33				2,015.53	660
53.90							382.94	661
							233.21	662
							1,335.83	663
							278.00	664
19.20							2,425.88	665
		343.98					1,792.45	666
		430.00					15,103.45	667
							373.49	668
							988.26	669
5.00						2.00	7,830.15	670
		24.25	69.75				8,328.91	671
				31,844.42			40,350.04	672
							645.58	673
							2,061.22	674
							1,109.36	675
71.01		123.17					749.09	676
							1,302.63	677
30.71		340.00			250.00		11,526.89	678
234.56						326.99	7,460.98	679
							942.35	680
39.00		275.44				42.04	4,611.41	681
94.15		1,168.01					4,128.60	682
							498.33	683
20.36		292.80				1,575.35	13,411.44	684
							2,047.87	685
323.07	205.24		17.14			2,500.00	18,003.11	686
721.45		45.96				2.16	7,165.92	687
							3,442.29	688
20.61						412.24	4,230.64	689
		1,282.72					3,200.81	690
						35.00	3,573.22	691
6.65		216.40				12.50	4,832.97	692
							975.06	693
							1,577.12	694
							2,456.09	695
							874.34	696
							647.77	697
							49.71	698
108.75							5,607.83	699
							3,927.26	700
						300.00	2,441.75	701
						12.00	336.13	702

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Re- moval Receipts
703	Stanton	1883	571	7,217.26	638.48	
704	Stanwood	1886	569	3,384.52	1,079.84	
705	State Center	1867	1,033	3,379.22	714.70	8.50
706	Steamboat Rock	1875	385	2,303.92	228.00	
707	Stockport	1902	338	1,478.12	547.51	
708	Stockton	1900	124	363.90	332.00	
709	Story City	1881	1,479	12,857.38	2,875.98	218.72
710	Stout	1909	135	572.50	60.00	
711	Stratford	1883	712	639.14	452.50	
712	Strawberry Point	1887	1,223	2,962.64	2,032.89	
713	Struble	1895	134	717.53	388.61	
714	Sully	1903	402	2,220.05	655.00	
715	Sumner	1892	1,752	16,236.83	1,612.23	
716	Superior	1891	230	583.02	303.00	
717	Sutherland	1883	875	8,475.92	1,215.23	830.00
718	Swaledale	1892	204	589.11	440.00	
719	Swan	1884	217	511.03	70.00	
720	Swea City	1895	735	5,334.22	927.70	
721	Swisher	1933	93	458.14	622.00	
722	Tabor	1868	976	12,674.00	2,366.00	
723	Templeton	1883	390	1,451.19	742.70	
724	Tennant	1915	109	887.74	159.00	
725	Terril	1900	452	5,235.09	733.39	
726	Thayer	1884	157	186.78	50.00	
727	Thompson	1894	664	3,347.31	287.77	49.60
728	Thor	1895	264	2,034.71	471.91	
729	Thornburg		184	412.11	50.00	
730	Thornton	1892	398	2,488.09	540.51	
731	Thurman	1879	325	1,042.68	306.00	
732	Tiffin	1906	240	527.06	673.00	
733	Tingley	1884	390	675.83	200.00	
734	Titonka	1900	574	4,454.61	715.50	15.00
735	Toronto	1909	142	512.15	254.00	
736	Traer	1875	1,493	14,242.09	1,781.75	2,750.90
737	Treynor	1903	219	457.35	305.76	
738	Tripoli	1894	1,001	7,148.62	846.00	
739	Truesdale	1917	135	562.22	212.50	30.10
740	Truro	1906	353	2,135.92	380.30	
741	Turin	1900	184	418.01	285.00	
742	Udell	1903	137	108.98		20.29
743	Underwood	1902	251	1,701.03	476.00	
744	Union	1874	585	2,087.87	426.75	128.00
745	Unionville	1922	253	319.98	50.00	
746	University Heights—P. O. Iowa City	1935	261	1,232.88		
747	University Park	1909	462	1,443.42	12.75	
748	Urbana	1894	397	672.96	417.75	
749	Urbandale—R. F. D. Des Moines	1917	1,083	5,977.39	413.95	
750	Ute	1891	581	2,500.91	945.65	
751	Vail	1875	576	5,015.56	1,623.43	
752	Valeria	1914	79	198.69	50.00	
753	Van Horne	1883	551	5,908.54	610.51	
754	Van Meter	1868	436	871.94	424.50	
755	Van Wert	1891	383	657.70	410.95	
756	Varina	1889	220	597.06	302.00	
757	Victor	1868	763	3,312.22	1,505.36	
758	Vincent	1898	192	838.47	375.50	
759	Vining	1913	126	476.56	474.00	
760	Volga City	1896	429	1,833.03	364.90	
761	Wadena	1895	377	813.55	308.00	
762	Wahpeton—P. O. Milford	1933	73	2,127.42	783.00	
763	Walcott	1894	440	3,047.21	684.50	
764	Walker	1891	462	1,684.39	794.50	
765	Wallingford	1913	233	742.01	219.00	
766	Wall Lake	1880	762	5,613.45	1,097.20	

—POPULATION—RECEIPTS—Continued

Total Street Department Receipts	Total Conservation of Health Receipts	Total Municipal Enterprises Receipts	Total Recreation Receipts	Total from Sale of Bonds	Total Trust or Agency Funds Receipts	Total Miscellaneous Receipts	Grand Total of Receipts	Number
							7,855.74	703
		2,112.52					6,567.88	704
3.98						29.85	4,136.25	705
							2,531.92	706
							2,025.63	707
						5.00	700.90	708
420.95		1,324.88			1,283.00	9.00	18,989.91	709
							632.50	710
918.05		222.40	333.33	93.21			2,658.63	711
							4,095.53	712
							1,106.14	713
		12.50				1,150.00	4,037.55	714
							17,849.06	715
							886.02	716
							10,521.15	717
							1,029.11	718
							581.03	719
4.70		11.64					6,278.26	720
							1,080.14	721
							15,040.00	722
							2,193.89	723
		1,091.80					2,138.54	724
							5,968.48	725
							236.78	726
		63.50				53.37	4,242.55	727
							2,506.62	728
							462.11	729
5.00						9.74	3,043.34	730
		819.87					2,168.55	731
170.18		45.00	30.45			27.82	1,200.06	732
		1,374.37					1,149.28	733
							6,559.48	734
		476.91	775.20				766.15	735
							20,026.85	736
							763.11	737
102.20							8,096.82	738
							804.82	739
							2,516.22	740
							703.01	741
140.07							269.34	742
		7.00					2,184.03	743
260.97							2,903.59	744
						6.00	375.98	745
							1,232.88	746
							1,456.17	747
		25.33				352.03	1,468.07	748
					216.00		6,607.34	749
			5.00	12.50			3,464.06	750
						15.33	6,714.32	751
							248.69	752
							6,519.05	753
							1,296.44	754
							1,068.65	755
						15.46	914.52	756
39.89							4,857.47	757
							1,213.97	758
							950.56	759
							2,197.93	760
							1,121.55	761
							2,910.42	762
							3,731.71	763
		1,008.36					3,487.25	764
							961.01	765
		4,182.08			558.75		11,451.48	766

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION

Number	Towns	Date of Incorporation	Population 1940 Census	Total Taxes	Total Office Receipts	Total Sanitation and Waste Re- moval Receipts
767	Walnut.....	1871	902	4,692.69	1,071.09	7.00
768	Wapello.....	1856	1,603	10,820.16	1,580.23	
769	Washta.....	1881	442	1,580.21	341.00	
770	Waterville.....	1912	253	898.99	325.00	
771	Waucoma.....	1883	430	2,194.88	731.07	
772	Waukeee.....	1878	473	1,977.83	1,001.00	
773	Wayland.....	1851	576	2,973.29	551.34	
774	Webb.....	1901	254	570.06	254.50	
775	Webster.....	1909	165	483.86	122.00	
776	Weldon.....	1903	250	515.62	50.00	
777	Wellman.....	1880	1,129	8,518.70	1,123.69	659.04
778	Wellsburg.....	1893	616	5,873.42	802.80	
779	Welton.....	1908	100	223.64	507.90	
780	Wesley.....	1892	468	2,204.00	671.83	
781	West Bend.....	1884	737	3,069.34	1,663.88	
782	West Branch.....	1875	719	6,858.61	844.50	
783	West Burlington.....	1883	1,323	6,104.35	1,187.33	
784	West Chester.....	1899	213	1,111.52	147.02	
785	Westfield.....	1903	197	253.32	253.40	
786	Westgate.....	1896	247	1,509.50	849.40	
787	West Liberty.....	1867	1,802	8,940.88	1,831.52	16.00
788	West Mitchell—P. O. Mitchell.....	1868	108	230.07	6.40	
789	West Okobciji—P. O. Milford.....	1929	117	1,472.36	200.00	
790	Westphalia.....	1919	126	295.51	150.00	
791	West Point.....	1861	543	4,899.02	2,351.88	
792	West Side.....		373	4,742.30	933.50	
793	What Cheer.....	1894	1,339	4,936.54	798.04	21.90
794	Wheatland.....	1858	535	2,229.83	1,050.61	
795	Whiting.....	1883	688	4,505.76	953.75	
796	Whittemore.....	1891	671	2,698.73	1,054.08	
797	Whitten.....	1882	227	400.56	228.00	45.15
798	Wiley—P. O. Carroll.....	1912	86	71.61	150.00	
799	Williams.....	1883	489	2,503.96	787.75	20.00
800	Williamsburg.....	1884	1,308	14,181.60	1,211.44	
801	Williamson.....	1922	616	593.73	863.48	
802	Wilton—P. O. Wilton Junction.....	1863	1,146	1,759.57	1,711.60	
803	Windsor Heights.....	1941	963	1,642.49	900.75	
804	Winfield.....	1882	864	12,941.20	788.87	
805	Winthrop.....	1881	546	575.45	874.25	
806	Wiota.....	1883	246	1,184.27	356.00	
807	Woden.....	1904	305	920.65	488.75	
808	Woodbine.....	1877	1,467	11,506.02	1,793.85	
809	Woodburn.....	1878	324	759.54	129.50	
810	Woodward.....	1884	895	4,051.82	1,618.34	
811	Woodstock.....	1895	271	332.90	588.00	
812	Worthington.....	1893	326	1,280.14	720.50	
813	Wyoming.....	1873	656	4,451.81	1,028.25	
814	Yale.....	1901	287	1,280.68	1,111.15	
815	Yetter.....	1904	135	332.89	164.50	
816	Yorktown.....	1896	197	586.99	172.00	
817	Zearing.....	1884	476	2,508.43	493.00	
818	Zwingle.....	1900	118	251.63	440.20	

* Incorporated but not active.

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[illegible]

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
	Grand Totals.....	572,012.26	429,335.28	176,325.05	892,380.75
1	Ackley.....	1,933.33	2,140.60	811.24	2,951.97
2	Ackworth.....	85.70	5.00		153.82
3	Adair.....	1,803.40	954.78		887.24
4	Adel.....	2,205.13	2,009.98	55.57	3,545.87
5	Afton.....	903.82	1,047.84	53.13	154.59
6	Agency.....	434.95	529.94	28.55	724.38
7	Ainsworth.....	1,282.27	72.00	13.39	924.43
8	Akron.....	1,154.37	2,045.03	896.90	1,981.89
9	Albert City.....	870.83	4,624.86	296.60	3,401.79
10	Albion.....	321.65	158.49		529.81
11	Alburnett.....	64.30	4.85		863.49
12	Alden.....	969.94	1,125.93	458.39	1,233.61
13	Alexander.....	320.01	120.00		641.40
14	Allerton.....	496.46	814.87	33.35	1,312.57
15	Allison.....	860.20	534.18	7.20	2,557.15
16	Alta.....	2,189.77	1,781.82	501.05	1,158.28
17	Alta Vista.....	1,660.32	511.55	2,197.19	90.55
18	Alton.....	2,265.74	2,292.92	1,148.70	1,386.23
19	Altoona.....	449.44	222.92		1,349.40
20	Alvord.....	1,393.22	179.43	102.25	428.40
21	Andover.....	166.77	48.59		172.29
22	Andrew.....	853.53	98.36		296.42
23	Anita.....	1,160.53	1,083.73		2,724.25
24	Ankeny.....	631.74	1,175.66	593.21	1,299.80
25	Anthon.....	3,556.96	960.50	210.00	
26	Aplington.....	493.52	746.48	142.61	1,622.29
27	Arcadia.....	277.34	872.07		680.78
28	Archer.....	303.06	37.61	12.50	314.72
29	Aredale.....	267.63	399.55	28.75	391.05
30	Arion.....	256.00	2.50		399.59
31	Arispe.....	103.50			259.20
32	Arlington.....	958.26	1,305.41	7.00	1,883.79
33	Armstrong.....	1,662.44	1,730.82		2,307.00
34	Arnolds Park.....	1,292.09	1,639.31	2,946.61	2,512.87
35	Arthur.....	1,008.05	61.00		457.81
36	Asbury—P. O. Dubuque.....	103.31			90.60
37	Ashton.....	504.02	1,571.07		3,022.03
38	Aspinwall.....	102.60	127.00		197.85
39	Atalissa.....	246.47	56.89		447.66
40	Athelstan.....	49.74			45.40
41	Atkins.....	688.78	265.38		1,885.11
42	Auburn.....	1,349.64	908.12	49.80	94.42
43	Aurelia.....	946.99	771.45	102.53	1,107.51
44	Aurora.....	332.93	71.71	22.25	453.98
45	Avoca.....	1,355.57	1,622.53		3,427.01
46	Ayrshire.....	781.78	718.86		483.74
47	Badger.....	334.94	421.49	28.00	385.93
48	Bagley.....	470.52	493.43		919.34
49	Baldwin.....	443.34	363.00		365.85
50	Balltown—R. F. D. Waupeton.....	69.00			
51	Bancroft.....	1,009.56	1,369.20	809.40	1,547.10
52	Bankston—R. F. D. Epworth.....	100.00			136.00
53	Barnes City.....	252.15	196.56		525.49
54	Barnum.....	145.56			514.91
55	Bassett.....	122.87	16.34	16.92	261.58
56	Batavia.....	495.68	1,076.65	18.37	410.72
57	Battle Creek.....	1,545.24	1,347.43	686.45	4,403.77
58	Baxter.....	844.86	1,478.03	34.00	2,648.83
59	Bayard.....	595.59	574.60	58.00	613.91
60	Beacon.....	134.75			455.76
61	Beaconsfield.....	97.15			163.98
62	Beaman.....	406.82	121.70	10.00	274.62

—EXPENDITURES

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
6,605.62	336,799.31	122,201.11	705,629.08	55,106.06	76,848.56	3,373,243.08	
	754.75	700.00	2,738.73			12,030.62	1
			12.50			257.02	2
	713.14	111.74	2,477.48		96.50	7,044.28	3
24.10	2,532.61	2,900.68	5,201.69			18,475.63	4
	584.07	380.68	8,835.00			11,959.13	5
			110.00			1,827.82	6
	40.19	17.00				2,349.28	7
	707.97	548.05	3,495.00		23.73	10,852.94	8
150.47	651.09	558.81	1,750.50			12,304.95	9
1.00	148.39	50.75	172.00			1,382.09	10
						932.64	11
	1,223.21	200.81	178.75			5,390.64	12
.35	360.58	120.00	44.17			1,606.51	13
	463.59	203.76	1,840.00			5,164.60	14
	707.93	428.26	2,633.00		162.50	7,890.42	15
	1,457.22	878.76			803.14	8,770.04	16
20.00	149.69	54.96				4,084.26	17
	716.63	655.46	3,340.97		65.50	11,872.15	18
		158.11			140.50	2,320.37	19
	13.24	14.73	763.78			2,895.05	20
						387.65	21
	671.25	101.29	500.86	58.85		2,580.56	22
	457.63	515.88	1,759.68			7,701.70	23
	100.00	50.33			920.54	4,771.28	24
	7,974.21	227.86	228.30	2,960.00		16,117.83	25
42.00	459.86	367.15	751.34		51.00	4,676.25	26
	42.95	11.10				1,884.24	27
						667.89	28
					336.68	1,423.66	29
		3.50		2.00	28.00	691.59	30
		45.49				408.19	31
	72.00	132.94	525.69			4,885.09	32
	602.47	564.03	1,790.00			8,656.76	33
1.02	197.17	132.00	5,175.00		1,516.00	15,412.07	34
	221.15				62.50	1,810.51	35
						193.91	36
23.00	2,149.91	157.50		221.10	2.60	7,651.23	37
			18.00			445.45	38
						751.02	39
						95.14	40
	518.61	118.73	1,766.82			5,243.43	41
	10,562.54		1,664.99			14,629.51	42
165.08	494.64	639.46	1,230.50			5,458.16	43
						880.87	44
	4,522.23	350.00	2,925.00		895.39	15,097.73	45
5.00		15.85	2,187.50		13.61	4,206.34	46
		46.31			147.75	1,364.42	47
	50.00	20.90				1,954.19	48
		67.25				1,238.44	49
						69.00	50
		97.50	3,790.73			8,623.49	51
						236.00	52
		72.00			11.80	1,058.00	53
					12.00	672.47	54
						417.71	55
	253.37	88.17	18.90			2,361.86	56
	351.46				281.25	8,615.60	57
	625.24	377.44	60.00	900.00	69.00	7,037.40	58
2.50	75.00	70.07	1,110.00		25.00	3,124.67	59
						590.51	60
		1.00				262.13	61
			212.00		2.10	1,027.24	62

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
63	Beaver	133.28	277.79		417.11
64	Bellevue	1,248.67	3,256.67	238.10	1,603.18
65	Bennett	599.88	180.90		749.17
66	Benton	11.47			46.52
67	Berkley—R F D Perry	122.62			64.42
68	Bernard	169.25	73.00		394.21
69	Bertram—P O Cedar Rapids	119.99			122.22
70	Bevington	28.90			38.89
71	Birmingham	343.80	111.07	12.00	762.02
72	Blairsburg	1,600.77	120.00		424.32
73	Blairstown	553.99	1,020.80	412.73	1,535.73
74	Blakesburg	308.05	23.94	172.72	690.58
75	Blanchard	112.24	107.42		468.79
76	Blencoe	295.70	120.19	61.77	1,101.26
77	Blockton	284.53	120.95		1,186.42
78	Blue Grass	370.92	225.58		413.39
79	Bode	1,196.84	819.40	160.00	715.79
80	Bonaparte	433.10	7.00		465.03
81	Bondurant	377.46	566.54		648.83
82	Bouton	209.11	322.92		291.14
83	Boxholm	356.18	151.91	42.49	412.63
84	Boyden	851.64	265.02	333.39	557.97
85	Braddyville	165.22	32.86		817.33
86	Bradgate	914.65	200.00		402.10
87	Brandon	480.12	729.79	251.83	1,218.96
88	Brayton	415.34	113.00	20.00	379.09
89	Breda	2,068.00	163.74	201.79	563.15
90	Bridgewater	416.02	264.97		400.58
91	Brighton	895.58	637.32	803.63	987.37
92	Bristow	213.65	43.65		306.46
93	Britt	3,138.34	2,615.78	3,659.01	2,501.95
94	Brooklyn	1,547.47	1,077.66	1,277.95	2,790.99
95	Brunsville	236.54	191.84	10.00	372.66
96	Buckeye	387.96	18.18	10.00	224.88
97	Buck Grove	115.50			216.25
98	Buffalo	620.18	399.23	64.79	1,496.45
99	Buffalo Center	1,397.05	1,616.30	560.40	1,820.60
100	Burt	412.35	213.70	9.50	646.20
101	Bussey	442.12	617.11		861.49
102	Calamus	506.45	225.33	34.00	2,891.74
103	Callender	775.44	463.78	368.87	80.40
104	Calmar	1,091.25	782.24	228.35	2,810.65
105	Calumet	533.69	144.28		1,465.83
106	Camanche	887.19	1,095.14	1,164.86	1,573.38
107	Cambridge	898.58	438.82	41.00	978.95
108	Cantril	243.31	106.50		1,965.86
109	Carbon	386.69	40.00		258.92
110	Carlisle	512.51	832.40		1,687.68
111	Carpenter	123.06	15.00		703.58
112	Carson	506.17	711.57		1,214.58
113	Carter Lake—P O Omaha, Nebr.	982.51	563.37	357.28	2,873.83
114	Cascade	2,786.36	2,087.93	2,253.93	2,178.54
115	Casey	763.72	892.75		686.59
116	Castalia	1,749.27	163.20		310.19
117	Castana	1,306.00	120.00		316.35
118	Castle Hill—R F D Waterloo	287.01	245.97		695.74
119	Center Junction	598.79	130.00		578.98
120	Center Point	591.37	529.85		1,045.06
121	Central City	693.61	1,482.45	13.80	2,267.47
122	Centralia—R F D Peosta	144.00			69.74
123	Charlotte	554.25	407.88	10.00	686.22
124	Charter Oak	908.46	637.00		965.28
125	Chatsworth	725.14	18.52		166.00
126	Chelsea	473.83	932.89		1,066.86

EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
						828.18	63
	1,417.85	1,066.24	2,491.28		57.84	11,379.83	64
18.35	1,071.70	67.97			14.54	2,702.51	65
						57.99	66
					149.35	336.39	67
						636.46	68
						242.21	69
						67.79	70
	505.48	20.25	660.00			2,414.62	71
		50.00		30.00		2,225.09	72
		74.45	1,175.06			4,772.76	73
12.00	212.83	99.60			116.46	1,636.18	74
	307.40					995.85	75
	355.00	10.80				1,944.72	76
	143.00		600.00		333.00	2,667.90	77
	1,051.25		140.00		7.80	2,208.94	78
25.00	273.04		630.12			3,820.19	79
			263.00	714.42	172.93	2,055.48	80
	261.92				162.26	2,017.01	81
					58.02	881.19	82
	183.37	52.50				1,199.08	83
12.50	339.85	30.62	123.88		137.50	2,652.37	84
	146.67	63.33				1,225.41	85
25.00			571.28			2,113.03	86
		5.50				2,686.20	87
			198.00		91.92	1,217.35	88
		275.91	2,275.00			5,547.59	89
	51.00					1,132.67	90
	195.15	369.14	2,726.25			6,614.44	91
		105.00				668.70	92
	1,646.86	1,012.10	3,634.06	2,730.00	11,442.64	32,380.74	93
7.00		469.84	2,973.99	9,162.50	225.00	19,532.40	94
		10.00	100.00	9.00	9.65	939.69	95
						641.02	96
						331.75	97
	7,883.81					10,464.46	98
	321.58	321.36	820.50			6,857.79	99
	340.65	135.00	2,427.93		714.33	4,899.66	100
	112.35	17.25	25.92			2,076.24	101
7.79	1,432.15		762.60		20.13	5,880.19	102
9.00	164.82	201.51				2,063.82	103
	311.97	288.68	5,141.84			10,654.98	104
	100.60	94.61			18.20	2,357.21	105
		285.70	63.71			5,069.98	106
	358.69	180.99	4,017.00			6,914.03	107
						2,315.67	108
						685.61	109
	252.52	85.20	2,390.00		11.93	5,772.24	110
						841.64	111
	487.34	95.06	1,867.50			4,882.22	112
	540.00		1,692.70			7,009.69	113
	12,490.56	66.81		200.62		22,064.75	114
	100.00	87.64	1,057.79			3,588.49	115
					482.16	2,704.82	116
	103.14		1,521.50			3,366.99	117
						1,228.72	118
					595.22	1,902.99	119
	729.98	136.90			31.00	3,064.16	120
	342.26	487.42				5,287.01	121
						213.74	122
					6.67	1,665.02	123
10.00		153.95	4,085.00			6,759.69	124
						909.66	125
		150.00	360.00		21.00	3,004.58	126

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
127	Chester	374.19	108.84		654.14
128	Chillicothe	63.50			248.79
129	Churdan	953.84	1,203.01	7.75	1,097.63
130	Cincinnati	182.50	155.86	12.50	1,322.11
131	Clare	248.81	14.00	20.00	773.54
132	Clarence	686.51	705.81		4,022.79
133	Clarksville	622.07	991.35	456.04	2,641.01
134	Clayton	262.97	49.78	60	83.82
135	Clearfield	498.85	681.72	327.15	1,508.48
136	Cleghorn	560.34	114.83		987.30
137	Clemons	214.00	189.28		575.38
138	Clermont	558.24	336.62		3,322.58
139	Clio	56.09		15.01	262.31
140	Clover Hills—P O West Des Moines	55.95	51.50	1.00	287.28
141	Clutier	374.71	259.71		567.49
142	Coburg	126.72			357.86
143	Coggon	1,171.61	258.14	911.41	339.05
144	Coin	326.00	754.74		567.39
145	Colesburg	299.37	105.00		524.66
146	College Springs	193.22	67.84		683.97
147	Collins	2,112.23	191.01		902.55
148	Colo	668.95	174.81		1,638.87
149	Columbus City	165.00	87.00	15.00	395.00
150	Columbus Junction	822.84	1,469.47	208.83	2,838.39
151	Colwell	239.95	59.76		266.27
152	Conesville	514.84			230.55
153	Conrad	735.19	1,470.49	30.00	1,277.41
154	Conway	600.91	66.57		329.77
155	Coon Rapids	6,201.77	664.74	1,875.73	720.00
156	Coppock	45.75			18.05
157	Coralville—P. O Iowa City	1,855.66	249.55	180.00	1,459.84
158	Correctionville	718.02	1,160.66	1,010.12	2,038.50
159	Corwith	394.29	264.84	204.60	453.37
160	Corydon	1,442.48	1,363.18	192.97	5,641.65
161	Cotter	16.00	19.80		191.47
162	Coulter	1,054.47	45.00	5.00	383.71
163	Craig	445.00	458.81		424.84
164	Crawfordsville	1,188.07	1,426.91	14.50	357.19
165	Cromwell	250.53			310.48
166	Crystal Lake	270.14	357.67		345.99
167	Cumberland	631.00	1,272.51		335.23
168	Cumming	198.47	58.75		292.39
169	Curlew	1,157.00	99.34	15.00	451.86
170	Cushing	373.45	508.57	112.92	543.73
171	Cylinder	124.69	149.51		223.78
172	Dakota City	599.92	709.62		950.99
173	Dallas	543.33	75.78		317.60
174	Dallas Center	3,466.22	805.70	970.41	2,285.27
175	Dana	299.76	145.46		259.33
176	Danbury	610.17	833.51	55.00	1,531.60
177	Danville	964.98	311.03	3,797.98	
178	Davis City	417.57	21.95		360.71
179	Dawson	185.00	240.00		565.03
180	Dayton	964.04	804.04		837.84
181	Decatur City	87.75	31.00	25.00	333.31
182	Dedham	347.34	970.74	10.00	1,354.87
183	Deep River	530.33	1,044.43		327.97
184	Defiance	181.95	236.87		477.93
185	Delaware	156.06			631.51
186	Delhi	268.14	251.58		483.18
187	Delmar	459.56	397.74		1,025.90
188	Deloit	248.05	120.24		486.09
189	Delphos	41.80			87.50
190	Delta	115.05	967.63	43.42	1,008.05

EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
						1,137.17	127
	47.14		152.50			511.93	128
		137.75	1,796.43			5,196.41	129
	215.20					1,888.17	130
						1,056.35	131
	1,747.56	62.42			917.40	8,142.49	132
	1,399.84	154.85	2,817.50	305.00	9.00	9,396.66	133
	25.60	3.50				426.27	134
	121.04	312.04				3,449.28	135
		75.00	800.00		37.50	2,574.97	136
	50.00	2.00			200.71	1,231.37	137
	164.91	144.20	1,050.00	157.39	6.00	5,739.94	138
	239.80					573.21	139
5.87						401.60	140
	57.64					1,259.55	141
						484.58	142
	150.00		3,685.00			6,515.21	143
	878.56				1,246.32	3,773.01	144
					59.63	988.66	145
	401.81					1,346.84	146
	335.54	188.53	1,246.25		322.03	5,298.14	147
77	150.84	149.25				2,783.49	148
						662.00	149
25.00		734.74	1,424.71	433.22		7,957.20	150
			54.39		18.92	639.29	151
						745.39	152
10.00	588.70	221.80	728.00		79.85	5,141.44	153
			717.50		25.30	1,740.05	154
	2,613.66	274.00	3,776.25		321.92	16,448.07	155
						63.80	156
1,315.50	108.74				12.50	5,181.79	157
3.00	631.64	574.23	533.00	1,200.00	231.17	8,100.34	158
	354.16	78.00			81.25	1,830.51	159
158.23	2,306.84	1,271.05	7,548.70			19,925.10	160
	7.38	29.85				264.50	161
	57.97		1,602.50			3,148.65	162
	67.28		527.50			1,923.43	163
	128.46				12.03	3,127.16	164
						561.01	165
						973.80	166
	293.61	140.50				2,672.85	167
					62.50	612.11	168
						1,723.20	169
	623.41	188.16				2,350.24	170
			56.70			554.68	171
		6.50				2,267.03	172
						936.71	173
4.90		324.37	4,700.36		453.89	13,011.12	174
						704.55	175
	609.51	329.97	1,546.01		174.90	5,690.67	176
		65.00	337.50			5,476.49	177
	133.79	55.72	112.00		12.25	1,113.99	178
	179.56					1,169.59	179
		376.45	11,390.83	238.27		14,611.47	180
		20.00				497.06	181
				312.33		2,995.28	182
		2.54	570.24		310.22	2,785.73	183
					36.17	932.92	184
					37.50	825.07	185
	151.51	48.80				1,203.21	186
25.00			2,881.00			4,789.20	187
	179.20	5.75	195.00		13.99	1,248.32	188
						129.30	189
	255.00	134.60				2,523.75	190

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
191	Denver.....	1,933.95	517.21	205.10	778.50
192	Derby.....	71.20	48.00		444.41
193	De Soto.....	340.24	14.64		223.42
194	Dexter.....	808.59	708.28	48.99	1,181.77
195	Diagonal.....	827.23	97.95		928.56
196	Dickens.....	598.62	72.00		233.24
197	Dike.....	1,736.30	370.32	208.55	22.00
198	Dixon.....	406.63	240.47		321.07
199	Dolliver.....	508.21			117.60
200	Donahue.....	213.07	185.74		21.00
201	Donnan.....	126.00			153.29
202	Donnellson.....	469.88	657.05	59.28	1,331.68
203	Doon.....	734.31	471.96	501.15	730.32
204	Dougherty.....	442.95	147.50		478.17
205	Dow City.....	606.81	477.74	75.14	1,102.39
206	Dows.....	1,415.05	2,247.08	771.19	1,488.57
207	Drakesville.....	87.06		10.75	181.46
208	Dumont.....	1,471.66	236.22	842.95	965.66
209	Duncombe.....	614.18	160.00		827.79
210	Dundee.....	316.76	117.09		320.55
211	Dunkerton.....	396.82	220.50		229.65
212	Dunlap.....	810.17	2,138.70	94.42	4,537.50
213	Durango.....	187.58			
214	Durant.....	1,757.61	1,140.25	114.56	1,373.36
215	Dysart.....	2,847.34	398.12	1,177.78	1,603.87
216	Earlham.....	723.98	830.24	79.80	1,117.46
217	Earling.....	484.25	150.00		1,412.23
218	Earlville.....	1,767.52	407.93		301.15
219	Early.....	2,620.77	906.83	274.41	3,737.36
220	East Peru.....	218.59	36.91		375.36
221	Eddyville.....	733.82	856.62		1,333.18
222	Edgewood.....	423.09	385.19		3,944.84
223	Elberon.....	298.76	793.84	10.00	511.32
224	Eldridge.....	280.01	253.00	84.00	140.65
225	Elgin.....	1,708.83	300.00		1,728.46
226	Elkader.....	2,550.41	2,327.66	156.00	7,645.69
227	Elkhart.....	7.22	75.54		200.27
228	Elk Horn.....	1,259.21	393.66	111.26	913.02
229	Elkport.....	51.50			702.77
230	Elliott.....	492.03	975.10		567.39
231	Ellston.....	271.58	156.33		198.49
232	Ellsworth.....	346.47	312.50	50.00	496.76
233	Elma.....	2,493.04	1,267.43	140.90	1,927.36
234	Ely.....	163.89	106.15		298.31
235	Emerson.....	2,607.59	187.29	721.57	1,379.53
236	Epworth.....	1,321.33	195.67		1,432.96
237	Essex.....	1,027.85	1,359.47	91.65	1,142.84
238	Everly.....	750.16	638.26	561.14	1,747.27
239	Exira.....	885.76	1,139.01	143.90	2,120.84
240	Exline.....	138.73	137.12		227.30
241	Fairbank.....	331.79	537.79		2,578.58
242	Fairfax.....	293.61	195.00	105.43	1,916.45
243	Farley.....	2,064.34	909.86	424.56	955.26
244	Farmersburg.....	652.74	266.59		555.42
245	Farmington.....	1,735.96	1,425.25	44.66	923.38
246	Farnhamville.....	150.00	440.00		190.42
247	Farragut.....	598.54	42.17		892.47
248	Fayette.....	909.32	960.06	1,912.87	2,851.85
249	Fenton.....	1,242.80	247.00		694.03
250	Ferguson.....	135.89			326.84
251	Fertile.....	148.94	50.00	190.67	311.48
252	Floris.....	66.38			156.37
253	Floyd.....	280.54	317.45	54.50	565.19
254	Fonda.....	894.82	217.54	653.86	566.59

EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
18.50		345.12			34.43	3,814.31	191
		42.00				624.11	192
	172.80					751.10	193
	994.68	70.97	4,621.50			8,434.78	194
		3.53			95.00	1,952.27	195
		48.00				951.86	196
	497.68	146.89			180.85	3,162.59	197
12.50						980.67	198
						825.81	199
			50.00			469.81	200
						279.29	201
	429.46	25.00	1,770.00			4,742.35	202
	81.58	160.49			30	2,680.11	203
12.00		227.33			69.90	1,377.85	204
35.00	102.03	39.91	175.00		249.30	2,863.32	205
	153.30	348.58	1,292.66			7,716.43	206
	50.00				364.83	694.10	207
	291.96	131.90	1,232.50			5,172.85	208
	55.00		540.00			2,196.97	209
						754.40	210
		1.00			323.66	1,171.63	211
	1,288.81	777.93	1,800.00	547.40	106.58	12,101.51	212
					68.00	255.58	213
	1,297.97	113.96	3,068.75			8,866.46	214
10.00		1,108.24	1,206.25		37.00	8,388.60	215
	460.35	80.45	2,294.17			5,586.45	216
792.09		96.68	1,467.50			4,402.75	217
	108.42	172.04				2,757.06	218
	472.61	309.35	1,285.00			9,606.33	219
	48.80	66.75				746.41	220
50.21	1,281.77	50.32		300.00	13.00	4,618.92	221
	129.72				100.23	4,983.07	222
					42.07	1,655.99	223
					25.00	782.66	224
	206.79	105.83	561.25			4,611.16	225
	455.00	1,141.76	2,346.25		469.05	17,091.82	226
	161.50	60.00			7.20	511.73	227
			536.76			3,213.91	228
						754.27	229
	593.68	100.00	230.00	100.00		3,058.20	230
	16.08	19.95				662.43	231
	181.67	75.00	525.00			1,989.40	232
	22.31	118.65			81.53	6,051.22	233
						568.35	234
10.00		102.18	4,327.12		674.84	10,010.12	235
	909.83	20.00				3,879.79	236
3.75	549.68	274.15	1,843.92			6,293.31	237
	1,794.95	142.85			227.86	5,862.49	238
	291.28	267.48	515.00		337.50	5,700.77	239
	20.75					523.90	240
		353.63				3,801.79	241
			1,652.82			4,163.31	242
			560.81		256.88	5,171.71	243
	42.68	86.86				1,604.29	244
25.00	215.02	165.15			100.00	4,634.42	245
						780.42	246
	261.17	17.11	1,630.00		226.24	3,667.70	247
22.21	704.47	150.67				7,511.45	248
		84.75				2,268.58	249
						462.73	250
		91.91	1,095.84			1,888.84	251
						222.75	252
			1,050.00			2,267.68	253
20.00	490.12	325.22	2,412.50			5,580.65	254

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
255	Fontanelle.....	1,303.10	1,283.66	110.00	2,433.58
256	Fort Atkinson.....	356.98	609.00		1,005.93
257	Fostoria.....	177.60	14.25		132.50
258	Franklin—R. F. D. West Point.....				164.43
259	Fraser.....	164.18			183.20
260	Fredericksburg.....	676.74	575.44	719.94	3,144.98
261	Frederika.....	119.15	131.04		495.64
262	Fredonia—P. O. Columbus Junction.....	127.33			19.55
263	Fremont.....	771.25	318.20		898.48
264	Galt.....	461.10	86.32	28.25	421.86
265	Galva.....	2,511.14		369.32	636.70
266	Garber.....	118.60	83.04		479.13
267	Garden Grove.....	406.73	404.42		693.14
268	Garnaville.....	718.58	998.30		1,314.89
269	Garner.....	1,495.36	1,568.13	3,183.31	3,816.30
270	Garrison.....	785.46	570.39	4.82	2,042.10
271	Garwin.....	360.38	126.05	170.75	826.23
272	Geneva.....	91.26	62.08		433.45
273	George.....	1,175.13	1,642.70	229.83	3,314.52
274	Gilbert.....	936.85	152.93		343.10
275	Gilbertville.....	384.23	9.08	34.80	439.92
276	Gilman.....	358.59	423.32		1,594.11
277	Gilmore City.....	595.55	902.45		1,230.83
278	Gladbrook.....	923.72	1,492.73	103.90	2,459.83
279	Glidden.....	1,778.82	1,446.15	519.38	2,928.25
280	Goldfield.....	637.13	1,010.39	42.80	1,302.78
281	Goodell.....	593.94	262.66	95.53	403.30
282	Goose Lake.....	270.74	57.93		131.14
283	Gowrie.....	1,358.31	1,265.40		2,578.99
284	Graettinger.....	751.61	1,832.32	291.21	2,521.77
285	Graf.....	315.00			
286	Grafton.....	525.51	120.00		266.48
287	Grand Junction.....	566.28	1,221.43	2,479.04	1,459.44
288	Grand Mound.....	607.08	686.31	649.41	2,706.67
289	Grand River.....	96.21	578.47		397.46
290	Grandview.....	181.18	14.18		723.70
291	Granger.....	563.00	795.47		177.16
292	Grant.....	816.69	8.00		265.91
293	Granville.....	1,848.91	640.96	144.93	1,154.34
294	Gravity.....	504.17	857.03		5,549.54
295	Gray.....	246.34	8.89		304.43
296	Greeley.....	446.91	211.04		774.12
297	Greene.....	953.95	744.22	292.75	3,471.49
298	Greenfield.....	2,182.70	4,709.16	3,001.55	4,471.34
299	Green Island.....	78.82	73.62		106.90
300	Greenville.....	99.00	57.48	2.50	234.42
301	Grimes.....	677.03	419.78		437.09
302	Griswold.....	2,692.96	2,062.23	543.24	2,434.53
303	Gruver.....	18.57	60.01		163.76
304	Guernsey.....	161.60	10.00		231.15
305	Guttenberg.....	4,204.71	2,265.05	954.95	3,395.98
306	Halbur.....	1,145.07	150.00		1,253.86
307	Hamilton.....	79.66	144.51		128.70
308	Hancock.....	144.90	74.50		547.71
309	Hanlontown.....	571.92	40.00		470.05
310	Hansell.....	126.58	73.90		329.85
311	Harcourt.....	265.03	198.54		628.51
312	Hardy.....	344.59	112.73	290.76	424.65
313	Harper.....	132.90	66.00		276.43
314	Harpers Ferry.....	153.18	75.50		681.27
315	Harris.....	294.10	189.50	848.78	465.46
316	Hartford.....	14.77			498.82
317	Hartley.....	1,922.06	2,371.67	491.36	2,682.67
318	Hartwick.....	69.74			247.36

EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
	141.87	204.12			125.00	5,601.33	255
		140.04			222.09	2,364.04	256
		27.80				352.15	257
						164.43	258
					72	348.10	259
		284.55				5,401.65	260
	35.65	174.45	670.50			1,626.43	261
	39.88				222.00	408.76	262
	51.25		522.00			2,561.18	263
						997.53	264
	349.54	253.66	1,404.52			5,524.88	265
		50.32	22.61			753.70	266
12.45	623.69	3.50				2,143.93	267
8.00	1,007.11	70.00	1,713.00		90.46	5,920.34	268
	1,594.20	428.00	7,187.20			19,272.50	269
	1,042.02	141.69	1,440.00			6,026.48	270
16.80	329.02	156.76	1,175.00			3,160.99	271
					925.00	1,511.79	272
50.00	360.00	406.20	1,710.00		116.31	9,004.69	273
	266.73					1,699.61	274
						868.03	275
	1,073.74	34.33		4.00	58.41	3,546.50	276
	777.00		2,740.95			6,246.78	277
	298.00	52.46	3,171.77			8,502.41	278
10.15	764.48	405.22	4,161.82		98.50	12,112.77	279
	1,282.11	279.70	1,187.75			5,742.66	280
	146.49		225.00			1,726.92	281
						459.81	282
	203.33	407.67	1,955.00	620.49		8,389.19	283
	781.98	42.29	4,003.75		60.50	10,285.43	284
						315.00	285
						911.99	286
	501.74	246.60	2,557.50		33.06	9,065.09	287
						4,649.47	288
						1,072.14	289
	74.23					993.29	290
	100.73					1,636.36	291
	47.55					1,138.15	292
	7.60	265.40			115.00	4,177.14	293
		78.05				6,988.79	294
	158.55					718.21	295
		112.13	63.50			1,607.70	296
6.83	3,245.86	138.60	2,450.00			11,303.70	297
	2,572.39	6,416.84	4,100.13		26.05	27,480.16	298
	28.12			6.00		293.46	299
		6.00	15.50			414.90	300
		178.49	500.00	122.72	153.55	2,488.66	301
	1,246.35	499.34			37.50	9,516.15	302
					43.00	285.34	303
						402.75	304
	128.38	809.10	8,100.03			19,858.20	305
	628.40					3,177.33	306
	154.60				7.45	514.92	307
	352.58		320.00		529.23	1,968.92	308
		40.75	1,878.30			3,001.02	309
		42.87				573.20	310
	447.49		357.00		35.48	1,932.05	311
	25.00					1,197.73	312
						475.33	313
	296.00	38.20				1,244.15	314
	747.70	60.46	660.00		278.68	3,544.68	315
		11.50				525.09	316
25.70	3,479.05	374.92	1,488.75	1,000.00	522.50	14,358.68	317
			450.40		16.24	783.74	318

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
319	Harvey.....	197.28	54.85		386.25
320	Hastings.....	722.08	251.34		505.35
321	Havelock.....	1,626.18	428.76		529.69
322	Hawkeye.....	163.90	1,500.27	40.00	2,490.24
323	Hayesville.....	237.59	181.07		175.89
324	Hazleton.....	223.69	378.84	80.28	574.48
325	Hedrick.....	1,680.60	557.85		663.17
326	Henderson.....	118.95	144.88		424.59
327	Hepburn.....	12.20			172.02
328	Hills.....	168.61	443.28		597.42
329	Hillsboro.....	568.82			339.29
330	Hinton.....	1,379.31	737.65	3,811.96	704.93
331	Holland.....	179.32	125.09		393.12
332	Holstein.....	2,679.73	1,909.39	394.70	2,937.12
333	Holy Cross—P O N Buena Vista.....	137.77			590.99
334	*Hopeville—P O Murray.....				
335	Hopkinton.....	1,214.82	1,143.74		1,782.68
336	Hornick.....	265.81	384.70		583.98
337	Hospers.....	366.59	614.12	311.52	1,144.94
338	Hubbard.....	746.29	1,674.04		1,060.74
339	Hudson.....	833.68	526.09	22.50	2,340.32
340	Hull.....	6,199.47	121.71	770.68	5,071.51
341	Humeston.....	564.44	601.50	340.92	1,378.17
342	Hurstville.....	126.61			97.92
343	Huxley.....	343.39		4.20	289.19
344	Imogene.....	220.50	137.00		256.27
345	Inwood.....	805.66	531.53	224.92	2,489.25
346	Ionia.....	202.48	146.29	17.00	1,204.54
347	Ireton.....	1,242.29	129.65		2,475.44
348	Irwin.....	1,389.85	113.59		370.39
349	Jackson Junction.....	115.00			649.71
350	Jamaica.....	510.39	720.00		255.04
351	Janesville.....	181.28	295.12	122.15	533.87
352	Jesup.....	308.40	644.83		2,316.56
353	Jewell Junction—P O Jewell.....	1,109.97	1,223.74	260.90	1,854.04
354	Joice.....	288.33	70.85	10.65	800.38
355	Jolley.....	441.62	199.56	16.75	638.44
356	Kalona.....	765.51	724.45		8,468.63
357	Kamrar.....	172.50	85.80		350.10
358	Kanawha.....	1,435.91	1,650.31	233.96	2,014.94
359	Kellerton.....	355.28	504.82	64.20	1,147.98
360	Kelley.....	599.39		25.00	614.22
361	Kellogg.....	4,644.33	754.49	35.00	1,240.96
362	Kensett.....	201.69	22.22		538.84
363	Kent.....	62.02			349.14
364	Keosauqua.....	595.16	439.95		6,796.60
365	Keota.....	1,395.57	1,050.30	639.34	1,815.02
366	Keswick.....	134.38	118.30		601.32
367	Keystone.....	693.80	1,050.88	522.75	1,046.08
368	Kimballton.....	4,235.77	258.91		593.12
369	Kingsley.....	1,017.93	1,775.61	725.31	1,868.39
370	Kinross.....	76.74			183.14
371	Kirkman.....	358.08	173.89	10.00	438.10
372	Kirkville.....	144.82			233.42
373	Kiron.....	204.09	71.00	15.00	715.98
374	Klemme.....	1,159.79	16.25	12.00	1,101.22
375	Knierim.....	370.10	190.00		1,879.80
376	Lacona.....	262.03	878.29		901.35
377	Ladora.....	385.26	30.50	1.00	462.70
378	Lake Mills.....	2,186.43	1,887.78	1,627.62	5,342.56
379	Lake Park.....	1,471.96	1,005.00		1,616.10
380	Lakeside.....	57.50	233.57	20.85	304.65
381	Lake View.....	2,848.43	2,171.88	490.44	4,262.51
382	Lakota.....	844.66	584.55	21.45	1,656.12

GENERAL TABLES—TOWNS

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EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
	32.12		580.00			638.38	319
	190.00	10.00	4,773.19			2,090.89	320
	241.81	15.00	1,881.00			7,557.82	321
	44.22					6,332.22	322
		53.45	25.00			638.77	323
	54.31	200.00	2,055.09			1,335.74	324
	29.39		107.50			5,211.02	325
						825.31	326
						184.22	327
					50.00	1,259.31	328
		216.86				908.11	329
						6,850.71	330
	105.38	1,058.72	6,682.50			697.53	331
						15,767.54	332
					3.96	732.72	333
	411.12	115.41	1,017.50		17.84	5,703.11	334
89.28	225.00		568.00		50.00	2,166.77	335
		80.00	3,082.50			5,599.67	336
15.10	1,151.33	438.32	1,233.92			6,319.74	337
	172.07	155.60			175.00	4,225.26	338
		817.09	2,693.67			15,674.13	339
	710.07	300.88	6,903.66			10,799.64	340
						224.53	341
		250.51				887.29	342
	1,342.80	468.57	2,450.00		120.03	733.80	343
					50.00	8,312.73	344
	455.97	120.00	1,218.64			1,620.31	345
	839.50	149.58				5,641.99	346
						2,862.91	347
		65.79	763.75			764.71	348
		50.00	146.25			2,314.97	349
4.00		261.00				1,328.67	350
45.00	300.56	183.35	3,196.25			3,534.79	351
		169.65	673.85			8,173.81	352
		68.23				2,013.71	353
61.50	1,257.69	652.25	1,550.00			1,364.60	354
					91.79	13,571.82	355
	200.00	129.42	2,418.48			608.40	356
		52.97	2,165.00		46.18	8,129.20	357
		122.22	533.75		62.50	4,352.75	358
		175.00	3,615.52			1,894.58	359
	88.00	271.60			747.86	10,465.30	360
			538.22			1,870.21	361
		1.79				949.38	362
	602.45	373.04	4,993.49	208.10	28.35	7,833.50	363
						11,105.66	364
			2,500.00			854.00	365
	375.58		1,285.44			5,813.51	366
	913.46	505.46	1,025.00		87.95	6,836.77	367
			2.69			7,831.16	368
	1.00					262.57	369
						981.07	370
					13.38	391.62	371
		29.40				1,035.47	372
	150.27	126.99	763.50			3,330.02	373
						2,439.90	374
						2,041.67	375
		44.03				923.49	376
15.00	742.28	1,377.70	1,503.75			14,683.12	377
684.85	957.92	631.57	2,002.36		175.00	8,544.76	378
		10.00				626.57	379
	913.01	689.21	1,330.00			12,705.48	380
	251.62	313.86	1,592.82			5,265.08	381

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
383	Lamoni.....	1,587.42	2,159.33	831.70	1,982.56
384	Lamont.....	352.38	502.07		1,027.38
385	Lamotte.....	301.92	345.90	120.04	367.47
386	Lanesboro.....	420.87			473.73
387	Lansing.....	2,193.14	1,208.32	27.25	2,973.72
388	La Porte City.....	948.48	2,952.81	2,024.02	3,267.07
389	Larchwood.....	1,682.94	179.08		476.46
390	Larrabee.....	312.87	24.00		308.70
391	Latimer.....	194.49	200.00		1,136.22
392	Laurel.....	331.34	104.96		463.15
393	Laurens.....	3,279.14	1,508.43		2,624.63
394	Lawler.....	562.08	632.30	28.00	603.23
395	Lawton.....	830.48	519.10	44.00	587.77
396	Le Claire.....	1,385.40	867.89		1,151.20
397	Ledyard.....	830.44	466.66		561.81
398	Le Grand.....	210.54	41.99		432.10
399	Lehigh.....	668.34	850.27	128.35	950.05
400	Leighton.....	133.85	6.10		192.88
401	Leland.....	506.20	22.83	67.42	443.76
402	Lenox.....	2,369.62	1,177.29	470.68	4,734.78
403	LeRoy.....	131.67	6.90	22.00	157.01
404	Lester.....	416.73	509.93	2.00	1,696.28
405	Letts.....	220.50	257.98	24.00	810.44
406	Lewis.....	1,215.36	293.98	35.00	1,183.51
407	Libertyville.....	252.56	172.63	8.70	474.75
408	Lidderdale.....	379.96	267.80		769.81
409	Lime Springs.....	349.57	937.05	181.83	881.20
410	Lincoln.....	917.33	12.50		416.24
411	Linden.....	406.68	368.62		554.07
412	Lineville.....	299.33	603.10	128.39	680.93
413	Linn Grove.....	1,276.13	242.50		196.90
414	Lisbon.....	774.64	649.44	285.00	3,117.70
415	Liscomb.....	274.73	47.86		477.66
416	Littleport.....	86.18	161.45		460.78
417	Little Rock.....	2,002.03	463.10	894.98	1,079.77
418	Little Sioux.....	206.24		25.00	259.34
419	Livermore.....	1,486.96	777.22	171.36	1,082.28
420	Lockridge.....	229.09	64.89		417.84
421	Logan.....	638.59	287.02	394.09	6,866.76
422	Lohrville.....	1,925.75	544.23	917.13	1,086.79
423	Lone Rock.....	180.34			391.40
424	Lone Tree.....	696.55	614.58		1,594.46
425	Long Grove.....	243.56	96.79	25.00	31.20
426	Lorimor.....	504.98	338.95	31.25	718.43
427	Lost Nation.....	1,339.65	230.92	551.23	598.36
428	Lovilia.....	1,394.40	414.25		479.37
429	Lowden.....	459.71	895.29	50	754.73
430	Low Moor.....	290.97	23.77		488.75
431	Luana.....	717.62	134.01		366.07
432	Lucas.....	192.50	154.02	32.30	537.82
433	Luther.....	287.64			195.97
434	LuVerne.....	749.06	1,161.79	17.34	1,244.62
435	Luxemburg—P O New Vienna.....	87.01	15.04		155.70
436	Luzerne.....	335.90	120.00		270.79
437	Lynnville.....	265.54	312.51	131.25	1,016.15
438	Lytton.....	238.08	383.67	3.60	1,411.39
439	McCallsburg.....	269.71	169.37		587.49
440	McCansland.....	211.28	79.45		111.80
441	McClelland.....	343.18	123.63		516.50
442	McGregor.....	981.92	1,908.67	335.79	3,204.45
443	McIntire.....	349.39	279.24		654.93
444	Macedonia.....	279.67	214.80		625.99
445	Macksburg.....	112.86			415.98
446	Magnolia.....	85.31	65.37		643.92

EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
	1,762.68	478.45	1,991.25		54.00	10,847.39	383
		30.00				1,911.83	384
	490.73	22.40	41.10		15.00	1,704.56	385
	293.74		455.43			1,643.77	386
	1,184.38	639.56	1,845.84			10,072.21	387
		624.40	9,672.09		491.35	19,980.22	388
	910.82	233.20	725.00			4,207.50	389
	680.70		168.75	150.00		1,645.02	390
						1,530.71	391
						899.45	392
	2,117.64	311.45		1,808.82	1,230.78	12,880.89	393
		40.00				1,865.61	394
					210.00	2,191.35	395
			409.57			3,814.06	396
	2,065.88	6.50	656.85			4,588.14	397
			37.50		26.00	748.19	398
5.00	1,048.98	13.05	1,135.00			4,799.04	399
					113.78	446.61	400
	13.50					1,053.71	401
10.00	507.49	254.14	6,331.87		93.53	15,949.40	402
						317.58	403
	124.87	5.80				2,755.61	404
	121.09		146.25			1,580.26	405
25.00	1,986.33	363.56	900.00		55.46	6,058.20	406
	68.89					977.53	407
	20.60		172.00			1,610.17	408
		165.62	1,083.12			3,598.39	409
	1,081.27					2,427.34	410
	1,221.70	21.80	797.50			3,370.37	411
	218.60	147.00				2,077.35	412
	40.00	44.25	1,613.17			3,412.95	413
	815.59	172.50	2,396.25		43.78	8,254.90	414
	107.18	23.86			389.89	1,321.18	415
			33.69			742.10	416
15.00	1,845.74		1,312.50		90.07	7,703.19	417
	1,050.44	47.00	651.50			2,239.52	418
10.00	190.00			80.00	62.50	3,860.32	419
			120.00		41.94	873.76	420
10.00	963.50	688.35	4,893.62			14,741.93	421
	50.00	375.24	2,715.00		24.00	7,638.14	422
						571.74	423
	804.09	215.40		200.00	518.31	4,643.39	424
	1,416.34					1,812.89	425
10.00	100.00	63.51	575.00		3.00	2,345.12	426
		300.29	1,045.00			4,065.45	427
	110.16					2,398.18	428
106.00	136.02					2,352.25	429
4.25		54.00	1,177.50			2,039.24	430
		26.25	720.00			1,963.95	431
	74.98				183.00	1,174.62	432
	367.73		50.00			901.34	433
	797.90	198.02				4,168.73	434
						257.75	435
		40.00				766.69	436
		70.00				1,795.45	437
	79.88		53.50		13.10	2,183.22	438
	92.32		605.00		25.00	1,748.89	439
			10.80			413.33	440
		23.65	1,313.75			2,320.71	441
	182.15	564.64	4,587.00		371.98	12,136.60	442
					112.50	1,396.06	443
10.00	1,501.11		701.94			3,333.51	444
12.00	40.00		27.50			608.34	445
			150.00			944.60	446

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
447	Malcom	707.67	326.89	15.66	982.64
448	Mallard	734.95	425.30	6.05	742.50
449	Maloy	10.00			222.86
450	Malvern	995.45	1,971.16	703.29	2,122.65
451	Manilla	1,267.78	1,435.24	35.35	2,296.28
452	Manly	1,079.00	906.86	453.59	2,130.79
453	Manning	1,806.22	2,920.51	1,222.02	3,008.76
454	Manson	1,176.23	2,426.36	1,352.41	3,430.97
455	Mapleton	1,233.06	1,790.71	564.82	4,763.56
456	Marathon	1,613.29	230.44		2,396.52
457	Marble Rock	1,138.28	529.86		1,140.59
458	Marcus	2,643.54	1,513.35	594.82	3,316.40
459	Marne	1,234.10			475.00
460	Marquette	529.24	214.42	12.00	947.51
461	Martelle	728.13	288.51	215.10	270.58
462	Martensdale	137.99			96.62
463	Martinsburg	148.97	2.65	1.00	340.64
464	Marysville—R F D Hamilton	69.77	15.39	6.00	97.47
465	Masonville	191.33	244.66		456.25
466	Massena	1,007.73	500.37	33.00	967.49
467	Matlock	290.81	77.29	29.50	337.62
468	Maurice	641.11		101.00	599.81
469	Maxwell	727.92	748.76	89.12	907.78
470	Maynard	624.85	152.53		958.77
471	Maysville	85.36			117.16
472	Mechanicsville	1,663.91	357.16	420.00	1,533.78
473	Mediapolis	638.62	283.91	231.98	2,307.28
474	Melbourne	582.93	463.99		5,360.40
475	Melcher	1,626.16	1,244.53	10.57	602.35
476	Melrose	1,135.48	42.33	48.11	300.79
477	Melvin	276.76	296.58		1,040.65
478	Menlo	2,550.86	290.49		667.56
479	Meriden	632.52			19.85
480	Merrill	714.87	2,136.27		662.21
481	Meservey	927.97	585.00	32.50	591.37
482	Middletown	227.16	27.83		194.76
483	Miles	342.29	185.00		4,131.48
484	Milford	1,826.20	1,292.59	355.10	3,192.52
485	Millersburg	164.33	315.78		576.80
486	Millerton	204.88		11.25	343.59
487	Milo	451.77	923.83		2,036.46
488	Milton	250.34	436.48	34.00	1,642.61
489	Minburn	174.11	176.61	29.46	425.81
490	Minden	939.83	14.43		997.33
491	Mingo	281.93			653.50
492	Mitchell	45.06	22.50		242.57
493	Mitchellville	487.38	629.54		1,881.10
494	Modale	305.51	542.33		453.92
495	Mondamin	1,150.69	114.44	463.59	1,675.54
496	Moneta	166.19			119.45
497	Monmouth	402.58	60.00		734.20
498	Monona	2,171.28	1,528.01	531.76	3,741.16
499	Monroe	1,285.23	1,105.38		2,285.29
500	Montezuma	934.99	1,658.21	169.71	3,354.01
501	Montour	290.88	627.79		651.15
502	Montrose	365.32	400.52	8.00	632.57
503	Moorhead	283.27	91.35		891.47
504	Moorland	471.22	26.61		164.64
505	Moravia	455.21	1,074.23		765.42
506	Morley	338.78	11.48		106.92
507	Morning Sun	463.28	439.67	80.25	3,890.80
508	Morrison	214.61	45.00		314.00
509	Moulton	463.05	92.37	10.70	1,068.97
510	Mount Auburn	463.84	8.79		692.99

EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
	31.72	130.22				2,194.80	447
	89.42	144.60	460.50			2,603.32	448
					24.23	257.09	449
	2,445.59	158.53	3,371.52			11,768.19	450
	179.88	1,287.50	2,150.00		348.79	9,000.82	451
300.00	736.67	348.10	6,206.98		629.40	12,791.39	452
	1,431.88	267.54	3,120.00	23,000.00	3,000.00	39,776.93	453
	223.32	433.59	9,660.00			18,702.88	454
	678.82	3,170.63	11,050.16		92.50	23,344.26	455
		383.04	61.22			4,684.51	456
	1,032.91	63.05			1,482.74	5,387.43	457
	786.39	240.26	12,405.00		30.00	21,529.76	458
3.00	120.94		2,052.62			3,885.66	459
		871.99	5,028.44			7,603.60	460
			903.44		18.20	2,423.96	461
			516.66			751.27	462
		9.66				502.92	463
	7.33					195.96	464
						892.24	465
6.06	402.78	406.00	1,427.50			4,750.93	466
						735.22	467
		51.22	2,267.81			3,660.95	468
	464.37	313.68	558.30			3,809.93	469
		103.40	95.00	141.85		2,076.40	470
				222.00	3.16	427.68	471
64.94		213.09	1,295.84			5,548.72	472
	1,118.58	490.93				5,071.30	473
		105.00	1,656.25			8,168.57	474
		64.43				3,548.04	475
	27.50		1,176.00			2,730.21	476
	30.00	64.60	1,030.00			2,738.59	477
	658.87		1,325.00			5,492.78	478
	136.62				229.02	1,018.01	479
	100.00	160.53				3,773.88	480
	361.52	201.19				2,699.55	481
	480.25					930.00	482
	511.71	90.68				5,261.16	483
	265.60	19.98	2,062.50		716.46	9,730.95	484
8.00						1,064.91	485
		9.05				568.77	486
		122.40				3,534.46	487
	4.86		86.10		25	2,454.64	488
3.24	191.53	65.81				1,066.57	489
			629.15			2,580.74	490
			300.10		51.25	1,286.78	491
					12.24	322.37	492
	1,651.40		1,255.00		14.04	5,918.46	493
21.48			101.61			1,424.85	494
	161.38	52.08	710.00			4,327.72	495
					37.64	323.28	496
		44.07				1,240.85	497
	1,058.67	368.08	4,602.50			14,001.46	498
10.51		276.35			159.05	5,121.81	499
	1,396.54	276.57	2,746.50		268.68	10,805.21	500
	104.63				25.00	1,699.45	501
	468.91				493.30	2,368.62	502
					92.52	1,358.61	503
						662.47	504
	263.15	125.79	210.22			2,894.02	505
						457.18	506
20.00	774.62	467.02				6,135.64	507
	20.00					593.61	508
	442.73	72.70	4,241.65			6,392.17	509
		44.90				1,210.52	510

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
511	Mount Ayr.....	5,864.66	2,309.97	698.08	6,430.22
512	Mount Sterling.....	35.21		124.87	89.59
513	Mount Union.....	57.04	39.16		967.06
514	Mount Vernon.....	1,605.56	1,991.20	1,899.83	4,937.26
515	Moville.....	930.60	358.10	191.15	2,344.67
516	Murray.....	901.89	544.00	10.00	902.11
517	Nashua.....	1,744.38	1,848.27	2,001.66	3,383.12
518	Nemaha.....	29.50	164.80	110.11	314.23
519	Neola.....	758.65	766.11	28.45	774.77
520	New Albin.....	732.56	1,351.42		1,527.50
521	Newell.....	1,164.69	1,128.11	1,195.43	3,260.22
522	Newhall.....	510.70	963.46		1,249.69
523	New Hartford.....	625.97	533.97	15.00	1,030.08
524	New Liberty.....	267.40	121.80		520.17
525	New London.....	966.59	3,939.91		1,551.65
526	New Market.....	416.56	791.10		928.08
527	New Providence.....	279.33	150.79		245.85
528	New Sharon.....	453.60	1,458.11	497.77	1,271.90
529	New Vienna.....	399.06	230.63		673.78
530	New Virginia.....	172.38	219.42		658.11
531	Nichols.....	321.76	664.24		347.72
532	Nodaway.....	213.48			517.02
533	Nora Springs.....	1,113.14	1,628.39	197.17	2,460.42
534	Northboro.....	576.57	18.00		230.40
535	North Buena Vista.....	198.11			68.83
536	North English.....	366.57	846.65	1,904.81	1,543.67
537	North Liberty.....	450.54	59.25		226.40
538	North Washington.....	181.57	29.00		237.92
539	Northwood.....	2,127.54	1,474.05	1,245.60	2,740.43
540	Norwalk.....	155.55	44.54		697.39
541	Norway.....	466.25	825.56	41.95	1,378.11
542	Numa.....	136.56			240.10
543	Oakland.....	872.78	1,632.62		1,733.96
544	Oakville.....	155.43	335.85	20.00	580.64
545	Ocheyedan.....	1,698.88	653.67	69.31	1,014.43
546	Odebolt.....	2,581.09	2,416.90	807.23	3,045.80
547	Ogden.....	2,629.38	1,891.62	155.29	1,877.74
548	Okoboji.....	708.36	593.99	2,560.10	2,533.97
549	Olds.....	359.03		12.00	331.76
550	Old Town—P. O. Milford.....	131.12			26.95
551	Olin.....	217.80	675.00	490.00	2,637.92
552	Ollie.....	244.11	220.20	9.00	600.70
553	Oneida.....	77.62	10.00		131.58
554	Onslow.....	321.95	192.00		1,007.82
555	Orange City.....	2,802.07	2,298.48	1,192.13	3,362.95
556	Orchard.....	170.00	199.71		462.94
557	Orient.....	862.00	220.86		1,173.17
558	Orleans—P. O. Spirit Lake.....	518.94	390.04		842.53
559	Ossian.....	903.47	1,309.36	289.93	1,537.42
560	Osterdock.....	126.00			114.25
561	Oto.....	369.36	1,202.23	2.50	387.89
562	Ottosen.....	374.67	200.06	84.97	365.33
563	Owasa.....	149.54			158.31
564	Oxford.....	1,012.29	597.96		1,800.88
565	Oxford Junction.....	476.63	922.73	135.93	2,679.60
566	Oyens.....	276.76			335.52
567	Pacific Junction.....	626.37	166.52		609.89
568	Packwood.....	475.81	7.59		196.21
569	Palmer.....	341.67	267.55		1,158.96
570	Palo.....	193.46	104.85		379.10
571	Panama.....	320.04	585.67		770.34
572	Panora.....	1,916.99	1,572.70		1,110.57
573	Parkersburg.....	912.98	1,366.22	1,048.82	2,483.25
574	Parnell.....	211.37	415.63	8.77	318.70

GENERAL TABLES—TOWNS

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EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
80.00	1,194.74	1,107.26			1,165.69	18,850.62	511
						249.67	512
		5.00				1,068.26	513
196.00	1,503.91	787.98	3,751.10	127.62		16,860.46	514
17.15	580.00	1,638.60			313.52	6,373.79	515
10.00	410.62	21.00				2,799.62	516
25.00	1,240.68	839.68				11,082.79	517
						618.64	518
		321.26	1,675.25		37.43	4,361.92	519
14.60	6.00		1,000.00		421.70	5,053.78	520
	2,224.81	1,045.09	180.00		27.00	10,225.35	521
		241.67				2,965.52	522
	38.28	93.36			170.00	2,506.66	523
						909.37	524
25.00	1,884.65	251.27	8,931.95		520.00	18,071.02	525
11.68	317.88	105.44		95.57		2,666.31	526
	47.29		19.00			742.26	527
25.00		388.53	4,586.39	9.00	10.72	8,701.02	528
		133.50	76.19		87.50	1,600.66	529
	150.00	77.85				1,277.76	530
		79.86			28.16	1,441.74	531
						730.50	532
	275.43	534.09	21.83		171.04	6,401.51	533
	33.00		1,125.00			1,982.97	534
					12.00	278.94	535
	794.85	34.00	2,851.81		244.21	8,586.57	536
		40.00		35.00		811.19	537
					7.99	456.48	538
	1,290.59	717.98	2,219.94		4.18	11,820.31	539
						897.48	540
		156.64				2,868.51	541
						376.66	542
	479.08	326.94	895.18			5,940.56	543
	52.76					1,144.68	544
3.47	448.37	236.69	990.60		75.00	5,190.42	545
	1,989.48	869.75				11,710.25	546
		500.15				7,054.18	547
	36.75		3,655.00		533.80	10,621.97	548
		42.48		55.50		800.77	549
						158.07	550
10.00	373.07	175.30	813.76		296.00	5,688.85	551
20.00		38.00				1,132.01	552
			23.68			242.88	553
	2.67	15.25				1,539.69	554
	1,003.78	1,176.04	3,687.50		1,325.77	16,848.72	555
						832.65	556
			168.97			2,425.00	557
	450.00				190.25	2,391.76	558
		66.60	1,050.00			5,156.78	559
		15.00			3.00	143.25	560
		15.00	1,025.00		485.26	3,487.24	561
					2.66	1,027.69	562
						307.85	563
19.00	102.19		1,431.58			4,963.90	564
	1,035.89		1,772.50			7,023.28	565
						612.28	566
		36.50				1,439.28	567
						679.61	568
29.17	24.70	90.00	465.00		701.66	3,078.71	569
		12.00				689.41	570
	90.49		668.75		94.53	2,529.82	571
	300.00	125.00	1,635.00			6,660.26	572
	2,769.60	297.00	4,170.00	2,000.00	78.25	15,126.12	573
	4.10		346.29			1,304.86	574

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
575	Paton.....	648.26	1,335.89		689.88
576	Patterson.....	48.70			212.00
577	Paullina.....	2,310.15	1,605.12	103.05	2,632.44
578	Peosta.....	59.00			175.00
579	Persia.....	312.07	332.55		1,381.23
580	Peterson.....	544.78	851.37	16.95	881.84
581	Pierson.....	792.37	448.79	317.07	1,797.09
582	Pilot Mound.....	631.86	70.21	226.57	80.10
583	Pioneer.....	177.85			227.12
584	Pisgah.....	198.99	929.18		500.17
585	Plainfield.....	393.85	520.44	79.94	773.36
586	Plain View—R F D Walcott.....	72.92			31.38
587	Plano.....	413.97			411.31
588	Pleasanton.....	100.32			80.10
589	Pleasant Plain.....	42.72			165.84
590	Pleasantville.....	725.11	688.87	218.27	1,050.53
591	Plover.....	297.51	98.41		260.48
592	Plymouth.....	442.45	181.82	13.20	685.60
593	Pocahontas.....	2,384.85	2,150.50	922.37	6,296.48
594	Polk City.....	240.07	150.00		567.90
595	Pomeroy.....	1,327.47	1,146.78	358.99	1,919.01
596	Popejoy.....	555.19	122.66	1.00	180.19
597	Portsmouth.....	466.47	387.39	37.05	643.06
598	Postville.....	5,652.81	529.34	577.33	1,622.68
599	Prairieburg.....	493.31			168.42
600	Prairie City.....	1,265.76	2,130.20		1,863.11
601	Prescott.....	557.82	604.58	6.50	551.69
602	Preston.....	1,489.04	33.62	41.48	2,654.07
603	Primghar.....	646.80	1,456.92	161.00	2,385.86
604	Princeton.....	253.15	175.50		792.11
605	Promise City.....	333.46	20.00		262.15
606	Protivin.....	148.40	43.36	8.00	636.82
607	Pulaski.....	137.00	103.00	31.00	411.93
608	Quasqueton.....	233.82	166.93		795.38
609	Quimby.....	438.66	159.60		832.63
610	Radcliffe.....	1,655.27	301.90		673.74
611	Rake.....	388.98	216.95	35.40	398.84
612	Ralston.....	304.60	23.36		341.37
613	Randalia.....	189.53	2.85		211.62
614	Randall.....	209.35	75.00		263.97
615	Randolph.....	525.69	95.64		2,014.20
616	Rathbun.....	212.80	120.00		66.97
617	Readlyn.....	786.47	604.06		828.61
618	Reasnor.....	385.43	17.61		229.98
619	Redding.....	88.00		1.25	171.85
620	Redfield.....	567.76	612.33	16.00	6,398.59
621	Reinbeck.....	1,154.88	1,919.34	263.75	2,116.33
622	Rembrandt.....	351.48	651.44	384.89	320.26
623	Remsen.....	1,117.01	3,050.81	1,027.44	2,540.69
624	Renwick.....	643.16	727.37	25.00	894.47
625	Rhodes.....	540.63	333.06		857.29
626	Riceville.....	1,875.60	754.82	1,545.84	1,396.49
627	Richland.....	393.47	502.79	31.00	2,057.20
628	Ricketts.....	227.79	203.70		380.10
629	Ridgeway.....	162.90	60.00		500.26
630	Rinard.....	67.29	22.24	143.60	199.24
631	Ringsted.....	1,531.99	480.00		1,201.91
632	Rippey.....	519.43	222.23	15.00	871.33
633	Riverside.....	440.71	672.20		2,102.81
634	Riverton.....	345.34	352.24	9.00	1,594.43
635	Robins.....	86.65			274.03
636	Rock Falls.....	121.00		30.00	237.33
637	Rockford.....	674.62	1,249.22	51.70	3,370.39
638	Rock Valley.....	622.74	1,441.58	1,318.02	3,888.58

GENERAL TABLES—TOWNS

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EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
65.73		30.98	1,125.00			3,895.74	575
	49.03				12.50	322.23	576
	474.88	710.61	1,420.00		516.19	9,772.44	577
						234.00	578
		3.50			63.94	2,093.29	579
	2,969.36	120.00	1,150.00			6,534.30	580
	295.59	1,427.97			75.00	5,153.88	581
10.00	3,058.31	34.00				4,111.05	582
						404.97	583
		86.95				1,715.29	584
		13.41				1,781.00	585
			5.00		74.00	183.30	586
						825.28	587
		35.86				216.28	588
					10.00	218.56	589
	263.22		2,948.38			5,894.38	590
	77.70		642.54		100.00	1,476.64	591
	118.85	160.29				1,602.21	592
	1,069.72	2,178.15	7,539.70		162.45	22,704.22	593
						957.97	594
	1,953.99	22.00	5,602.50		50.00	12,380.74	595
			1,030.00		3.00	1,892.04	596
13.15		143.64	150.00		762.92	2,603.68	597
	1,388.51	211.89	3,917.81			13,900.37	598
	559.55					1,221.28	599
	921.85	230.60	678.86			7,090.38	600
						1,720.59	601
						4,218.21	602
3.00	1,402.61	76.07				6,132.26	603
	31.55		556.25		6.00	1,814.56	604
						615.61	605
		715.35				1,551.93	606
	45.00	116.00				843.93	607
	97.27	41.40			72.83	1,407.63	608
14.80		21.50	650.00			2,117.19	609
		184.60				2,815.51	610
		71.68	1,315.00			2,426.85	611
		11.50	23.00		1.78	705.61	612
					33.72	437.72	613
4.00						552.32	614
		50.00				2,685.53	615
						399.77	616
		332.30				2,551.44	617
						633.02	618
	16.25	15.41				292.76	619
25.00	23.06	99.41				7,742.15	620
	1,467.39	749.43	3,627.50			11,298.62	621
	676.33	73.93	540.00		37.50	3,035.83	622
81.54	2,714.59	355.35	2,000.00		223.97	13,111.40	623
		258.96	400.00			2,948.96	624
	628.95	73.12				2,433.05	625
471.80		212.10	583.12		228.77	7,068.54	626
		323.47				3,307.93	627
			1,048.33		72.20	1,932.12	628
	20.00		1,000.00			1,743.16	629
	21.34					453.71	630
	327.10	136.29	277.53			3,954.82	631
2.55		30.50				1,661.04	632
	120.48	73.23	1,727.50		35.56	5,172.49	633
20.39	95.10	126.25			14.07	2,556.82	634
	18.00					378.68	635
2.50					8.60	399.43	636
	1,623.69	336.30	2,720.00		43.62	10,069.54	637
	1,770.55	872.96			107.69	10,022.12	638

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
639	Rockwell	500.41	1,048.10	96.00	1,340.94
640	Rodman	241.94	64.13	16.30	237.28
641	Rodney	147.75	15.00		208.53
642	Roland	1,222.65	1,217.55	302.35	1,668.62
643	Rolfe	678.73	1,770.15	597.57	1,047.69
644	Rome	285.37			149.00
645	Rose Hill	155.00			444.91
646	Rossie	53.25			285.45
647	Rowan	268.88	152.50	25.00	886.36
648	Rowley	137.70	180.58		334.27
649	Royal	721.09	276.31		793.17
650	Rudd	1,791.57	406.49		699.41
651	Runnells	211.24	165.00	16.50	236.56
652	Russell	311.36	614.68	53.45	1,044.78
653	Ruthven	455.19	920.49	235.67	1,379.31
654	Rutland	539.43	373.46	10.00	675.65
655	Ryan	909.92	82.80		509.78
656	Sabula	649.19	1,020.16		2,307.48
657	Sageville—P O Dubuque	977.80			
658	St. Ansgar	1,224.61	1,136.00	187.01	2,775.79
659	St. Anthony	175.07			546.76
660	St. Charles	280.54	37.00	10.50	878.62
661	St. Lucas	99.50	179.75		316.29
662	St. Mary's	32.13			110.34
663	St. Olaf	20.72			1,344.82
664	St. Paul—R F D West Point	126.40	48.00	29.95	36.00
665	Salem	306.11	144.72	7.20	1,297.46
666	Salix	110.28	33.00	370.55	
667	Sanborn	1,118.22	1,309.09	292.03	3,016.74
668	Sandyville—P O Ackworth	77.00		2.00	76.96
669	Scarville	74.92	25.00		253.85
670	Schaller	940.84	1,122.17	212.44	2,523.62
671	Schleswig	858.88	892.68	189.64	1,591.36
672	Scranton	461.65	1,230.38	29,745.68	2,161.43
673	Searsboro	143.54	30.67	11.94	570.49
674	Sergeant Bluff	452.50	740.75		1,133.78
675	Shambaugh	360.60	56.39		444.58
676	Shannon City	166.58			691.46
677	Sharpsburg	160.10		4.56	2,258.00
678	Sheffield	2,327.74	1,819.89	137.05	2,307.78
679	Shelby	1,480.48	1,504.51	438.52	353.52
680	Sheldahl	1,023.32			329.30
681	Shell Rock	651.19	767.37	14.50	1,271.28
682	Shellsburg	506.70	624.35		1,337.95
683	Sherrill—P O Spechts Ferry	128.85			314.46
684	Sidney	1,713.93	1,033.03	1,326.57	2,119.32
685	Silver City	295.55	164.92		1,255.55
686	Sioux Center	1,489.34	1,269.92	701.62	4,738.60
687	Sioux Rapids	1,166.63	1,343.94	92.22	2,992.97
688	Slater	657.72	569.65		763.59
689	Sloan	324.26	624.60		1,661.73
690	Smithland	1,011.42	42.54		76.09
691	Soldier	839.07	613.94		1,554.90
692	Solon	1,468.43	1,198.15		971.59
693	Somers	113.68	100.00		378.68
694	South English	136.10	4.20		802.48
695	Spillville	195.70	134.00	247.62	678.73
696	Spragueville	214.83			189.47
697	Springbrook	177.53	48.10		194.75
698	Spring Hill	5.03			30
699	Springville	272.88	896.80		1,936.21
700	Stacyville	558.54	1,057.44	208.10	788.54
701	Stanhope	927.45	120.00	216.11	538.82
702	Stanley	316.36	29.45		154.17

EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
	658.35	134.00	3,788.26		19.79	7,585.85	639
				1,000.00	103.00	1,662.65	640
						371.28	641
18.00	46.20	407.66		20.00	2.81	4,905.84	642
	608.75	393.03	9,025.96		80.00	14,201.88	643
						434.37	644
						599.91	645
					37.50	376.21	646
	93.23			400.00		1,332.74	647
						1,145.78	648
	75.00	166.00	278.50			1,790.57	649
		24.00			1,036.00	3,416.97	650
	102.01	285.27				1,689.30	651
	841.42	65.78	334.50		1,629.75	2,411.55	652
		35.92				5,862.11	653
			1,053.25			1,634.46	654
25.00	7,956.64	24.14				2,555.75	655
						11,982.61	656
	770.26	362.38	2,680.50		25.00	1,002.80	657
					589.69	9,726.24	658
					2.10	723.93	659
		205.00			79.72	1,491.38	660
						595.54	661
					15.50	157.97	662
						1,365.54	663
	330.01	20.36	617.00			240.35	664
	1,014.06	14.85	4.30			2,722.86	665
	1,575.12	185.72	2,415.00		14.70	1,561.74	666
					335.51	10,247.43	667
					178.32	334.28	668
		52.80			3.00	409.57	669
	614.33	90.05	2,125.00			7,628.45	670
25.00	175.11	493.98	2,682.50		253.23	7,162.38	671
	716.85	165.65	2,585.00		955.75	38,022.39	672
	64.05					820.69	673
						2,327.03	674
						861.57	675
	145.39					1,003.43	676
	17.59		537.50			2,977.75	677
	879.33	157.44	3,208.53	200.00		11,037.76	678
		167.81	3,122.50		78.56	7,145.90	679
		36.90				1,389.52	680
	275.44	75.00	1,266.25		188.10	4,509.13	681
	1,592.02	191.02	29.35			4,281.39	682
						443.31	683
	393.27	228.03	3,869.18		119.72	10,803.05	684
	249.21	17.40			75.00	2,057.63	685
18.76	283.53	670.12	7,035.50			16,207.39	686
1.50	782.54	487.90	97.50		220.54	7,185.74	687
35.00	107.59	135.84				2,269.39	688
	229.35	180.16	470.00			3,490.10	689
	1,153.53		525.00			2,808.58	690
			792.50			3,800.41	691
5.00	75.90				1,000.00	4,719.07	692
			550.00	21.34		1,163.70	693
	56.85	71.98				1,071.61	694
		95.00				1,351.05	695
						404.30	696
						420.38	697
						5.33	698
		202.85	732.67		341.35	4,382.76	699
		155.09	935.75		62.50	3,768.96	700
		104.58				1,906.96	701
						499.98	702

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
703	Stanton.....	1,362.99	735.28		1,895.30
704	Stanwood.....	486.00	371.00		1,654.42
705	State Center.....	1,330.22	1,646.87	129.52	1,688.13
706	Steamboat Rock.....	211.92	254.53	10.00	420.77
707	Stockport.....	260.56	522.67	12.00	905.25
708	Stockton.....	84.00	46.47		257.58
709	Story City.....	2,169.75	2,907.45	928.94	2,488.93
710	Stout.....	241.05	50.00		251.09
711	Stratford.....	1,063.35	207.12	5.40	140.77
712	Strawberry Point.....	1,346.85	2,030.73	345.77	939.63
713	Struble.....	344.93	157.00		376.21
714	Sully.....	1,120.75	138.25	2,265.50	741.63
715	Sumner.....	1,898.85	2,731.01	920.38	4,166.46
716	Superior.....	220.10	198.40		235.72
717	Sutherland.....	2,380.08	27.40	798.90	854.30
718	Swaledale.....	117.31	1,314.67		188.77
719	Swan.....	149.61			350.42
720	Swea City.....	1,084.56	1,208.00	111.52	2,062.37
721	Swisher.....	302.36			585.28
722	Tabor.....	1,039.00	942.00	414.00	616.00
723	Templeton.....	518.36	491.20	1.50	1,134.64
724	Tennant.....	303.30	11.57		19.60
725	Terril.....	1,063.88	346.02	120.97	757.98
726	Thayer.....	58.28	192.00		111.40
727	Thompson.....	527.55	1,320.39	89.00	1,102.35
728	Thor.....	267.06	334.08	12.20	623.11
729	Thornburg.....	125.24			281.21
730	Thornton.....	194.50		30.00	783.42
731	Thurman.....	302.38	46.00		720.27
732	Tiffin.....	234.48	127.50		733.17
733	Tingley.....	200.19	21.50	17.00	604.05
734	Titonka.....	1,930.01	56.27	97.90	1,202.37
735	Toronto.....	234.59			437.29
736	Traer.....	1,427.81	1,831.02	2,987.45	4,777.06
737	Treynor.....	104.17	215.41		254.97
738	Tripoli.....	686.84	2,056.67	209.02	4,162.81
739	Truesdale.....	112.82	9.08		205.50
740	Truro.....	449.00	294.03		1,330.51
741	Turin.....	270.99	60.00		409.46
742	Udell.....	106.31	44.00	6.50	127.74
743	Underwood.....	402.97	47.68		398.10
744	Union.....	508.79	537.16	102.26	948.05
745	Unionville.....	94.00			268.68
746	University Heights—P O Iowa City...	70.90	187.60	177.50	302.03
747	University Park.....	293.00	158.00	10.00	436.91
748	Urbana.....	364.63	661.42		903.60
749	Urbandale—R F D Des Moines.....	762.47	262.85		1,449.00
750	Ute.....	607.93	45.00	300.87	1,365.35
751	Vail.....	2,138.21	1,298.50	140.08	1,063.75
752	Valeria.....	43.67			144.52
753	Van Horne.....	836.50	750.23	144.40	1,123.46
754	Van Meter.....	135.78	181.46		528.79
755	Van Wert.....	370.60	143.00	18.40	512.79
756	Varina.....	135.44	99.67		268.74
757	Victor.....	583.83	1,698.14	227.43	1,538.53
758	Vincent.....	245.62	165.13	23.88	252.25
759	Vining.....	170.69	163.50		482.16
760	Volga City.....	174.61	83.32		1,151.90
761	Wadena.....	167.70	300.85	10.00	606.92
762	Wahpeton—P O Milford.....	1,472.94	242.24	116.14	872.61
763	Walcott.....	1,497.37	451.31	166.00	1,176.04
764	Walker.....	391.60	4.47	12.40	1,821.56
765	Wallingford.....	267.98	111.61		280.83
766	Wall Lake.....	2,212.87	1,595.00	200.10	856.73

EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
		73.93	1,495.00		25.37	5,587.87	703
	1,477.20	100.00	1,010.00			5,098.62	704
		301.89	142.56		25.00	5,264.19	705
1.02	100.05	70.47	956.00			2,024.76	706
1.00	80.00					1,781.48	707
						398.05	708
39.00	2,626.70	803.11	2,250.00	1,385.00	9.02	15,607.90	709
						542.14	710
	222.40	295.14	605.00			2,539.18	711
		266.14		267.50	461.38	5,658.00	712
						878.14	713
		104.47	75.00		527.67	4,973.27	714
	600.00	1,004.58	2,979.20		37.50	14,337.98	715
	11.34				814.00	1,479.56	716
	886.98	157.54	3,565.38			8,670.58	717
		53.70				1,674.45	718
						500.03	719
	654.21	304.79			148.89	5,574.34	720
						887.64	721
60.00	835.00	111.00	7,100.00			11,117.00	722
						2,145.70	723
	996.19		587.50			1,918.16	724
7.20	694.66		1,750.08			4,740.79	725
3.36						365.04	726
10.00	332.20	142.30	535.60		2.24	4,061.63	727
		53.64	1,130.00		25.00	2,445.09	728
	5.88					412.33	729
		108.37	1,172.50			2,288.79	730
	390.12					1,455.77	731
		14.00			112.00	1,221.15	732
39.94			85.95	15.36	8.50	992.49	733
	90.27	150.05	2,150.00			5,676.87	734
					132.57	804.45	735
15.00	1,813.94	1,812.43	4,346.74		62.50	19,073.95	736
					44.76	619.31	737
		360.00				7,475.34	738
					232.50	559.90	739
2.01	228.33	89.59			87.50	2,480.96	740
	41.78				52.80	835.03	741
						284.55	742
	35.60	68.00	265.00	3.77	124.32	1,348.44	743
20.00		200.00	189.50			2,505.76	744
				52.82	3.76	419.26	745
	31.50					769.53	746
	440.00					1,337.91	747
	25.11					1,954.76	748
		150.00	1,615.00	174.00		4,413.32	749
18.22	31.61		713.75		186.33	3,269.06	750
		2.00	1,927.50			6,568.04	751
						188.19	752
	178.10	446.73	8,006.98		500.00	11,986.40	753
	151.88	120.11			106.00	1,224.02	754
					75.47	1,120.26	755
					471.57	975.42	756
10.00		175.00				4,227.93	757
		104.80				791.68	758
						816.35	759
6.51	287.62					1,703.96	760
	22.02				6.00	1,113.49	761
					481.00	3,184.93	762
20.00						3,310.72	763
	1,591.47	1.00				3,822.50	764
			46.25			706.67	765
93.75	2,530.55	501.90				7,990.90	766

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—TOWNS

Number	Towns	Total General Government Expenditures	Total Protection of Life and Prop- erty Expenditures	Total Sanitation and Waste Disposal Expenditures	Total Highways and Streets Expenditures
767	Walnut.....	858.11	2,043.57	5.90	872.58
768	Wapello.....	667.36	2,588.11	244.35	2,989.98
769	Washta.....	355.06	168.00	127.00	571.16
770	Waterville.....	100.61	89.85		1,624.25
771	Waucoma.....	404.08	975.61	10.00	1,176.54
772	Waukee.....	980.38	452.90		1,078.17
773	Wayland.....	720.34	59.52	7.75	1,121.83
774	Webb.....	354.06	60.50		322.27
775	Webster.....	229.07			465.90
776	Weldon.....	90.00	12.00		332.49
777	Wellman.....	1,035.34	381.60	310.09	2,870.52
778	Wellsburg.....	881.04	969.10	267.00	2,446.40
779	Welton.....	364.89	23.62		264.96
780	Wesley.....	347.31	325.77	36.32	1,770.83
781	West Bend.....	1,706.77	219.31	3,514.11	
782	West Branch.....	790.94	387.48	80.60	1,468.94
783	West Burlington.....	2,320.27	1,006.03	887.15	5,295.21
784	West Chester.....	291.33	12.00		540.99
785	Westfield.....	378.76	182.58		309.03
786	Westgate.....	660.53	47.50		331.52
787	West Liberty.....	712.82	2,453.90	7,943.38	2,511.87
788	West Mitchell—P O Mitchell.....	48.19			190.87
789	West Okoboji—P O Milford.....	335.88	25.00	85.00	623.65
790	Westphalia.....	86.95			213.07
791	West Point.....	1,195.35	417.12	345.68	2,528.04
792	West Side.....	646.85	1,019.87		1,066.29
793	What Cheer.....	907.82	916.84	550.59	2,024.60
794	Wheatland.....	424.46	344.04		1,085.25
795	Whiting.....	1,623.22	499.99		316.97
796	Whittemore.....	834.16	821.88	6.60	855.65
797	Whitten.....	511.95	101.75		236.50
798	Wiley—P O Carroll.....	59.45			667.15
799	Williams.....	593.29	1,110.24	105.50	1,099.04
800	Williamsburg.....	1,383.90	1,729.52	22.31	1,480.54
801	Williamson.....	339.59	128.02		1,131.57
802	Wilton—P. O. Wilton Junction.....	2,554.28	2,015.02		3,430.18
803	Windsor Heights.....	904.22	526.20		316.23
804	Winfield.....	649.79	307.40	1,777.19	2,824.14
805	Winthrop.....	535.83	8.50		615.05
806	Wiota.....	235.42	78.84		112.36
807	Woden.....	237.45	256.25	25.00	556.37
808	Woodbine.....	2,700.77	3,070.74		1,717.77
809	Woodburn.....	189.42	49.75	11.28	299.74
810	Woodward.....	764.06	2,040.68	35.00	1,132.45
811	Woodstock.....	1,044.12	239.45		54.95
812	Worthington.....	338.92	469.32		443.01
813	Wyoming.....	942.89	1,188.34		1,231.36
814	Yale.....	380.80	450.29		340.32
815	Yetter.....	106.80	38.00		284.91
816	Yorktown.....	221.37	22.00		297.29
817	Zearing.....	293.68	228.68		2,372.35
818	Zwingle.....	329.01	7.00		646.89

* Incorporated but not active

EXPENDITURES—Continued

Total Conservation of Health Expenditures	Total Municipal Enterprises Expenditures	Total Recreation Expenditures	Total Debt Service Expenditures	Total Trust or Agency Funds Expenditures	Total Miscellaneous Expenditures	Grand Total of Expenditures	Number
25.00	171.68	939.97	2,118.57		69.43	7,104.81	767
	1,011.32	429.27	4,845.00	87.50	5,000.00	17,862.89	768
25.00	273.98					1,520.20	769
						1,814.71	770
	162.59	50.00			48.07	2,826.89	771
	409.83					2,921.28	772
25.00		125.74	539.47		37.58	2,637.23	773
					307.18	1,044.01	774
						694.97	775
						434.49	776
	480.87	420.52	3,857.31			9,356.25	777
10.00	4,136.63	180.00	818.76			9,708.93	778
						653.47	779
	2,886.75	294.07				5,661.05	780
	25,146.91	161.15	1,275.00		309.19	32,332.44	781
	1,385.05		1,771.25		112.50	5,996.76	782
			642.48			10,151.14	783
	26.65				171.87	1,042.84	784
	2,109.18				51.37	3,030.92	785
	23.33	68.17	532.19		17.62	1,680.86	786
	2,861.98	2,853.03		640.00		20,006.98	787
						239.06	788
			450.00		103.04	1,622.57	789
					2.54	302.56	790
	79.00		5,588.22			10,153.41	791
	1,196.69	16.50	2,164.75			6,110.95	792
	134.62	142.71	858.89		193.47	5,729.54	793
5.00			281.32			2,140.07	794
	1,724.87	252.65	1,542.50		225.00	6,185.20	795
	214.27	1,908.55	16.51		128.66	4,786.28	796
		11.35				861.55	797
						726.60	798
	142.00	257.19			22.00	3,329.26	799
	6,351.28	455.67	8,471.75		293.00	20,217.97	800
						1,599.18	801
	774.40		6,231.25			15,005.13	802
		52.40			13.33	1,812.38	803
	253.73	165.21	4,909.00		259.36	11,145.82	804
	76.02	38.00				1,273.40	805
	202.59		734.36			1,363.57	806
	13.60	38.97			7.50	1,135.14	807
	1,528.50	485.25	13,125.00			22,628.03	808
	266.03	40.32				856.54	809
	3,281.65	182.10	1,204.25		405.81	9,046.00	810
	2,897.49	68.65			186.32	4,490.98	811
		76.08				1,327.33	812
10.00	195.73		1,575.53		61.68	5,205.53	813
10.00		80.00			229.75	1,491.16	814
			60.00	370.00		859.71	815
						540.66	816
	1,939.92	60.00			2.96	4,897.59	817
						982.90	818

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
	Grand Totals.....	\$ 1,656,258.70	\$ 3,555,297.17	\$ 5,211,555.87
1	Ackley.....	6,103.16	13,488.28	19,591.44
2	Ackworth.....	632.26	371.15	1,003.41
3	Adair.....	746.98	7,865.51	8,612.49
4	Adel.....	5,196.43	18,433.88	23,630.31
5	Afton.....	8,393.84	5,698.86	14,092.70
6	Agency.....	245.86	2,395.11	2,640.97
7	Ainsworth.....	1,238.77	2,028.42	3,267.19
8	Akron.....	3,763.84	12,557.55	16,321.39
9	Albert City.....	12,200.84	10,105.41	22,306.25
10	Albion.....	88.70	1,418.72	1,507.42
11	Alburnett.....	169.15	1,327.25	1,496.40
12	Alden.....	4,187.63	5,738.78	9,926.41
13	Alexander.....	1,649.40	1,992.84	3,642.24
14	Allerton.....	3,992.12	6,842.66	10,834.78
15	Allison.....	6,638.31	8,348.97	14,987.28
16	Alta.....	4,877.47	10,697.19	15,574.66
17	Alta Vista.....	857.22	5,374.67	6,231.89
18	Alton.....	4,711.29	10,364.12	15,075.41
19	Altoona.....	432.65	2,152.44	2,585.09
20	Alvord.....	910.07	2,584.27	3,494.34
21	Andover.....	580.70	398.47	979.17
22	Andrew.....	2,969.62	3,542.62	6,512.24
23	Anita.....	7,465.24	5,973.51	13,438.75
24	Ankeny.....	1,122.86	5,531.47	6,654.33
25	Anthon.....	13,334.10	19,470.23	32,804.33
26	Aplington.....	872.36	5,958.93	6,831.29
27	Arcadia.....	96.16	2,044.16	2,140.32
28	Archer.....	778.73	944.68	1,723.41
29	Aredale.....	962.72	1,464.98	2,427.70
30	Arion.....	691.17	672.38	1,363.55
31	Arispe.....	190.21	329.17	519.38
32	Arlington.....	5,815.09	3,707.94	9,523.03
33	Armstrong.....	6,213.32	5,777.63	11,990.95
34	Arnolds Park.....	8,082.74	13,758.11	21,840.85
35	Arthur.....	1,018.86	2,711.56	3,730.42
36	Asbury—P O Dubuque.....	1,000.35	150.00	1,150.35
37	Ashton.....	3,877.89	5,255.21	9,133.10
38	Aspinwall.....	403.29	646.68	1,049.97
39	Atalissa.....	872.49	1,090.17	1,962.66
40	Athelstan.....	33.29	87.34	120.63
41	Atkins.....	1,913.69	4,067.63	5,981.32
42	Auburn.....	4,288.46	13,865.36	18,153.82
43	Aurelia.....	7,733.36	7,259.73	15,023.09
44	Aurora.....	928.68	1,928.31	2,856.99
45	Avoca.....	11,137.80	12,756.45	23,894.25
46	Ayrshire.....	1,153.67	4,411.27	5,564.94
47	Badger.....	445.49	1,873.29	2,318.78
48	Bagley.....	4,699.10	2,070.45	6,769.55
49	Baldwin.....	537.39	1,664.19	2,201.58
50	Balltown—R F D Waupeton.....	910.40	150.00	1,060.40
51	Bancroft.....	2,732.73	9,320.36	6,587.63
52	Bankston—R F D Epworth.....	286.00	150.00	436.00
53	Barnes City.....	317.89	1,193.18	1,511.07
54	Barnum.....	834.34	959.21	1,793.55
55	Bassett.....	377.56	515.69	893.25
56	Batavia.....	471.34	2,583.00	3,054.34
57	Battle Creek.....	16,287.96	7,766.80	24,054.76
58	Baxter.....	8,210.56	6,744.26	14,954.82
59	Bayard.....	3,584.29	4,241.58	8,125.87
60	Beacon.....	382.41	773.00	1,155.41
61	Beaconsfield.....	631.46	602.84	1,234.30
62	Beaman.....	244.77	1,052.22	1,296.99

OF CASH TRANSACTIONS

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
\$ 3,373,243.08	\$ 227,729.07	\$ 3,600,972.15	\$ 178,825.15	\$ 3,422,147.00	\$ 1,789,408.87	
12,030.62	8.83	12,039.45	2.75	12,036.70	7,554.74	1
257.02		257.02		257.02	746.39	2
7,044.28	2,267.07	9,311.35	2,067.87	7,243.48	1,369.01	3
18,475.63	804.50	19,280.13	136.30	19,143.83	4,486.48	4
11,959.13	14.50	11,973.63	1.00	11,972.63	2,120.07	5
1,827.82		1,827.82		1,827.82	813.15	6
2,349.28		2,349.28		2,349.28	917.91	7
10,852.94	2,360.72	13,213.66	143.50	13,070.16	3,251.23	8
12,304.95		12,304.95		12,304.95	10,001.30	9
1,382.09		1,382.09		1,382.09	125.33	10
932.64		932.64		932.64	563.76	11
5,390.64	68.75	5,459.39	101.42	5,357.97	4,568.44	12
1,606.51		1,606.51		1,606.51	2,035.73	13
5,164.60	20.00	5,184.60		5,184.60	5,650.18	14
7,890.42	323.85	8,214.27	559.40	7,654.87	7,332.41	15
8,770.04	3.74	8,773.78	1.74	8,772.04	6,802.62	16
4,684.26		4,684.26		4,684.26	1,547.63	17
11,872.15	834.87	12,707.02	575.84	12,131.18	2,944.23	18
2,320.37		2,320.37		2,320.37	264.72	19
2,895.05		2,895.05		2,895.05	599.29	20
387.65		387.65		387.65	591.52	21
2,580.56	1,452.48	4,033.04	841.69	3,191.35	3,320.89	22
7,701.70	173.64	7,875.34	80.02	7,795.32	5,643.43	23
4,771.28		4,771.28		4,771.28	1,883.05	24
16,117.83		16,117.83		16,117.83	16,686.50	25
4,676.25		4,676.25	9.50	4,666.75	2,164.54	26
1,884.24		1,884.24		1,884.24	256.08	27
667.89		667.89		667.89	1,055.52	28
1,423.66		1,423.66		1,423.66	1,004.04	29
691.59		691.59		691.59	671.96	30
408.19		408.19		408.19	111.19	31
4,885.09	2.00	4,887.09		4,887.09	4,635.94	32
8,658.76	1.64	8,658.40	65.00	8,593.40	3,397.55	33
15,412.07		15,412.07		15,412.07	6,428.78	34
1,810.51		1,810.51		1,810.51	1,919.91	35
193.91		193.91		193.91	956.44	36
7,651.23	226.95	7,878.18	2,203.86	5,674.32	3,458.78	37
445.45	400.00	845.45	300.00	545.45	504.52	38
751.02		751.02		751.02	1,211.64	39
95.14		95.14		95.14	25.49	40
5,243.43		5,243.43		5,243.43	737.89	41
14,629.51	4.90	14,634.41	4.90	14,629.51	3,524.31	42
5,458.16	13.00	5,471.16		5,471.16	9,551.93	43
880.87	114.37	995.24	26.04	969.20	1,887.79	44
15,097.73	3.00	15,100.73		15,100.73	8,793.52	45
4,206.34		4,206.34		4,206.34	1,358.60	46
1,364.42		1,364.42		1,364.42	954.36	47
1,954.19		1,954.19	2.35	1,951.84	4,817.71	48
1,238.44		1,238.44		1,238.44	963.14	49
69.00		69.00		69.00	991.40	50
8,623.49	3,500.25	12,123.74	3,761.65	8,362.09	O.D. 1,774.46	51
236.00		236.00		236.00	200.00	52
1,058.00	2.00	1,060.00	2.00	1,058.00	453.07	53
672.47		672.47		672.47	1,121.08	54
417.71		417.71		417.71	475.54	55
2,361.86	823.61	3,185.47	533.06	2,652.41	401.93	56
8,615.60	188.18	8,803.78	35.00	8,768.78	15,285.98	57
7,037.40		7,037.40		7,037.40	7,917.42	58
3,124.67	37.01	3,161.68	32.91	3,128.77	4,997.10	59
590.51		590.51		590.51	564.90	60
262.13	56	262.69		262.69	971.61	61
1,027.24		1,027.24	33.09	994.15	302.84	62

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
63	Beaver.....	1,250.05	650.79	1,900.84
64	Bellevue.....	4,778.48	14,911.67	19,690.15
65	Bennett.....	2,887.54	3,726.73	6,614.27
66	Benton.....	372.11	180.34	552.45
67	Berkley—R F D Perry.....	104.71	200.84	305.55
68	Bernard.....	176.50	779.60	956.10
69	Bertram—P O Cedar Rapids.....	117.34	238.90	356.24
70	Bevington.....	150.52	199.21	349.73
71	Birmingham.....	748.88	2,936.58	3,685.46
72	Blairsburg.....	749.97	2,605.42	3,355.39
73	Blairstown.....	2,578.70	6,369.11	8,947.81
74	Blakesburg.....	114.17	2,303.05	2,417.22
75	Blanchard.....	2.14	1,214.44	1,216.58
76	Blencoe.....	529.59	1,566.68	2,096.27
77	Blockton.....	1,922.69	2,438.47	4,361.16
78	Blue Grass.....	2,817.85	1,792.62	4,610.47
79	Bode.....	2,765.84	5,030.62	7,796.46
80	Bonaparte.....	989.89	3,735.07	4,724.96
81	Bondurant.....	824.84	2,364.41	3,189.25
82	Bouton.....	212.09	935.71	1,147.80
83	Boxholm.....	4,096.84	3,282.84	7,379.68
84	Boyden.....	1,940.64	3,654.22	5,594.86
85	Braddyville.....	59.27	1,354.67	1,413.94
86	Bradgate.....	1,520.32	1,764.51	3,284.83
87	Brandon.....	5,517.76	831.30	6,349.06
88	Brayton.....	234.91	2,574.60	2,809.51
89	Breda.....	1,010.38	6,250.31	7,260.69
90	Bridgewater.....	809.86	1,509.90	2,319.76
91	Brighton.....	2,738.61	8,637.76	11,376.37
92	Bristow.....	1,283.27	835.81	2,119.08
93	Britt.....	11,753.99	28,185.19	39,939.18
94	Brooklyn.....	4,689.10	21,008.07	25,697.17
95	Brunsville.....	2,149.24	1,115.70	3,264.94
96	Buckeye.....	416.65	1,157.07	1,573.72
97	Buck Grove.....	738.76	653.01	1,391.77
98	Buffalo.....	5,080.32	11,461.19	16,541.51
99	Buffalo Center.....	1,798.10	8,611.81	10,409.91
100	Burt.....	O.D. 722.80	5,800.60	5,077.80
101	Bussey.....	2.84	2,213.13	2,215.97
102	Calamus.....	340.53	5,696.34	6,036.87
103	Callender.....	309.12	2,190.43	2,499.55
104	Calmar.....	O.D. 1,004.06	11,197.59	10,193.53
105	Calumet.....	O.D. 1.55	2,004.15	2,002.60
106	Camanche.....	1,770.01	4,863.54	6,633.55
107	Cambridge.....	4,452.27	3,777.83	8,230.10
108	Cantril.....	1,012.30	1,731.67	2,743.97
109	Carbon.....	231.00	680.94	911.94
110	Carlisle.....	10,095.83	3,291.38	13,387.21
111	Carpenter.....	1,232.11	1,202.50	2,434.61
112	Carson.....	2,823.57	4,637.26	7,460.83
113	Carter Lake—P O Omaha, Nebr.....	4,913.70	11,004.12	15,917.82
114	Cascade.....	23,120.09	20,641.04	43,761.13
115	Casey.....	2,017.03	4,371.02	6,388.05
116	Castalia.....	1,740.55	1,546.07	3,286.62
117	Castana.....	2,679.41	3,795.85	6,475.26
118	Castle Hill—R F D Waterloo.....	1,650.97	1,408.25	3,059.22
119	Center Junction.....	686.26	1,677.71	2,363.97
120	Center Point.....	O.D. 441.34	2,994.26	2,552.92
121	Central City.....	O.D. 10.75	5,232.46	5,221.71
122	Centralia—R F D Peosta.....	296.31	300.00	596.31
123	Charlotte.....	302.82	1,992.44	2,295.26
124	Charter Oak.....	12,521.26	7,920.58	20,441.84
125	Chatsworth.....	1,321.91	510.77	1,832.68
126	Chelsea.....	1,366.14	3,546.09	4,912.23

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
828.18		828.18		828.18	1,072.66	63
11,379.83		11,379.83		11,379.83	8,310.32	64
2,702.51		2,702.51		2,702.51	3,911.76	65
57.99		57.99		57.99	494.46	66
336.39		336.39	34.50	301.89	3.66	67
636.46		636.46	16.80	619.66	336.44	68
242.21		242.21		242.21	114.03	69
67.79		67.79		67.79	281.94	70
2,414.62		2,414.62		2,414.62	1,270.84	71
2,225.09	200.00	2,425.09	225.06	2,200.03	1,155.36	72
4,772.76	2,802.85	7,575.61	1,418.62	6,156.99	2,790.82	73
1,636.18		1,636.18		1,636.18	781.04	74
995.85	13.00	1,008.85		1,008.85	207.73	75
1,944.72		1,944.72		1,944.72	151.55	76
2,667.90		2,667.90		2,667.90	1,693.26	77
2,208.94		2,208.94		2,208.94	2,401.53	78
3,820.19	1,774.02	5,594.21	1,203.00	4,391.21	3,405.25	79
2,055.48		2,055.48		2,055.48	2,669.48	80
2,017.01		2,017.01		2,017.01	1,172.24	81
881.19		881.19		881.19	266.61	82
1,199.08		1,199.08		1,199.08	6,180.60	83
2,652.37	755.41	3,407.78	59	3,407.19	2,187.67	84
1,225.41	349.05	1,574.46	384.05	1,190.41	223.53	85
2,113.03	111.23	2,224.26	648.78	1,575.48	1,709.35	86
2,686.20	5.27	2,691.47		2,691.47	3,657.59	87
1,217.35	1,499.96	2,717.31	774.98	1,942.33	867.18	88
5,547.59	6.00	5,553.59		5,553.59	1,707.10	89
1,132.57		1,132.57		1,132.57	1,187.19	90
6,614.44	20.17	6,634.61	3.36	6,631.25	4,745.12	91
668.76		668.76		668.76	1,450.32	92
32,380.74	1.00	32,381.74	2.25	32,379.49	7,559.69	93
19,532.40	2,046.64	21,579.04	1,742.85	19,836.19	5,860.98	94
939.69		939.69		939.69	2,325.25	95
641.02	169.09	810.11	140.23	669.88	903.84	96
331.75		331.75		331.75	1,060.02	97
10,464.46		10,464.46		10,464.46	6,077.05	98
6,857.79	101.08	6,958.87		6,958.87	3,451.04	99
4,899.66	406.60	5,306.26		5,306.26	O.D. 228.46	100
2,076.24	349.60	2,425.84		2,425.84	O.D. 209.87	101
5,880.19	1,845.00	7,725.19	1,845.00	5,880.19	156.68	102
2,063.82		2,063.82	5.71	2,058.11	441.44	103
10,654.98	1,003.72	11,658.70	1,110.63	10,548.07	O.D. 354.54	104
2,357.21		2,357.21	477.32	1,879.89	122.71	105
5,069.98		5,069.98		5,069.98	1,563.57	106
6,914.03	34.95	6,948.98	51.51	6,897.47	1,332.63	107
2,315.67		2,315.67		2,315.67	428.30	108
685.61		685.61		685.61	226.33	109
5,772.24		5,772.24		5,772.24	7,614.97	110
841.64		841.64		841.64	1,592.97	111
4,882.22		4,882.22		4,882.22	2,578.61	112
7,009.69		7,009.69		7,009.69	8,908.13	113
22,064.75		22,064.75		22,064.75	21,696.36	114
3,588.49		3,588.49		3,588.49	2,799.56	115
2,704.82	2,372.14	5,076.96	2,000.00	3,076.96	209.66	116
3,366.99		3,366.99		3,366.99	3,108.27	117
1,228.72		1,228.72		1,228.72	1,830.50	118
1,902.99	2.29	1,905.28		1,905.28	456.69	119
3,064.16	3.50	3,067.66		3,067.66	O.D. 514.74	120
5,287.01	52.50	5,339.51	8.36	5,331.15	O.D. 109.44	121
213.74		213.74		213.74	382.57	122
1,665.02		1,665.02		1,665.02	630.24	123
6,759.69		6,759.69		6,759.69	13,682.15	124
909.66		909.66		909.66	923.02	125
3,004.58	72	3,005.30		3,005.30	1,906.93	126

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
127	Chester.....	1,788.48	1,855.94	3,644.42
128	Chillicothe.....	573.17	563.12	1,136.29
129	Churdan.....	4,360.08	6,224.31	10,584.39
130	Cincinnati.....	1,622.36	1,712.67	3,335.03
131	Clare.....	411.03	1,058.91	1,469.94
132	Clarence.....	5,656.35	7,415.11	13,071.46
133	Clarksville.....	8,496.76	9,129.40	17,626.16
134	Clayton.....	673.85	483.45	1,157.30
135	Clearfield.....	1,015.00	3,771.38	4,786.38
136	Cleghorn.....	1,158.90	2,897.02	4,055.92
137	Clemons.....	363.18	1,104.67	1,467.85
138	Clermont.....	1,202.46	5,265.49	6,467.95
139	Clio.....	289.83	603.75	893.58
140	Clover Hills—P O West Des Moines.....	92.87	484.78	577.65
141	Clutier.....	5,247.07	1,814.51	7,061.58
142	Coburg.....	503.00	449.06	952.06
143	Coggon.....	2,732.01	5,902.99	8,635.00
144	Coin.....	4,602.99	4,970.89	9,573.88
145	Colesburg.....	1,044.32	1,649.48	2,693.80
146	College Springs.....	601.89	2,002.15	2,604.04
147	Collins.....	2,231.53	5,678.53	7,910.06
148	Colo.....	1,887.49	3,115.14	5,002.63
149	Columbus City.....	691.13	393.62	1,084.75
150	Columbus Junction.....	4,883.14	7,580.52	12,463.66
151	Colwell.....	710.96	810.27	1,521.23
152	Conesville.....	32.77	796.49	829.26
153	Conrad.....	2,438.81	5,894.08	8,332.89
154	Conway.....	1,470.83	1,189.91	2,660.74
155	Coon Rapids.....	8,735.88	16,905.65	25,641.53
156	Coppock.....	56.42	63.97	120.39
157	Coralville—P O Iowa City.....	7,314.30	6,082.31	13,396.61
158	Correctionville.....	4,442.98	7,908.27	12,351.25
159	Corwith.....	2,486.09	2,328.39	4,814.48
160	Corydon.....	2,094.87	19,950.20	17,855.33
161	Cotter.....	240.13	216.99	457.12
162	Coulter.....	1,962.17	3,395.77	5,357.94
163	Craig.....	45.26	1,889.00	1,934.26
164	Crawfordsville.....	743.29	2,699.06	3,442.35
165	Cromwell.....	265.86	669.06	934.92
166	Crystal Lake.....	1,296.35	1,106.40	2,402.75
167	Cumberland.....	2,049.46	3,265.88	5,315.34
168	Cumming.....	849.72	417.29	1,267.01
169	Curlew.....	1,893.22	2,090.93	3,984.15
170	Cushing.....	1,692.17	3,074.38	4,766.55
171	Cylinder.....	63.17	1,061.14	1,124.31
172	Dakota City.....	1,626.81	2,108.59	3,735.40
173	Dallas.....	431.07	1,081.61	1,512.68
174	Dallas Center.....	10,332.52	14,524.24	24,856.76
175	Dana.....	1,006.21	579.79	1,586.00
176	Danbury.....	1,987.58	6,211.46	8,199.04
177	Danville.....	5,162.46	5,745.63	10,908.09
178	Davis City.....	1,521.43	1,972.57	3,494.00
179	Dawson.....	580.83	992.85	1,573.68
180	Dayton.....	7,949.02	11,867.94	19,816.96
181	Decatur City.....	237.97	489.66	727.63
182	Dedham.....	1,017.85	2,932.36	3,950.21
183	Deep River.....	1,028.15	4,305.09	5,333.24
184	Defiance.....	52.29	1,616.40	1,668.69
185	Delaware.....	527.75	805.53	1,333.28
186	Delhi.....	282.95	1,564.74	1,847.69
187	Delmar.....	2,986.64	4,690.59	7,677.23
188	Deloit.....	2,063.52	2,320.28	4,383.80
189	Delphos.....	346.86	174.04	520.90
190	Delta.....	1,325.67	3,011.46	4,337.13

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
1,137.17		1,137.17		1,137.17	2,507.25	127
511.93		511.93		511.93	624.36	128
5,196.41		5,196.41		5,196.41	5,387.98	129
1,888.17		1,888.17		1,888.17	1,446.86	130
1,056.35	23.37	1,079.72		1,079.72	390.22	131
8,142.49		8,142.49		8,142.49	4,928.97	132
9,396.66	536.13	9,932.79	365.59	9,567.20	8,058.96	133
426.27		426.27		426.27	731.03	134
3,449.28		3,449.28		3,449.28	1,337.10	135
2,574.97	77	2,575.74	12.00	2,563.74	1,492.18	136
1,231.37	15.00	1,246.37	15.00	1,231.37	236.48	137
5,739.94	3.20	5,743.14	3.20	5,739.94	728.01	138
573.21		573.21		573.21	320.37	139
401.60		401.60		401.60	176.05	140
1,259.55		1,259.55		1,259.55	5,802.03	141
484.58		484.58		484.58	467.48	142
6,515.21	2,303.40	8,818.61	1,536.10	7,282.51	1,352.49	143
3,773.01	237.44	4,010.45		4,010.45	5,563.43	144
988.66		988.66		988.66	1,705.14	145
1,346.84		1,346.84		1,346.84	1,257.20	146
5,298.14	462.64	5,760.78	329.80	5,430.98	2,479.08	147
2,783.49		2,783.49		2,783.49	2,219.14	148
662.00		662.00		662.00	422.75	149
7,957.20		7,957.20		7,957.20	4,506.46	150
639.29	1,412.96	2,052.25	1,101.69	950.56	570.67	151
745.39		745.39		745.39	83.87	152
5,141.44		5,141.44		5,141.44	3,191.45	153
1,740.05		1,740.05		1,740.05	920.69	154
16,448.07	2,922.45	19,370.52	2,112.63	17,257.89	8,383.64	155
63.80		63.80		63.80	56.59	156
5,181.79	2.50	5,184.29	433.29	4,751.00	8,645.61	157
8,100.34	15.00	8,115.34	7.50	8,107.84	4,243.41	158
1,830.51		1,830.51		1,830.51	2,983.97	159
19,925.10	621.30	20,546.40		20,546.40	O.D. 2,691.07	160
264.50	14.54	279.04		279.04	178.08	161
3,148.65		3,148.65		3,148.65	2,209.29	162
1,923.43		1,923.43		1,923.43	10.83	163
3,127.16		3,127.16	300.00	2,827.16	615.19	164
561.01		561.01		561.01	373.91	165
973.80		973.80		973.80	1,428.95	166
2,672.85		2,672.85		2,672.85	2,642.49	167
612.11	354.34	966.45		966.45	300.56	168
1,723.20		1,723.20		1,723.20	2,260.95	169
2,350.24	24.46	2,374.70	40.24	2,334.46	2,432.09	170
554.68	1,100.00	1,654.68	600.00	1,054.68	69.63	171
2,267.03		2,267.03		2,267.03	1,468.37	172
936.71	31.41	968.12	2.00	966.12	546.56	173
13,011.12	17.89	13,029.01	28.04	13,000.97	11,555.79	174
704.55		704.55		704.55	881.45	175
5,690.67		5,690.67		5,690.67	2,508.37	176
5,476.49		5,476.49		5,476.49	5,431.60	177
1,113.99	212.64	1,326.63	212.64	1,113.99	2,380.01	178
1,169.59		1,169.59		1,169.59	404.09	179
14,611.47	12.20	14,623.67		14,623.67	5,193.29	180
497.06		497.06		497.06	230.57	181
2,995.28		2,995.28		2,995.28	954.93	182
2,785.73		2,785.73		2,785.73	2,547.51	183
932.92		932.92		932.92	631.19	184
825.07		825.07		825.07	508.21	185
1,203.21	125.00	1,328.21		1,328.21	519.48	186
4,789.20		4,789.20		4,789.20	2,888.03	187
1,248.32		1,248.32		1,248.32	3,135.48	188
129.30		129.30		129.30	391.60	189
2,523.75		2,523.75		2,523.75	1,813.38	190

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
191	Denver.....	3,402.16	4,115.28	7,517.44
192	Derby.....	318.71	778.65	1,097.36
193	De Soto.....	406.29	843.13	1,249.42
194	Dexter.....	7,530.14	9,429.44	16,959.58
195	Diagonal.....	936.62	2,094.96	3,031.58
196	Dickens.....	1,135.09	467.80	1,602.89
197	Dike.....	1,130.24	3,324.56	4,454.80
198	Dixon.....	313.54	1,502.78	1,816.32
199	Dolliver.....	1,707.99	905.22	2,613.21
200	Donahue.....	489.99	747.33	1,237.32
201	Donnan.....	813.35	165.32	978.67
202	Donnellson.....	2,204.90	5,732.42	7,937.32
203	Doon.....	2,669.83	3,128.58	5,798.41
204	Dougherty.....	1,621.54	2,000.08	3,621.62
205	Dow City.....	688.16	3,599.05	4,287.21
206	Dows.....	454.26	7,713.27	8,167.53
207	Drakesville.....	581.20	846.86	1,428.06
208	Dumont.....	3,277.72	4,807.31	8,085.03
209	Duncombe.....	26.03	2,929.35	2,955.38
210	Dundee.....	732.86	804.92	1,537.78
211	Dunkerton.....	428.66	1,079.62	650.96
212	Dunlap.....	8,389.67	10,983.34	19,373.01
213	Durango.....	152.44	150.00	302.44
214	Durant.....	2,733.29	9,056.97	11,790.26
215	Dysart.....	1,156.82	7,913.70	9,070.52
216	Earlham.....	2,190.99	6,876.82	9,067.81
217	Earling.....	3,897.19	5,481.72	9,378.91
218	Earlville.....	1,157.64	3,797.40	4,955.04
219	Early.....	1,286.16	10,942.60	12,228.76
220	East Peru.....	577.93	1,041.96	1,619.89
221	Eddyville.....	1,700.15	5,196.09	6,896.24
222	Edgewood.....	2,441.64	3,395.09	5,836.73
223	Elberon.....	354.56	1,838.70	2,193.26
224	Eldridge.....	124.26	830.80	955.06
225	Elgin.....	1,400.07	5,028.83	6,428.90
226	Elkader.....	2,517.29	19,530.01	22,047.30
227	Elkhart.....	172.23	150.00	322.23
228	Elk Horn.....	734.40	5,475.80	6,210.20
229	Elkport.....	700.56	472.73	1,173.29
230	Elliott.....	1,295.36	3,508.01	4,803.37
231	Ellston.....	846.46	643.36	1,489.82
232	Ellsworth.....	1,249.47	1,846.88	3,096.35
233	Elma.....	81.28	5,732.20	5,813.48
234	Ely.....	18.54	1,168.78	1,187.32
235	Emerson.....	974.15	27,551.10	28,525.25
236	Epworth.....	1,414.30	3,153.37	4,567.67
237	Essex.....	4,003.43	6,970.12	10,973.55
238	Everly.....	1,721.66	5,185.28	6,906.94
239	Exira.....	4,220.95	6,450.32	10,671.27
240	Exline.....	223.66	868.90	1,092.56
241	Fairbank.....	1,572.55	4,632.98	6,205.53
242	Fairfax.....	112.80	4,373.54	4,486.34
243	Farley.....	2,699.28	7,901.97	10,601.25
244	Farmersburg.....	76.77	2,997.94	3,074.71
245	Farmington.....	687.71	4,963.20	5,650.91
246	Farnhamville.....	4.19	960.76	964.95
247	Farragut.....	6,059.86	3,384.86	9,444.72
248	Fayette.....	1,425.91	9,828.14	11,254.05
249	Fenton.....	1,580.46	2,964.81	4,545.27
250	Ferguson.....	134.01	344.77	478.78
251	Fertile.....	18.91	1,873.68	1,892.59
252	Floris.....	289.56	246.33	535.89
253	Floyd.....	978.94	1,493.70	2,472.64
254	Fonda.....	1,572.43	5,206.35	6,778.78

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
3,814.31		3,814.31	3.20	3,811.11	3,706.33	191
624.11		624.11		624.11	473.25	192
751.10		751.10		751.10	498.32	193
8,434.78		8,434.78		8,434.78	8,524.80	194
1,952.27		1,952.27		1,952.27	1,079.31	195
951.86		951.86		951.86	651.03	196
3,162.59		3,162.59		3,162.59	1,292.21	197
980.67		980.67		980.67	835.65	198
625.81		625.81		625.81	1,987.40	199
469.81		469.81		469.81	767.51	200
279.29	128.00	407.29	108.00	299.29	679.38	201
4,742.35		4,742.35		4,742.35	3,194.97	202
2,680.11	112.63	2,792.74	2.10	2,790.64	3,007.77	203
1,377.85		1,377.85		1,377.85	2,243.77	204
2,863.32	2,250.00	5,113.32	1,850.00	3,263.32	1,023.89	205
7,716.43	2.77	7,719.20	210.47	7,508.73	658.80	206
694.10	5.30	699.40		699.40	728.66	207
5,172.85		5,172.85		5,172.85	2,912.18	208
2,196.97	903.74	3,100.71	324.72	2,775.99	179.39	209
754.40		754.40		754.40	783.38	210
1,171.63		1,171.63		1,171.63	O.D. 520.67	211
12,101.51	1,491.99	13,593.50	2,466.68	11,126.82	8,246.19	212
255.58		255.58		255.58	46.86	213
8,866.46		8,866.46		8,866.46	2,923.80	214
8,388.60		8,388.60	197.80	8,190.80	879.72	215
5,586.45	13.29	5,599.74	13.48	5,586.26	3,481.55	216
4,402.75		4,402.75		4,402.75	4,976.16	217
2,757.06	1.00	2,758.06	8.50	2,749.56	2,205.48	218
9,606.33	240.60	9,846.93	240.60	9,606.33	2,622.43	219
746.41		746.41		746.41	873.48	220
4,618.92	325.00	4,943.92		4,943.92	1,952.32	221
4,983.07		4,983.07		4,983.07	853.66	222
1,655.99	33.15	1,689.14	10.00	1,679.14	514.12	223
782.66	40	783.06		783.06	172.00	224
4,611.16		4,611.16		4,611.16	1,817.74	225
17,091.82	12,150.75	29,242.57	12,371.54	16,871.03	5,176.27	226
511.73	58	512.31	91.86	420.45	O.D. 98.22	227
3,213.91	44.35	3,258.26	33.18	3,225.08	2,985.12	228
754.27		754.27		754.27	419.02	229
3,058.20		3,058.20	100.00	2,958.20	1,845.17	230
662.43		662.43		662.43	827.39	231
1,989.40		1,989.40	24.60	1,964.80	1,131.55	232
6,051.22	2,946.08	8,997.30	1,918.42	7,078.88	O.D. 1,265.40	233
568.35		568.35		568.35	618.97	234
10,010.12	19,273.09	29,283.21	2,194.46	27,088.75	1,436.50	235
3,879.79		3,879.79		3,879.79	687.88	236
6,293.31		6,293.31		6,293.31	4,680.24	237
5,862.49		5,862.49	595.07	5,267.42	1,639.52	238
5,700.77		5,700.77		5,700.77	4,970.50	239
523.90		523.90		523.90	568.66	240
3,801.79		3,801.79		3,801.79	2,403.74	241
4,163.31		4,163.31		4,163.31	323.03	242
5,171.71	5,671.83	10,843.54	3,283.94	7,559.60	3,041.65	243
1,604.29	771.64	2,375.93		2,375.93	698.78	244
4,634.42	113.48	4,747.90	113.48	4,634.42	1,016.49	245
780.42		780.42		780.42	184.53	246
3,667.70		3,667.70	106.04	3,561.66	5,883.06	247
7,511.45	143.76	7,655.21	157.80	7,497.41	3,756.64	248
2,268.58		2,268.58		2,268.58	2,276.69	249
462.73		462.73	175.00	287.73	191.05	250
1,888.84		1,888.84		1,888.84	3.75	251
222.75		222.75		222.75	313.14	252
2,267.68	1.00	2,268.68	600.00	1,668.68	803.96	253
5,580.65		5,580.65		5,580.65	1,198.13	254

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
255	Fontanelle.....	3,576.08	3,354.67	6,930.75
256	Fort Atkinson.....	561.14	2,779.01	3,340.15
257	Fostoria.....	1,743.88	453.43	2,197.31
258	Franklin—R F D West Point.....	20.91	197.09	218.00
259	Fraser.....	107.91	464.02	571.93
260	Fredericksburg.....	882.13	6,073.79	6,955.92
261	Frederika.....	446.86	1,039.56	1,486.42
262	Fredonia—P O Columbus Junction.....	452.28	290.59	742.87
263	Fremont.....	751.31	3,485.40	4,236.71
264	Galt.....	1,338.48	523.42	1,861.90
265	Galva.....	321.62	5,820.57	6,142.19
266	Garber.....	4.84	822.99	818.15
267	Garden Grove.....	3,186.17	1,986.92	5,173.09
268	Garnaville.....	275.91	6,474.64	6,750.55
269	Garner.....	12,619.17	16,562.18	29,181.35
270	Garrison.....	674.31	6,583.74	7,258.05
271	Garwin.....	3,860.17	3,462.33	7,322.50
272	Geneva.....	1,866.63	933.88	2,800.51
273	George.....	4,471.08	10,011.64	14,482.72
274	Gilbert.....	1,008.60	1,159.71	3,068.31
275	Gilbertville.....	1,205.85	1,122.81	2,328.66
276	Gilman.....	1,202.00	3,460.03	4,662.03
277	Gilmore City.....	2,029.78	8,094.01	10,123.79
278	Gladbrook.....	3,538.08	10,009.55	13,547.63
279	Glidden.....	4,869.66	15,053.38	19,923.04
280	Goldfield.....	1,856.05	5,911.76	7,767.81
281	Goodell.....	1,773.88	2,035.05	3,808.93
282	Goose Lake.....	807.46	1,027.19	1,834.65
283	Gowrie.....	3,399.16	10,370.83	13,769.99
284	Graettinger.....	3,193.46	11,187.79	14,381.25
285	Graf.....	135.75	331.00	466.75
286	Grafton.....	1,259.92	800.99	2,060.91
287	Grand Junction.....	914.84	7,216.29	8,131.13
288	Grand Mound.....	1,892.25	4,378.49	6,270.74
289	Grand River.....	51.23	1,137.41	1,188.64
290	Grandview.....	268.41	985.73	1,254.14
291	Granger.....	2,983.17	784.57	3,767.74
292	Grant.....	747.48	1,238.69	1,986.17
293	Granville.....	3,469.08	3,660.06	7,129.14
294	Gravity.....	565.08	7,202.26	7,767.34
295	Gray.....	241.52	875.67	1,117.19
296	Grealey.....	468.56	1,659.87	2,128.43
297	Greene.....	5,113.52	16,593.99	21,707.51
298	Greenfield.....	20,034.95	17,609.34	37,644.29
299	Green Island.....	269.40	347.38	616.78
300	Greenville.....	232.51	451.73	684.24
301	Grimes.....	921.46	3,170.25	4,091.71
302	Griswold.....	3,186.42	10,107.00	13,293.42
303	Gruver.....	14.03	421.06	435.09
304	Guernsey.....	228.99	693.46	922.45
305	Guttenberg.....	6,622.25	19,315.38	25,937.63
306	Halbur.....	9.82	3,632.15	3,641.97
307	Hamilton.....	641.05	452.99	1,094.04
308	Hancock.....	1,375.49	3,050.27	4,425.76
309	Hanlontown.....	2,915.72	1,958.67	4,874.39
310	Hansell.....	194.09	593.85	787.94
311	Harcourt.....	65.57	2,240.89	2,306.46
312	Hardy.....	2,747.24	856.19	3,603.43
313	Harper.....	597.18	1,241.74	1,838.92
314	Harpers Ferry.....	1,568.91	1,275.10	2,844.01
315	Harris.....	2,920.51	4,614.79	7,535.30
316	Hartford.....	624.82	496.01	1,120.83
317	Hartley.....	2,552.91	16,860.69	14,307.78
318	Hartwick.....	46.60	815.25	861.85

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
5,601.33	6.26	5,607.59	5.00	5,602.59	1,328.16	255
2,364.04		2,364.04		2,364.04	976.11	256
352.15	7.00	359.15	4.00	355.15	1,842.16	257
164.43		164.43		164.43	53.57	258
348.10		348.10		348.10	223.83	259
5,401.65	301.80	5,703.45		5,703.45	1,252.47	260
1,626.43		1,626.43	144.68	1,481.75	4.67	261
408.76		408.76		408.76	334.11	262
2,561.18	650.00	3,211.18	650.00	2,561.18	1,675.53	263
997.53		997.53		997.53	864.37	264
5,524.88	12.00	5,536.88		5,536.88	605.31	265
753.70	560.35	1,314.05	592.50	721.49	96.06	266
2,143.93		2,143.93		2,143.93	3,029.16	267
5,920.34	600.00	6,520.34		6,520.34	230.21	268
19,272.50		19,272.50		19,272.50	9,908.85	269
6,026.48		6,026.48		6,026.48	1,231.57	270
3,160.99		3,160.99		3,160.99	4,161.51	271
1,511.79	86.30	1,598.09		1,598.09	1,202.42	272
9,004.69		9,004.69		9,004.69	5,478.03	273
1,699.61		1,699.61		1,699.61	1,368.70	274
868.03		868.03		868.03	1,460.63	275
3,546.50	96.46	3,642.96	74.84	3,568.12	1,093.91	276
6,246.78	400.00	6,646.78	400.00	6,246.78	3,877.01	277
8,502.41		8,502.41		8,502.41	5,045.22	278
12,112.77	37.00	12,149.77	39.00	12,110.77	7,812.27	279
5,742.66	4,065.00	9,807.66	4,065.00	5,742.66	2,025.15	280
1,726.92		1,726.92		1,726.92	2,082.01	281
459.81		459.81		459.81	1,374.54	282
8,389.19	68.78	8,457.97	33.28	8,424.69	5,345.30	283
10,285.43	39.10	10,324.53	8.00	10,316.53	4,064.72	284
315.00		315.00		315.00	151.75	285
911.99		911.99		911.99	1,148.92	286
9,065.09	26.99	9,092.08		9,092.08	980.95	287
4,649.47	1.50	4,650.97	1.50	4,649.47	1,621.27	288
1,072.14	211.63	1,283.77	150.00	1,133.77	54.87	289
993.29		993.29		993.29	260.85	290
1,636.36		1,636.36		1,636.36	2,131.38	291
1,138.15		1,138.15		1,138.15	848.02	292
4,177.14		4,177.14	12.00	4,165.14	2,964.00	293
6,988.79	1.75	6,990.54		6,990.54	776.80	294
718.21		718.21		718.21	398.98	295
1,607.70		1,607.70		1,607.70	520.73	296
11,303.70		11,303.70		11,303.70	10,403.81	297
27,480.16		27,480.16		27,480.16	10,164.13	298
293.46		293.46		293.46	323.32	299
414.90		414.90		414.90	269.34	300
2,488.66		2,488.66		2,488.66	1,603.05	301
9,516.15	33.95	9,550.10	32.75	9,517.35	3,776.07	302
285.34		285.34		285.34	149.75	303
402.75		402.75		402.75	519.70	304
19,858.20		19,858.20		19,858.20	6,079.43	305
3,177.33	2.00	3,179.33	2.00	3,177.33	464.64	306
514.92		514.92		514.92	579.12	307
1,968.92		1,968.92		1,968.92	2,456.84	308
3,001.02	168.90	3,169.92		3,169.92	1,704.47	309
573.20		573.20		573.20	214.74	310
1,932.05	430.00	2,362.05	354.77	2,007.28	299.18	311
1,197.73		1,197.73		1,197.73	2,405.70	312
475.33		475.33		475.33	1,363.59	313
1,244.15		1,244.15	3.00	1,241.15	1,602.86	314
3,544.68		3,544.68		3,544.68	3,990.62	315
525.09		525.09		525.09	595.74	316
14,358.68		14,358.68	47.10	14,311.58	3.80	317
783.74		783.74		783.74	78.11	318

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
319	Harvey	447.59	872.42	1,320.01
320	Hastings	1,859.51	2,086.85	3,946.36
321	Havelock	467.39	7,541.99	8,009.38
322	Hawkeye	3,625.42	4,540.16	8,165.58
323	Hayesville	877.78	796.04	1,673.82
324	Hazleton	534.70	1,638.68	2,173.38
325	Hedrick	1,280.80	5,463.48	6,744.28
326	Henderson	487.59	850.03	1,337.62
327	Hepburn	1,404.77	210.54	1,615.31
328	Hills	365.76	1,686.23	2,051.99
329	Hillsboro	885.87	969.49	1,855.36
330	Hinton	7,773.78	6,867.53	14,641.31
331	Holland	242.67	809.68	1,052.35
332	Holstein	6,877.39	15,228.48	22,105.87
333	Holy Cross—P. O. N. Buena Vista	673.79	872.51	1,546.30
334	*Hopeville—P. O. Murray			
335	Hopkinton	732.09	5,607.12	6,339.21
336	Hornick	O.D.	189.21	1,990.14
337	Hospers	3,024.07	5,058.81	8,082.88
338	Hubbard	2,984.19	5,652.78	8,636.97
339	Hudson	2,228.77	4,507.58	6,736.35
340	Hull	1,231.65	13,564.11	14,795.76
341	Humeston	2,753.30	8,794.93	11,548.23
342	Hurstville	20.52	228.53	249.05
343	Huxley	3,049.17	1,713.51	4,762.68
344	Imogene	32.61	732.20	764.81
345	Inwood	7,047.14	9,682.18	16,729.32
346	Ionia	233.37	1,584.18	1,817.55
347	Ireton	3,518.24	4,810.04	8,328.28
348	Irwin	1,669.65	3,133.93	4,803.58
349	Jackson Junction	288.36	1,134.34	1,422.70
350	Jamaica	710.84	3,868.67	4,579.51
351	Janesville	633.42	2,535.04	3,168.46
352	Jesup	2,747.29	4,044.19	6,791.48
353	Jewell Junction—P. O. Jewell	4,055.56	11,116.55	15,172.11
354	Joice	145.18	2,373.40	2,518.58
355	Jolley	1,833.89	1,071.96	2,905.85
356	Kalona	5,120.26	12,656.95	17,777.21
357	Kamrar	820.29	1,225.71	2,046.00
358	Kanawha	3,592.13	9,586.89	13,179.02
359	Kellerton	5,118.44	4,325.37	9,443.81
360	Kelley	1,017.38	991.22	2,008.60
361	Kellogg	2,405.61	10,520.61	12,926.22
362	Kensett	569.69	1,834.13	2,403.82
363	Kent	626.48	659.60	1,286.08
364	Keosauqua	3,562.52	5,017.70	8,580.22
365	Keota	10,500.40	14,896.25	25,396.65
366	Keswick	1,755.60	1,391.84	3,147.44
367	Keystone	1,644.09	6,806.44	8,450.53
368	Kimballton	O.D.	273.09	6,556.95
369	Kingsley	15,395.70	8,860.30	24,256.00
370	Kinross	112.20	562.93	675.13
371	Kirkman	859.93	513.95	1,373.88
372	Kirkville	771.84	495.33	1,267.17
373	Kiron	671.34	1,119.68	1,791.02
374	Klemme	1,949.08	3,544.54	5,493.62
375	Knierim	3,458.89	1,216.41	4,675.30
376	Lacona	592.89	1,479.18	2,072.07
377	Ladora	5,800.74	872.35	6,673.09
378	Lake Mills	6,021.57	16,912.80	22,934.37
379	Lake Park	5,524.36	10,158.65	15,683.01
380	Lakeside	35.43	617.86	653.29
381	Lake View	O.D.	4,812.12	12,420.38
382	Lakota	O.D.	292.11	4,778.05

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
638.38		638.38		638.38	681.63	319
2,090.89		2,090.89		2,090.89	1,855.47	320
7,557.82		7,557.82		7,557.82	451.56	321
6,332.22	127.48	6,459.70	136.52	6,323.18	1,842.40	322
638.77		638.77		638.77	1,035.05	323
1,335.74		1,335.74		1,335.74	837.04	324
5,211.02		5,211.02		5,211.02	1,533.26	325
825.31	497.31	1,322.62	435.00	887.62	450.00	326
184.22		184.22		184.22	1,431.09	327
1,259.31		1,259.31		1,259.31	792.68	328
908.11		908.11		908.11	947.25	329
6,850.71		6,850.71	11.93	6,838.78	7,802.53	330
697.53		697.53		697.53	354.82	331
15,767.54		15,767.54		15,767.54	6,338.33	332
732.72		732.72		732.72	813.58	333
						334
5,703.11	18.50	5,721.61		5,721.61	617.60	335
2,166.77	14.00	2,180.77	28.00	2,152.77	O.D. 162.63	336
5,599.67		5,599.67		5,599.67	2,483.21	337
6,319.74		6,319.74		6,319.74	2,317.23	338
4,225.26		4,225.26		4,225.26	2,571.09	339
15,674.13	903.32	16,577.45	4,167.84	12,409.61	2,386.15	340
10,799.64	4.50	10,804.14	70.27	10,733.87	814.36	341
224.53		224.53		224.53	24.52	342
887.29		887.29		887.29	3,875.39	343
733.80		733.80		733.80	31.01	344
8,312.73		8,312.73		8,312.73	8,416.59	345
1,620.31	10.00	1,630.31		1,630.31	187.24	346
5,641.99	629.08	6,271.07	553.37	5,717.70	2,610.58	347
2,862.91		2,862.91		2,862.91	1,940.67	348
764.71		764.71		764.71	657.99	349
2,314.97	1,000.00	3,314.97	666.67	2,648.30	1,931.21	350
1,328.67		1,328.67		1,328.67	1,839.79	351
3,534.79	60.00	3,594.79		3,594.79	3,196.69	352
8,173.81	171.29	8,345.10	167.14	8,177.96	6,904.15	353
2,013.71	490.16	2,503.87	511.25	1,992.62	525.96	354
1,364.60		1,364.60		1,364.60	1,541.25	355
13,571.82	1,537.50	15,109.32	1,215.58	13,893.74	3,883.47	356
608.40		608.40		608.40	1,437.60	357
8,129.20	2,429.69	10,558.89	2,895.46	7,663.43	5,815.59	358
4,352.75		4,352.75		4,352.75	5,091.06	359
1,894.58		1,894.58		1,894.58	114.02	360
10,465.30		10,465.30		10,465.30	2,460.92	361
1,870.21		1,870.21		1,870.21	533.61	362
949.38		949.38		949.38	336.70	363
7,833.50		7,833.50		7,833.50	746.72	364
11,105.66		11,105.66	32.51	11,073.15	14,323.50	365
854.00		854.00		854.00	2,293.44	366
5,813.51	37.50	5,851.01		5,851.01	2,599.52	367
6,836.77	7.49	6,844.26		6,844.26	O.D. 287.31	368
7,831.16		7,831.16		7,831.16	16,424.84	369
262.57	99.64	362.21		362.21	312.92	370
981.07		981.07		981.07	392.81	371
391.62		391.62		391.62	875.55	372
1,035.47	496.80	1,532.27		1,532.27	258.75	373
3,330.02		3,330.02		3,330.02	2,163.60	374
2,439.90		2,439.90		2,439.90	2,235.40	375
2,041.67		2,041.67		2,041.67	30.40	376
923.49		923.49		923.49	5,749.60	377
14,683.12		14,683.12		14,683.12	8,251.25	378
8,544.76		8,544.76		8,544.76	7,138.25	379
626.57		626.57		626.57	26.72	380
12,705.48	3,001.15	15,706.63		15,706.63	O.D. 3,286.25	381
5,265.08		5,265.08		5,265.08	O.D. 487.03	382

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
383	Lamoni.....	7,588.30	11,962.02	19,550.34
384	Lamont.....	1,482.60	2,059.44	3,542.02
385	Lamotte.....	492.14	2,309.02	2,801.16
386	Lanesboro.....	28.74	2,568.54	2,597.28
387	Lansing.....	2,881.25	13,025.12	15,906.37
388	La Porte City.....	5,116.25	22,275.75	27,392.00
389	Larchwood.....	1,892.87	3,542.80	5,435.67
390	Larrabee.....	699.08	1,985.44	2,684.52
391	Latimer.....	941.08	1,733.65	2,674.73
392	Laurel.....	241.85	854.67	1,096.52
393	Laurens.....	4,446.75	8,885.38	13,332.13
394	Lawler.....	1,528.26	748.50	2,276.76
395	Lawton.....	671.67	2,492.20	3,163.87
396	Le Claire.....	44.02	3,921.90	3,965.92
397	Ledyard.....	172.13	4,744.12	4,916.25
398	Le Grand.....	1,041.51	659.95	1,701.46
399	Lehigh.....	2,570.57	4,226.15	6,796.72
400	Leighton.....	261.13	714.76	975.89
401	Leland.....	2,118.24	791.61	2,909.85
402	Lenox.....	2,942.77	14,767.78	17,710.55
403	LeRoy.....	453.62	485.70	939.32
404	Lester.....	1,355.88	1,918.14	3,274.02
405	Letts.....	1,428.72	2,049.41	3,478.13
406	Lewis.....	2,682.43	6,400.99	9,083.42
407	Libertyville.....	91.38	899.77	991.15
408	Lidderdale.....	1,209.01	1,469.83	2,678.84
409	Lime Springs.....	1,601.77	4,524.12	6,125.89
410	Lincoln.....	1,883.02	1,813.22	3,696.24
411	Linden.....	1,393.71	3,455.24	4,848.95
412	Lineville.....	421.84	1,920.14	2,341.98
413	Linn Grove.....	873.47	2,727.29	3,600.76
414	Lisbon.....	2,491.27	6,937.51	9,428.78
415	Liscomb.....	1,943.07	738.84	2,681.91
416	Littleport.....	50.66	976.99	926.33
417	Little Rock.....	2,907.21	7,575.91	10,483.12
418	Little Sioux.....	476.61	5,157.08	5,633.69
419	Livermore.....	2,633.40	3,592.12	6,225.52
420	Lockridge.....	51.49	977.32	1,028.81
421	Logan.....	4,688.84	15,202.58	19,891.42
422	Lohrville.....	9,049.79	6,879.38	15,929.17
423	Lone Rock.....	2,926.26	385.00	3,311.26
424	Lone Tree.....	3,024.83	5,401.15	8,425.98
425	Long Grove.....	1,537.92	2,529.78	4,067.70
426	Lorimor.....	2,060.88	1,966.05	4,026.93
427	Lost Nation.....	4,134.01	6,256.88	10,390.89
428	Lovilia.....	851.95	2,750.42	3,602.37
429	Lowden.....	969.50	2,798.71	3,768.21
430	Low Moor.....	214.50	3,108.99	3,323.49
431	Luana.....	912.36	2,241.67	3,154.03
432	Lucas.....	63.49	1,491.48	1,554.97
433	Luther.....	1,173.87	1,250.51	2,424.38
434	LuVerne.....	1,108.38	5,033.61	6,141.99
435	Luxemburg—P. O. New Vienna.....	1,096.38	446.34	1,542.72
436	Luzerne.....	430.56	769.13	1,199.69
437	Lynnville.....	258.22	2,269.82	2,528.04
438	Lytton.....	1,589.43	4,142.79	5,732.22
439	McCallsburg.....	2,896.70	1,432.31	4,329.01
440	McCaustnd.....	60.17	675.42	735.59
441	McClelland.....	1,486.53	1,794.94	3,281.47
442	McGregor.....	3,689.23	11,681.17	15,370.40
443	McIntire.....	538.67	1,215.95	1,754.62
444	Macedonia.....	751.72	3,692.69	4,444.41
445	Macksburg.....	336.75	494.95	831.70
446	Magnolia.....	402.58	777.22	1,179.80

O.D.

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
10,847.39	5,862.31	16,709.70	2,277.01	14,432.69	5,117.63	383
1,911.83		1,911.83		1,911.83	1,630.21	384
1,704.56	227.53	1,932.09	193.84	1,738.25	1,062.91	385
1,643.77	446.03	2,089.80		2,089.80	507.48	386
10,072.21		10,072.21		10,072.21	5,834.16	387
19,980.22	394.70	20,374.92	463.17	19,911.75	7,490.25	388
4,207.50		4,207.50	57.14	4,150.36	1,285.31	389
1,645.02		1,645.02		1,645.02	1,039.50	390
1,530.71		1,530.71		1,530.71	1,144.02	391
899.45		899.45		899.45	197.07	392
12,880.89	493.05	13,373.94	1,520.50	11,853.44	1,478.69	393
1,865.61	1.05	1,866.66	10.00	1,856.66	420.10	394
2,191.35		2,191.35		2,191.35	972.52	395
3,814.06	1,770.60	5,584.66	1,775.80	3,808.86	157.06	396
4,588.14	7.96	4,596.10		4,596.10	320.15	397
748.19		748.19	1.20	746.99	954.47	398
4,799.04	834.24	5,633.28	98.80	5,534.48	1,262.24	399
446.61	565.66	1,012.27	150.00	862.27	113.62	400
1,053.71	71.82	1,125.53	126.25	999.28	1,910.57	401
15,949.40	4,214.61	20,164.01	6,465.69	13,678.32	4,032.23	402
317.58		317.58		317.58	621.74	403
2,755.61		2,755.61		2,755.61	518.41	404
1,580.26		1,580.26		1,580.26	1,897.87	405
6,058.20	408.29	6,466.49	55.52	6,410.97	2,672.45	406
977.53		977.53		977.53	13.62	407
1,610.17		1,610.17	5.00	1,605.17	1,073.67	408
3,598.39		3,598.39		3,598.39	2,527.50	409
2,427.34		2,427.34		2,427.34	1,268.90	410
3,370.37		3,370.37	34.22	3,336.15	1,512.80	411
2,077.35		2,077.35		2,077.35	264.63	412
3,412.95		3,412.95	513.13	2,899.82	700.94	413
8,254.90	3,336.76	11,591.66	5,389.68	6,201.98	3,226.80	414
1,321.18		1,321.18		1,321.18	1,360.73	415
742.10	608.18	1,250.26	478.41	871.85	54.48	416
7,703.19	2,577.18	10,280.37	2,877.18	7,403.19	3,079.93	417
2,239.52		2,239.52		2,239.52	3,394.17	418
3,860.32		3,860.32	90.00	3,770.32	2,455.20	419
873.76		873.76		873.76	155.05	420
14,741.93		14,741.93		14,741.93	5,149.49	421
7,638.14	44.15	7,682.29	68.15	7,614.14	8,315.03	422
571.74		571.74		571.74	2,739.52	423
4,643.39	239.96	4,883.35	4.20	4,879.15	3,546.83	424
1,812.89		1,812.89		1,812.89	2,254.81	425
2,345.12	753.00	3,098.12	815.61	2,282.51	1,744.42	426
4,065.45	1,584.60	5,650.05		5,650.05	4,740.84	427
2,398.18	787.67	3,185.85	537.67	2,648.18	954.19	428
2,352.25	431.31	2,783.56	349.35	2,434.21	1,334.00	429
2,039.24		2,039.24		2,039.24	1,284.25	430
1,963.95	11.55	1,975.50		1,975.50	1,178.53	431
1,174.62	54.00	1,228.62	1.00	1,227.62	327.35	432
901.34		901.34		901.34	1,523.04	433
4,168.73		4,168.73		4,168.73	1,973.26	434
257.75	118.26	376.01		376.01	1,166.71	435
766.69		766.69		766.69	433.00	436
1,795.45		1,795.45		1,795.45	732.59	437
2,183.22	4,502.66	6,685.88	3,006.41	3,679.47	2,052.75	438
1,748.89	13.18	1,762.07	13.99	1,748.08	2,580.93	439
413.33	297.50	710.83		710.83	24.76	440
2,320.71		2,320.71		2,320.71	960.76	441
12,136.60		12,136.60		12,136.60	3,233.80	442
1,396.06		1,396.06		1,396.06	358.56	443
3,333.51		3,333.51		3,333.51	1,110.90	444
608.34		608.34		608.34	223.36	445
944.60	1.00	945.60		945.60	234.20	446

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
447	Malcom.....	1,069.74	2,530.66	3,600.40
448	Mallard.....	1,127.37	3,520.41	4,657.78
449	Maloy.....	331.16	412.73	743.89
450	Malvern.....	1,231.28	15,003.10	16,234.38
451	Manilla.....	958.24	7,099.27	8,057.51
452	Manly.....	8,171.42	13,752.49	19,923.91
453	Manning.....	12,326.52	38,274.04	50,600.56
454	Manson.....	3,565.91	19,913.52	23,479.43
455	Mapleton.....	1,046.22	23,126.03	24,172.25
456	Marathon.....	836.37	3,975.08	4,811.45
457	Marble Rock.....	5,421.83	4,019.37	9,441.20
458	Marcus.....	6,783.50	21,105.18	27,888.68
459	Marne.....	3,468.98	2,439.88	5,908.86
460	Marquette.....	720.79	7,920.73	8,641.52
461	Martelle.....	3,515.93	3,136.76	6,652.69
462	Martensdale.....	918.13	545.18	1,463.31
463	Martinsburg.....	373.07	486.49	859.56
464	Marysville—R. F. D. Hamilton.....	90.75	226.77	317.52
465	Masonville.....	89.26	912.36	1,001.62
466	Massena.....	3,051.14	4,005.55	7,056.69
467	Matlock.....	771.28	996.33	1,767.61
468	Maurice.....	2,426.13	3,180.99	5,607.12
469	Maxwell.....	1,627.75	4,883.42	6,511.17
470	Maynard.....	22.34	3,071.65	3,093.99
471	Maysville.....	525.71	444.78	970.49
472	Mechanicsville.....	919.17	7,093.14	8,012.31
473	Mediapolis.....	6,630.59	7,244.93	13,875.52
474	Melbourne.....	4,038.53	7,845.52	11,884.05
475	Melcher.....	427.94	6,148.39	6,576.33
476	Melrose.....	780.85	2,859.12	3,639.97
477	Melvin.....	4,520.05	2,879.50	7,399.55
478	Menlo.....	645.32	9,053.19	9,698.51
479	Meriden.....	229.02	1,062.19	1,291.21
480	Merrill.....	1,547.50	2,963.78	4,511.28
481	Meservey.....	899.66	2,123.45	3,023.11
482	Middletown.....	1,273.67	858.08	2,161.75
483	Miles.....	2,613.56	4,857.22	7,470.78
484	Milford.....	7,548.26	12,734.69	20,282.95
485	Millersburg.....	34.73	1,050.48	1,085.21
486	Millerton.....	161.31	528.80	690.11
487	Milo.....	644.16	3,378.95	4,023.11
488	Milton.....	1,547.20	3,129.61	4,676.81
489	Minburn.....	1,683.40	1,231.97	2,915.37
490	Minden.....	1,133.77	2,370.36	3,504.13
491	Mingo.....	560.28	2,216.74	2,777.02
492	Mitchell.....	467.84	425.17	893.01
493	Mitchellville.....	2,349.66	5,519.64	7,869.30
494	Modale.....	1,956.11	1,352.73	3,308.84
495	Mondamin.....	2,731.62	2,392.55	5,124.17
496	Moneta.....	491.98	376.38	868.36
497	Monmouth.....	351.00	1,115.44	1,466.44
498	Monona.....	8,108.77	11,955.00	20,063.77
499	Monroe.....	303.26	6,607.81	6,911.07
500	Montezuma.....	4,240.33	13,578.28	17,818.61
501	Montour.....	364.69	1,430.37	1,795.06
502	Montrose.....	640.96	2,905.11	3,546.07
503	Moorhead.....	410.81	1,635.54	2,055.35
504	Moorland.....	506.84	884.96	1,391.80
505	Moravia.....	1,704.72	2,535.61	4,240.33
506	Morley.....	533.05	485.24	1,018.29
507	Morning Sun.....	1,272.40	5,885.48	7,157.94
508	Morrison.....	411.61	564.24	975.85
509	Moulton.....	2,059.66	7,140.88	9,200.54
510	Mount Auburn.....	798.27	1,142.79	1,941.06

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
2,194.80	1,600.00	3,794.80	1,200.00	2,594.80	1,005.60	447
2,603.32	806.66	3,409.98	806.66	2,603.32	2,054.46	448
257.09		257.09		257.09	486.80	449
11,768.19	5,164.65	16,932.84	2,001.80	14,931.04	1,303.34	450
9,000.82	1,046.89	10,047.51	1,561.52	8,485.99	428.48	451
12,791.39	5,172.69	17,964.08	3,790.09	14,173.99	5,740.92	452
39,776.93		39,776.93		29,776.93	10,823.63	453
18,702.88	20.00	18,722.88	8.62	18,714.26	4,765.17	454
23,344.26	629.25	23,973.51	751.82	23,221.69	950.56	455
4,684.51		4,684.51		4,684.51	126.94	456
5,387.43	2,220.00	7,607.43	6.35	7,601.08	1,840.12	457
21,529.76	3,416.50	24,946.26	4,165.05	20,781.21	7,107.47	458
3,885.66		3,885.66		3,885.66	2,023.20	459
7,603.60		7,603.60		7,603.60	1,037.92	460
2,423.96		2,423.96		2,423.96	4,228.73	461
751.27		751.27		751.27	712.04	462
502.92		502.92		502.92	356.64	463
195.96		195.96		195.96	121.56	464
892.24	12.20	904.44		904.44	97.18	465
4,750.93	26	4,751.19		4,751.19	2,305.50	466
735.22		735.22		735.22	1,032.39	467
3,660.95		3,660.95		3,660.95	1,946.17	468
3,809.93	170.00	3,979.93		3,979.93	2,531.24	469
2,076.40	1,200.00	3,276.40	800.00	2,476.40	617.59	470
427.68		427.68		427.68	542.81	471
5,548.72		5,548.72		5,548.72	2,463.59	472
5,071.30		5,071.30		5,071.30	8,804.22	473
8,168.57		8,168.57		8,168.57	3,715.48	474
3,548.04		3,548.04		3,548.04	3,028.29	475
2,730.21		2,730.21		2,730.21	909.76	476
2,738.59		2,738.59		2,738.59	4,660.96	477
5,492.78	3,500.00	8,992.78		8,992.78	705.73	478
1,018.01		1,018.01		1,018.01	273.20	479
3,773.88	88	3,774.76		3,774.76	736.52	480
2,699.55		2,699.55		2,699.55	323.56	481
930.00		930.00		930.00	1,231.75	482
5,261.16		5,261.16	10.00	5,251.16	2,219.62	483
9,730.95	293.87	10,024.82	294.37	9,730.45	10,552.50	484
1,064.91		1,064.91		1,064.91	20.30	485
568.77	60.00	628.77		628.77	61.34	486
3,534.46		3,534.46		3,534.46	498.65	487
2,454.64		2,454.64		2,454.64	2,222.17	488
1,066.57		1,066.57		1,066.57	1,848.80	489
2,580.74	400.00	2,980.74	100.00	2,880.74	623.39	490
1,286.78	161.36	1,448.14		1,448.14	1,328.88	491
322.37		322.37	2.75	319.62	573.39	492
5,918.46	2.15	5,920.61	3.00	5,917.61	1,951.09	493
1,424.85		1,424.85		1,424.85	1,883.99	494
4,327.72		4,327.72		4,327.72	796.45	495
323.28		323.28		323.28	545.08	496
1,240.85		1,240.85		1,240.85	225.59	497
14,001.46		14,001.46		14,001.46	6,062.31	498
5,121.81	1.60	5,123.41		5,123.41	1,787.66	499
10,805.21	535.45	11,340.66	15.26	11,325.40	6,493.21	500
1,699.45		1,699.45		1,699.45	95.61	501
2,368.62		2,368.62		2,368.62	1,177.45	502
1,358.61		1,358.61		1,358.61	696.74	503
662.47		662.47	2.00	660.47	731.31	504
2,894.02		2,894.02		2,894.02	1,346.31	505
457.18		457.18		457.18	561.11	506
6,135.64	563.50	6,699.14	789.50	5,909.64	1,248.30	507
593.61		593.61		593.61	382.24	508
6,392.17		6,392.17		6,392.17	2,808.37	509
1,210.52		1,210.52		1,210.52	730.54	510

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
511	Mount Ayr.....	4,619.54	20,859.74	25,479.28
512	Mount Sterling.....	446.62	422.57	869.19
513	Mount Union.....	159.95	830.70	990.65
514	Mount Vernon.....	9,502.51	16,875.97	26,378.48
515	Moville.....	4,357.29	11,375.42	15,732.71
516	Murray.....	297.56	3,343.83	3,641.39
517	Nashua.....	3,155.37	11,447.77	14,603.14
518	Nemaha.....	348.89	988.78	1,337.67
519	Neola.....	4,302.20	5,595.35	9,897.55
520	New Albin.....	2,578.65	5,131.61	7,710.26
521	Newell.....	235.61	12,655.07	12,890.68
522	Newhall.....	1,328.47	3,095.96	4,424.43
523	New Hartford.....	226.64	2,439.65	2,666.29
524	New Liberty.....	652.49	1,169.32	1,822.81
525	New London.....	5,110.89	17,147.46	22,258.35
526	New Market.....	3,110.02	2,540.09	5,650.11
527	New Providence.....	1,359.38	754.62	2,114.00
528	New Sharon.....	8,205.19	7,056.08	15,261.27
529	New Vienna.....	9.16	1,670.24	1,679.40
530	New Virginia.....	438.16	1,022.19	1,460.35
531	Nichols.....	658.14	1,570.29	2,228.43
532	Nodaway.....	383.53	1,040.54	1,424.07
533	Nora Springs.....	1,720.53	7,707.91	9,428.44
534	Northboro.....	1,614.30	1,069.78	2,684.08
535	North Buena Vista.....		395.17	395.17
536	North English.....	2,445.23	6,608.90	9,054.13
537	North Liberty.....	366.86	809.68	1,176.54
538	North Washington.....	161.86	734.58	896.44
539	Northwood.....	6,096.22	12,583.08	18,679.30
540	Norwalk.....	9.11	1,061.71	1,070.82
541	Norway.....	3,934.73	3,391.18	7,325.91
542	Numa.....	197.74	291.56	489.30
543	Oakland.....	4,879.35	6,865.03	11,744.38
544	Oakville.....	233.03	1,130.21	1,363.24
545	Ocheyedan.....	9.65	7,113.56	7,123.21
546	Odebolt.....	O.D.	14,263.31	11,621.96
547	Ogden.....	2,061.42	7,027.38	9,088.80
548	Okoboji.....	3,766.77	12,679.19	16,445.96
549	Olds.....	1,380.96	809.71	2,190.67
550	Old Town—P O Milford.....	200.70	11.45	212.15
551	Olin.....	1,248.28	6,416.08	7,664.36
552	Ollie.....	772.23	1,020.28	1,792.51
553	Oneida.....	303.43	526.02	829.45
554	Onslow.....	1,297.37	1,722.62	3,019.99
555	Orange City.....	7,043.79	15,871.28	22,915.07
556	Orchard.....	816.95	822.35	1,639.30
557	Orient.....	O.D.	1,413.77	O.D.
558	Orleans—P O Spirit Lake.....	2,578.26	1,526.06	4,104.32
559	Ossian.....	7,026.38	6,613.14	13,639.52
560	Osterdock.....	96.10	212.60	308.70
561	Oto.....	3,230.64	3,050.52	6,281.16
562	Ottosen.....	880.83	893.92	1,774.75
563	Owasa.....	137.44	355.65	493.09
564	Oxford.....	3,338.02	5,610.58	8,948.60
565	Oxford Junction.....	10,990.49	6,096.34	17,086.83
566	Oyens.....	510.96	763.12	1,274.08
567	Pacific Junction.....	777.64	1,241.89	2,019.53
568	Packwood.....	302.18	1,259.43	1,561.61
569	Palmer.....	45.41	2,720.01	2,765.42
570	Palo.....	372.83	592.28	965.11
571	Panama.....	2,882.40	2,541.85	5,424.25
572	Panora.....	4,174.26	7,511.63	11,685.89
573	Parkersburg.....	6,191.63	14,105.33	20,296.96
574	Parnell.....	168.18	1,515.10	1,683.28

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
18,850.62		18,850.62	34.52	18,816.10	6,663.18	511
249.67		249.67		249.67	619.52	512
1,068.26		1,068.26	300.00	768.26	222.39	513
16,860.46		16,860.46		16,860.46	9,518.02	514
6,373.79		6,373.79		6,373.79	9,358.92	515
2,799.62	66.81	2,866.43		2,866.43	774.96	516
11,082.79		11,082.79		11,082.79	3,520.35	517
618.64		618.64		618.64	719.03	518
4,361.92	201.42	4,563.34	128.57	4,434.77	5,462.78	519
5,053.78		5,053.78	12.11	5,041.67	2,668.59	520
10,225.35	7,000.00	17,225.35	7,000.00	10,225.35	2,665.33	521
2,965.52	25.77	2,991.29	35.14	2,956.15	1,468.28	522
2,506.66		2,506.66		2,506.66	159.63	523
909.37		909.37		909.37	913.44	524
18,071.02	611.74	18,682.76	799.13	17,883.63	4,374.72	525
2,666.31		2,666.31		2,666.31	2,983.80	526
742.26	1.00	743.26	14.50	728.76	1,385.24	527
8,701.02	14.28	8,715.30		8,715.30	6,545.97	528
1,600.66		1,600.66		1,600.66	78.74	529
1,277.76		1,277.76		1,277.76	182.59	530
1,441.74	2.53	1,444.27		1,444.27	784.16	531
730.50		730.50	14.49	716.01	708.06	532
6,401.51	2,000.00	8,401.51	1,362.03	7,039.48	2,388.96	533
1,982.97		1,982.97		1,982.97	701.11	534
278.94	124.66	403.60	8.43	395.17		535
8,586.57	230.93	8,817.50	1,143.13	7,674.37	1,379.76	536
811.19		811.19		811.19	365.35	537
456.48	502.63	959.11	290.35	668.76	227.08	538
11,820.31	172.24	11,992.55	93.00	11,899.55	6,779.75	539
897.48	62.00	959.48		959.48	111.34	540
2,868.51		2,868.51	7.00	2,861.51	4,464.40	541
376.66		376.66		376.66	112.64	542
5,940.56	568.19	6,508.75	335.40	6,173.35	5,571.03	543
1,144.68		1,144.68		1,144.68	218.56	544
5,190.42	1,417.71	6,608.13	447.55	6,160.58	962.63	545
11,710.25	1,766.93	13,477.18	189.20	13,287.98	O.D. 1,666.02	546
7,054.18	18.23	7,072.41	338.91	6,733.50	2,355.30	547
10,621.97	6,064.23	16,686.20	4,916.06	11,770.14	4,675.82	548
800.77		800.77		800.77	1,389.90	549
158.07		158.07		158.07	54.08	550
5,688.85		5,688.85		5,688.85	1,975.51	551
1,132.01		1,132.01		1,132.01	660.50	552
242.88	224.44	467.32		467.32	302.13	553
1,539.69		1,539.69		1,539.69	1,480.30	554
16,848.72		16,848.72	372.40	16,476.32	6,438.75	555
832.65		832.65		832.65	806.65	556
2,425.00	4,089.68	6,514.68	2,000.00	4,514.68	O.D. 7,451.36	557
2,391.76		2,391.76		2,391.76	1,712.56	558
5,156.78		5,156.78		5,156.78	8,482.74	559
143.25		143.25		143.25	165.45	560
3,487.24	202.55	3,689.79		3,689.79	2,591.37	561
1,027.69		1,027.69	29.25	998.44	776.31	562
307.85		307.85		307.85	185.24	563
4,963.90		4,963.90		4,963.90	3,984.70	564
7,023.28	17.36	7,040.64	17.26	7,023.38	10,063.45	565
612.28		612.28		612.28	661.80	566
1,439.28	2.00	1,441.28	1.00	1,440.28	579.25	567
679.61		679.61		679.61	882.00	568
3,078.71		3,078.71	529.98	2,548.73	216.60	569
689.41		689.41		689.41	275.70	570
2,529.82	692.39	3,222.21	194.76	3,027.45	2,396.80	571
6,660.26		6,660.26		6,660.26	5,025.63	572
15,126.12	17.00	15,143.12	17.35	15,125.77	5,171.19	573
1,304.86	63.53	1,368.39		1,368.39	314.89	574

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
575	Paton	3,724.85	767.92	4,492.77
576	Patterson	550.74	291.05	841.79
577	Paullina	5,139.07	9,766.06	14,905.13
578	Peosta	599.74	185.00	784.74
579	Persia	475.68	2,437.04	2,912.72
580	Peterson	4,489.58	10,097.26	14,586.84
581	Pierson	2,155.27	3,798.79	5,954.06
582	Pilot Mound	2,891.26	4,369.29	7,260.55
583	Pioneer	136.49	328.75	465.24
584	Pisgah	1,837.97	1,634.26	3,472.23
585	Plainfield	2,158.21	1,315.35	3,473.56
586	Plain View—R F D Walcott	270.51	153.00	423.51
587	Plano	962.31	362.74	1,325.05
588	Pleasanton	386.22	365.26	751.48
589	Pleasant Plain	59.26	478.66	537.92
590	Pleasantville	479.46	6,594.45	7,073.91
591	Plover	1,202.69	1,958.19	3,160.88
592	Plymouth	1,203.07	1,616.71	2,819.78
593	Pocahontas	O.D. 6,437.36	20,507.84	14,070.48
594	Polk City	497.71	668.67	1,166.38
595	Pomcroy	12,005.62	15,228.62	27,234.24
596	Popejoy	1,525.96	1,817.25	3,343.21
597	Portsmouth	1,904.15	3,553.03	5,457.18
598	Postville	5,309.77	15,600.35	20,910.12
599	Prairieburg	952.17	1,117.83	2,070.00
600	Prairie City	11,194.19	7,556.64	18,750.83
601	Prescott	392.67	2,095.44	2,488.11
602	Preston	1,199.00	4,356.52	5,555.52
603	Pringhar	13,528.70	8,275.08	21,803.78
604	Princeton	O.D. 79	2,041.44	2,040.65
605	Promise City	532.70	510.55	1,043.25
606	Protivin	1,215.38	2,325.18	3,540.56
607	Pulaski	1,040.17	1,081.57	2,121.74
608	Quasqueton	622.75	1,177.43	1,800.18
609	Quimby	1,960.06	2,649.99	4,610.05
610	Radcliffe	1,778.89	3,287.01	5,065.90
611	Rake	1,908.98	3,702.55	5,611.53
612	Ralston	668.85	1,102.03	1,770.88
613	Randalia	635.29	482.32	1,117.61
614	Randall	289.34	953.87	1,223.21
615	Randolph	1,007.31	1,845.15	2,852.46
616	Rathbun	57.04	412.77	469.81
617	Readlyn	2,789.04	3,268.40	6,057.44
618	Reasnor	674.45	987.89	1,662.34
619	Redding	426.80	472.14	898.94
620	Redfield	2,649.76	6,625.75	9,275.51
621	Reinbeck	4,217.26	12,080.88	16,298.14
622	Rembrandt	693.94	3,088.20	3,782.14
623	Remsen	5,513.70	13,518.42	19,032.12
624	Renwick	1,688.02	3,475.13	5,163.15
625	Rhodes	678.69	2,429.45	3,108.14
626	Riceville	2,676.79	5,666.44	8,343.23
627	Richland	1,093.06	3,817.76	4,910.82
628	Ricketts	93.61	1,999.55	2,093.16
629	Ridgeway	371.94	2,161.14	2,533.08
630	Rinard	486.59	443.97	930.56
631	Ringsted	124.41	4,926.30	5,050.71
632	Rippey	2,970.69	2,216.70	5,187.39
633	Riverside	325.61	4,841.96	5,167.57
634	Riverton	2,244.01	1,945.44	4,189.45
635	Robins	136.66	604.23	740.89
636	Rock Falls	130.78	430.81	561.59
637	Rockford	5,118.07	7,589.11	12,707.18
638	Rock Valley	1,867.66	10,402.95	12,270.61

F CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
3,895.74		3,895.74		3,895.74	597.03	575
322.23		322.23		322.23	519.56	576
9,772.44	1,788.34	11,560.78	67.95	11,492.83	3,412.30	577
234.00		234.00		234.00	550.74	578
2,093.29		2,093.29		2,093.29	819.43	579
6,534.30		6,534.30	5.75	6,528.55	8,058.29	580
5,153.88		5,153.88		5,153.88	800.18	581
4,111.05		4,111.05	6.00	4,105.05	3,155.50	582
404.97		404.97		404.97	60.27	583
1,715.29		1,715.29		1,715.29	1,756.94	584
1,781.00		1,781.00		1,781.00	1,692.56	585
183.30		183.30		183.30	240.21	586
825.28		825.28		825.28	499.77	587
216.28	6.00	222.28		222.28	529.20	588
218.56		218.56		218.56	319.36	589
5,894.38		5,894.38		5,894.38	1,179.53	590
1,476.64		1,476.64		1,476.64	1,684.24	591
1,602.21	7.00	1,609.21	1.00	1,608.21	1,211.57	592
22,704.22	2,582.47	25,286.69	2,033.09	23,253.60	O.D. 9,183.12	593
957.97		957.97		957.97	208.41	594
12,380.74		12,380.74		12,380.74	14,853.50	595
1,892.04		1,892.04	1,015.00	877.04	2,466.17	596
2,603.68		2,603.68		2,603.68	2,853.50	597
13,900.37		13,900.37		13,900.37	7,009.75	598
1,221.28		1,221.28		1,221.28	848.72	599
7,090.38		7,090.38		7,090.38	11,660.45	600
1,720.59		1,720.59		1,720.59	767.52	601
4,218.21	72.70	4,290.91	2.50	4,288.41	1,267.11	602
6,132.26		6,132.26		6,132.26	15,671.52	603
1,814.56	9.55	1,824.11		1,824.11	216.54	604
615.61	4.14	619.75		619.75	423.50	605
1,551.93	107.76	1,659.69	37.50	1,622.19	1,918.37	606
843.93		843.93	5.00	838.93	1,282.81	607
1,407.63		1,407.63		1,407.63	392.55	608
2,117.19		2,117.19		2,117.19	2,492.86	609
2,815.51	72.00	2,887.51		2,887.51	2,178.39	610
2,426.85		2,426.85		2,426.85	3,184.68	611
705.61		705.61	11.50	694.11	1,076.77	612
437.72		437.72		437.72	679.89	613
552.32		552.32		552.32	670.89	614
2,685.53	11.28	2,696.81		2,696.81	155.65	615
399.77		399.77		399.77	70.04	616
2,551.44	8.50	2,559.94	3.50	2,556.44	3,501.00	617
633.02		633.02		633.02	1,029.32	618
292.76	82.84	375.60	66.48	309.12	589.82	619
7,742.15		7,742.15		7,742.15	1,533.36	620
11,298.62		11,298.62		11,298.62	4,999.52	621
3,035.83	372.32	3,408.15	318.32	3,089.83	692.31	622
13,111.40	10.00	13,121.40	381.56	12,739.84	6,292.28	623
2,948.96		2,948.96		2,948.96	2,214.19	624
2,433.05		2,433.05		2,433.05	675.09	625
7,068.54	2,447.95	9,516.49	4,159.92	5,356.57	2,986.66	626
3,307.93		3,307.93		3,307.93	1,602.89	627
1,932.12		1,932.12		1,932.12	161.04	628
1,743.16		1,743.16		1,743.16	789.92	629
453.71		453.71		453.71	476.85	630
3,954.82	39.87	3,994.69	58.00	3,936.69	1,114.02	631
1,661.04		1,661.04		1,661.04	3,526.35	632
5,172.49		5,172.49	17.71	5,154.78	12.79	633
2,556.82		2,556.82	11.00	2,545.82	1,643.63	634
378.68		378.68		378.68	362.21	635
399.43		399.43		399.43	162.16	636
10,069.54	668.10	10,737.64	1,853.66	8,883.98	3,823.20	637
10,022.12		10,022.12		10,022.12	2,248.49	638

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
639	Rockwell.....	5,459.67	7,999.03	13,458.70
640	Rodman.....	2,009.99	757.29	2,767.28
641	Rodney.....	418.05	554.63	972.68
642	Roland.....	2,385.14	4,572.52	6,957.66
643	Rolfe.....	7,642.98	13,061.94	20,704.92
644	Rome.....	313.26	322.82	636.08
645	Rose Hill.....	695.60	1,001.64	1,697.24
646	Rossie.....	373.17	200.00	573.17
647	Rowan.....	654.20	1,297.53	1,951.73
648	Rowley.....	454.55	949.45	1,404.00
649	Royal.....	501.03	2,526.28	3,027.31
650	Rudd.....	3,016.26	4,070.02	7,086.28
651	Runnells.....	2,271.89	851.00	3,122.89
652	Russell.....	631.10	3,000.99	3,632.09
653	Ruthven.....	1,748.42	5,383.45	7,131.87
654	Rutland.....	1,216.58	1,704.33	2,920.91
655	Ryan.....	1,742.35	2,725.15	4,467.50
656	Sabula.....	6,384.12	13,945.05	20,329.17
657	Sageville—P. O. Dubuque.....	768.38	935.50	1,703.88
658	St. Ansgar.....	767.55	10,346.68	11,114.23
659	St. Anthony.....	165.54	700.75	866.29
660	St. Charles.....	546.95	2,015.53	2,562.48
661	St. Lucas.....	112.15	382.94	495.09
662	St. Mary's.....	137.71	233.21	370.92
663	St. Olaf.....	30.22	1,335.83	1,366.05
664	St. Paul—R. F. D. West Point.....	798.41	278.00	1,076.41
665	Salem.....	734.27	2,425.88	3,160.15
666	Salix.....	78.04	1,792.45	1,870.49
667	Sanborn.....	4,537.17	15,103.45	19,640.62
668	Sandyville—P. O. Ackworth.....	178.30	373.49	551.79
669	Scarville.....	496.80	988.26	1,485.06
670	Schaller.....	4,917.49	7,830.15	12,747.64
671	Schleswig.....	9,409.59	8,328.91	17,738.50
672	Scranton.....	5,999.97	40,350.04	46,350.01
673	Searsboro.....	608.51	645.58	1,254.09
674	Sergeant Bluff.....	O.D.	2,061.22	O.D.
675	Shambaugh.....	398.00	1,109.36	1,507.36
676	Shannon City.....	829.67	749.09	1,578.76
677	Sharpsburg.....	2,462.00	1,302.63	3,764.63
678	Sheffield.....	3,416.34	11,526.89	14,943.23
679	Shelby.....	1,597.75	7,460.98	9,058.73
680	Sheldahl.....	1,481.79	942.35	2,424.14
681	Shell Rock.....	5,196.14	4,611.41	9,807.55
682	Shellsburg.....	1,873.96	4,128.60	6,002.56
683	Sherrill—P. O. Spechts Ferry.....	329.42	498.33	827.75
684	Sidney.....	3,023.60	13,411.44	16,435.04
685	Silver City.....	353.29	2,047.87	2,401.16
686	Sioux Center.....	O.D.	18,003.11	17,271.58
687	Sioux Rapids.....	1,891.43	7,165.92	9,057.35
688	Slater.....	35.28	3,442.29	3,477.57
689	Sloan.....	783.65	4,230.64	5,014.29
690	Smithland.....	O.D.	3,200.81	2,728.87
691	Soldier.....	329.15	3,573.22	3,902.37
692	Solon.....	5,877.53	4,832.97	10,710.50
693	Somers.....	1,232.70	975.06	2,207.76
694	South English.....	340.62	1,577.12	1,917.74
695	Spillville.....	1,077.55	2,456.09	3,533.64
696	Spragueville.....	325.01	874.34	1,199.35
697	Springbrook.....	67.15	647.77	714.92
698	Spring Hill.....	137.11	49.71	186.82
699	Springville.....	1,119.71	5,607.83	6,727.54
700	Stacyville.....	2,746.99	3,927.26	6,674.25
701	Stanhope.....	830.73	2,441.75	3,272.48
702	Stanley.....	407.10	336.13	743.23

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
7,585.85		7,585.85		7,585.85	5,872.85	639
1,662.75		1,662.75		1,662.65	1,104.63	640
371.28		371.28		371.28	601.40	641
4,905.84		4,905.84	3.75	4,902.09	2,055.57	642
14,201.88	4.21	14,206.09		14,206.09	6,498.83	643
434.37		434.37		434.37	201.71	644
599.91		599.91		599.91	1,097.33	645
376.21		376.21		376.21	196.96	646
1,332.74	1.20	1,333.94		1,333.94	617.79	647
1,145.78		1,145.78		1,145.78	258.22	648
1,790.57		1,790.57		1,790.57	1,236.74	649
3,416.97		3,416.97		3,416.97	3,669.31	650
1,689.30		1,689.30		1,689.30	1,433.59	651
2,411.55		2,411.55		2,411.55	1,220.54	652
5,862.11	951.49	6,813.60	1,144.51	5,669.09	1,462.78	653
1,634.46		1,634.46		1,634.46	1,286.45	654
2,555.75		2,555.75		2,555.75	1,911.75	655
11,982.61		11,982.61		11,982.61	8,346.56	656
1,002.80		1,002.80		1,002.80	701.08	657
9,726.24	20.00	9,746.24	18.05	9,728.19	1,386.04	658
723.93		723.93		723.93	142.36	659
1,491.38	2.13	1,493.51		1,493.51	1,068.97	660
595.54		595.54		595.54	O.D. 100.45	661
157.97		157.97		157.97	212.95	662
1,365.54		1,365.54		1,365.54	51	663
240.35		240.35		240.35	836.00	664
2,722.86		2,722.86		2,722.86	437.29	665
1,561.74	350.60	1,912.34	87.24	1,825.10	45.39	666
10,247.43		10,247.43		10,247.43	9,393.19	667
334.28		334.28		334.28	217.51	668
409.57		409.57		409.57	1,075.49	669
7,628.45		7,628.45		7,628.45	5,119.19	670
7,162.38	400.00	7,562.38	350.00	7,212.38	10,526.12	671
35,022.39	1,055.00	39,077.39	4,046.13	34,131.26	12,218.75	672
820.69		820.69		820.69	433.40	673
2,327.03	8.16	2,335.19	15.81	2,319.38	O.D. 3,944.25	674
861.57		861.57		861.57	645.79	675
1,003.43		1,003.43		1,003.43	575.33	676
2,977.75		2,977.75		2,977.75	786.88	677
11,037.76		11,037.76		11,037.76	3,905.47	678
7,145.90		7,145.90		7,145.90	1,912.63	679
1,389.52		1,389.52		1,389.52	1,034.62	680
4,509.13	60	4,509.73	17.60	4,492.13	5,315.42	681
4,281.39	2.00	4,283.39	2.00	4,281.39	1,721.17	682
443.31		443.31		443.31	384.44	683
10,803.05	709.51	11,512.56	401.68	11,110.88	5,324.16	684
2,057.63		2,057.63	1,205.21	852.42	1,548.74	685
16,207.39	791.38	16,998.77	806.00	16,192.77	1,078.81	686
7,185.74	156.50	7,342.24	616.69	6,725.55	2,331.80	687
2,269.39	7.48	2,276.87	24.23	2,252.64	1,224.93	688
3,490.10		3,490.10	80.00	3,410.10	1,604.19	689
2,808.58		2,808.58		2,808.58	O.D. 79.71	690
3,800.41		3,800.41	552.50	3,247.91	654.46	691
4,719.07		4,719.07		4,719.07	5,991.43	692
1,163.70		1,163.70		1,163.70	1,044.06	693
1,071.61		1,071.61		1,071.61	846.13	694
1,351.05	1.56	1,352.61	1.56	1,351.05	2,182.59	695
404.30		404.30		404.30	795.05	696
420.38		420.38		420.38	294.54	697
5.33		5.33		5.33	181.49	698
4,382.76	712.35	5,095.11		5,095.11	1,632.43	699
3,768.96	56.35	3,825.31		3,825.31	2,848.94	700
1,906.96		1,906.96		1,906.96	1,365.52	701
499.98		499.98		499.98	243.25	702

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
703	Stanton	2,438.94	7,855.74	10,294.68
704	Stanwood	864.71	6,567.88	7,432.59
705	State Center	2,265.34	4,136.25	6,401.59
706	Steamboat Rock	763.47	2,531.92	3,195.39
707	Stockport	173.71	2,025.63	2,199.34
708	Stockton	870.42	700.90	1,571.32
709	Story City	6,595.63	18,989.91	12,394.28
710	Stout	263.97	632.50	896.47
711	Stratford	5,221.86	2,658.63	7,880.49
712	Strawberry Point	6,788.02	4,995.53	11,783.55
713	Struble	734.09	1,106.14	1,840.23
714	Sully	1,053.58	4,037.55	5,091.13
715	Sumner	3,626.91	17,549.06	21,175.97
716	Superior	5,265.90	886.02	6,151.92
717	Sutherland	3,695.96	10,521.15	14,217.11
718	Swaledale	813.23	1,029.11	1,842.34
719	Swan	561.67	581.03	1,142.70
720	Swea City	2,135.75	6,278.26	8,414.01
721	Swisher	56.29	1,080.14	1,136.43
722	Tabor	6,970.00	15,040.00	22,010.00
723	Templeton	2,122.71	2,193.89	4,316.60
724	Tennant	1,136.21	2,138.54	3,274.75
725	Terril	2,773.55	5,968.48	8,742.03
726	Thayer	238.41	236.78	475.19
727	Thompson	370.93	4,242.55	4,613.48
728	Thor	2,056.75	2,506.62	4,563.37
729	Thornburg	916.53	462.11	1,378.64
730	Thornton	1,660.75	3,043.34	4,704.09
731	Thurman	361.04	2,168.55	2,529.59
732	Tiffin	11.74	1,200.06	1,211.80
733	Tingley	372.21	1,149.28	1,521.49
734	Titonka	3,314.25	6,559.48	9,873.73
735	Toronto	745.03	766.15	1,511.18
736	Traer	13,074.15	20,026.85	33,101.00
737	Treynor	1,351.07	763.11	2,114.18
738	Tripoli	4,158.89	8,096.82	12,255.71
739	Truesdale	695.82	804.82	1,500.64
740	Truro	680.25	2,516.22	3,196.47
741	Turin	40.13	703.01	743.14
742	Udell	222.09	269.34	491.43
743	Underwood	762.75	2,184.03	2,946.78
744	Union	1,167.17	2,903.59	4,070.76
745	Unionville	461.14	375.98	837.12
746	University Heights—P. O. Iowa City	78.59	1,232.88	1,311.47
747	University Park	1,207.72	1,456.17	2,663.89
748	Urbana	494.54	1,468.07	1,962.61
749	Urbandale—R. F. D. Des Moines	2,655.28	6,607.34	9,262.62
750	Ute	3,235.85	3,464.06	6,699.91
751	Vail	2,047.44	6,714.32	8,761.76
752	Valeria	99.33	248.69	348.02
753	Van Horne	8,944.09	6,519.05	15,463.14
754	Van Meter	391.11	1,296.44	1,687.55
755	Van Wert	450.78	1,068.65	1,519.43
756	Varina	588.65	914.52	1,503.17
757	Victor	4,185.25	4,857.47	9,042.72
758	Vincent	3,225.22	1,213.97	4,439.19
759	Vining	2,556.23	950.56	3,506.79
760	Volga City	2,191.92	2,197.93	4,389.85
761	Wadena	148.04	1,121.55	1,269.59
762	Wahpeton—P. O. Milford	1,214.69	2,910.42	4,125.11
763	Walcott	2,570.08	3,731.71	6,301.79
764	Walker	2,989.14	3,487.25	6,476.39
765	Wallingford	842.37	961.01	1,803.38
766	Wall Lake	15,938.58	11,451.48	27,390.06

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
5,587.87		5,587.87		5,587.87	4,706.81	703
5,098.62		5,098.62		5,098.62	2,333.97	704
5,264.19	466.24	5,730.43	604.20	5,126.23	1,275.36	705
2,024.76		2,024.76		2,024.76	1,270.63	706
1,781.48		1,781.48		1,781.48	417.86	707
398.05		398.05		398.05	1,173.27	708
15,607.90	23.81	15,631.71	86.92	15,544.79	O.D. 3,150.51	709
542.14		542.14		542.14	344.33	710
2,539.18	220.84	2,760.02		2,760.02	5,120.47	711
5,658.00	66.38	5,724.38	119.97	5,604.41	6,179.14	712
878.14		878.14		878.14	962.09	713
4,973.27		4,973.27	1,150.00	3,823.27	1,267.86	714
14,337.98	2,500.00	16,837.98	453.00	16,384.98	5,090.99	715
1,479.56		1,479.56		1,479.56	4,672.36	716
8,670.58	5.00	8,675.58	19.90	8,655.68	5,561.43	717
1,674.45		1,674.45		1,674.45	167.89	718
500.03	32.08	532.11		532.11	610.59	719
5,574.34	3.99	5,578.33	13.55	5,564.78	2,849.23	720
887.64		887.64		887.64	248.79	721
11,117.00	4,545.00	15,662.00	4,545.00	11,117.00	10,893.00	722
2,145.70		2,145.70		2,145.70	2,170.90	723
1,918.16		1,918.16		1,918.16	1,356.59	724
4,740.79		4,740.79		4,740.79	4,001.24	725
365.04		365.04	2.00	363.04	112.15	726
4,061.63	189.81	4,251.44	2.50	4,248.94	364.54	727
2,445.09		2,445.09		2,445.09	2,118.28	728
412.33		412.33		412.33	966.31	729
2,288.79	100.00	2,388.79		2,388.79	2,315.30	730
1,458.77		1,458.77		1,458.77	1,070.82	731
1,221.15		1,221.15		1,221.15	O.D. 9.35	732
992.49		992.49		992.49	529.00	733
5,676.87		5,676.87		5,676.87	4,196.86	734
804.45		804.45		804.45	706.73	735
19,073.95	390.41	19,464.36	887.38	18,576.98	14,524.02	736
619.31	139.33	758.64	26.00	732.64	1,381.54	737
7,475.34		7,475.34		7,475.34	4,780.37	738
559.90		559.90		559.90	940.74	739
2,480.96		2,480.96		2,480.96	715.51	740
835.03		835.03		835.03	O.D. 172.15	741
284.55		284.55		284.55	206.88	742
1,348.44	341.15	1,689.59	10.00	1,679.59	1,267.19	743
2,505.76		2,505.76	7.04	2,498.72	1,572.04	744
419.26		419.26	59.63	359.63	477.49	745
769.53		769.53	22.20	747.33	564.14	746
1,337.91		1,337.91		1,337.91	1,325.98	747
1,954.76		1,954.76		1,954.76	7.85	748
4,413.32		4,413.32		4,413.32	4,849.30	749
3,269.06		3,269.06		3,269.06	3,430.85	750
6,568.04	1,970.75	8,538.79	2,004.68	6,534.11	2,227.65	751
188.19	26.36	214.55		214.55	133.47	752
11,986.40	2,094.98	14,081.38		14,081.38	1,381.76	753
1,224.02		1,224.02		1,224.02	463.53	754
1,120.26	6.78	1,127.04	9.76	1,117.28	402.15	755
975.42		975.42		975.42	527.75	756
4,227.93		4,227.93		4,227.93	4,814.79	757
791.68		791.68		791.68	3,647.51	758
816.35		816.35		816.35	2,690.44	759
1,703.96		1,703.96		1,703.96	2,685.89	760
1,113.49		1,113.49		1,113.49	156.10	761
3,184.93		3,184.93	361.30	2,823.63	1,301.48	762
3,310.72		3,310.72		3,310.72	2,991.07	763
3,822.50	21.64	3,844.14	18.64	3,825.50	2,650.89	764
706.67		706.67		706.67	1,096.71	765
7,990.90		7,990.90		7,990.90	19,399.16	766

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—RECAPITULATION

Number	Towns	Cash on Hand April 1, 1942	Add Grand Total of Receipts for Year Ending March 31, 1943	Total to be Accounted for
767	Walnut.....	3,913.12	9,020.28	12,933.40
768	Wapello.....	9,908.30	12,413.14	22,321.44
769	Washta.....	627.70	1,951.21	2,578.91
770	Waterville.....	1,337.78	1,223.99	2,561.77
771	Waucoma.....	2,616.39	3,204.59	5,820.98
772	Waukece.....	1,325.02	3,473.57	4,798.59
773	Wayland.....	2,561.82	3,524.63	6,086.45
774	Webb.....	852.81	912.06	1,764.87
775	Webster.....	1,068.44	605.86	1,674.30
776	Weldon.....	441.42	565.62	1,007.04
777	Wellman.....	541.41	10,301.43	10,842.84
778	Wellsburg.....	2,725.86	10,982.22	13,708.08
779	Welton.....	806.46	731.54	1,538.00
780	Wesley.....	2,474.40	5,041.74	7,516.14
781	West Bend.....	6,937.61	32,464.16	39,401.77
782	West Branch.....	13,140.70	8,632.08	21,772.78
783	West Burlington.....	2,005.20	10,420.00	12,425.20
784	West Chester.....	319.14	1,258.54	1,577.68
785	Westfield.....	2,134.63	3,582.86	5,717.49
786	Westgate.....	1,159.84	2,454.35	3,614.19
787	West Liberty.....	1,972.42	22,964.47	24,936.89
788	West Mitchell—P O Mitchell.....	90.32	290.44	380.76
789	West Okoboji—P O Milford.....	1,044.29	1,672.36	2,716.65
790	Westphalia.....	441.74	445.51	887.25
791	West Point.....	1,792.59	8,907.21	10,699.80
792	West Side.....	2,111.04	7,254.88	9,365.92
793	What Cheer.....	1,271.45	5,756.48	7,027.93
794	Wheatland.....	1,921.41	3,280.44	5,201.85
795	Whiting.....	2,592.96	5,548.01	8,140.97
796	Whittemore.....	O.D.	5,184.19	5,063.19
797	Whitten.....	761.79	673.71	1,435.50
798	Willey—P O Carroll.....	617.51	221.61	839.12
799	Williams.....	3,483.31	3,331.71	6,815.02
800	Williamsburg.....	14,563.11	20,802.39	35,365.50
801	Williamson.....	615.67	1,457.21	2,072.88
802	Wilton—P O Wilton Junction.....	1,712.21	11,286.12	12,998.33
803	Windsor Heights.....	3.21	2,543.24	2,546.45
804	Winfield.....	6,340.47	13,747.07	20,087.54
805	Winthrop.....	96.37	1,523.56	1,619.93
806	Wiota.....	737.16	2,103.77	2,840.93
807	Woden.....	151.75	1,409.40	1,561.15
808	Woodbine.....	12,360.55	13,301.87	25,662.42
809	Woodburn.....	235.59	1,063.54	1,299.13
810	Woodward.....	2,219.91	9,271.87	11,491.78
811	Woodstock.....	1,131.18	5,467.24	6,598.42
812	Worthington.....	711.72	2,000.64	2,712.36
813	Wyoming.....	2,246.32	5,570.76	7,817.08
814	Yale.....	1,422.37	2,416.83	3,839.20
815	Yetter.....	1,499.59	497.39	1,996.98
816	Yorktown.....	815.04	758.99	1,574.03
817	Zearing.....	2,334.76	4,895.16	7,229.92
818	Zwingle.....	599.62	691.83	1,291.45

* Incorporated but not active

OF CASH TRANSACTIONS—Continued

Deduct Grand Total of Expenditures for Year Ending March 31, 1943	Add Warrants Outstanding April 1, 1942	Total Expenditures and Previous Year's Warrants Paid	Deduct Warrants Outstanding March 31, 1943	Total Deduction from Total to be Accounted for	Cash on Hand March 31, 1943	Number
7,104.81	1,774.62	8,879.43	1.60	8,877.83	4,055.57	767
17,862.89		17,862.89		17,862.89	4,458.55	768
1,520.20		1,520.20		1,520.20	1,058.71	769
1,814.71		1,814.71		1,814.71	747.06	770
2,826.89		2,826.89		2,826.89	2,094.09	771
2,921.28		2,921.28		2,921.28	1,877.31	772
2,637.23	422.01	3,059.24	222.90	2,836.34	3,250.11	773
1,044.01		1,044.01		1,044.01	720.86	774
694.97		694.97		694.97	979.33	775
434.49	7.60	442.09	4.00	438.09	568.95	776
9,356.25		9,356.25		9,356.25	1,486.59	777
9,708.93	691.91	10,400.84	594.04	9,806.80	3,901.28	778
653.47		653.47		653.47	884.53	779
5,661.05		5,661.05		5,661.05	1,855.09	780
32,332.44	7,044.41	39,376.85	6,398.39	32,978.46	6,423.31	781
5,996.76		5,996.76		5,996.76	15,776.02	782
10,151.14		10,151.14		10,151.14	2,274.06	783
1,042.84		1,042.84		1,042.84	534.84	784
3,030.92		3,030.92		3,030.92	2,686.57	785
1,680.86	5.50	1,686.36		1,686.36	1,927.83	786
20,006.98		20,006.98		20,006.98	4,929.91	787
239.06		239.06	4.00	235.06	145.70	788
1,622.57	77.75	1,700.32	55.00	1,645.32	1,071.33	789
302.56		302.56	6.00	296.56	590.69	790
10,153.41		10,153.41		10,153.41	546.39	791
6,110.95	200.00	6,310.95	118.75	6,192.20	3,173.72	792
5,729.54		5,729.54		5,729.54	1,298.39	793
2,140.07	4.20	2,144.27		2,144.27	3,057.58	794
6,185.20	17.00	6,202.20	503.00	5,699.20	2,441.77	795
4,786.28		4,786.28		4,786.28	276.91	796
861.55		861.55		861.55	573.95	797
726.60		726.60		726.60	112.52	798
3,329.26	7.00	3,336.26		3,336.26	3,478.76	799
20,217.97	263.01	20,480.98	269.22	20,211.76	15,153.74	800
1,599.18		1,599.18		1,599.18	473.70	801
15,005.13	14.50	15,019.63	14.50	15,005.13	O.D. 2,006.80	802
1,812.38	709.28	2,521.66	104.66	2,417.00	129.45	803
11,145.82		11,145.82		11,145.82	8,941.72	804
1,273.40		1,273.40		1,273.40	346.53	805
1,363.57		1,363.57		1,363.57	1,477.36	806
1,135.14		1,135.14	93	1,134.21	426.94	807
22,628.03	3.70	22,631.73		22,631.73	3,030.69	808
856.54		856.54		856.54	442.59	809
9,046.00		9,046.00		9,046.00	2,445.78	810
4,490.98		4,490.98		4,490.98	2,107.44	811
1,327.33		1,327.33		1,327.33	1,385.03	812
5,205.53	6.00	5,211.53	5.69	5,205.84	2,611.24	813
1,491.16	17.00	1,508.16	17.00	1,491.16	2,348.04	814
859.71		859.71		859.71	1,137.27	815
540.66		540.66		540.66	1,033.37	816
4,897.59	9.48	4,907.07	8.00	4,899.07	2,330.85	817
982.90		982.90		982.90	308.55	818

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
	Grand Totals.....	\$ 2,786,998.39	\$ 688,445.00	\$ 30,994.73	\$ 178,825.15
1	Ackley.....	27,000.00			2.75
2	Ackworth.....				
3	Adair.....	5,300.00	17,200.00		2,067.87
4	Adel.....	10,700.00	21,000.00		136.30
5	Afton.....				1.00
6	Agency.....			400.00	
7	Ainsworth.....				
8	Akron.....	30,000.00			143.50
9	Albert City.....	25,000.00			
10	Albion.....	1,700.00			
11	Alburnett.....				
12	Alden.....	6,000.00			101.42
13	Alexander.....				
14	Allerton.....	23,000.00			
15	Allison.....	16,500.00			559.40
16	Alta.....				1.74
17	Alta Vista.....	1,000.00			
18	Alton.....	10,000.00			575.84
19	Altoona.....				
20	Alvord.....		5,000.00		
21	Andover.....				
22	Andrew.....		11,000.00		841.69
23	Anita.....	4,000.00	5,500.00		80.02
24	Ankeny.....	6,500.00			
25	Anthon.....				
26	Aplington.....				9.50
27	Arcadia.....	4,350.00	2,000.00		
28	Archer.....	1,500.00			
29	Aredale.....				
30	Arion.....				
31	Arispe.....				
32	Arlington.....				
33	Armstrong.....	9,000.00			65.00
34	Arnolds Park.....	3,500.00			
35	Arthur.....				
36	Asbury—P O Dubuque.....				
37	Ashton.....				2,203.86
38	Aspinwall.....				300.00
39	Atalissa.....				
40	Athelstan.....				
41	Atkins.....	11,000.00			
42	Auburn.....	12,000.00		2,900.00	4.90
43	Aurelia.....	4,100.00			
44	Aurora.....				26.04
45	Avoca.....	14,500.00			
46	Ayrshire.....	18,500.00			
47	Badger.....				
48	Bagley.....				2.35
49	Baldwin.....				
50	Balltown—R F D Waupeton.....				
51	Bancroft.....	19,433.75			3,761.65
52	Bankston—R F D Epworth.....				
53	Barnes City.....				2.00
54	Barnum.....				
55	Bassett.....				
56	Batavia.....				
57	Battle Creek.....				533.06
58	Baxter.....				35.00
59	Bayard.....	2,000.00			32.91
60	Beacon.....				
61	Beaconsfield.....				
62	Beaman.....	100.00			33.09

GENERAL TABLES—TOWNS

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INDEBTEDNESS TO APRIL 1, 1943

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
\$ 31,450.03	\$ 37,694.54	\$ 3,754,407.84	\$ 372,904.79	\$ 24,985.29	\$ 497,150.00	\$ 4,649,447.92	
		27,002.75				27,002.75	1
		24,567.87	400.00			24,967.87	2
	500.00	32,336.30				32,336.30	3
		1.00				1.00	4
		400.00				400.00	5
			3,900.00			3,900.00	6
		30,143.50	38,000.00			68,143.50	7
		25,000.00				25,000.00	8
		1,700.00				1,700.00	9
							10
		6,101.42				6,101.42	11
							12
		23,000.00				23,000.00	13
		17,059.40	2,200.00			19,259.40	14
		1.74				1.74	15
		1,000.00				1,000.00	16
		10,575.84				10,575.84	17
							18
		5,000.00				5,000.00	19
							20
		11,841.69				11,841.69	21
		9,580.02				9,580.02	22
		6,500.00				6,500.00	23
							24
		9.50	4,000.00			4,009.50	25
		6,350.00				6,350.00	26
		1,500.00				1,500.00	27
							28
							29
							30
							31
							32
		9,065.00			900.00	9,965.00	33
		3,500.00				3,500.00	34
							35
							36
		2,203.86				2,203.86	37
		300.00				300.00	38
							39
		13,900.00				13,900.00	40
		12,004.90				12,004.90	41
		4,100.00	2,900.00			7,000.00	42
		26.04				26.04	43
		14,500.00				14,500.00	44
		18,500.00				18,500.00	45
							46
		2.35				2.35	47
							48
							49
		23,195.40	7,000.00	1,574.11		31,769.51	50
							51
		2.00				2.00	52
							53
							54
		533.06				533.06	55
		35.00				35.00	56
							57
		2,032.91				2,032.91	58
							59
							60
							61
		133.09				133.09	62

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
63	Beaver.....				
64	Bellevue.....	19,350.00			
65	Bennett.....				
66	Benton.....				
67	Berkley—R. F. D. Perry.....				34.50
68	Bernard.....				16.80
69	Bertram—P. O. Cedar Rapids.....				
70	Bevington.....				
71	Birmingham.....	2,500.00			
72	Blairsburg.....	5,000.00			225.06
73	Blairstown.....				1,418.62
74	Blakesburg.....				
75	Blanchard.....				
76	Blencoe.....				
77	Blockton.....	1,500.00			
78	Blue Grass.....				
79	Bode.....		2,500.00		1,203.00
80	Bonaparte.....	2,700.00		3,628.50	
81	Bondurant.....				
82	Bouton.....				
83	Boxholm.....	12,000.00			
84	Boyden.....		2,500.00		59
85	Braddyville.....			231.75	384.05
86	Bradgate.....	1,000.00			648.78
87	Brandon.....				
88	Brayton.....	2,700.00			774.98
89	Breda.....	12,000.00			
90	Bridgewater.....		10,500.00		
91	Brighton.....	2,500.00			3.36
92	Bristow.....	2,500.00			
93	Britt.....	9,000.00		6,600.00	2.25
94	Brooklyn.....	19,500.00			1,742.85
95	Brunsville.....	2,000.00			
96	Buckeye.....				140.23
97	Buck Grove.....				
98	Buffalo.....				
99	Buffalo Center.....				
100	Burt.....	14,400.00			
101	Bussey.....		9,000.00		
102	Calamus.....	7,000.00			1,845.00
103	Callender.....		7,500.00		5.71
104	Calmar.....	4,500.00			1,110.63
105	Calumet.....		8,000.00		477.32
106	Camanche.....	16,470.00			
107	Cambridge.....				51.51
108	Cantril.....				
109	Carbon.....				
110	Carlisle.....		11,000.00		
111	Carpenter.....				
112	Carson.....				
113	Carter Lake—P. O. Omaha, Nebr.....				
114	Cascade.....	32,000.00			
115	Casey.....				
116	Castalia.....				2,000.00
117	Castana.....	400.00	2,500.00		
118	Castle Hill—R. F. D. Waterloo.....				
119	Center Junction.....		2,000.00		
120	Center Point.....				
121	Central City.....				8.36
122	Centralia—R. F. D. Peosta.....				
123	Charlotte.....				
124	Charter Oak.....	17,000.00			
125	Chatsworth.....				
126	Chelsea.....	12,000.00			

INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assess- ment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
		19,350.00	6,645.68			25,995.68	63
							64
							65
		34.50				34.50	66
		16.80				16.80	67
							68
							69
							70
		2,500.00				2,500.00	71
		5,225.06				5,225.06	72
		1,418.62				1,418.62	73
							74
							75
							76
		1,500.00				1,500.00	77
			700.00			700.00	78
		3,703.00				3,703.00	79
		6,328.50				6,328.50	80
							81
							82
		12,000.00				12,000.00	83
		2,500.59				2,500.59	84
		615.80				615.80	85
		1,648.78				1,648.78	86
							87
		3,474.98				3,474.98	88
		12,000.00				12,000.00	89
		10,500.00				10,500.00	90
		2,503.36				2,503.36	91
		2,500.00				2,500.00	92
9,000.00		24,602.25	6,500.00			31,102.25	93
		21,242.85			121,500.00	142,742.85	94
		2,000.00				2,000.00	95
		140.23				140.23	96
							97
							98
			3,500.00		1,000.00	4,500.00	99
		14,400.00	8,000.00			22,400.00	100
		9,000.00				9,000.00	101
		8,845.00				8,845.00	102
		7,505.71				7,505.71	103
		5,610.63				5,610.63	104
		8,477.32				8,477.32	105
		16,470.00				16,470.00	106
		51.51				51.51	107
							108
							109
		11,000.00				11,000.00	110
							111
	4,200.00	4,200.00				4,200.00	112
16,316.76		16,316.76				16,316.76	113
		32,000.00				32,000.00	114
			777.10			777.10	115
		2,000.00				2,000.00	116
		2,900.00				2,900.00	117
							118
		2,000.00				2,000.00	119
							120
		8.36				8.36	121
							122
							123
		17,000.00				17,000.00	124
							125
		12,000.00				12,000.00	126

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
127	Chester.....				
128	Chillicothe.....	1,300.00			
129	Churdan.....	23,274.68			
130	Cincinnati.....				
131	Clare.....				
132	Clarence.....				
133	Clarksville.....	5,000.00			365.59
134	Clayton.....				
135	Clearfield.....				
136	Cleghorn.....		7,000.00		12.00
137	Clemons.....				15.00
138	Clermont.....	3,500.00			3.20
139	Clio.....				
140	Clover Hills—P. O. West Des Moines.....				
141	Clutier.....				
142	Coburg.....				
143	Coggon.....	12,000.00			1,536.10
144	Coin.....		3,500.00		
145	Colesburg.....				
146	College Springs.....				
147	Collins.....	7,250.00			329.80
148	Colo.....				
149	Columbus City.....				
150	Columbus Junction.....				
151	Colwell.....				1,101.69
152	Conesville.....				
153	Conrad.....				
154	Conway.....				
155	Coon Rapids.....	23,500.00			2,112.63
156	Coppock.....				
157	Coralville—P. O. Iowa City.....				433.29
158	Correctionville.....	1,150.00			7.50
159	Corwith.....				
160	Corydon.....	17,105.22			
161	Cotter.....				
162	Coulter.....	1,500.00			
163	Craig.....				
164	Crawfordsville.....				
165	Cromwell.....				300.00
166	Crystal Lake.....				
167	Cumberland.....				
168	Cumming.....				
169	Curlew.....				
170	Cushing.....				40.24
171	Cylinder.....				600.00
172	Dakota City.....	1,500.00			
173	Dallas.....				2.00
174	Dallas Center.....	29,500.00	15,000.00		28.04
175	Dana.....				
176	Danbury.....	8,500.00			
177	Danville.....	15,000.00			
178	Davis City.....	6,800.00			212.64
179	Dawson.....	5,000.00	5,000.00		
180	Dayton.....	8,000.00	9,700.00		
181	Decatur City.....				
182	Dedham.....				
183	Deep River.....	14,000.00			
184	Defiance.....				
185	Delaware.....				
186	Delhi.....				
187	Delmar.....				
188	Deloit.....	6,000.00			
189	Delphos.....				
190	Delta.....				

INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
							127
		1,300.00				1,300.00	128
		23,274.68				23,274.68	129
							130
							131
							132
		5,365.59				5,365.59	133
							134
							135
		7,012.00				7,012.00	136
		15.00				15.00	137
		3,503.20				3,503.20	138
							139
							140
							141
							142
		13,536.10	5,500.00			19,036.10	143
		3,500.00				3,500.00	144
							145
320.56		7,900.36			1,800.00	9,700.36	146
							147
							148
							149
		1,101.69				1,101.69	150
							151
							152
							153
		25,012.63	2,400.00			28,012.63	154
							155
		433.29				433.29	156
		1,157.50				1,157.50	157
							158
		17,105.22				17,105.22	159
							160
		1,500.00				1,500.00	161
							162
		300.00		195.10		495.10	163
							164
							165
							166
							167
							168
							169
		40.24				40.24	170
		600.00				600.00	171
		1,500.00				1,500.00	172
		2.00				2.00	173
		44,528.04	7,500.00			52,028.04	174
							175
		8,500.00				8,500.00	176
		15,000.00			10,000.00	25,000.00	177
		7,012.64				7,012.64	178
		10,000.00				10,000.00	179
		17,700.00				17,700.00	180
							181
							182
		14,000.00				14,000.00	183
							184
							185
							186
							187
		6,000.00				6,000.00	188
							189
							190

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
191	Denver				3.20
192	Derby				
193	De Soto				
194	Dexter	49,200.00			
195	Diagonal				
196	Dickens				
197	Dike				
198	Dixon				
199	Dolliver				
200	Donahue	1,000.00			
201	Donnan				108.00
202	Donnellson	21,000.00			
203	Doon	1,500.00			2.10
204	Dougherty				
205	Dow City				1,850.00
206	Dows	2,100.00			210.47
207	Drakesville				
208	Dumont	6,500.00			
209	Duncombe	1,500.00			324.72
210	Dundee				
211	Dunkerton				
212	Dunlap	4,500.00			2,466.68
213	Durango				
214	Durant				
215	Dysart	6,500.00			197.80
216	Earlham	18,800.00			13.48
217	Earling	6,000.00			
218	Earlville				8.50
219	Early	9,000.00			240.60
220	East Peru				
221	Eddyville				
222	Edgewood	13,000.00			
223	Elberon				10.00
224	Eldridge				
225	Elgin	1,500.00			
226	Elkader	8,000.00			12,371.54
227	Elkhart				91.86
228	Elk Horn	15,000.00			33.18
229	Elkport				
230	Elliott	800.00			100.00
231	Ellston				
232	Ellsworth	500.00	9,000.00		24.60
233	Elma				1,918.42
234	Ely				
235	Emerson		7,000.00		2,194.46
236	Epworth				
237	Essex	8,000.00		400.00	
238	Everly				595.07
239	Exira				
240	Exline				
241	Fairbank				
242	Fairfax				
243	Farley	11,500.00			3,283.94
244	Farmersburg		12,500.00		113.48
245	Farmington				
246	Farnhamville		500.00		
247	Farragut	17,000.00			106.04
248	Fayette				157.80
249	Fenton				
250	Ferguson				175.00
251	Fertile				
252	Floris				
253	Floyd				600.00
254	Fonda	11,000.00			

INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
		3.20				3.20	191
							192
							193
		49,200.00				49,200.00	194
							195
							196
					1,500.00	1,500.00	197
							198
							199
		1,000.00				1,000.00	200
		108.00				108.00	201
		21,000.00				21,000.00	202
		1,502.10				1,502.10	203
							204
		1,850.00				1,850.00	205
	1,500.00	3,810.47				3,810.47	206
							207
		6,500.00				6,500.00	208
		1,824.72				1,824.72	209
							210
							211
		6,966.68				6,966.68	212
							213
							214
		6,697.80				6,697.80	215
		18,813.48	3,000.00			21,813.48	216
		6,000.00	2,100.00			8,100.00	217
		8.50				8.50	218
		9,240.60				9,240.60	219
							220
							221
		13,000.00				13,000.00	222
		10.00				10.00	223
					900.00	900.00	224
		1,500.00				1,500.00	225
		20,371.54				20,371.54	226
		91.86				91.86	227
		15,033.18				15,033.18	228
							229
		900.00				900.00	230
							231
		9,524.60				9,524.60	232
		1,918.42				1,918.42	233
							234
		9,194.46		15,000.00		24,194.46	235
							236
		8,400.00				8,400.00	237
		595.07				595.07	238
							239
							240
							241
					1,500.00	1,500.00	242
		14,783.94				14,783.94	243
		12,500.00				12,500.00	244
		113.48			5,500.00	5,613.48	245
		500.00				500.00	246
		17,106.04				17,106.04	247
		157.80				157.80	248
							249
		175.00				175.00	250
							251
							252
		600.00				600.00	253
		11,000.00				11,000.00	254

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
255	Fontanelle				5.00
256	Fort Atkinson				4.00
257	Fostoria				
258	Franklin—R. F. D. West Point				
259	Fraser				
260	Fredericksburg				
261	Frederika	1,800.00			144.68
262	Fredonia—P. O. Columbus Junction				
263	Fremont		11,500.00		650.00
264	Galt				
265	Galva	11,200.00			
266	Garber				592.56
267	Garden Grove				
268	Garnaville	10,600.00			
269	Garner	43,660.32			
270	Garrison		13,000.00		
271	Garwin	3,000.00			
272	Geneva				
273	George	5,500.00			
274	Gilbert				
275	Gilbertville				
276	Gilman				74.84
277	Gilmore City	30,000.00			400.00
278	Gladbrook	13,500.00			
279	Glidden	9,500.00	1,000.00		39.00
280	Goldfield				4,065.00
281	Goodell	9,000.00			
282	Goose Lake				
283	Gowrie	3,000.00	500.00	9,000.00	33.28
284	Graettinger	14,700.00			8.00
285	Graf				
286	Grafton		4,000.00		
287	Grand Junction		800.00		
288	Grand Mound				1.50
289	Grand River				150.00
290	Grandview				
291	Granger				
292	Grant				
293	Granville		4,000.00		12.00
294	Gravity	5,000.00			
295	Gray				
296	Greeley				
297	Greene	7,000.00			
298	Greenfield	32,000.00			
299	Green Island				
300	Greenville				
301	Grimes				
302	Griswold		7,500.00		
303	Gruver				32.75
304	Guernsey				
305	Guttenberg	13,500.00			
306	Halbur				2.00
307	Hamilton				
308	Hancock	8,000.00			
309	Hanlontown				
310	Hansell				
311	Harcourt	11,900.00			354.77
312	Hardy				
313	Harper				
314	Harpers Ferry				3.00
315	Harris	4,000.00			
316	Hartford				
317	Hartley	10,000.00			47.10
318	Hartwick			350.00	

GENERAL TABLES—TOWNS

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INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
		5.00				5.00	255
							256
		4.00				4.00	257
							258
							259
							260
		1,944.68				1,944.68	261
							262
		12,150.00	100.00			12,250.00	263
							264
		11,200.00				11,200.00	265
		592.56				592.56	266
							267
		10,600.00				10,600.00	268
		43,660.32				43,660.32	269
		13,000.00				13,000.00	270
		3,000.00				3,000.00	271
							272
		5,500.00				5,500.00	273
							274
							275
		74.84				74.84	276
		30,400.00				30,400.00	277
		13,500.00	1,000.00			14,500.00	278
		10,539.00	1,324.78			11,863.78	279
		4,065.00			4,950.00	9,015.00	280
		9,000.00				9,000.00	281
							282
		12,533.28				12,533.28	283
		14,708.00	2,000.00			16,708.00	284
							285
		4,000.00				4,000.00	286
		800.00	25,500.00			26,300.00	287
		1.50				1.50	288
		150.00				150.00	289
							290
							291
							292
		4,012.00				4,012.00	293
		5,000.00				5,000.00	294
							295
							296
		7,000.00				7,000.00	297
1,400.00		33,400.00			157,000.00	190,400.00	298
							299
							300
		7,500.00				7,500.00	301
		32.75				32.75	302
							303
							304
		13,500.00				13,500.00	305
		2.00				2.00	306
							307
		8,000.00				8,000.00	308
							309
							310
		12,254.77				12,254.77	311
							312
							313
		3.00				3.00	314
		4,000.00	3,500.00			7,500.00	315
							316
		10,047.10				10,047.10	317
		350.00				350.00	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	3,700.00			
321	Havelock	5,500.00			
322	Hawkeye	2,500.00			136.52
323	Hayesville				
324	Hazleton				
325	Hedrick	1,622.72			
326	Henderson				435.00
327	Hepburn				
328	Hills				
329	Hillsboro				
330	Hinton				11.93
331	Holland				
332	Holstein				
333	Holy Cross—P. O. N. Buena Vista				
334	*Hopeville—P. O. Murray				
335	Hopkinton	7,000.00			
336	Hornick	2,000.00	4,500.00		28.00
337	Hospers				
338	Hubbard	8,000.00			
339	Hudson				
340	Hull	17,250.00			4,167.84
341	Humeston	15,800.00			70.27
342	Hurstville				
343	Huxley		10,000.00		
344	Imogene				
345	Inwood	6,000.00			
346	Ionia				
347	Ireton	3,500.00	6,500.00		553.37
348	Irwin				
349	Jackson Junction				
350	Jamaica		9,000.00		666.67
351	Janesville	6,500.00			
352	Jesup				
353	Jewell Junction—P. O. Jewell	24,500.00	2,000.00		167.14
354	Joice	2,500.00			511.25
355	Jolley				
356	Kalona				1,215.58
357	Kamrar				
358	Kanawha	6,031.62			2,895.46
359	Kellerton				
360	Kelley		1,000.00		
361	Kellogg		7,100.00		
362	Kensett				
363	Kent	500.00			
364	Keosauqua				
365	Keota	15,158.08			32.51
366	Keswick				
367	Keystone	29,500.00			
368	Kimballton	3,500.00	3,000.00		
369	Kingsley				
370	Kinross				
371	Kirkman				
372	Kirkville				
373	Kiron				
374	Klemme	2,000.00			
375	Knierim				
376	Lacona				
377	Ladora				
378	Lake Mills	15,000.00			
379	Lake Park	4,000.00	9,500.00		
380	Lakeside				
381	Lake View	11,000.00			

INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
		3,700.00	900.00			4,600.00	319
		5,500.00				5,500.00	320
		2,636.52	5,600.00			8,236.52	321
							322
							323
		1,622.72				1,622.72	324
		435.00				435.00	325
							326
							327
							328
		11.93				11.93	329
							330
			20,000.00			20,000.00	331
							332
		7,000.00				7,000.00	333
		6,528.00				6,528.00	334
							335
		8,000.00				8,000.00	336
							337
		21,417.84				21,417.84	338
		15,870.27	500.00			16,370.27	339
		10,000.00				10,000.00	340
							341
	6,500.00	12,500.00	2,000.00			14,500.00	342
		10,553.37				10,553.37	343
							344
		9,666.67				9,666.67	345
		6,500.00				6,500.00	346
							347
		26,667.14				26,667.14	348
		3,011.25				3,011.25	349
							350
		1,215.58				1,215.58	351
							352
		8,927.08	4,387.37			13,314.45	353
			1,300.00			1,300.00	354
		1,000.00				1,000.00	355
	3,784.67	3,784.67	4,200.00			7,984.67	356
		7,100.00				7,100.00	357
		500.00				500.00	358
							359
		15,190.59	6,500.00			21,690.59	360
							361
		29,500.00			2,100.00	31,600.00	362
		6,500.00				6,500.00	363
							364
							365
							366
							367
							368
							369
							370
							371
							372
							373
		2,000.00	1,400.00			3,400.00	374
							375
							376
							377
		15,000.00				15,000.00	378
		13,500.00	6,500.00			20,000.00	379
							380
		11,000.00				11,000.00	381

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
382	Lakota.....				
383	Lamoni.....				
384	Lamont.....	3,000.00	7,500.00		2,277.01
385	Lamotte.....				
386	Lanesboro.....				193.84
387	Lansing.....	6,600.00	4,900.00		
388	La Porte City.....	12,500.00			
389	Larchwood.....	26,500.00	21,000.00		463.17
390	Larrabee.....	9,500.00			57.14
391	Latimer.....		4,500.00		
392	Laurel.....				
393	Laurens.....				
394	Lawler.....				1,520.50
395	Lawton.....				10.00
396	Le Claire.....				
397	Ledyard.....	2,500.00			1,775.80
398	Le Grand.....	4,000.00			
399	Lehigh.....				1.20
400	Leighton.....		2,500.00		98.80
401	Leland.....				150.00
402	Lenox.....				126.25
403	LeRoy.....	20,000.00	20,000.00		6,485.69
404	Lester.....				
405	Letts.....				
406	Lewis.....	1,400.00			
407	Libertyville.....				55.52
408	Lidderdale.....				
409	Lime Springs.....	1,700.00			5.00
410	Lincoln.....	9,500.00			
411	Linden.....				
412	Lineville.....		8,000.00		34.22
413	Linn Grove.....				
414	Lisbon.....	3,000.00			513.13
415	Liscomb.....	8,500.00			5,389.68
416	Littleport.....				
417	Little Rock.....				478.41
418	Little Sioux.....	11,500.00			2,877.18
419	Livermore.....	2,500.00			
420	Lockridge.....				90.00
421	Logan.....				
422	Lohrville.....	12,500.00	5,650.00		
423	Lone Rock.....	2,500.00			68.15
424	Lone Tree.....				
425	Long Grove.....				4.20
426	Lorimor.....				
427	Lost Nation.....	500.00			815.61
428	Lovilia.....				
429	Lowden.....				537.67
430	Low Moor.....	400.00	1,000.00		349.35
431	Luana.....	3,500.00			
432	Lucas.....	10,500.00			
433	Luther.....				1.00
434	LuVerne.....	1,000.00			
435	Luxemburg—P. O. New Vienna.....				
436	Luzerne.....				
437	Lynnvile.....				
438	Lytton.....				
439	McCallsburg.....				3,006.41
440	McCausland.....	1,500.00			13.99
441	McClelland.....				
442	McGregor.....	1,400.00			
443	McIntire.....	23,700.00			
444	Macedonia.....				
445	Macksburg.....	1,900.00			

INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
	1,320.00	1,320.00	500.00	4,000.00		5,820.00	382
		12,777.01				12,777.01	383
							384
		193.84				193.84	385
		11,500.00				11,500.00	386
		12,500.00				12,500.00	387
		47,963.17	8,000.00			55,963.17	388
		9,557.14			24,000.00	33,557.14	389
		4,500.00				4,500.00	390
							391
							392
		1,520.50				1,520.50	393
		10.00				10.00	394
							395
		4,275.80				4,275.80	396
		4,000.00				4,000.00	397
		1.20				1.20	398
		2,598.80				2,598.80	399
		150.00				150.00	400
		126.25				126.25	401
		46,485.69				46,485.69	402
							403
							404
		1,400.00				1,400.00	405
	5,400.00	5,455.52				5,455.52	406
							407
		1,705.00				1,705.00	408
		9,500.00	500.00			10,000.00	409
							410
		8,034.22				8,034.22	411
							412
		3,513.13				3,513.13	413
		13,889.68				13,889.68	414
							415
		478.41				478.41	416
1,466.00		15,863.18				15,863.18	417
		2,500.00				2,500.00	418
		90.00				90.00	419
							420
		17,150.00				17,150.00	421
		2,568.15				2,568.15	422
							423
		4.20				4.20	424
							425
		1,315.61	3,500.00			4,815.61	426
							427
		537.67				537.67	428
		1,749.35				1,749.35	429
		3,500.00				3,500.00	430
		10,500.00				10,500.00	431
		1.00				1.00	432
		1,000.00				1,000.00	433
							434
							435
							436
							437
		3,006.41				3,006.41	438
		1,513.99				1,513.99	439
							440
		1,400.00				1,400.00	441
		23,700.00	3,000.00			26,700.00	442
							443
		1,900.00				1,900.00	444
							445

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
446	Magnolia				
447	Malcom				
448	Mallard				1,200.00
449	Maloy	5,100.00	4,000.00		806.66
450	Malvern	18,400.00			
451	Manilla	100.00			2,001.80
452	Manly	20,000.00			1,561.52
453	Manning				3,790.09
454	Manson	73,000.00			
455	Mapleton				8.62
456	Marathon				751.82
457	Marble Rock				
458	Marcus	32,500.00			6.35
459	Marne				4,165.05
460	Marquette	14,100.00			
461	Martelle	6,000.00			
462	Martensdale				
463	Martinsburg				
464	Marysville—R. F. D. Hamilton				
465	Masonville				
466	Massena	10,000.00			
467	Matlock				
468	Maurice	200.00	2,000.00		
469	Maxwell	5,500.00	5,000.00		
470	Maynard				800.00
471	Maysville				
472	Mechanicsville	10,000.00			
473	Mediapolis				
474	Melbourne		18,000.00		
475	Melcher				
476	Melrose	7,600.00			
477	Melvin				
478	Menlo	12,000.00			
479	Meriden				
480	Merrill				
481	Meservey				
482	Middletown				
483	Miles				10.00
484	Milford	12,000.00			294.37
485	Millersburg				
486	Millerton				
487	Milo				
488	Milton	1,000.00			
489	Minburn				
490	Minden	1,500.00			100.00
491	Mingo	7,500.00			
492	Mitchell				2.75
493	Mitchellville		7,000.00		3.00
494	Modale	1,800.00	4,995.00		
495	Mondamin	11,800.00			
496	Moneta				
497	Monmouth				
498	Monona	38,000.00			
499	Monroe				
500	Monteruma	2,000.00			15.26
501	Montour				
502	Montrose				
503	Moorhead				
504	Moorland				
505	Moravia	5,400.00			2.00
506	Morley				
507	Morning Sun				
508	Morrison				789.50
509	Moulton	31,400.00	2,000.00		

INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
		1,200.00				1,200.00	446
		9,906.66				9,906.66	447
							448
							449
1,020.00	723.65	22,325.45				22,325.45	450
		1,661.52				1,661.52	451
		23,790.09	12,500.00			36,290.09	452
							453
		73,008.62				73,008.62	454
		751.82				751.82	455
							456
		6.35				6.35	457
	4,200.00	40,865.05	35,000.00			75,865.05	458
							459
		14,100.00	4,500.00			18,600.00	460
	518.00	6,518.00				6,518.00	461
							462
							463
							464
							465
		10,000.00				10,000.00	466
							467
		2,200.00				2,200.00	468
		10,500.00				10,500.00	469
		800.00				800.00	470
							471
		10,000.00				10,000.00	472
							473
		18,000.00				18,000.00	474
							475
		7,600.00				7,600.00	476
							477
		12,000.00	3,500.00			15,500.00	478
							479
							480
							481
							482
		10.00				10.00	483
		12,294.37	7,000.00			19,294.37	484
							485
							486
							487
		1,000.00				1,000.00	488
							489
		1,600.00				1,600.00	490
		7,500.00				7,500.00	491
		2.75				2.75	492
		7,003.00				7,003.00	493
		6,795.00				6,795.00	494
		11,800.00	1,700.00			13,500.00	495
							496
							497
		38,000.00				38,000.00	498
							499
		2,015.26				2,015.26	500
							501
							502
							503
		2.00				2.00	504
		5,400.00				5,400.00	505
							506
		789.50				789.50	507
							508
		33,400.00				33,400.00	509

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
510	Mount Auburn.....				
511	Mount Ayr.....	4,150.00			34.52
512	Mount Sterling.....				
513	Mount Union.....				300.00
514	Mount Vernon.....	28,500.00			
515	Moville.....				
516	Murray.....				
517	Nashua.....	18,000.00			
518	Nemaha.....				
519	Neola.....	11,000.00			128.57
520	New Albin.....	4,000.00			12.11
521	Newell.....				7,000.00
522	Newhall.....	17,000.00			35.14
523	New Hartford.....	7,000.00			
524	New Liberty.....				
525	New London.....	5,534.00			799.13
526	New Market.....				
527	New Providence.....				14.50
528	New Sharon.....				
529	New Vienna.....			655.00	
530	New Virginia.....				
531	Nichols.....				
532	Nodaway.....				14.49
533	Nora Springs.....				1,362.03
534	Northboro.....				
535	North Buena Vista.....				8.43
536	North English.....	24,000.00			1,143.13
537	North Liberty.....				
538	North Washington.....				290.35
539	Northwood.....				93.00
540	Norwalk.....				
541	Norway.....				7.00
542	Numa.....				
543	Oakland.....	300.00			335.40
544	Oakville.....				
545	Ocheyedan.....	16,100.00			447.55
546	Odebolt.....				189.20
547	Ogden.....	8,000.00			338.91
548	Okoboji.....		18,500.00		4,916.06
549	Olds.....				
550	Old Town—P. O. Milford.....				
551	Olin.....	5,300.00			
552	Ollie.....				
553	Oneida.....				
554	Onslow.....				
555	Orange City.....	23,500.00			372.40
556	Orchard.....				
557	Orient.....				2,000.00
558	Orleans—P. O. Spirit Lake.....				
559	Ossian.....	500.00			
560	Osterdock.....				
561	Oto.....		1,000.00		
562	Ottosen.....	4,600.00			29.25
563	Owasa.....				
564	Oxford.....	2,000.00	5,600.00	3,000.00	
565	Oxford Junction.....	8,000.00			17.26
566	Oyens.....				
567	Pacific Junction.....				1.00
568	Packwood.....				
569	Palmer.....				529.98
570	Palo.....				
571	Panama.....	4,000.00			194.76
572	Panora.....		1,500.00		
573	Parkersburg.....	6,000.00			17.35

INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
		41,534.52				41,534.52	510
		300.00				300.00	511
		28,500.00	12,801.47			41,301.47	512
		18,000.00				18,000.00	513
		11,128.57	2,000.00			13,128.57	514
		4,012.11				4,012.11	515
		7,000.00		2,665.72		9,665.72	516
		17,035.14				17,035.14	517
		7,000.00				7,000.00	518
	1,500.00	7,833.13				7,833.13	519
		14.50				14.50	520
		655.00				655.00	521
		14.49				14.49	522
		1,362.03				1,362.03	523
		8.43				8.43	524
		25,143.13				25,143.13	525
		290.35				290.35	526
	2,883.17	2,976.17				2,976.17	527
		7.00				7.00	528
		635.40				635.40	529
		16,547.55				16,547.55	530
		189.20				189.20	531
		8,338.91				8,338.91	532
		23,416.06	11,000.00			34,416.06	533
		5,300.00				5,300.00	534
		23,872.40				23,872.40	535
		2,000.00				2,000.00	536
		500.00				500.00	537
		1,000.00				1,000.00	538
		4,629.25				4,629.25	539
		10,600.00				10,600.00	540
		8,017.26				8,017.26	541
		1.00				1.00	542
		529.98				529.98	543
		4,194.76				4,194.76	544
		1,500.00				1,500.00	545
		6,017.35				6,017.35	546

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
574	Parnell.....	1,200.00			
575	Paton.....	4,000.00			
576	Patterson.....				
577	Paulina.....	13,000.00			67.95
578	Peosta.....				
579	Persia.....				
580	Peterson.....	10,000.00			5.75
581	Pierson.....				
582	Pilot Mound.....				6.00
583	Pioneer.....				
584	Pisgah.....	3,000.00			
585	Plainfield.....				
586	Plain View—R. F. D. Walcott.....				
587	Plano.....				
588	Pleasanton.....				
589	Pleasant Plain.....				
590	Pleasantville.....	12,500.00		400.00	
591	Plover.....		2,500.00		
592	Plymouth.....				1.00
593	Pocahontas.....	24,600.00			2,033.09
594	Polk City.....				
595	Pomeroy.....	21,500.00	16,000.00		
596	Popejoy.....				1,015.00
597	Portsmouth.....	3,000.00			
598	Postville.....	34,900.00			
599	Prairieburg.....				
600	Prairie City.....	5,000.00			
601	Prescott.....				
602	Preston.....		13,000.00		2.50
603	Primghar.....		2,000.00		
604	Princeton.....	1,000.00			
605	Promise City.....				
606	Protivin.....				37.50
607	Pulaski.....				5.00
608	Quasqueton.....				
609	Quimby.....	2,500.00			
610	Radcliffe.....		2,500.00		
611	Rake.....	9,500.00			
612	Ralston.....				11.50
613	Randalia.....				
614	Randall.....				
615	Randolph.....		9,000.00		
616	Rathbun.....				
617	Readlyn.....		10,000.00		3.50
618	Reasnor.....				
619	Redding.....				66.48
620	Redfield.....		2,000.00		
621	Reinbeck.....	16,000.00			
622	Rembrandt.....	500.00			318.32
623	Remsen.....	18,500.00	14,000.00		381.56
624	Renwick.....	1,700.00			
625	Rhodes.....				
626	Riceville.....	1,500.00			4,159.92
627	Richland.....				
628	Ricketts.....				
629	Ridgeway.....	3,500.00			
630	Rinard.....				
631	Ringsted.....				58.00
632	Rippey.....				
633	Riverside.....	5,000.00			17.71
634	Riverton.....				11.00
635	Robins.....				
636	Rock Falls.....				
637	Rockford.....	31,000.00			1,853.66

INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
		1,200.00				1,200.00	574
		4,000.00				4,000.00	575
							576
		13,067.95				13,067.95	577
							578
		10,005.75				10,005.75	579
							580
		6.00				6.00	581
							582
		3,000.00				3,000.00	583
							584
							585
							586
							587
							588
							589
		12,900.00				12,900.00	590
		2,500.00				2,500.00	591
		1.00				1.00	592
		26,633.09	1,655.92			28,289.01	593
							594
		37,500.00				37,500.00	595
		1,015.00				1,015.00	596
		3,000.00				3,000.00	597
		34,900.00	5,600.00			40,500.00	598
							599
		5,000.00				5,000.00	600
							601
		13,002.50				13,002.50	602
		2,000.00			111,000.00	113,000.00	603
		1,000.00				1,000.00	604
							605
		37.50				37.50	606
		5.00				5.00	607
							608
		2,500.00				2,500.00	609
		2,500.00				2,500.00	610
		9,500.00				9,500.00	611
		11.50				11.50	612
							613
							614
		9,000.00				9,000.00	615
							616
		10,003.50				10,003.50	617
							618
		66.48				66.48	619
		2,000.00				2,000.00	620
		16,000.00				16,000.00	621
		818.32				818.32	622
		32,881.56				32,881.56	623
		1,700.00				1,700.00	624
							625
		5,659.92				5,659.92	626
							627
							628
		3,500.00				3,500.00	629
							630
		58.00		1,550.36		1,608.36	631
							632
		5,017.71				5,017.71	633
		11.00				11.00	634
							635
							636
		32,853.66				32,853.66	637

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
638	Rock Valley				
639	Rockwell	19,000.00			
640	Rodman				
641	Rodney				
642	Roland		9,000.00		3.75
643	Rolfe	7,700.00			
644	Rome				
645	Rose Hill				
646	Rossie				
647	Rowan				
648	Rowley				
649	Royal		10,100.00		
650	Rudd	5,900.00			
651	Runnells				
652	Russell				
653	Ruthven				1,144.51
654	Rutland				
655	Ryan	1,500.00			
656	Sabula				
657	Sageville—P. O. Dubuque				
658	St. Ansgar			906.00	18.05
659	St. Anthony				
660	St. Charles				
661	St. Lucas			500.00	
662	St. Marys				
663	St. Olaf				
664	St. Paul—R. F. D. West Point				
665	Salem	2,100.00			
666	Salix				87.24
667	Sanborn	17,000.00			
668	Sandyville—P. O. Ackworth				
669	Scarville				
670	Schaller	3,500.00			
671	Schleswig	26,500.00			350.00
672	Scranton	12,000.00	11,000.00		4,946.13
673	Searsboro				
674	Sergeant Bluff	1,000.00	4,500.00		15.81
675	Shambaugh				
676	Shannon City				
677	Sharpsburg	1,000.00			
678	Sheffield		11,000.00		
679	Shelby	13,700.00			
680	Sheldahl				
681	Shell Rock	7,000.00			17.60
682	Shellsburg				2.00
683	Sherrill—P. O. Spechts Ferry				
684	Sidney	25,200.00			401.68
685	Silver City				1,205.21
686	Sioux Center	22,500.00			806.00
687	Sioux Rapids	3,500.00			616.69
688	Slater				24.23
689	Sloan	600.00			80.00
690	Smithland				
691	Soldier	8,500.00			552.50
692	Solon				
693	Somers	500.00			
694	South English				
695	Spillville				1.56
696	Spragueville				
697	Springbrook				
698	Spring Hill				
699	Springville	2,700.00			
700	Stacyville	13,000.00			
701	Stanhope	6,500.00	1,500.00		

INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
		19,000.00	3,300.00		2,600.00	24,900.00	638
							639
							640
							641
		9,003.75				9,003.75	642
		7,700.00				7,700.00	643
							644
							645
							646
							647
							648
		10,100.00				10,100.00	649
		5,900.00				5,900.00	650
							651
							652
		1,144.51	3,900.00			5,044.51	653
							654
		1,500.00				1,500.00	655
							656
							657
		924.05			1,350.00	2,274.05	658
							659
							660
		500.00				500.00	661
							662
							663
							664
		2,100.00				2,100.00	665
		87.24				87.24	666
		17,000.00			12,400.00	29,400.00	667
							668
							669
		3,500.00				3,500.00	670
		26,850.00				26,850.00	671
		27,946.13	19,405.37			47,351.50	672
							673
		5,515.81				5,515.81	674
							675
							676
		1,000.00				1,000.00	677
		11,000.00	2,000.00			13,000.00	678
		13,700.00				13,700.00	679
							680
		7,017.60	1,500.00			8,517.60	681
		2.00				2.00	682
							683
		25,601.68	10,500.00			36,101.68	684
		1,205.21				1,205.21	685
		23,306.00				23,306.00	686
		4,116.69				4,116.69	687
		24.23				24.23	688
		680.00				680.00	689
							690
	1,000.00	10,052.50				10,052.50	691
							692
		500.00				500.00	693
							694
		1.56				1.56	695
							696
							697
							698
		2,700.00	2,533.55			5,233.55	699
		13,000.00				13,000.00	700
	594.63	8,514.63				8,514.63	701

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
702	Stanley				
703	Stanton	13,000.00			
704	Stanwood	1,800.00	3,000.00		
705	State Center		2,000.00		604.20
706	Steamboat Rock		8,400.00		
707	Stockport				
708	Stockton				
709	Story City		8,000.00		86.92
710	Stout				
711	Stratford	500.00	2,000.00		
712	Strawberry Point				119.97
713	Struble				
714	Sully				1,150.00
715	Sumner	44,000.00			453.00
716	Superior				
717	Sutherland	8,500.00	6,000.00		19.90
718	Swaledale				
719	Swan				
720	Swea City				13.55
721	Swisher				
722	Tabor	59,963.00			4,545.00
723	Templeton				
724	Tennant		1,500.00		
725	Terril	3,000.00	3,500.00		
726	Thayer				2.00
727	Thompson	500.00			2.50
728	Thor	4,000.00			
729	Thornburg				
730	Thornton	10,500.00			
731	Thurman				
732	Tiffin				
733	Tingley				
734	Titonka	12,000.00			
735	Toronto				
736	Traer		38,000.00		887.38
737	Treynor				26.00
738	Tripoli				
739	Truesdale				
740	Truro				
741	Turin				
742	Udell				
743	Underwood	5,400.00			10.00
744	Union	3,850.00			7.04
745	Unionville				59.63
746	University Heights—P. O. Iowa City				22.20
747	University Park				
748	Urbana				
749	Urbandale—R. F. D. Des Moines				
750	Ute	4,000.00			
751	Vail	11,000.00			2,004.68
752	Valeria				
753	Van Horne				
754	Van Meter				
755	Van Wert				9.76
756	Varina				
757	Victor				
758	Vincent				
759	Vining				
760	Volga City				
761	Wadena				
762	Wahpeton—P. O. Milford				361.30
763	Walcott				
764	Walker				18.64
765	Wallingford				

INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
		13,000.00				13,000.00	702
		4,800.00				4,800.00	703
	245.58	2,849.78				2,849.78	704
		8,400.00	1,800.00			10,200.00	705
							706
							707
		8,086.92				8,086.92	708
							709
		2,500.00				2,500.00	710
		119.97				119.97	711
							712
		1,150.00				1,150.00	713
		44,453.00				44,453.00	714
							715
		14,519.99	9,000.00			23,519.99	716
							717
							718
		13.55				13.55	719
							720
		64,508.00			2,000.00	66,508.00	721
							722
		1,500.00				1,500.00	723
		6,500.00				6,500.00	724
		2.00				2.00	725
		502.50				502.50	726
		4,000.00				4,000.00	727
							728
	500.00	11,000.00				11,000.00	729
							730
							731
							732
		12,000.00				12,000.00	733
							734
		38,887.38				38,887.38	735
		26.00				26.00	736
							737
							738
							739
							740
							741
							742
		5,410.00	3,500.00			8,910.00	743
		3,857.04				3,857.04	744
		59.63				59.63	745
		22.20				22.20	746
							747
							748
							749
		4,000.00				4,000.00	750
		13,004.68				13,004.68	751
926.71		926.71				926.71	752
							753
							754
		9.76				9.76	755
							756
							757
							758
							759
			473.55			473.55	760
	100.00	100.00				100.00	761
		361.30				361.30	762
							763
		18.64				18.64	764
							765

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—REPORT OF MUNICIPAL

Number	Towns	General Bonds	Municipal Industry Bonds	Temporary Loans	Warrants Outstanding
766	Wall Lake.....				
767	Walnut.....	10,000.00			1.60
768	Wapello.....	13,500.00			
769	Washta.....		7,000.00		
770	Waterville.....				
771	Waucoma.....				
772	Waukee.....				
773	Wayland.....				222.90
774	Webb.....				
775	Webster.....				
776	Weldon.....				4.00
777	Wellman.....	32,000.00			
778	Wellsburg.....		7,000.00		594.04
779	Welton.....				
780	Wesley.....				
781	West Bend.....		17,500.00		6,398.39
782	West Branch.....	6,500.00	14,000.00		
783	West Burlington.....	500.00	1,000.00		
784	West Chester.....				
785	Westfield.....				
786	Westgate.....	500.00			
787	West Liberty.....				
788	West Mitchell—P. O. Mitchell.....				4.00
789	West Okoboji—P. O. Mil'ord.....	2,150.00			55.00
790	Westphalia.....				6.00
791	West Point.....		9,000.00		
792	West Side.....	11,100.00			118.75
793	What Cheer.....	11,500.00			
794	Wheatland.....	5,000.00			
795	Whiting.....		14,500.00		503.00
796	Whittemore.....	395.00			
797	Whitten.....		3,000.00		
798	Willey—P. O. Carroll.....				
799	Williams.....				
800	Williamsburg.....	13,800.00			269.22
801	Williamson.....				
802	Wilton—P. O. Wilton Junction.....	3,500.00			14.50
803	Windsor Heights.....				104.66
804	Winfield.....	9,000.00			
805	Winthrop.....				
806	Wiota.....	3,000.00		1,134.00	
807	Woden.....				93
808	Woodbine.....				
809	Woodburn.....				
810	Woodward.....	4,000.00			
811	Woodstock.....				
812	Worthington.....				
813	Wyoming.....	2,000.00		889.48	5.69
814	Yale.....				17.00
815	Yetter.....				
816	Yorktown.....				
817	Zearing.....				8.00
818	Zwingle.....				

* Incorporated but not active.

† Not Incorporated.

INDEBTEDNESS TO APRIL 1, 1943—Continued

Judgments	Miscellaneous Debts	Total General Debts	Special Assessment Bonds	Special Assessment Certificates	Pledge Orders	Grand Total	Number
							766
		10,001.60				10,001.60	767
		13,500.00				13,500.00	768
		7,000.00				7,000.00	769
							770
							771
							772
		222.90				222.90	773
							774
							775
		4.00				4.00	776
		32,000.00	4,000.00			36,000.00	777
		7,594.04				7,594.04	778
							779
							780
	2,304.84	26,203.23			21,000.00	47,203.23	781
		20,500.00				20,500.00	782
		1,500.00				1,500.00	783
							784
							785
		500.00				500.00	786
							787
		4.00				4.00	788
		2,205.00				2,205.00	789
		6.00				6.00	790
		9,000.00				9,000.00	791
		11,218.75	4,000.00			15,218.75	792
		11,500.00				11,500.00	793
		5,000.00				5,000.00	794
		15,003.00				15,003.00	795
		395.00				395.00	796
		3,000.00				3,000.00	797
							798
							799
		14,069.22			14,150.00	28,219.22	800
							801
		3,514.50				3,514.50	802
		104.66				104.66	803
		9,000.00	2,500.00			11,500.00	804
							805
		4,134.00				4,134.00	806
		93				93	807
							808
							809
		4,000.00				4,000.00	810
							811
							812
800.00		3,695.17				3,695.17	813
		17.00				17.00	814
							815
							816
		8.00				8.00	817
							818

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

Number	Towns	Real Property	Personal Property	Railroad Property
	Grand Totals.....	\$ 151,313,613.00	\$ 27,825,419.00	\$ 7,369,737.00
1	Ackley.....	686,445.00	107,988.00	50,922.00
2	Ackworth.....	19,821.00	1,453.00	17,219.00
3	Adair.....	327,875.00	67,410.00	
4	Adel.....	828,814.00	100,238.00	10,598.00
5	Afton.....	277,884.00	37,457.00	16,193.00
6	Agency.....	135,105.00	9,297.00	11,979.00
7	Ainsworth.....	145,940.00	34,631.00	4,724.00
8	Akron.....	455,458.00	99,228.00	13,959.00
9	Albert City.....	352,282.00	131,284.00	5,298.00
10	Albion.....	94,303.00	13,311.00	1,557.00
11	Alburnett.....	85,085.00	34,766.00	32,262.00
12	Alden.....	251,889.00	44,523.00	15,363.00
13	Alexander.....	241,200.00	41,376.00	6,497.00
14	Allerton.....	285,448.00	25,848.00	8,038.00
15	Allison.....	351,153.00	55,882.00	15,040.00
16	Alta.....	534,339.00	72,780.00	14,167.00
17	Alta Vista.....	192,384.00	32,530.00	5,485.00
18	Alton.....	374,874.00	81,536.00	33,015.00
19	Altoona.....	220,556.00	30,001.00	14,518.00
20	Alvord.....	158,708.00	28,105.00	9,313.00
21	Andover.....	32,551.00	1,707.00	5,824.00
22	Andrew.....	87,731.00	13,783.00	
23	Anita.....	334,390.00	54,296.00	9,265.00
24	Ankeny.....	307,480.00	42,728.00	15,603.00
25	Anthon.....	269,707.00	54,742.00	15,570.00
26	Aplington.....	323,475.00	45,357.00	10,520.00
27	Arcadia.....	140,671.00	15,497.00	
28	Archer.....	46,205.00	13,006.00	3,928.00
29	Aredale.....	53,219.00	35,129.00	12,403.00
30	Arion.....	47,385.00	8,544.00	30,539.00
31	Arispe.....	17,482.00	5,212.00	6,572.00
32	Arlington.....	298,001.00	61,153.00	11,311.00
33	Armstrong.....	345,142.00	97,820.00	4,970.00
34	Arnolds Park.....	503,454.00	42,539.00	12,636.00
35	Arthur.....	146,250.00	15,862.00	5,716.00
36	Asbury—P. O. Dubuque.....	12,553.00	1,921.00	
37	Ashton.....	215,775.00	52,549.00	10,722.00
38	Aspinwall.....	30,484.00	8,965.00	5,095.00
39	Atalissa.....	56,865.00	10,915.00	1,450.00
40	Athelstan.....	18,838.00	3,419.00	
41	Atkins.....	211,612.00	43,084.00	12,839.00
42	Auburn.....	166,939.00	40,983.00	10,795.00
43	Aurelia.....	294,496.00	43,377.00	16,692.00
44	Aurora.....	129,808.00	12,515.00	11,098.00
45	Avoca.....	605,644.00	68,062.00	12,333.00
46	Ayrshire.....	106,146.00	18,707.00	2,220.00
47	Badger.....	66,398.00	31,218.00	2,854.00
48	Bagley.....	179,567.00	43,340.00	5,095.00
49	Baldwin.....	58,795.00	8,569.00	8,197.00
50	Balltown—R. F. D. Waupeton.....	13,837.00	2,944.00	
51	Bancroft.....	261,298.00	71,710.00	10,678.00
52	Bankston—R. F. D. Epworth.....	8,488.00	4,830.00	
53	Barnes City.....	114,603.00	15,265.00	6,136.00
54	Barnum.....	25,402.00	9,597.00	21,181.00
55	Bassett.....	31,639.00	4,564.00	5,401.00
56	Batavia.....	127,213.00	24,796.00	7,955.00
57	Battle Creek.....	411,446.00	50,801.00	5,716.00
58	Baxter.....	321,989.00	51,708.00	5,655.00
59	Bayard.....	190,027.00	42,626.00	7,642.00
60	Beacon.....	62,900.00	2,485.00	12,639.00
61	Beaconsfield.....	32,961.00	5,533.00	14,599.00
62	Beaman.....	49,807.00	9,995.00	2,697.00

OF JANUARY 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
\$2,581,890.00	\$7,187,913.00	\$196,278,572.00	\$88,871,714.00	\$285,150,286.00	\$12,136,927.00	\$2,536,036.00	
9,646.00		855,001.00	706,143.00	1,561,144.00	56,210.00	9,250.00	1
849.00	1,974.00	41,316.00	4,033.00	45,349.00		282.00	2
26,039.00		421,324.00	258,385.00	679,709.00		8,455.00	3
10,845.00		950,495.00	184,902.00	1,135,397.00	11,002.00	13,269.00	4
2,175.00	3,942.00	337,651.00	192,262.00	529,913.00			5
2,074.00	7,199.00	165,654.00	36,030.00	201,684.00	7,180.00	2,160.00	6
1,035.00		186,330.00	55,691.00	242,021.00	6,099.00	2,326.00	7
14,279.00	10,949.00	593,873.00	154,712.00	748,585.00	14,757.00	9,821.00	8
1,042.00	16,927.00	506,833.00	187,109.00	693,942.00	5,470.00	8,112.00	9
1,800.00	8,876.00	119,847.00	19,152.00	138,999.00	9,034.00	1,309.00	10
1,543.00	3,766.00	157,422.00	161,570.00	318,992.00	9,622.00		11
14,087.00	15,834.00	341,696.00	132,785.00	474,481.00	21,786.00	5,033.00	12
2,460.00	5,680.00	297,213.00	43,300.00	340,513.00	162,954.00	798.00	13
5,582.00	8,681.00	333,597.00	123,802.00	457,399.00	23,758.00	6,697.00	14
6,126.00	14,261.00	442,462.00	189,224.00	631,686.00	66,660.00	5,500.00	15
10,540.00		631,826.00	261,726.00	893,552.00	29,431.00	9,105.00	16
1,330.00	940.00	232,669.00	26,344.00	259,013.00	26,344.00	993.00	17
2,053.00		491,478.00	234,219.00	725,697.00	45,844.00	9,028.00	18
10,430.00	7,532.00	283,037.00	48,559.00	331,596.00	58,519.00	4,345.00	19
6,532.00		202,658.00	7,793.00	210,451.00	13,865.00	3,400.00	20
1,458.00	717.00	42,257.00	979.00	43,236.00	4,704.00	85.00	21
969.00	5,142.00	107,625.00	129,210.00	236,835.00		2,016.00	22
2,642.00	2,404.00	402,997.00	153,655.00	556,652.00	23,210.00	5,546.00	23
6,567.00	7,130.00	379,508.00	157,321.00	536,829.00	19,778.00	5,465.00	24
4,887.00	3,800.00	348,706.00	101,734.00	450,440.00	3,281.00		25
209.00	2,073.00	381,634.00	132,950.00	514,584.00	10,312.00	4,000.00	26
1,548.00	5,735.00	163,451.00	41,660.00	205,111.00	37,705.00	2,173.00	27
1,145.00	2,766.00	67,050.00	29,567.00	96,617.00		650.00	28
280.00	3,918.00	104,949.00		104,949.00		885.00	29
1,614.00		88,082.00	8,811.00	96,893.00	13,029.00	450.00	30
178.00	3,515.00	32,959.00	9,818.00	42,777.00	7,478.00	100.00	31
2,163.00		372,628.00	162,600.00	535,228.00		2,938.00	32
6,258.00	116,544.00	570,734.00	122,443.00	693,177.00	122,433.00	6,673.00	33
5,796.00	17,684.00	582,109.00	82,582.00	664,691.00		9,570.00	34
993.00	3,834.00	172,655.00	102,861.00	275,516.00		2,089.00	35
577.00	486.00	15,537.00	1,550.00	17,087.00			36
3,665.00	6,245.00	288,956.00	139,113.00	428,069.00	25,730.00	3,444.00	37
139.00		44,683.00	5,894.00	50,577.00	5,431.00	633.00	38
1,595.00	2,375.00	73,200.00	12,930.00	86,130.00		815.00	39
102.00		22,359.00		22,359.00		100.00	40
5,883.00		273,418.00	117,125.00	390,543.00		3,167.00	41
2,637.00	6,844.00	228,198.00	92,818.00	321,016.00	13,081.00	3,397.00	42
2,600.00	10,349.00	367,514.00	260,620.00	628,134.00	24,653.00	5,658.00	43
		153,421.00	30,800.00	184,221.00	16,007.00	750.00	44
9,441.00	64,590.00	760,070.00	387,289.00	1,147,359.00	35,998.00	8,290.00	45
878.00	4,238.00	132,189.00	12,144.00	144,333.00	17,910.00	3,189.00	46
1,388.00	7,995.00	109,853.00	37,870.00	147,723.00	39,681.00	1,856.00	47
2,017.00	8,844.00	238,863.00	82,081.00	320,944.00	2,500.00	2,445.00	48
993.00	2,783.00	79,337.00	46,510.00	125,847.00	11,129.00	650.00	49
		16,781.00	7,000.00	23,781.00			50
6,295.00	306.00	350,287.00	67,390.00	417,677.00		8,603.00	51
		13,318.00		13,318.00			52
2,668.00	7,865.00	146,537.00	13,290.00	159,827.00	15,976.00	821.00	53
4,998.00	3,598.00	64,776.00	4,475.00	69,251.00	57,779.00	418.00	54
3,001.00	1,333.00	45,938.00	5,750.00	51,688.00	9,108.00	249.00	55
1,338.00	8,208.00	169,510.00	70,437.00	239,947.00	19,215.00	3,400.00	56
2,902.00	15,501.00	486,366.00	215,757.00	702,123.00	7,246.00	4,707.00	57
1,272.00	12,069.00	392,693.00	589,925.00	982,618.00	14,504.00	3,353.00	58
1,360.00	10,253.00	251,908.00	146,575.00	398,483.00	5,420.00	3,377.00	59
3,443.00	6,370.00	87,837.00	7,500.00	95,337.00	14,805.00	650.00	60
1,750.00	2,345.00	57,188.00	6,015.00	63,203.00	15,853.00	502.00	61
831.00	2,070.00	65,400.00	92,719.00	158,119.00	1,700.00	650.00	62

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

Number	Towns	Real Property	Personal Property	Railroad Property
63	Beaver	51,742.00	10,863.00	5,393.00
64	Bellevue	681,575.00	67,438.00	15,285.00
65	Bennett	175,390.00	31,209.00	4,111.00
66	Benton	13,060.00	3,368.00	6,083.00
67	Berkley—R. F. D. Perry	12,074.00	6,409.00	
68	Bernard	50,886.00	13,841.00	
69	Bertram—P. O. Cedar Rapids	38,489.00	1,935.00	12,512.00
70	Bevington	14,370.00	2,134.00	3,621.00
71	Birmingham	112,863.00	27,715.00	12,689.00
72	Blairsburg	80,385.00	19,007.00	10,520.00
73	Blairstown	288,473.00	41,390.00	4,422.00
74	Blakesburg	124,628.00	21,229.00	5,593.00
75	Blanchard	69,699.00	12,000.00	3,637.00
76	Blencoe	65,431.00	15,954.00	8,197.00
77	Blockton	160,635.00	31,345.00	10,591.00
78	Blue Grass	162,701.00	25,670.00	
79	Bode	157,900.00	44,994.00	3,191.00
80	Bonaparte	151,357.00	36,464.00	3,682.00
81	Bondurant	147,971.00	28,348.00	15,518.00
82	Bouton	70,181.00	12,261.00	3,591.00
83	Boxholm	123,495.00	52,909.00	2,768.00
84	Boyden	178,879.00	58,793.00	5,095.00
85	Braddyville	60,439.00	9,776.00	11,301.00
86	Bradgate	55,790.00	34,735.00	9,600.00
87	Brandon	101,749.00	11,007.00	
88	Brayton	97,275.00	13,775.00	
89	Breda	291,286.00	45,873.00	5,824.00
90	Bridgewater	93,095.00	16,109.00	
91	Brighton	383,300.00	35,096.00	8,655.00
92	Bristow	84,181.00	22,588.00	9,713.00
93	Britt	614,734.00	89,164.00	16,111.00
94	Brooklyn	648,388.00	87,854.00	6,259.00
95	Brunsville	63,562.00	4,086.00	3,020.00
96	Buckeye	69,740.00	19,265.00	5,464.00
97	Buck Grove	34,419.00	5,626.00	7,642.00
98	Buffalo	177,150.00	8,407.00	6,320.00
99	Buffalo Center	380,246.00	77,355.00	5,960.00
100	Burt	219,437.00	38,870.00	11,864.00
101	Bussey	120,188.00	16,868.00	4,266.00
102	Calamus	135,431.00	23,886.00	8,267.00
103	Callender	121,612.00	16,778.00	2,883.00
104	Calmar	515,530.00	51,963.00	
105	Calumet	88,282.00	6,932.00	10,520.00
106	Camanche	184,084.00	26,724.00	55,190.00
107	Cambridge	165,735.00	33,237.00	16,387.00
108	Cantril	102,620.00	20,152.00	13,684.00
109	Carbon	30,689.00	3,581.00	
110	Carlisle	190,389.00	22,029.00	5,584.00
111	Carpenter	41,059.00	21,953.00	5,706.00
112	Carson	155,993.00	21,346.00	3,068.00
113	Carter Lake—P. O. Omaha, Nebr.	424,898.00	37,626.00	32,000.00
114	Cascade	492,982.00	60,482.00	
115	Casey	193,259.00	37,576.00	9,172.00
116	Castalia	93,244.00	17,447.00	
117	Castana	66,549.00	19,875.00	10,786.00
118	Castle Hill—R. F. D. Waterloo	141,488.00	13,922.00	17,090.00
119	Center Junction	48,672.00	8,492.00	15,636.00
120	Center Point	275,536.00	36,316.00	15,826.00
121	Central City	292,835.00	41,004.00	11,222.00
122	Centralia—R. F. D. Peosta	28,368.00	8,131.00	
123	Charlotte	135,873.00	12,214.00	3,155.00
124	Charter Oak	267,716.00	67,507.00	8,152.00
125	Chatsworth	31,563.00	7,599.00	10,190.00
126	Chelsea	282,442.00	36,319.00	11,649.00

OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
	2,045.00	70,943.00	37,400.00	108,343.00	7,472.00	440.00	63
1,497.00		765,795.00	481,736.00	1,247,531.00		10,788.00	64
928.00	8,519.00	220,157.00	159,422.00	379,579.00	743.00	1,608.00	65
545.00	2,191.00	25,247.00	5,684.00	30,931.00	10,855.00	180.00	66
611.00	1,375.00	20,469.00	2,500.00	22,969.00	2,062.00	51.00	67
808.00	1,351.00	86,888.00	14,900.00	81,786.00		400.00	68
706.00	3,486.00	57,128.00		57,128.00		300.00	69
257.00	1,291.00	21,673.00	6,464.00	28,137.00	8,536.00	50.00	70
272.00		153,539.00	107,522.00	261,061.00	28,455.00	2,615.00	71
3,864.00	4,609.00	118,385.00	19,394.00	137,779.00	17,238.00	1,860.00	72
1,409.00		335,694.00	352,250.00	687,944.00		4,597.00	73
4,189.00	7,535.00	163,174.00	26,450.00	189,624.00	3,100.00	1,676.00	74
1,071.00	4,756.00	91,163.00	9,690.00	100,853.00	2,225.00	768.00	75
3,899.00	4,896.00	98,377.00	123,982.00	222,359.00	20,809.00	1,768.00	76
4,754.00		207,325.00	21,900.00	229,225.00	9,125.00	1,748.00	77
2,612.00	9,083.00	200,066.00	166,678.00	366,744.00	13,726.00	1,344.00	78
3,093.00	6,046.00	215,224.00	52,498.00	267,722.00	14,890.00	3,415.00	79
574.00		192,077.00	69,885.00	261,962.00	3,010.00	919.00	80
6,411.00		198,248.00	19,850.00	218,098.00	81,097.00	1,450.00	81
241.00		86,274.00	14,800.00	101,074.00		700.00	82
1,438.00	7,947.00	188,557.00	70,762.00	259,319.00		3,500.00	83
3,698.00		246,465.00	129,587.00	376,052.00		3,608.00	84
2,510.00	8,000.00	92,026.00	6,594.00	98,620.00	17,752.00	933.00	85
3,906.00	2,964.00	106,995.00	2,880.00	109,875.00	11,901.00	1,416.00	86
5,751.00		118,507.00	19,200.00	137,707.00		1,100.00	87
676.00	3,240.00	114,966.00	71,321.00	186,287.00		1,388.00	88
5,521.00	804.00	349,308.00	108,152.00	457,460.00			89
10,057.00		119,261.00	55,517.00	174,778.00		2,075.00	90
2,869.00		429,920.00	110,455.00	540,375.00	12,002.00	5,590.00	91
1,388.00	5,546.00	123,418.00	57,980.00	181,398.00	31,010.00	1,382.00	92
12,728.00	83,433.00	816,170.00	243,289.00	1,059,459.00	14,854.00	17,590.00	93
9,783.00		752,284.00	459,228.00	1,211,512.00	12,360.00	8,000.00	94
182.00	1,913.00	72,763.00	49,400.00	122,163.00		637.00	95
2,664.00	2,425.00	99,555.00	68,250.00	167,808.00	38,611.00	1,200.00	96
284.00		47,971.00	27,300.00	75,271.00	815.00	400.00	97
3,275.00	1,026.00	196,178.00	60,611.00	256,789.00			98
7,769.00	15,523.00	486,853.00	227,472.00	714,325.00	19,893.00	6,458.00	99
1,821.00	1,673.00	273,665.00	63,740.00	337,405.00	3,696.00	3,160.00	100
2,187.00	7,343.00	150,852.00	32,219.00	183,071.00		2,707.00	101
1,610.00	4,579.00	173,773.00	41,925.00	215,698.00	10,192.00	2,790.00	102
543.00	195.00	142,011.00	48,700.00	190,711.00	6,846.00	2,487.00	103
22,424.00		589,917.00	207,266.00	797,183.00	15,933.00	11,470.00	104
535.00	3,737.00	110,006.00	33,160.00	143,166.00	11,021.00	2,273.00	105
7,525.00	16,920.00	290,443.00	96,200.00	386,643.00	19,565.00	3,153.00	106
1,875.00	8,561.00	225,795.00	72,163.00	297,958.00	25,464.00	1,750.00	107
924.00		137,380.00	114,219.00	251,599.00	6,185.00	1,241.00	108
588.00	3,658.00	38,516.00	15,096.00	53,612.00	14,254.00	239.00	109
5,568.00	4,794.00	228,364.00	197,128.00	425,492.00	10,170.00	3,048.00	110
874.00		69,592.00	55,926.00	125,518.00	8,872.00		111
2,024.00	12,942.00	195,373.00	82,139.00	277,512.00	9,260.00	5,013.00	112
7,698.00	177,201.00	679,423.00	3,450.00	682,873.00	16,054.00	6,000.00	113
2,637.00		556,101.00	325,096.00	881,197.00	500.00	10,555.00	114
2,924.00	5,262.00	248,193.00	139,531.00	387,724.00	8,155.00	4,575.00	115
40,752.00		151,443.00	25,500.00	176,943.00	19,599.00	1,050.00	116
7,237.00		104,447.00	35,525.00	139,972.00	24,984.00	2,500.00	117
2,240.00	20,164.00	194,904.00	30,010.00	224,914.00	19,015.00	1,325.00	118
2,283.00	8,244.00	83,327.00	11,479.00	94,806.00	11,479.00	2,725.00	119
6,251.00	21,406.00	355,335.00	146,221.00	503,556.00	22,416.00	2,527.00	120
1,695.00	54,386.00	401,142.00	54,100.00	455,242.00	6,063.00	4,930.00	121
3,219.00	814.00	40,532.00		40,532.00			122
343.00	7,389.00	158,974.00	57,625.00	216,599.00	16,506.00	1,689.00	123
1,769.00		345,144.00	125,003.00	470,147.00		4,472.00	124
6,156.00		55,508.00	26,368.00	81,876.00	15,000.00	450.00	125
4,109.00	18,977.00	353,496.00	125,930.00	479,426.00	19,297.00	3,717.00	126

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

Number	Towns	Real Property	Personal Property	Railroad Property
127	Chester	124,048.00	24,584.00	13,962.00
128	Chillicothe	27,174.00	6,582.00	8,365.00
129	Churdan	208,316.00	61,485.00	41,473.00
130	Cincinnati	85,235.00	13,760.00	27,983.00
131	Clare	38,100.00	14,514.00	1,932.00
132	Clarence	438,348.00	62,215.00	14,022.00
133	Clarksville	497,874.00	69,360.00	19,981.00
134	Clayton	33,885.00	2,663.00	16,202.00
135	Clearfield	225,638.00	44,104.00	10,432.00
136	Cleghorn	101,434.00	37,518.00	9,819.00
137	Clemons	72,761.00		19,027.00
138	Clermont	328,922.00	96,528.00	3,620.00
139	Clio	58,335.00	9,034.00	6,013.00
140	Clover Hills—P O West Des Moines	86,720.00	3,707.00	
141	Clutier	177,934.00	28,945.00	9,276.00
142	Coburg	15,335.00	1,055.00	4,798.00
143	Coggon	220,992.00	31,911.00	13,606.00
144	Coin	178,902.00	22,470.00	24,703.00
145	Colesburg	127,417.00	15,970.00	
146	College Springs	132,737.00	15,912.00	
147	Collins	167,009.00	35,021.00	7,643.00
148	Colo	184,220.00	37,280.00	10,786.00
149	Columbus City	69,115.00	3,027.00	
150	Columbus Junction	376,379.00	83,292.00	16,812.00
151	Colwell	37,794.00	10,003.00	3,743.00
152	Conesville	55,275.00	9,560.00	8,785.00
153	Conrad	265,087.00	60,405.00	12,512.00
154	Conway	55,315.00	11,197.00	6,535.00
155	Coon Rapids	493,482.00	103,093.00	11,005.00
156	Coppock	11,141.00	2,776.00	908.00
157	Coralville—P O Iowa City	119,806.00	10,153.00	17,000.00
158	Correctionville	339,627.00	56,354.00	21,046.00
159	Corwith	169,484.00	36,849.00	8,764.00
160	Corydon	664,601.00	84,642.00	13,308.00
161	Cotter	19,607.00	2,262.00	5,952.00
162	Coulter	158,134.00	26,814.00	20,065.00
163	Craig	65,845.00	14,196.00	3,668.00
164	Crawfordsville	143,084.00	32,063.00	5,445.00
165	Cromwell	44,489.00	5,987.00	7,970.00
166	Crystal Lake	81,595.00	26,095.00	3,313.00
167	Cumberland	212,923.00	27,291.00	10,991.00
168	Cumming	23,180.00	5,187.00	10,901.00
169	Curlew	68,090.00	22,766.00	4,065.00
170	Cushing	108,952.00	21,682.00	11,100.00
171	Cylinder	40,697.00	16,966.00	4,076.00
172	Dakota City	131,848.00	20,836.00	14,521.00
173	Dallas	115,144.00	6,284.00	4,111.00
174	Dallas Center	269,293.00	43,100.00	1,730.00
175	Dana	35,775.00	8,237.00	1,442.00
176	Danbury	220,331.00	24,076.00	11,865.00
177	Danville	171,536.00	38,045.00	
178	Davis City	112,448.00	13,528.00	15,515.00
179	Dawson	64,381.00	17,813.00	7,643.00
180	Dayton	260,722.00	47,482.00	6,687.00
181	Decatur City	46,374.00	15,318.00	
182	Dedham	97,515.00	30,975.00	3,057.00
183	Deep River	198,518.00	25,703.00	5,874.00
184	Defiance	97,990.00	18,220.00	8,458.00
185	Delaware	57,128.00	10,489.00	15,565.00
186	Delhi	88,211.00	23,257.00	6,216.00
187	Delmar	158,678.00	27,331.00	33,342.00
188	Deloit	63,595.00	17,565.00	14,027.00
189	Delphos	13,735.00	6,886.00	8,602.00
190	Delta	211,160.00	18,496.00	6,443.00

OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in 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	1,366.00	127
239.00	2,277.00	44,637.00	2,115.00	46,752.00	3,699.00	655.00	128
5,999.00	9,916.00	327,189.00	170,879.00	498,068.00	255,111.00	7,074.00	129
625.00	10,006.00	137,609.00	17,000.00	154,609.00	178,450.00	863.00	130
275.00	5,167.00	59,988.00		59,988.00	59,988.00	2,300.00	131
2,641.00	13,525.00	530,751.00	529,139.00	1,059,890.00	23,709.00	3,921.00	132
5,804.00	27,988.00	621,007.00	355,227.00	976,234.00	13,665.00	6,608.00	133
462.00		53,212.00	7,306.00	60,518.00	3,881.00	480.00	134
3,142.00		283,316.00	94,432.00	377,748.00	14,765.00	3,400.00	135
3,292.00	6,260.00	158,323.00	143,140.00	301,463.00	3,279.00	2,501.00	136
	13,212.00	105,000.00	7,518.00	112,518.00	4,842.00	885.00	137
3,342.00		432,412.00	261,040.00	693,452.00	24,736.00	4,368.00	138
4,641.00	2,151.00	80,174.00	3,600.00	83,774.00		650.00	139
373.00	13,878.00	104,678.00		104,678.00	11,619.00	645.00	140
369.00	5,329.00	221,853.00	147,574.00	369,427.00	16,662.00	1,419.00	141
3.00	560.00	21,751.00		21,751.00	143,156.00	365.00	142
4,979.00	250.00	271,738.00	130,565.00	402,303.00	12,280.00	3,758.00	143
7,009.00	7,886.00	240,970.00	43,397.00	284,367.00		3,712.00	144
374.00		143,761.00	118,623.00	262,384.00	2,596.00	2,702.00	145
2,815.00	5,354.00	156,818.00	26,210.00	183,028.00		1,925.00	146
900.00	10,658.00	221,231.00	77,059.00	298,290.00	9,912.00	4,303.00	147
2,736.00	15,055.00	250,077.00	74,948.00	325,025.00	16,599.00	3,061.00	148
	2,881.00	75,023.00	171,506.00	246,529.00		500.00	149
4,190.00	19,135.00	499,809.00	224,269.00	724,078.00	8,322.00	4,413.00	150
96.00	1,210.00	52,846.00	4,000.00	56,846.00	3,775.00	421.00	151
300.00	3,185.00	77,105.00	12,930.00	90,035.00	56,220.00	690.00	152
1,248.00	9,809.00	349,061.00	221,628.00	570,689.00	28,528.00	4,665.00	153
1,560.00		74,607.00	19,570.00	94,177.00	780.00	669.00	154
3,057.00	5,895.00	616,532.00	229,844.00	846,376.00	24,745.00	15,978.00	155
132.00		14,957.00		14,957.00	2,836.00	75.00	156
5,334.00	817,048.00	969,341.00		969,341.00		5,660.00	157
10,288.00	92,401.00	522,716.00	82,508.00	605,224.00		7,600.00	158
905.00	1,189.00	217,191.00	18,590.00	235,781.00	32,832.00	2,080.00	159
14,202.00	37,652.00	814,405.00	172,337.00	986,742.00	20,810.00	18,000.00	160
1,640.00	1,173.00	30,634.00		30,634.00		200.00	161
849.00	4,978.00	210,860.00	6,800.00	217,660.00	74,221.00	1,559.00	162
302.00	3,495.00	87,506.00	11,800.00	99,306.00		1,418.00	163
218.00		180,810.00	348,806.00	529,616.00	10,454.00	1,638.00	164
315.00	3,478.00	62,239.00	76,186.00	138,425.00		385.00	165
604.00	3,053.00	114,660.00	2,000.00	116,660.00	2,680.00	1,125.00	166
4,420.00	7,152.00	262,777.00	142,391.00	405,168.00	10,400.00	3,311.00	167
933.00	3,524.00	43,725.00	7,185.00	50,910.00	9,521.00	210.00	168
1,467.00	2,021.00	98,409.00	5,255.00	103,664.00	25,427.00	889.00	169
4,258.00	4,237.00	150,229.00	7,400.00	157,629.00	8,500.00	2,207.00	170
2,050.00	2,007.00	65,796.00	51,872.00	117,668.00	4,815.00	740.00	171
5,199.00	8,625.00	181,036.00	51,724.00	232,760.00	12,969.00	2,347.00	172
241.00	7,883.00	133,663.00	8,100.00	141,763.00	6,768.00	1,072.00	173
7,605.00		421,728.00	444,740.00	866,468.00	3,930.00	11,950.00	174
1,120.00	3,854.00	50,428.00	24,155.00	74,583.00	11,810.00	337.00	175
7,628.00	9,274.00	273,174.00	90,692.00	363,866.00	19,685.00	4,596.00	176
12,880.00		222,461.00	156,351.00	378,812.00	33,752.00	3,589.00	177
1,071.00	8,421.00	150,983.00	37,841.00	188,824.00	9,318.00	2,715.00	178
1,826.00		91,663.00	37,200.00	128,863.00	18,406.00	1,625.00	179
2,278.00	10,299.00	327,468.00	211,388.00	538,856.00	3,608.00	6,000.00	180
973.00	4,260.00	66,925.00	16,450.00	83,375.00		500.00	181
1,514.00	4,905.00	137,966.00	7,000.00	144,966.00	13,575.00	1,106.00	182
4,651.00	8,724.00	243,470.00	54,520.00	297,990.00	11,481.00	3,498.00	183
358.00	4,368.00	129,394.00	38,050.00	168,044.00	2,524.00	1,188.00	184
343.00		83,525.00		83,525.00	504.00	542.00	185
1,837.00		119,521.00	113,396.00	232,917.00	14,306.00	1,200.00	186
1,802.00	7,184.00	228,337.00	74,935.00	303,272.00	18,470.00	2,747.00	187
853.00		96,040.00	14,000.00	110,040.00	3,558.00	1,782.00	188
236.00	671.00	30,130.00	7,025.00	37,155.00	10,057.00	150.00	189
2,514.00	10,727.00	249,340.00	74,830.00	324,170.00	39,191.00	2,100.00	190

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

Number	Towns	Real Property	Personal Property	Railroad Property
191	Denver.....	308,184.00	54,733.00	3,920.00
192	Derby.....	44,297.00	16,900.00	8,006.00
193	De Soto.....	82,917.00	9,334.00	3,498.00
194	Dexter.....	309,593.00	40,612.00	9,388.00
195	Diagonal.....	151,153.00	23,681.00	22,131.00
196	Dickens.....	73,714.00	20,365.00	11,311.00
197	Dike.....	160,430.00	38,559.00	11,433.00
198	Dixon.....	113,038.00	13,232.00	4,076.00
199	Dolliver.....	46,263.00	10,570.00	6,580.00
200	Donahue.....	56,656.00	15,394.00	2,038.00
201	Donnan.....	38,010.00	3,863.00	18,002.00
202	Donnellson.....	295,022.00	31,319.00	8,081.00
203	Doon.....	171,145.00	30,053.00	8,028.00
204	Dougherty.....	106,567.00	60,002.00	7,442.00
205	Dow City.....	165,814.00	33,887.00	10,561.00
206	Dows.....	422,808.00	95,706.00	9,756.00
207	Drakesville.....	41,615.00	12,257.00	4,365.00
208	Dumont.....	271,094.00	64,963.00	32,033.00
209	Duncombe.....	54,136.00	22,937.00	35,208.00
210	Dundee.....	44,725.00	8,509.00	5,007.00
211	Dunkerton.....	110,634.00	20,759.00	8,537.00
212	Dunlap.....	467,213.00	103,205.00	23,022.00
213	Durango.....	7,879.00	1,443.00	1,915.00
214	Durant.....	555,318.00	94,581.00	6,320.00
215	Dysart.....	598,561.00	112,412.00	6,320.00
216	Earlham.....	325,237.00	46,145.00	7,544.00
217	Earling.....	122,359.00	20,887.00	5,910.00
218	Earlville.....	246,561.00	41,260.00	10,661.00
219	Early.....	254,474.00	71,057.00	.....
220	East Peru.....	68,721.00	13,958.00	15,677.00
221	Eddyville.....	223,337.00	20,186.00	5,122.00
222	Edgewood.....	242,965.00	41,292.00	11,311.00
223	Elberon.....	131,618.00	17,383.00	19,531.00
224	Eldridge.....	214,240.00	35,735.00	5,808.00
225	Elgin.....	305,407.00	58,014.00	3,191.00
226	Elkader.....	673,238.00	114,224.00	3,465.00
227	Elkhart.....	75,710.00	13,234.00	6,197.00
228	Elk Horn.....	226,099.00	31,058.00	.....
229	Elkport.....	27,931.00	2,748.00	.....
230	Elliott.....	172,746.00	17,098.00	7,734.00
231	Ellston.....	33,744.00	6,705.00	8,065.00
232	Ellsworth.....	130,077.00	36,892.00	9,168.00
233	Elma.....	329,907.00	50,657.00	10,502.00
234	Ely.....	81,429.00	23,966.00	2,577.00
235	Emerson.....	183,337.00	23,630.00	8,034.00
236	Epworth.....	136,391.00	12,976.00	14,027.00
237	Essex.....	192,735.00	43,690.00	19,902.00
238	Everly.....	168,290.00	64,794.00	12,635.00
239	Exira.....	417,460.00	122,019.00	3,866.00
240	Exline.....	100,299.00	8,963.00	15,751.00
241	Fairbank.....	189,740.00	23,501.00	.....
242	Fairfax.....	124,338.00	17,645.00	16,673.00
243	Farley.....	198,547.00	18,569.00	13,747.00
244	Farmersburg.....	146,968.00	24,712.00	7,847.00
245	Farmington.....	228,289.00	41,094.00	23,715.00
246	Farnhamville.....	128,794.00	41,077.00	10,786.00
247	Farragut.....	181,182.00	34,283.00	8,555.00
248	Fayette.....	492,387.00	84,116.00	11,922.00
249	Fenton.....	181,431.00	55,638.00	11,110.00
250	Ferguson.....	26,127.00	9,258.00	5,095.00
251	Fertile.....	85,880.00	26,137.00	.....
252	Floris.....	39,796.00	4,614.00	3,313.00
253	Floyd.....	124,427.00	9,845.00	.....
254	Fonda.....	333,025.00	88,211.00	26,370.00

OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
3,520.00	1,832.00	372,189.00	522,118.00	894,307.00	30,367.00	1,428.00	191
691.00		69,203.00	14,440.00	83,643.00	16,158.00	590.00	192
8,729.00		96,440.00	23,900.00	120,340.00	7,640.00	624.00	193
4,896.00	14,271.00	365,322.00	55,367.00	423,689.00	41,490.00	6,480.00	194
2,908.00	4,024.00	216,132.00	74,126.00	290,258.00	14,349.00	3,803.00	195
4,707.00	1,445.00	112,322.00	34,257.00	146,579.00	20,150.00	270.00	196
578.00	3,973.00	216,574.00	68,797.00	285,371.00	27,847.00	2,000.00	197
2,853.00	1,712.00	134,897.00	134,070.00	268,967.00		1,370.00	198
151.00	1,366.00	67,978.00	9,100.00	77,078.00	6,664.00	641.00	199
695.00		75,605.00	43,866.00	119,471.00		1,226.00	200
2,231.00		60,570.00		60,570.00	33,733.00	194.00	201
13,422.00		336,653.00	169,521.00	506,174.00	15,640.00	5,436.00	202
2,148.00	6,020.00	222,649.00	26,368.00	249,016.00	16,103.00	2,790.00	203
1,829.00		182,179.00	54,007.00	236,186.00		1,500.00	204
2,397.00	18,505.00	212,091.00	46,165.00	258,256.00	8,766.00	2,473.00	205
1,889.00	2,537.00	549,172.00	317,074.00	866,246.00	19,002.00	6,000.00	206
2,423.00	9,586.00	62,663.00	14,784.00	77,447.00	4,006.00	800.00	207
2,980.00	6,219.00	350,099.00	368,617.00	748,716.00	47,352.00	4,044.00	208
403.00		121,480.00	34,000.00	155,480.00	65,572.00	2,500.00	209
527.00	807.00	58,644.00	14,143.00	72,787.00	1,775.00	533.00	210
3,498.00		141,264.00	166,906.00	308,170.00	9,118.00	1,800.00	211
393.00	500.00	596,938.00	182,599.00	779,537.00	15,050.00	11,322.00	212
17,847.00		12,130.00	850.00	12,980.00			213
6,627.00	6,735.00	674,066.00	410,641.00	1,084,707.00		4,640.00	214
10,760.00	17,396.00	730,655.00	431,782.00	1,162,437.00	4,938.00	3,652.00	215
379.00	4,787.00	407,082.00	208,813.00	615,895.00	14,616.00	6,869.00	216
3,954.00		154,322.00	42,500.00	196,822.00	18,145.00	2,609.00	217
1,541.00	11,110.00	302,436.00	288,700.00	591,136.00	7,850.00	3,020.00	218
926.00	3,877.00	338,182.00	110,794.00	448,976.00		6,012.00	219
2,233.00	19,497.00	103,159.00	33,223.00	136,382.00	20,291.00	747.00	220
1,255.00	4,397.00	270,375.00	19,300.00	289,675.00		2,970.00	221
4,092.00	4,131.00	301,220.00	143,663.00	444,883.00	15,450.00	4,596.00	222
719.00	1,547.00	176,755.00	42,850.00	219,605.00	16,548.00	1,919.00	223
3,942.00		258,049.00	239,723.00	497,772.00		500.00	224
8,529.00	65,971.00	370,554.00	96,970.00	467,524.00		4,200.00	225
1,600.00	405.00	865,427.00	357,335.00	1,222,762.00	10,822.00	12,353.00	226
407.00	7,152.00	97,146.00	30,085.00	127,231.00	32,419.00		227
1,116.00	1,340.00	264,716.00	155,950.00	420,666.00	16,586.00	4,952.00	228
1,273.00	9,811.00	33,135.00		33,135.00	1,067.00	265.00	229
1,913.00	2,326.00	208,662.00	50,275.00	258,937.00	4,712.00	2,895.00	230
1,215.00	690.00	52,753.00	2,879.00	55,632.00	4,965.00	433.00	231
1,703.00	12,639.00	178,042.00	71,133.00	249,175.00	14,327.00	2,614.00	232
1,020.00	2,792.00	405,408.00	146,259.00	551,667.00	25,841.00	5,350.00	233
5,487.00	10,699.00	111,784.00	19,535.00	201,319.00	11,231.00	755.00	234
	18,958.00	231,187.00	151,652.00	382,839.00		5,154.00	235
7,388.00	12,438.00	182,352.00	102,105.00	284,457.00	23,969.00	1,545.00	236
1,064.00	15,111.00	276,153.00	265,548.00	541,701.00	49,560.00	5,277.00	237
8,908.00	27,300.00	261,894.00	88,068.00	349,962.00	26,965.00	2,499.00	238
827.00	3,579.00	550,553.00	148,720.00	729,273.00	2,850.00	5,850.00	239
7,729.00		129,419.00	31,050.00	160,469.00	24,125.00	750.00	240
1,070.00		220,970.00	105,960.00	326,930.00		1,887.00	241
6,814.00	9,769.00	159,726.00	157,219.00	316,945.00	21,262.00	1,595.00	242
539.00	3,443.00	247,446.00	102,238.00	349,684.00	20,842.00	4,411.00	243
2,999.00		183,509.00	185,216.00	368,725.00	17,054.00	2,906.00	244
1,229.00	5,325.00	296,097.00	53,818.00	349,915.00		5,700.00	245
1,402.00	11,685.00	187,211.00	155,089.00	342,300.00		700.00	246
2,820.00		237,107.00	121,407.00	358,514.00	3,450.00	3,533.00	247
725.00	5,398.00	591,245.00	219,980.00	811,225.00	23,103.00	7,576.00	248
219.00	2,134.00	254,302.00	60,300.00	314,602.00	3,900.00	2,084.00	249
442.00	3,743.00	42,833.00		42,833.00	5,106.00	250.00	250
1,977.00	1,510.00	116,202.00	20,065.00	136,267.00	25,829.00	1,307.00	251
917.00	4,306.00	51,210.00	21,247.00	72,457.00	12,740.00	446.00	252
7,299.00		139,495.00	26,113.00	165,608.00	7,159.00	1,500.00	253
		454,905.00	87,102.00	542,007.00	14,007.00	186.00	254

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

Number	Towns	Real Property	Personal Property	Railroad Property
255	Fontanelle.....	261,524.00	78,901.00	.....
256	Fort Atkinson.....	134,994.00	32,148.00	.....
257	Fostoria.....	38,767.00	8,774.00	7,643.00
258	Franklin—R F D West Point.....	14,567.00	2,463.00	.....
259	Fraser.....	28,311.00	3,811.00	3,239.00
260	Fredericksburg.....	357,252.00	65,945.00	6,562.00
261	Frederika.....	60,072.00	10,486.00	.....
262	Fredonia—P O Columbus Junction.....	3,139.00	.....	2,577.00
263	Fremont.....	165,873.00	14,447.00	3,658.00
264	Galt.....	63,112.00	16,567.00	5,523.00
265	Galva.....	195,801.00	40,974.00	14,238.00
266	Garber.....	38,225.00	12,700.00	.....
267	Garden Grove.....	116,364.00	15,128.00	18,813.00
268	Garnaville.....	269,123.00	18,652.00	.....
269	Garner.....	675,211.00	129,229.00	20,077.00
270	Garrison.....	220,328.00	48,307.00	3,498.00
271	Garwin.....	201,021.00	38,882.00	12,296.00
272	Geneva.....	86,590.00	16,525.00	1,946.00
273	George.....	465,579.00	93,665.00	31,280.00
274	Gilbert.....	55,563.00	13,846.00	8,089.00
275	Gilbertville.....	138,823.00	14,340.00	.....
276	Gilman.....	161,668.00	54,204.00	2,450.00
277	Gilmore City.....	249,883.00	38,400.00	3,431.00
278	Gladbrook.....	390,705.00	62,921.00	20,169.00
279	Glidden.....	424,447.00	62,155.00	10,786.00
280	Goldfield.....	283,956.00	59,869.00	18,044.00
281	Goodell.....	87,468.00	17,089.00	3,129.00
282	Goose Lake.....	40,619.00	6,275.00	5,657.00
283	Gowrie.....	465,549.00	95,639.00	41,213.00
284	Graettinger.....	290,922.00	80,015.00	5,216.00
285	Graf.....	7,026.00	1,594.00	3,600.00
286	Grafton.....	147,540.00	36,866.00	6,827.00
287	Grand Junction.....	394,275.00	79,398.00	17,086.00
288	Grand Mound.....	208,555.00	29,184.00	8,159.00
289	Grand River.....	86,262.00	39,377.00	7,892.00
290	Grandview.....	74,748.00	4,567.00	.....
291	Granger.....	130,295.00	12,246.00	5,863.00
292	Grant.....	48,291.00	11,657.00	898.00
293	Granville.....	160,555.00	34,423.00	5,608.00
294	Gravity.....	140,346.00	29,188.00	6,297.00
295	Gray.....	101,259.00	12,796.00	12,404.00
296	Greeley.....	132,860.00	23,672.00	8,050.00
297	Greene.....	569,575.00	104,267.00	5,890.00
298	Greenfield.....	784,263.00	103,630.00	.....
299	Green Island.....	24,405.00	9,376.00	16,304.00
300	Greenville.....	40,579.00	5,939.00	.....
301	Grimes.....	179,451.00	33,256.00	11,005.00
302	Griswold.....	415,237.00	53,394.00	7,149.00
303	Gruver.....	42,698.00	12,463.00	3,068.00
304	Guernsey.....	52,884.00	14,114.00	8,089.00
305	Guttenberg.....	478,023.00	76,978.00	31,385.00
306	Halbur.....	90,950.00	35,456.00	1,586.00
307	Hamilton.....	23,452.00	2,589.00	8,630.00
308	Hancock.....	116,419.00	.....	18,535.00
309	Hanlontown.....	105,097.00	28,606.00	5,393.00
310	Hansell.....	37,951.00	16,509.00	9,973.00
311	Harcourt.....	85,210.00	19,542.00	13,770.00
312	Hardy.....	33,930.00	24,366.00	6,811.00
313	Harper.....	62,276.00	9,662.00	3,068.00
314	Harpers Ferry.....	59,965.00	7,441.00	10,394.00
315	Harris.....	92,961.00	34,553.00	6,136.00
316	Hartford.....	79,371.00	20,227.00	5,574.00
317	Hartley.....	598,494.00	91,534.00	12,767.00
318	Hartwick.....	40,138.00	11,097.00	4,315.00

OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
27,539.00		367,964.00	334,519.00	702,483.00		3,198.00	255
7,173.00		174,315.00	143,413.00	317,728.00		1,750.00	256
2,415.00	2,192.00	59,791.00	94,545.00	154,336.00	17,865.00	262.00	257
		17,030.00	3,500.00	20,530.00		200.00	258
1,421.00	83,002.00	119,784.00	3,000.00	122,784.00		300.00	259
1,224.00		430,983.00	276,808.00	707,791.00	18,630.00	2,000.00	260
118.00	2,639.00	73,315.00	85,903.00	159,218.00	2,908.00	709.00	261
1,361.00	2,018.00	9,095.00	9,150.00	18,245.00		95.00	262
362.00	10,149.00	194,489.00	30,975.00	225,464.00	46,777.00	3,784.00	263
421.00	2,299.00	87,922.00	1,075.00	88,997.00	16,202.00	553.00	264
1,072.00	10,302.00	262,987.00	93,722.00	356,709.00	14,049.00	7,250.00	265
1,206.00	1,999.00	54,130.00	50,981.00	105,111.00	3,397.00	532.00	266
886.00	7,498.00	158,689.00	35,415.00	194,104.00	2,964.00	1,476.00	267
6,642.00	5,424.00	299,841.00	357,194.00	657,035.00	29,344.00	4,255.00	268
9,732.00	53,310.00	887,559.00	388,213.00	1,275,772.00	9,441.00	12,706.00	269
3,307.00		275,440.00	82,852.00	358,292.00		3,468.00	270
1,569.00	12,613.00	266,381.00	205,391.00	471,772.00	16,227.00	3,320.00	271
2,419.00	4,709.00	112,189.00	19,500.00	131,689.00	7,590.00	600.00	272
	19,511.00	610,035.00	231,290.00	841,325.00	83,278.00	9,054.00	273
1,197.00	9,841.00	88,536.00		88,536.00	17,859.00	1,800.00	274
1,775.00	3,954.00	158,892.00	107,233.00	266,125.00		665.00	275
5,694.00	15,392.00	239,408.00	109,101.00	348,509.00		4,488.00	276
11,258.00	9,263.00	312,235.00	48,050.00	360,285.00	16,868.00	7,120.00	277
1,209.00	37,652.00	518,656.00	471,169.00	989,825.00	9,948.00	8,573.00	278
3,118.00	480.00	500,986.00	302,849.00	803,835.00	42,702.00	5,957.00	279
3,068.00	12,599.00	377,536.00	107,490.00	485,026.00	17,505.00	5,056.00	280
142.00	3,159.00	110,987.00	77,074.00	188,061.00	12,467.00	1,950.00	281
938.00	2,033.00	55,522.00	81,241.00	136,763.00	5,845.00	124.00	282
6,564.00	18,278.00	627,243.00	135,553.00	762,796.00	121,885.00	7,042.00	283
1,589.00		377,742.00	180,856.00	558,600.00	1,814.00	6,078.00	284
462.00		13,582.00	500.00	14,082.00			285
485.00		191,718.00	92,685.00	284,403.00	8,610.00	1,230.00	286
4,769.00	17,177.00	512,805.00	180,246.00	693,051.00	7,729.00	9,070.00	287
796.00	6,292.00	252,986.00	173,765.00	426,751.00	9,960.00	2,856.00	288
1,695.00	5,965.00	141,191.00	76,630.00	217,821.00		900.00	289
911.00	4,923.00	85,149.00	27,950.00	113,099.00		586.00	290
3,875.00		152,279.00	119,863.00	272,142.00	7,750.00	305.00	291
	2,831.00	63,677.00	9,000.00	72,677.00	14,166.00	800.00	292
851.00		201,437.00	29,250.00	230,687.00	64.00	3,577.00	293
2,569.00		178,400.00	89,459.00	267,859.00	3,479.00	1,600.00	294
1,951.00	2,498.00	130,908.00	5,746.00	136,654.00		1,047.00	295
663.00	390.00	165,635.00	33,414.00	199,049.00	15,480.00	2,200.00	296
438.00	77,524.00	757,794.00	617,540.00	1,375,334.00	5,900.00	9,202.00	297
26,769.00		914,671.00	286,407.00	1,201,078.00	45,546.00	12,077.00	298
445.00	1,581.00	52,111.00	2,600.00	54,711.00		480.00	299
776.00	1,737.00	49,031.00	3,700.00	52,731.00	2,677.00	208.00	300
1,072.00		224,784.00	75,800.00	300,584.00		2,300.00	301
1,605.00	46,403.00	523,788.00	204,901.00	728,689.00		7,231.00	302
1,064.00	1,972.00	61,265.00	13,934.00	75,199.00	960.00	427.00	303
1,234.00	2,592.00	78,913.00	16,300.00	95,213.00	13,094.00	547.00	304
12,670.00	36,011.00	635,067.00	266,113.00	901,180.00		8,337.00	305
381.00	2,649.00	131,022.00	91,702.00	222,724.00		632.00	306
382.00	4,081.00	39,134.00	4,850.00	43,984.00	5,224.00	220.00	307
		134,954.00	39,800.00	174,754.00		2,300.00	308
2,126.00	5,617.00	146,839.00	76,958.00	223,797.00	24,332.00	1,516.00	309
1,494.00	1,860.00	67,787.00	7,100.00	74,887.00		375.00	310
2,295.00	9,483.00	130,300.00	68,778.00	199,078.00	31,519.00	2,778.00	311
1,399.00	2,522.00	69,328.00	4,670.00	73,998.00	11,358.00	724.00	312
570.00	3,381.00	78,957.00	11,225.00	90,182.00		500.00	313
396.00		78,196.00	6,529.00	84,725.00	3,882.00	760.00	314
1,351.00	3,949.00	138,950.00	6,710.00	145,660.00	42,001.00	3,565.00	315
2,804.00	5,453.00	113,429.00	58,713.00	172,142.00	31,041.00	450.00	316
2,978.00	27,416.00	733,189.00	402,534.00	1,135,723.00	15,857.00	15,732.00	317
227.00	1,460.00	57,237.00	50,211.00	107,448.00	3,939.00	699.00	318

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

Number	Towns	Real Property	Personal Property	Railroad Property
319	Harvey	76,064.00	3,887.00	16,430.00
320	Hastings	85,264.00	11,190.00	10,890.00
321	Havelock	96,256.00	31,202.00	8,197.00
322	Hawkeye	275,959.00	55,664.00	9,579.00
323	Hayesville	50,732.00	11,478.00	6,725.00
324	Hazleton	227,284.00	21,420.00	7,194.00
325	Hedrick	257,296.00	39,343.00	18,407.00
326	Henderson	73,820.00	16,816.00	7,939.00
327	Hepburn	7,143.00	465.00	6,837.00
328	Hills	74,841.00	6,510.00	3,068.00
329	Hillsboro	80,110.00	12,740.00	8,602.00
330	Hinton	93,607.00	35,399.00	19,677.00
331	Holland	70,086.00	14,133.00	2,639.00
332	Holstein	760,912.00	114,431.00	11,326.00
333	Holy Cross—P O N Buena Vista	30,706.00	3,394.00	
334	*Hopeville—P O Murray			
335	Hopkinton	250,124.00	25,591.00	15,183.00
336	Hornick	104,481.00	42,854.00	4,993.00
337	Hospers	184,173.00	48,603.00	4,697.00
338	Hubbard	298,747.00	57,079.00	10,878.00
339	Hudson	254,727.00	25,906.00	3,271.00
340	Hull	286,930.00	82,414.00	12,738.00
341	Humeston	230,802.00	34,304.00	27,021.00
342	Hurstville	38,180.00	7,423.00	
343	Huxley	127,475.00	21,993.00	23,426.00
344	Imogene	66,215.00	14,647.00	6,129.00
345	Inwood	262,988.00	61,658.00	14,368.00
346	Ionia	66,073.00	18,741.00	8,661.00
347	Ireton	173,314.00	49,135.00	10,570.00
348	Irwin	131,425.00	36,612.00	9,375.00
349	Jackson Junction	167,606.00	31,103.00	
350	Jamaica	90,193.00	18,681.00	7,643.00
351	Jahesville	140,735.00	25,797.00	8,275.00
352	Jesup	430,966.00	68,450.00	
353	Jewell Junction—P O Jewell	249,031.00	80,706.00	50,371.00
354	Joice	120,729.00	30,385.00	
355	Jolley	49,743.00	18,992.00	5,604.00
356	Kalona	349,662.00	89,951.00	3,068.00
357	Kamrar	103,221.00	28,839.00	14,238.00
358	Kanawha	363,814.00	63,768.00	5,997.00
359	Kellerton	135,697.00	13,552.00	7,892.00
360	Kelley	44,443.00	8,975.00	17,626.00
361	Kellogg	216,190.00	42,685.00	3,620.00
362	Kensett	125,906.00	22,027.00	2,912.00
363	Kent	26,687.00	5,944.00	4,009.00
364	Keosauqua	258,775.00	55,722.00	4,786.00
365	Keota	331,632.00	53,473.00	6,136.00
366	Keswick	174,937.00	36,912.00	4,602.00
367	Keystone	349,069.00	47,528.00	6,419.00
368	Kimballton	163,095.00	55,615.00	
369	Kingsley	442,145.00	58,006.00	11,325.00
370	Kinross	22,777.00	12,336.00	1,534.00
371	Kirkman	58,450.00	8,284.00	5,006.00
372	Kirkville	40,123.00	4,458.00	5,928.00
373	Kiron	140,379.00	31,846.00	12,619.00
374	Klemme	196,516.00	42,682.00	6,872.00
375	Knierim	58,947.00	20,753.00	15,430.00
376	Lacona	80,195.00	24,316.00	15,136.00
377	Ladora	123,377.00	19,022.00	2,516.00
378	Lake Mills	620,938.00	126,520.00	27,215.00
379	Lake Park	343,038.00	88,117.00	9,879.00
380	Lakeside	42,955.00	4,500.00	1,296.00
381	Lake View	367,617.00	54,875.00	13,709.00
382	Lakota	173,116.00	43,793.00	3,252.00

OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
609.00	3,174.00	100,164.00	1,833.00	101,997.00	10,403.00	630.00	319
3,776.00	4,345.00	115,465.00	4,270.00	119,735.00	7,495.00	1,832.00	320
620.00		136,275.00	20,850.00	157,125.00	18,190.00	3,041.00	321
556.00		341,758.00	172,720.00	514,478.00	12,412.00	4,986.00	322
183.00	2,443.00	71,561.00	56,957.00	128,518.00	11,052.00	513.00	323
		255,898.00	91,750.00	347,648.00		1,413.00	324
4,320.00	14,318.00	333,654.00	111,123.00	444,807.00	47,062.00	5,963.00	325
1,028.00	5,079.00	104,682.00	25,422.00	130,104.00		655.00	326
85.00	827.00	15,357.00	10,575.00	25,932.00			327
562.00	4,627.00	89,608.00	77,386.00	166,994.00		800.00	328
711.00		102,163.00	141,790.00	243,953.00	14,014.00	2,000.00	329
943.00	1,069.00	150,695.00	8,060.00	158,755.00			330
120.00	4,513.00	91,491.00	31,625.00	123,116.00		800.00	331
2,166.00	53,232.00	942,068.00	428,522.00	1,370,590.00		8,017.00	332
332.00	1,005.00	35,437.00	10,575.00	46,012.00		265.00	333
							334
4,066.00		294,964.00	73,489.00	368,453.00		4,699.00	335
584.00		152,912.00	71,576.00	224,488.00		2,213.00	336
1,985.00		239,458.00	147,199.00	386,657.00	3,492.00	2,866.00	337
7,304.00	10,609.00	384,617.00	218,007.00	603,224.00	51,889.00	5,332.00	338
540.00	3,412.00	287,916.00	103,424.00	291,340.00	8,822.00	1,445.00	339
9,584.00		391,666.00	184,514.00	576,180.00	6,732.00	9,176.00	340
4,205.00	16,303.00	312,635.00	108,060.00	420,695.00	3,958.00	10,725.00	341
2,129.00	1,277.00	49,009.00	1,950.00	50,959.00		199.00	342
2,793.00	5,168.00	180,855.00	22,427.00	203,282.00	66,317.00	2,279.00	343
1,375.00	197.00	88,563.00	15,900.00	104,463.00	8,412.00	300.00	344
12,066.00		351,080.00	36,944.00	388,024.00	45,067.00	9,750.00	345
2,042.00	2,798.00	98,315.00	86,989.00	185,304.00	12,999.00	500.00	346
6,339.00		239,358.00	71,724.00	311,082.00	27,589.00	6,000.00	347
548.00	5,759.00	183,719.00	74,063.00	257,722.00	17,250.00	1,750.00	348
57,162.00		255,871.00	20,900.00	276,771.00		1,000.00	349
862.00	2,775.00	120,154.00	76,209.00	196,363.00	10,880.00	2,405.00	350
1,530.00	13,159.00	189,496.00	63,372.00	252,868.00	23,319.00	2,023.00	351
24,944.00		524,360.00	284,436.00	808,796.00	38,682.00	2,462.00	352
8,831.00	29,636.00	418,575.00	142,940.00	561,515.00	114,081.00	8,661.00	353
1,065.00	29,050.00	181,229.00	51,067.00	232,296.00	34,941.00	1,550.00	354
387.00	2,722.00	77,448.00	20,259.00	97,707.00	5,557.00	820.00	355
4,979.00		447,600.00	416,215.00	863,875.00	28,884.00	5,250.00	356
562.00	4,393.00	151,353.00	69,080.00	220,433.00	33,599.00	900.00	357
2,568.00	12,104.00	448,251.00	203,924.00	652,175.00	60,704.00	10,071.00	358
1,166.00	8,662.00	166,969.00	30,542.00	197,511.00	14,196.00	4,274.00	359
1,011.00	5,896.00	77,951.00	14,998.00	92,949.00	20,577.00	823.00	360
4,237.00	15,545.00	282,277.00	165,220.00	447,497.00	2,300.00	4,052.00	361
2,231.00	13,045.00	166,121.00	46,180.00	212,301.00	25,307.00	2,686.00	362
296.00	2,628.00	39,564.00	41,514.00	81,078.00	678.00	778.00	363
765.00		323,048.00	106,795.00	429,843.00	17,693.00	900.00	364
4,261.00	31,254.00	426,786.00	407,398.00	834,184.00	5,318.00	7,806.00	365
2,447.00	4,392.00	223,290.00	87,449.00	310,739.00	16,777.00	1,270.00	366
5,081.00		408,097.00	348,413.00	756,510.00	7,893.00	6,061.00	367
473.00		219,183.00	205,025.00	424,208.00		2,842.00	368
2,877.00	31,944.00	546,297.00	105,800.00	652,097.00	39,666.00	7,170.00	369
2,797.00		39,444.00	24,291.00	63,735.00	2,280.00	158.00	370
340.00	3,034.00	75,114.00	12,350.00	87,464.00	4,237.00	554.00	371
	2,761.00	53,270.00	59,909.00	113,179.00	39.00	328.00	372
1,016.00		185,860.00	98,589.00	284,449.00		700.00	373
2,568.00	10,156.00	258,794.00	276,724.00	535,518.00	3,754.00	3,710.00	374
629.00	2,485.00	98,244.00	8,700.00	106,944.00	36,219.00	700.00	375
4,966.00	7,132.00	131,748.00	58,135.00	189,883.00	907.00	803.00	376
3,153.00	9,628.00	157,696.00	49,680.00	207,376.00	7,027.00	738.00	377
8,876.00	33,398.00	816,947.00	299,671.00	1,116,618.00	54,708.00	13,880.00	378
9,746.00	11,789.00	462,569.00	116,085.00	578,654.00	3,626.00	8,494.00	379
1,240.00	1,263.00	51,254.00		51,254.00	2,962.00	711.00	380
3,669.00	10,098.00	449,968.00	191,612.00	641,580.00	38,149.00	5,449.00	381
5,988.00	9,387.00	235,536.00	74,315.00	309,851.00	590.00	3,950.00	382

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

Number	Towns	Real Property	Personal Property	Railroad Property
383	Lamoni.....	445,820.00	82,329.00	25,490.00
384	Lamont.....	200,373.00	22,876.00	.....
385	Lamotte.....	131,492.00	12,574.00	.....
386	Lanesboro.....	82,941.00	15,457.00	10,821.00
387	Lansing.....	448,363.00	74,243.00	.....
388	La Porte City.....	591,822.00	72,754.00	21,559.00
389	Larchwood.....	183,880.00	.....	.....
390	Larrabee.....	46,919.00	9,172.00	10,609.00
391	Latimer.....	229,930.00	54,354.00	4,929.00
392	Laurel.....	88,737.00	18,154.00	1,136.00
393	Laurens.....	524,580.00	222,463.00	10,038.00
394	Lawler.....	163,198.00	46,729.00	13,960.00
395	Lawton.....	86,789.00	20,971.00	6,256.00
396	Le Claire.....	210,642.00	7,157.00	35,093.00
397	Ledyard.....	102,323.00	38,600.00	13,590.00
398	Le Grand.....	69,648.00	14,331.00	6,580.00
399	Lehigh.....	138,386.00	23,865.00	4,484.00
400	Leighton.....	59,765.00	18,523.00	.....
401	Leland.....	111,807.00	16,336.00	4,396.00
402	Lenox.....	486,385.00	59,379.00	13,984.00
403	LeRoy.....	26,382.00	14,094.00	9,154.00
404	Lester.....	68,642.00	20,249.00	32,353.00
405	Letts.....	129,562.00	17,696.00	6,259.00
406	Lewis.....	154,848.00	13,935.00	3,497.00
407	Libertyville.....	91,157.00	11,458.00	5,461.00
408	Lidderdale.....	63,623.00	15,554.00	20,265.00
409	Lime Springs.....	253,140.00	73,017.00	9,273.00
410	Lincoln.....	109,251.00	39,303.00	9,125.00
411	Linden.....	105,212.00	17,274.00	13,451.00
412	Lineville.....	134,024.00	16,820.00	6,320.00
413	Linn Grove.....	123,321.00	33,034.00	10,570.00
414	Lisbon.....	426,427.00	55,770.00	14,119.00
415	Liscomb.....	79,001.00	25,764.00	3,460.00
416	Littleport.....	47,696.00	8,964.00	.....
417	Little Rock.....	267,225.00	52,064.00	6,811.00
418	Little Sioux.....	72,823.00	13,366.00	.....
419	Livermore.....	142,786.00	27,589.00	9,477.00
420	Lockridge.....	96,860.00	156,863.00	32,259.00
421	Logan.....	616,497.00	107,787.00	23,776.00
422	Lohrville.....	324,783.00	73,999.00	59,582.00
423	Lone Rock.....	58,039.00	30,622.00	.....
424	Lone Tree.....	203,469.00	29,183.00	5,584.00
425	Long Grove.....	64,694.00	3,700.00	.....
426	Lorimor.....	143,408.00	20,624.00	3,231.00
427	Lost Nation.....	257,957.00	29,270.00	7,964.00
428	Lovilia.....	161,623.00	34,605.00	15,776.00
429	Lowden.....	333,391.00	56,945.00	3,667.00
430	Low Moor.....	82,825.00	11,961.00	5,765.00
431	Luana.....	138,499.00	23,445.00	13,655.00
432	Lucas.....	50,573.00	23,773.00	19,425.00
433	Luther.....	59,952.00	11,169.00	7,642.00
434	LuVerne.....	134,880.00	38,940.00	22,982.00
435	Luxemburg—P O New Vienna.....	53,045.00	8,996.00	.....
436	Luzerne.....	74,206.00	14,065.00	5,717.00
437	Lynnville.....	114,009.00	33,643.00	1,672.00
438	Lytton.....	211,121.00	45,357.00	5,099.00
439	McCallsburg.....	72,706.00	32,560.00	6,616.00
440	McCausland.....	35,228.00	3,071.00	.....
441	McClelland.....	56,828.00	15,200.00	7,081.00
442	McGregor.....	495,732.00	100,114.00	17,527.00
443	McIntire.....	66,930.00	13,589.00	21,810.00
444	Macedonia.....	74,865.00	28,741.00	8,586.00
445	Macksburg.....	38,856.00	14,249.00	.....
446	Magnolia.....	93,228.00	13,876.00	.....

OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
2,212.00		555,851.00	101,781.00	657,632.00	46,802.00	11,072.00	383
8,893.00		232,142.00	67,707.00	299,849.00		1,445.00	384
1,604.00	2,820.00	148,490.00	55,600.00	204,090.00		1,672.00	385
1,771.00	3,883.00	114,873.00	5,100.00	119,973.00	18,618.00	1,748.00	386
24,607.00		547,213.00	195,930.00	743,143.00	12,618.00	8,334.00	387
4,027.00		690,162.00	262,896.00	953,058.00	74,540.00	9,299.00	388
		183,880.00	58,683.00	242,563.00		4,150.00	389
614.00	2,782.00	70,096.00	48,784.00	118,880.00		1,265.00	390
2,002.00	8,047.00	299,262.00	120,517.00	419,779.00		1,350.00	391
1,390.00	3,245.00	112,662.00	71,256.00	183,918.00		555.00	392
7,615.00		764,696.00	186,510.00	951,206.00	3,858.00	10,904.00	393
1,686.00		225,573.00		225,573.00	16,684.00		394
841.00	4,002.00	118,859.00	8,497.00	127,356.00	13,216.00	1,298.00	395
2,465.00	15,363.00	270,720.00	27,100.00	297,820.00		3,195.00	396
3,084.00	6,351.00	163,948.00	88,446.00	252,394.00		2,317.00	397
8,838.00	1,153.00	100,550.00	33,916.00	134,466.00	34,007.00	600.00	398
1,772.00	13,588.00	182,095.00	60,265.00	242,460.00	60,365.00	2,369.00	399
810.00	8,649.00	87,747.00	64,250.00	151,997.00		650.00	400
2,991.00	2,712.00	138,242.00	37,075.00	175,317.00	40,495.00	469.00	401
3,066.00		562,814.00	197,956.00	760,800.00	33,772.00	11,730.00	402
408.00	2,488.00	52,526.00	17,032.00	69,558.00	5,301.00	350.00	403
7,873.00		130,117.00	27,035.00	157,152.00	64,898.00	1,539.00	404
1,897.00	5,051.00	160,465.00	34,500.00	194,965.00		1,200.00	405
3,066.00	9,524.00	184,870.00	64,644.00	249,514.00	4,880.00	2,766.00	406
688.00	2,654.00	111,418.00	55,767.00	167,185.00	3,302.00	793.00	407
1,458.00	804.00	101,704.00	34,050.00	135,754.00	13,001.00	1,124.00	408
3,704.00	5,521.00	344,655.00	226,359.00	571,014.00	9,439.00	4,130.00	409
396.00	4,232.00	162,307.00	34,230.00	196,537.00	16,756.00	8,500.00	410
2,473.00		138,410.00	11,600.00	150,010.00		1,709.00	411
4,180.00	14,979.00	176,323.00	36,150.00	212,473.00	10,840.00	2,925.00	412
889.00	3,322.00	171,136.00	2,000.00	173,136.00		3,445.00	413
3,715.00		500,031.00	328,062.00	828,093.00	63,204.00	7,970.00	414
947.00	3,577.00	112,749.00	27,290.00	140,039.00		450.00	415
	1,729.00	58,389.00	3,000.00	61,389.00	1,088.00	567.00	416
7,354.00		333,454.00	73,650.00	407,104.00	25,855.00	6,612.00	417
517.00		86,706.00	6,475.00	93,181.00	2,948.00	350.00	418
5,363.00	1,433.00	186,648.00	70,379.00	257,027.00	10,502.00	2,080.00	419
3,985.00	3,129.00	293,096.00	23,795.00	316,891.00	13,340.00	900.00	420
2,617.00		750,677.00	220,025.00	970,712.00	2,924.00	13,350.00	421
4,714.00	21,895.00	484,973.00	374,030.00	859,003.00	139,708.00	7,478.00	422
460.00	3,205.00	92,326.00	17,800.00	110,126.00		800.00	423
9,139.00	14,525.00	261,900.00	284,670.00	546,570.00	20,813.00	4,850.00	424
609.00		69,003.00	41,460.00	110,463.00		320.00	425
4,600.00	10,673.00	182,536.00	30,348.00	212,884.00	9,018.00	1,729.00	426
809.00	7,431.00	303,431.00	143,120.00	446,551.00	29,422.00	3,098.00	427
		212,004.00	59,112.00	271,116.00	10,799.00	1,982.00	428
16,157.00		410,160.00	624,034.00	1,034,194.00	3,782.00	3,483.00	429
251.00	2,280.00	103,092.00	31,200.00	134,292.00	10,165.00	2,302.00	430
2,030.00	3,097.00	180,726.00	116,601.00	297,327.00	47,643.00	2,100.00	431
		93,771.00	22,363.00	116,134.00	8,870.00	934.00	432
776.00	4,628.00	84,169.00	17,010.00	101,179.00	22,714.00	705.00	433
4,965.00	10,087.00	211,854.00	76,880.00	288,734.00	49,374.00	1,830.00	434
	2,329.00	64,370.00	102,241.00	166,611.00		135.00	435
2,133.00		96,121.00	58,876.00	154,997.00		985.00	436
2,836.00	6,291.00	158,451.00	39,345.00	197,796.00	14,828.00	1,758.00	437
1,500.00	8,714.00	271,791.00	160,463.00	432,254.00	3,498.00	2,675.00	438
1,026.00	18,354.00	131,262.00	37,567.00	168,829.00	13,229.00	970.00	439
562.00	1,675.00	40,536.00	4,250.00	44,786.00		498.00	440
2,265.00	4,589.00	85,963.00	27,832.00	113,795.00		14,769.00	441
10,460.00	29,752.00	653,585.00	218,394.00	871,979.00	2,726.00	8,724.00	442
1,664.00		103,993.00	37,205.00	141,198.00	18,857.00	1,218.00	443
10,323.00		122,515.00	62,719.00	185,234.00		1,700.00	444
3,310.00	3,260.00	59,675.00	37,049.00	96,724.00	37,042.00	400.00	445
556.00		107,660.00	10,600.00	118,260.00	5,344.00	938.00	446

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

Number	Towns	Real Property	Personal Property	Railroad Property
447	Malcom	192,165.00	27,910.00	6,566.00
448	Mallard	140,655.00	29,824.00	2,479.00
449	Maloy	16,633.00	6,931.00	8,926.00
450	Malvern	397,547.00	74,244.00	20,477.00
451	Manilla	387,260.00	44,115.00	11,718.00
452	Manly	426,110.00	40,140.00	22,600.00
453	Manning	754,240.00	128,279.00	42,682.00
454	Manson	670,955.00	78,611.00	37,942.00
455	Mapleton	420,208.00	73,070.00	17,913.00
456	Marathon	180,494.00	38,289.00	21,390.00
457	Marble Rock	180,653.00	21,636.00	10,859.00
458	Marcus	463,563.00	112,793.00	21,602.00
459	Marne	61,967.00	11,615.00	8,406.00
460	Marquette	263,079.00	55,000.00	
461	Martelle	114,347.00	16,585.00	7,133.00
462	Martensdale	31,698.00	8,184.00	17,868.00
463	Martinsburg	58,986.00	14,094.00	904.00
464	Marysville—R F D Hamilton	26,415.00	4,240.00	
465	Masonville	51,021.00	12,348.00	10,520.00
466	Massena	116,280.00	22,068.00	12,405.00
467	Matlock	39,590.00	15,971.00	7,294.00
468	Maurice	86,500.00	32,086.00	20,829.00
469	Maxwell	243,856.00	52,981.00	10,700.00
470	Maynard	221,193.00	44,252.00	6,197.00
471	Maysville	48,528.00	13,357.00	
472	Mechanicsville	362,332.00	43,233.00	10,570.00
473	Mediapolis	467,632.00	94,579.00	
474	Melbourne	268,002.00	49,813.00	18,153.00
475	Melcher	185,015.00	28,638.00	3,927.00
476	Melrose	123,729.00	10,777.00	
477	Melvin	129,350.00	54,079.00	3,252.00
478	Menlo	178,741.00	23,754.00	3,068.00
479	Meriden	38,045.00	11,178.00	7,996.00
480	Merrill	225,653.00	31,884.00	19,453.00
481	Meservey	118,720.00	20,431.00	17,114.00
482	Middletown	83,841.00	4,713.00	
483	Miles	195,754.00	71,378.00	10,292.00
484	Milford	486,479.00	78,150.00	7,948.00
485	Millersburg	53,850.00	11,441.00	
486	Millerton	41,977.00	12,337.00	
487	Milo	133,447.00	31,228.00	12,484.00
488	Milton	167,591.00	37,726.00	24,448.00
489	Minburn	138,787.00	12,335.00	1,442.00
490	Minden	165,709.00	21,355.00	9,235.00
491	Mingo	63,426.00	18,608.00	3,269.00
492	Mitchell	41,329.00	7,738.00	8,388.00
493	Mitchellville	238,704.00	27,521.00	11,667.00
494	Modale	102,646.00	31,996.00	10,894.00
495	Mondamin	136,352.00	44,241.00	11,109.00
496	Moneta	37,471.00	8,883.00	2,945.00
497	Monmouth	38,957.00	23,500.00	6,309.00
498	Monona	626,228.00	93,585.00	12,330.00
499	Monroe	410,278.00	57,821.00	6,810.00
500	Montezuma	593,546.00	78,356.00	7,854.00
501	Montour	129,313.00	16,854.00	8,197.00
502	Montrose	118,944.00	8,795.00	16,383.00
503	Moorhead	111,866.00	45,320.00	6,040.00
504	Moorland	29,370.00	15,646.00	20,386.00
505	Moravia	173,293.00	24,083.00	43,568.00
506	Morley	36,077.00	4,229.00	2,649.00
507	Morning Sun	348,463.00	46,650.00	5,384.00
508	Morrison	26,723.00	9,378.00	1,491.00
509	Moulton	294,410.00	19,331.00	19,352.00
510	Mount Auburn	77,189.00	14,148.00	3,804.00

GENERAL TABLES—TOWNS

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OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
1,152.00	7,423.00	235,216.00	67,797.00	303,013.00	42,466.00	2,406.00	447
1,852.00	5,152.00	179,962.00	47,520.00	227,482.00		4,276.00	448
889.00	2,459.00	35,838.00	450.00	36,288.00	17,468.00	260.00	449
7,476.00	120,340.00	620,084.00	213,481.00	833,565.00	23,140.00	13,439.00	450
2,128.00		445,221.00	54,957.00	500,178.00	9,404.00	5,515.00	451
8,568.00	47,459.00	544,877.00	158,360.00	703,237.00	37,126.00	7,807.00	452
2,178.00	600.00	927,979.00	536,607.00	1,464,586.00	64,465.00	10,849.00	453
6,359.00	69,570.00	863,437.00	263,146.00	1,126,583.00	105,500.00	16,750.00	454
9,205.00	9,000.00	529,396.00	263,665.00	793,061.00	23,498.00	8,000.00	455
1,895.00	1,172.00	243,324.00	130,740.00	373,980.00	38,421.00	3,066.00	456
1,069.00	20,456.00	234,673.00	68,315.00	302,988.00	15,220.00	1,899.00	457
2,766.00	43,895.00	644,619.00	372,563.00	1,017,182.00	39,979.00	12,158.00	458
1,776.00	1,925.00	85,689.00	13,800.00	99,489.00	14,850.00	392.00	459
		318,079.00		318,079.00		4,400.00	460
3,144.00	3,596.00	144,805.00	69,843.00	214,648.00	7,917.00	1,323.00	461
1,869.00	3,092.00	62,711.00	2,000.00	64,711.00	3,417.00	399.00	462
5,115.00		79,099.00	41,495.00	120,594.00	10,778.00	200.00	463
140.00	1,674.00	32,469.00		32,469.00	11,207.00	169.00	464
1,816.00		75,705.00	1,000.00	76,705.00		671.00	465
1,854.00	5,082.00	157,689.00	84,179.00	241,868.00	4,728.00	4,088.00	466
556.00		63,411.00	15,800.00	79,211.00	10,502.00	694.00	467
1,629.00		141,044.00	39,457.00	180,501.00	14,946.00	2,343.00	468
1,784.00	17,683.00	327,004.00	118,286.00	445,290.00	26,465.00	3,986.00	469
1,926.00		273,568.00	149,060.00	422,628.00	23,065.00	2,000.00	470
1,633.00	689.00	64,207.00	7,000.00	71,207.00		110.00	471
2,199.00	17,430.00	435,764.00	525,953.00	961,717.00	15,759.00	6,498.00	472
35,810.00		598,021.00	174,147.00	772,168.00	81,758.00	6,426.00	473
1,379.00	12,200.00	349,547.00	152,504.00	502,051.00	15,633.00	5,955.00	474
1,093.00	12,325.00	231,998.00	30,260.00	262,258.00		1,806.00	475
18,639.00		153,145.00	26,350.00	179,495.00	17,332.00	1,800.00	476
771.00	2,920.00	190,372.00	55,861.00	246,233.00	2,493.00	1,550.00	477
1,403.00	7,021.00	213,987.00	131,202.00	345,189.00	7,955.00	5,003.00	478
1,159.00	2,589.00	60,967.00	5,500.00	66,467.00		606.00	479
4,713.00	9,281.00	290,984.00	62,772.00	353,756.00	5,356.00	2,331.00	480
1,092.00	2,874.00	160,231.00	40,617.00	200,848.00	47,122.00	1,100.00	481
15,450.00		104,004.00	60,037.00	164,041.00	14,559.00	643.00	482
3,053.00	6,105.00	286,582.00	277,035.00	563,617.00	42,874.00	1,975.00	483
9,643.00	18,588.00	600,808.00	70,903.00	671,711.00	3,152.00	8,964.00	484
247.00	2,084.00	67,622.00	6,834.00	74,456.00		444.00	485
2,571.00	2,393.00	60,278.00	6,000.00	66,278.00		475.00	486
1,867.00		179,026.00	100,415.00	279,441.00	6,896.00	1,142.00	487
1,769.00		231,534.00	51,401.00	282,935.00	41,634.00	3,290.00	488
1,187.00		153,751.00	111,105.00	264,856.00	5,780.00	872.00	489
2,858.00	9,466.00	208,623.00	82,581.00	291,204.00	3,480.00	1,805.00	490
1,023.00	5,563.00	91,889.00	76,322.00	168,211.00	8,194.00	1,559.00	491
2,923.00		60,378.00	13,377.00	73,755.00	2,580.00	295.00	492
5,420.00	18,421.00	301,733.00	201,830.00	503,563.00	9,372.00	4,492.00	493
633.00		146,169.00	51,351.00	197,520.00	15,563.00	400.00	494
656.00	192,358.00	384,716.00	68,678.00	453,394.00	6,886.00	5,674.00	495
133.00	767.00	50,199.00	1,400.00	51,599.00		162.00	496
1,540.00	3,204.00	73,510.00	11,412.00	84,922.00	14,355.00	481.00	497
820.00	48,916.00	781,879.00	788,383.00	1,570,262.00	24,675.00	11,112.00	498
1,398.00	26,515.00	502,822.00	266,080.00	768,902.00		8,043.00	499
4,262.00	142.00	684,160.00	280,605.00	964,765.00	87,249.00	8,116.00	500
4,795.00	16,282.00	175,441.00	58,098.00	233,539.00	4,803.00	1,073.00	501
3,245.00	24,777.00	172,144.00	16,773.00	188,917.00	15,050.00	2,400.00	502
2,794.00	6,247.00	172,261.00	120,666.00	292,927.00	1,557.00	819.00	503
1,674.00	3,705.00	70,781.00	8,000.00	78,781.00	45,729.00	350.00	504
3,314.00	11,693.00	255,951.00	79,000.00	334,951.00	24,926.00	2,000.00	505
1,326.00	1,938.00	46,219.00	7,805.00	54,024.00		413.00	506
1,858.00	16,689.00	419,044.00	202,840.00	621,884.00	13,180.00	4,802.00	507
738.00	3,016.00	41,346.00	11,320.00	52,666.00		380.00	508
2,612.00	16,999.00	352,704.00	10,869.00	363,573.00		6,500.00	509
365.00		95,506.00	38,085.00	133,591.00	4,174.00	894.00	510

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

Number	Towns	Real Property	Personal Property	Railroad Property
511	Mount Ayr.....	693,333.00	118,696.00	25,426.00
512	Mount Sterling.....	39,645.00	9,289.00	8,980.00
513	Mount Union.....	65,045.00	25,481.00	9,438.00
514	Mount Vernon.....	809,438.00	76,368.00	11,972.00
515	Moville.....	314,286.00	60,399.00	5,393.00
516	Murray.....	286,776.00	30,258.00	16,919.00
517	Nashua.....	480,126.00	101,533.00	29,316.00
518	Nemaha.....	67,012.00	14,643.00	5,099.00
519	Neola.....	237,975.00	21,092.00	16,796.00
520	New Albin.....	267,557.00	30,938.00	5,706.00
521	Newell.....	394,502.00	101,978.00	14,448.00
522	Newhall.....	205,676.00	27,701.00	4,382.00
523	New Hartford.....	137,215.00	27,024.00	14,027.00
524	New Liberty.....	57,660.00	10,151.00	.....
525	New London.....	435,763.00	67,815.00	10,243.00
526	New Market.....	188,458.00	36,623.00	9,738.00
527	New Providence.....	49,081.00	11,374.00	.....
528	New Sharon.....	406,419.00	51,748.00	6,519.00
529	New Vienna.....	95,330.00	19,450.00	.....
530	New Virginia.....	77,551.00	21,982.00	12,390.00
531	Nichols.....	106,415.00	24,760.00	.....
532	Nodaway.....	65,935.00	8,676.00	5,776.00
533	Nora Springs.....	530,856.00	71,417.00	23,445.00
534	Northboro.....	36,125.00	11,520.00	9,116.00
535	North Buena Vista.....	17,612.00	1,647.00	10,598.00
536	North English.....	305,528.00	67,829.00	5,299.00
537	North Liberty.....	83,530.00	7,156.00	6,970.00
538	North Washington.....	61,228.00	9,289.00	.....
539	Northwood.....	665,924.00	93,223.00	8,674.00
540	Norwalk.....	124,204.00	8,317.00	17,929.00
541	Norway.....	156,805.00	31,715.00	8,305.00
542	Numa.....	33,019.00	4,459.00	4,250.00
543	Oakland.....	424,589.00	69,151.00	8,529.00
544	Oakville.....	68,965.00	17,975.00	1,470.00
545	Ocheyedan.....	261,224.00	60,387.00	4,602.00
546	Odebolt.....	650,039.00	89,452.00	12,845.00
547	Ogden.....	664,039.00	96,534.00	10,786.00
548	Okoboji.....	542,419.00	48,328.00	5,503.00
549	Olds.....	82,378.00	24,367.00	1,441.00
550	Old Town—P O Milford.....	10,259.00	1,806.00	.....
551	Olin.....	268,004.00	36,221.00	11,311.00
552	Ollie.....	95,607.00	11,142.00	.....
553	Oneida.....	23,695.00	5,386.00	19,886.00
554	Onslow.....	98,470.00	20,038.00	4,099.00
555	Orange City.....	419,910.00	138,743.00	17,832.00
556	Orchard.....	38,173.00	6,455.00	13,971.00
557	Orient.....	163,290.00	35,281.00	.....
558	Orleans—P O Spirit Lake.....	181,655.00	30,010.00	8,652.00
559	Ossian.....	379,064.00	81,307.00	.....
560	Osterdock.....	23,682.00	13,057.00	.....
561	Oto.....	75,006.00	15,266.00	12,063.00
562	Ottosen.....	53,197.00	24,119.00	4,111.00
563	Owasa.....	22,612.00	5,614.00	10,463.00
564	Oxford.....	256,245.00	32,485.00	3,497.00
565	Oxford Junction.....	310,397.00	40,463.00	11,005.00
566	Oyens.....	50,727.00	8,505.00	2,645.00
567	Pacific Junction.....	90,156.00	14,078.00	30,319.00
568	Packwood.....	101,352.00	14,622.00	2,972.00
569	Palmer.....	137,800.00	45,744.00	6,811.00
570	Palo.....	54,969.00	8,829.00	4,111.00
571	Panama.....	80,412.00	23,094.00	3,567.00
572	Panora.....	379,522.00	48,967.00	12,636.00
573	Parkersburg.....	482,233.00	55,636.00	18,286.00
574	Parnell.....	54,142.00	7,445.00	5,605.00

GENERAL TABLES—TOWNS

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OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
12,738.00	47,159.00	897,352.00	252,164.00	1,149,516.00	83,175.00	200.00	511
1,566.00		59,480.00		59,480.00	610.00	450.00	512
537.00		100,501.00		100,501.00		727.00	513
15,358.00	97,463.00	1,010,599.00	600,740.00	1,611,339.00	1,652.00	13,438.00	514
4,737.00	24,903.00	409,718.00	104,152.00	513,870.00		4,477.00	515
8,177.00	12,989.00	355,119.00	59,050.00	414,169.00	21,239.00	3,775.00	516
11,136.00	171,833.00	793,944.00	339,640.00	1,133,584.00	66,059.00	13,292.00	517
248.00	2,108.00	89,110.00	12,765.00	101,875.00	2,422.00	875.00	518
6,877.00		282,740.00	130,816.00	413,556.00		4,862.00	519
4,541.00		308,742.00	165,019.00	473,761.00		5,800.00	520
9,328.00	14,868.00	535,124.00	212,327.00	747,451.00	33,549.00	7,866.00	521
714.00		238,473.00	188,168.00	426,641.00		3,592.00	522
4,319.00	5,893.00	188,478.00	18,125.00	206,603.00	8,621.00	2,516.00	523
2,062.00	2,192.00	72,065.00	70,375.00	142,440.00		456.00	524
1,731.00		515,552.00	459,977.00	975,529.00	105.00	6,357.00	525
3,492.00		228,311.00	121,161.00	359,472.00		4,400.00	526
1,532.00	2,993.00	64,980.00	10,660.00	75,640.00	45,319.00	409.00	527
3,083.00	23,970.00	491,739.00	134,080.00	625,819.00	18,266.00	5,885.00	528
249.00	2,797.00	117,826.00	131,007.00	248,833.00		1,050.00	529
2,190.00	6,501.00	120,614.00	50,672.00	171,286.00		959.00	530
	20,775.00	151,950.00	60,295.00	212,245.00		992.00	531
1,715.00	3,398.00	85,500.00	37,929.00	123,429.00	9,805.00	1,600.00	532
3,272.00	30,457.00	659,447.00	422,973.00	1,082,420.00		5,625.00	533
577.00	2,459.00	59,797.00	6,537.00	66,334.00	5,596.00	950.00	534
293.00		30,150.00	10,500.00	40,650.00	4,439.00	257.00	535
2,673.00	14,033.00	395,362.00	111,641.00	507,003.00	3,475.00	6,263.00	536
844.00	9,984.00	108,484.00	77,621.00	186,105.00		250.00	537
394.00	1,489.00	72,400.00	44,700.00	117,100.00		550.00	538
16,008.00	58,786.00	842,615.00	484,377.00	1,326,992.00	113,657.00	10,135.00	539
3,322.00	9,669.00	163,441.00	101,524.00	264,965.00	33,004.00	1,034.00	540
701.00		197,526.00	31,715.00	229,241.00	9,830.00	2,933.00	541
1,198.00	3,465.00	46,391.00	1,350.00	47,741.00		250.00	542
3,989.00	31,751.00	538,009.00	287,518.00	825,527.00	11,904.00	4,891.00	543
171.00	5,799.00	94,380.00	9,300.00	103,680.00		685.00	544
2,090.00	8,117.00	336,420.00	192,439.00	528,859.00	24,800.00	5,338.00	545
2,755.00	26,412.00	781,503.00	255,089.00	1,036,592.00	14,950.00	12,750.00	546
3,009.00	24,581.00	798,940.00	480,035.00	1,278,984.00	16,850.00	4,975.00	547
1,177.00	7,610.00	605,037.00	4,500.00	609,537.00	14,964.00	7,930.00	548
		108,186.00	114,791.00	222,977.00	11,104.00	768.00	549
		12,065.00		12,065.00		20.00	550
762.00	14,555.00	330,853.00	78,100.00	408,953.00	29,815.00	11,600.00	551
1,963.00	10,308.00	119,020.00	14,993.00	134,013.00	28,202.00	650.00	552
426.00		49,393.00	6,535.00	55,928.00	26,610.00	188.00	553
1,321.00	6,120.00	130,048.00	145,069.00	275,117.00	7,391.00	1,510.00	554
9,085.00		585,570.00	202,405.00	847,975.00	23,352.00	11,550.00	555
1,252.00		59,851.00	26,550.00	86,401.00	4,554.00	350.00	556
12,107.00		210,678.00	85,935.00	296,613.00	1,640.00	1,081.00	557
3,278.00	3,427.00	227,022.00		227,022.00	8,134.00	900.00	558
20,176.00		480,547.00	455,185.00	935,732.00		6,500.00	559
821.00		37,560.00		37,560.00		65.00	560
1,609.00	4,693.00	108,637.00	1,000.00	109,637.00	6,500.00	1,183.00	561
2,367.00	3,935.00	87,729.00	5,916.00	93,645.00	17,960.00	1,506.00	562
284.00	1,820.00	40,793.00	4,750.00	45,543.00	188.00	285.00	563
2,905.00	8,682.00	303,814.00	100,455.00	404,269.00		4,478.00	564
2,340.00	10,533.00	374,738.00	209,237.00	583,975.00	11,491.00	3,600.00	565
3.00		61,880.00	10,500.00	72,380.00		465.00	566
983.00	8,715.00	144,251.00		144,251.00	11,169.00	900.00	567
953.00	4,465.00	124,364.00	19,547.00	143,911.00	26,505.00	585.00	568
1,311.00		191,666.00	38,444.00	230,110.00	6,481.00	2,300.00	569
1,368.00	3,168.00	72,445.00	49,022.00	122,067.00	66.00	300.00	570
529.00	3,023.00	110,625.00	100,106.00	210,731.00	6,581.00	1,748.00	571
7,586.00	987.00	449,698.00	61,345.00	511,043.00	53,712.00	3,697.00	572
5,887.00	25,014.00	587,056.00	243,656.00	830,712.00	2,048.00	7,569.00	573
2,037.00	2,594.00	71,823.00	9,875.00	81,698.00		1,100.00	574

REPORT OF MUNICIPAL FINANCES

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

Number	Towns	Real Property	Personal Property	Railroad Property
575	Paton.....	99,735.00	34,738.00	2,220.00
576	Patterson.....	19,725.00	3,404.00	3,191.00
577	Paulina.....	592,815.00	87,551.00	.....
578	Peosta.....	11,551.00	1,460.00	1,964.00
579	Persia.....	171,516.00	26,273.00	10,496.00
580	Peterson.....	228,344.00	50,488.00	11,972.00
581	Pierson.....	212,901.00	46,623.00	11,325.00
582	Pilot Mound.....	57,728.00	11,464.00	.....
583	Pioneer.....	20,723.00	11,547.00	750.00
584	Pisgah.....	119,297.00	47,287.00	11,973.00
585	Plainfield.....	120,179.00	37,373.00	8,977.00
586	Plain View—R. F. D. Walcott.....	44,897.00	11,269.00	.....
587	Plano.....	40,819.00	5,369.00	12,011.00
588	Pleasanton.....	34,268.00	7,329.00	.....
589	Pleasant Plain.....	51,611.00	4,632.00	357.00
590	Pleasantville.....	305,654.00	44,054.00	8,365.00
591	Plover.....	63,465.00	22,484.00	2,480.00
592	Plymouth.....	113,517.00	17,125.00	8,763.00
593	Pocahontas.....	640,983.00	146,133.00	7,118.00
594	Polk City.....	79,196.00	18,108.00	3,775.00
595	Pomeroy.....	465,429.00	68,400.00	29,176.00
596	Popejoy.....	77,859.00	21,911.00	5,829.00
597	Portsmouth.....	99,092.00	16,040.00	11,005.00
598	Postville.....	718,767.00	85,800.00	.....
599	Prairieburg.....	58,803.00	8,184.00	231.00
600	Prairie City.....	347,581.00	59,401.00	3,129.00
601	Prescott.....	132,220.00	17,690.00	9,554.00
602	Preston.....	250,049.00	47,716.00	4,789.00
603	Pringhar.....	531,410.00	73,732.00	19,277.00
604	Princeton.....	167,926.00	14,279.00	34,872.00
605	Promise City.....	47,627.00	6,976.00	8,365.00
606	Protivin.....	169,360.00	20,269.00	.....
607	Pulaski.....	79,491.00	16,216.00	7,907.00
608	Quasqueton.....	158,202.00	11,672.00	.....
609	Quimby.....	103,393.00	20,640.00	7,856.00
610	Radcliffe.....	173,248.00	55,334.00	10,878.00
611	Rake.....	128,882.00	51,631.00	6,636.00
612	Ralston.....	128,636.00	37,122.00	26,107.00
613	Randalia.....	38,927.00	10,951.00	4,602.00
614	Randall.....	52,291.00	27,191.00	8,197.00
615	Randolph.....	118,566.00	29,607.00	7,986.00
616	Rathbun.....	21,727.00	2,372.00	3,821.00
617	Readlyn.....	290,381.00	60,834.00	416.00
618	Reasnor.....	50,549.00	6,738.00	.....
619	Redding.....	44,133.00	9,600.00	21,702.00
620	Redfield.....	315,205.00	32,342.00	14,266.00
621	Reimbeck.....	585,404.00	72,248.00	17,623.00
622	Rembrandt.....	99,665.00	47,097.00	2,853.00
623	Remsen.....	553,306.00	117,472.00	7,294.00
624	Renwick.....	190,520.00	52,197.00	14,345.00
625	Rhodes.....	117,834.00	25,968.00	10,801.00
626	Riceville.....	328,145.00	78,051.00	13,124.00
627	Richland.....	205,560.00	39,050.00	.....
628	Ricketts.....	80,525.00	19,512.00	12,296.00
629	Ridgeway.....	159,111.00	42,925.00	.....
630	Rinard.....	32,025.00	6,366.00	15,389.00
631	Ringsted.....	206,141.00	54,583.00	12,943.00
632	Rippey.....	105,047.00	27,846.00	3,258.00
633	Riverside.....	248,627.00	22,438.00	4,909.00
634	Riverton.....	125,535.00	18,672.00	11,585.00
635	Robins.....	175,426.00	12,817.00	68,356.00
636	Rock Falls.....	17,807.00	4,844.00	1,718.00
637	Rockford.....	377,934.00	42,596.00	5,952.00
638	Rock Valley.....	419,910.00	138,743.00	17,832.00

OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
1,548.00	456.00	138,697.00	48,936.00	187,633.00	22,688.00	1,142.00	575
1,363.00	2,071.00	29,754.00	9,400.00	39,154.00	.....	250.00	576
45,518.00	.....	725,884.00	348,777.00	1,074,661.00	.....	9,000.00	577
1,039.00	.....	16,014.00	560.00	16,574.00	.....	.....	578
1,797.00	.....	210,082.00	53,468.00	263,550.00	9,016.00	2,633.00	579
4,283.00	6,232.00	301,319.00	174,598.00	475,917.00	.....	4,234.00	580
1,476.00	10,623.00	282,948.00	105,815.00	388,763.00	.....	4,007.00	581
1,961.00	4,594.00	75,747.00	38,820.00	114,567.00	29,650.00	36,889.00	582
585.00	1,210.00	34,815.00	.....	34,815.00	.....	105.00	583
687.00	.....	179,244.00	69,320.00	248,564.00	23,094.00	2,000.00	584
1,317.00	9,396.00	177,242.00	59,872.00	237,114.00	.....	1,078.00	585
4,281.00	303.00	60,750.00	.....	60,750.00	.....	.....	586
1,386.00	2,177.00	61,762.00	7,250.00	69,012.00	11,954.00	300.00	587
77.00	1,833.00	43,507.00	11,650.00	55,157.00	4,547.00	250.00	588
4,367.00	.....	60,967.00	9,200.00	70,167.00	29,061.00	285.00	589
1,260.00	21,673.00	381,006.00	118,844.00	499,850.00	25,259.00	5,684.00	590
917.00	.....	89,346.00	12,200.00	101,546.00	24,278.00	1,572.00	591
1,126.00	7,854.00	148,385.00	89,827.00	238,212.00	7,105.00	1,321.00	592
11,723.00	.....	805,957.00	309,093.00	1,150,050.00	15,197.00	13,613.00	593
2,645.00	7,129.00	110,556.00	85,212.00	196,068.00	.....	700.00	594
2,929.00	17,555.00	553,489.00	180,765.00	764,254.00	67,605.00	9,814.00	595
683.00	3,633.00	109,915.00	35,613.00	148,528.00	27,406.00	980.00	596
1,530.00	4,442.00	132,109.00	31,829.00	163,938.00	6,355.00	1,784.00	597
.....	14,786.00	819,353.00	628,155.00	1,447,508.00	.....	14,000.00	598
40.00	2,507.00	69,765.00	38,475.00	108,240.00	17,555.00	480.00	599
6,438.00	31,728.00	448,257.00	310,452.00	758,709.00	12,785.00	4,902.00	600
251.00	6,636.00	166,351.00	83,220.00	249,571.00	.....	1,700.00	601
3,084.00	.....	305,638.00	186,145.00	491,783.00	.....	4,386.00	602
.....	.....	624,419.00	396,310.00	1,020,729.00	.....	8,205.00	603
2,377.00	10,554.00	230,008.00	56,164.00	286,172.00	20,797.00	1,448.00	604
1,810.00	3,564.00	68,387.00	10,385.00	78,772.00	1,764.00	450.00	605
444.00	4,028.00	194,101.00	111,295.00	305,396.00	8,469.00	1,595.00	606
5,913.00	5,586.00	115,113.00	34,960.00	150,073.00	3,574.00	781.00	607
1,885.00	.....	171,759.00	76,289.00	248,048.00	.....	711.00	608
1,196.00	5,261.00	138,346.00	12,850.00	151,196.00	1,226.00	2,674.00	609
8,941.00	10,123.00	258,524.00	186,005.00	444,529.00	30,748.00	2,380.00	610
3,364.00	4,482.00	194,995.00	151,429.00	346,424.00	32,710.00	3,524.00	611
2,259.00	2,175.00	196,299.00	21,200.00	217,499.00	.....	900.00	612
1,028.00	.....	55,508.00	13,300.00	68,808.00	2,205.00	400.00	613
1,782.00	3,669.00	93,130.00	41,188.00	134,318.00	11,495.00	548.00	614
561.00	.....	156,720.00	50,996.00	207,716.00	5,780.00	1,975.00	615
736.00	2,650.00	31,306.00	.....	31,306.00	763.00	101.00	616
.....	782.00	352,413.00	364,468.00	716,881.00	.....	3,306.00	617
1.73	.....	57,460.00	3,546.00	61,006.00	18,131.00	567.00	618
2,023.00	2,367.00	79,825.00	28,479.00	108,304.00	15,851.00	426.00	619
1,197.00	.....	363,010.00	38,080.00	401,090.00	3,483.00	3,004.00	620
3,134.00	59,015.00	737,424.00	351,511.00	1,088,935.00	32,768.00	9,813.00	621
1,887.00	3,097.00	154,599.00	48,180.00	202,779.00	4,465.00	2,700.00	622
961.00	.....	679,033.00	599,215.00	1,278,248.00	.....	10,100.00	623
4,919.00	.....	261,981.00	114,670.00	376,651.00	28,814.00	4,525.00	624
1,777.00	10,383.00	166,763.00	28,539.00	195,302.00	30,294.00	2,255.00	625
1,148.00	5,659.00	426,127.00	257,670.00	683,797.00	19,668.00	6,727.00	626
2,635.00	10,308.00	257,553.00	140,554.00	398,107.00	19,433.00	1,967.00	627
410.00	.....	112,743.00	87,461.00	200,204.00	7,443.00	1,344.00	628
25,536.00	.....	227,572.00	120,888.00	348,460.00	18,658.00	2,350.00	629
306.00	2,425.00	56,511.00	3,980.00	60,491.00	47.00	409.00	630
1,154.00	6,482.00	281,303.00	130,855.00	412,158.00	24,499.00	3,600.00	631
950.00	22,544.00	159,675.00	149,075.00	308,750.00	26,144.00	1,445.00	632
1,659.00	.....	277,633.00	228,290.00	505,923.00	10,046.00	3,625.00	633
1,385.00	17,678.00	174,855.00	76,244.00	251,099.00	.....	1,750.00	634
3,885.00	4,487.00	264,971.00	9,850.00	274,821.00	153,473.00	399.00	635
338.00	4,109.00	28,816.00	12,488.00	41,304.00	.....	278.00	636
2,576.00	50.00	429,108.00	147,888.00	576,996.00	.....	5,652.00	637
9,085.00	.....	585,570.00	262,405.00	847,975.00	23,352.00	8,412.00	638

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

Number	Towns	Real Property	Personal Property	Railroad Property
639	Rockwell.....	288,178.00	37,470.00	5,812.00
640	Rodman.....	39,020.00	10,018.00	3,927.00
641	Rodney.....	26,519.00	8,553.00	4,993.00
642	Roland.....	272,322.00	52,550.00	2,912.00
643	Rolfe.....	466,801.00	110,107.00	14,635.00
644	Rome.....	16,116.00	2,122.00	3,456.00
645	Rose Hill.....	41,668.00	12,055.00	3,191.00
646	Rossie.....	18,300.00	15,490.00	1,964.00
647	Rowan.....	100,993.00	25,505.00	11,837.00
648	Rowley.....	75,049.00	19,731.00	5,799.00
649	Royal.....	160,150.00	54,089.00	5,032.00
650	Rudd.....	163,423.00	49,285.00	22,112.00
651	Runnells.....	52,223.00	15,988.00	4,086.00
652	Russell.....	193,422.00	34,695.00	21,143.00
653	Ruthven.....	236,703.00	62,241.00	9,778.00
654	Rutland.....	59,480.00	18,563.00	11,002.00
655	Ryan.....	137,178.00	32,856.00	6,873.00
656	Sabula.....	131,310.00	92,901.00	11,107.00
657	Sageville—P. O. Dubuque.....	29,417.00	5,679.00	4,067.00
658	St. Ansgar.....	492,979.00	78,847.00	7,982.00
659	St. Anthony.....	40,641.00	13,485.00	848.00
660	St. Charles.....	118,231.00	16,639.00	17,431.00
661	St. Lucas.....	70,397.00	20,405.00	.....
662	St. Mary's.....	23,926.00	5,586.00	2,715.00
663	St. Olaf.....	86,944.00	23,904.00	6,929.00
664	St. Paul—R. F. D. West Point.....	30,717.00	11,585.00	.....
665	Salem.....	162,626.00	.....	23,096.00
666	Salix.....	101,124.00	15,598.00	11,865.00
667	Sanborn.....	417,084.00	78,280.00	10,190.00
668	Sandyville—P. O. Ackworth.....	12,165.00	1,365.00	.....
669	Scarville.....	52,713.00	14,617.00	5,874.00
670	Schaller.....	348,699.00	74,296.00	8,852.00
671	Schleswig.....	398,417.00	46,196.00	6,040.00
672	Scranton.....	272,086.00	66,376.00	13,590.00
673	Searsboro.....	38,094.00	24,770.00	2,538.00
674	Sergeant Bluff.....	129,091.00	22,996.00	6,148.00
675	Shambaugh.....	67,874.00	8,936.00	12,753.00
676	Shannon City.....	48,505.00	10,998.00	8,019.00
677	Sharpsburg.....	31,260.00	10,143.00	12,105.00
678	Sheffield.....	614,263.00	73,795.00	18,932.00
679	Shelby.....	288,110.00	35,377.00	6,259.00
680	Sheldahl.....	39,113.00	5,914.00	4,895.00
681	Shell Rock.....	347,547.00	56,372.00	8,741.00
682	Shellsburg.....	179,129.00	49,447.00	7,879.00
683	Sherrill—P. O. Spechts Ferry.....	34,804.00	5,373.00	.....
684	Sidney.....	395,889.00	67,463.00	2,179.00
685	Silver City.....	109,194.00	18,237.00	3,465.00
686	Sioux Center.....	553,187.00	134,160.00	29,543.00
687	Sioux Rapids.....	298,279.00	86,068.00	13,051.00
688	Slater.....	209,428.00	37,271.00	27,340.00
689	Sloan.....	170,246.00	49,227.00	6,472.00
690	Smithland.....	92,357.00	14,763.00	7,575.00
691	Soldier.....	90,789.00	40,959.00	5,932.00
692	Solon.....	232,604.00	37,374.00	5,154.00
693	Somers.....	43,950.00	14,368.00	10,045.00
694	South English.....	105,679.00	26,889.00	6,565.00
695	Spillville.....	173,668.00	24,652.00	.....
696	Spragueville.....	43,831.00	21,142.00	8,763.00
697	Springbrook.....	39,835.00	6,645.00	.....
698	Spring Hill.....	11,082.00	2,132.00	1,043.00
699	Springville.....	247,555.00	32,644.00	5,605.00
700	Stacyville.....	106,055.00	38,805.00	12,765.00
701	Stanhope.....	107,943.00	46,247.00	11,002.00

OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
4,382.00	22,235.00	358,077.00	110,050.00	468,127.00	77,808.00	5,244.00	639
286.00	3,238.00	56,489.00	3,000.00	59,479.00	3,320.00	513.00	640
139.00	1,794.00	41,998.00	5,376.00	47,374.00	4,319.00	262.00	641
1,357.00	6,268.00	335,409.00	83,382.00	418,791.00	25,509.00	3,021.00	642
3,609.00		595,152.00	150,980.00	746,132.00	16,623.00	8,046.00	643
277.00	38.00	22,009.00	1,047.00	23,056.00		225.00	644
1,144.00	5,832.00	63,890.00	3,900.00	67,790.00		800.00	645
167.00	1,112.00	37,033.00	21,098.00	58,131.00	1,972.00		646
1,907.00	5,464.00	145,706.00	16,600.00	162,306.00	14,673.00	1,175.00	647
		100,579.00	59,318.00	150,897.00		480.00	648
1,198.00	5,046.00	225,515.00	186,811.00	412,326.00	4,631.00	3,189.00	649
1,444.00	7,937.00	244,201.00	32,732.00	276,933.00	277.00		650
1,806.00	6,335.00	80,435.00	11,865.00	92,303.00	2,115.00	385.00	651
		249,260.00	159,777.00	409,037.00	16,158.00	2,473.00	652
1,495.00	12,471.00	322,658.00	136,833.00	459,521.00	6,815.00	3,546.00	653
1,641.00	124,612.00	215,298.00	64,900.00	280,198.00	28,610.00	809.00	654
591.00		177,498.00	20,030.00	197,528.00	11,313.00	2,545.00	655
3,131.00	632.00	239,081.00	47,989.00	287,070.00		697.00	656
1,036.00		40,199.00		40,199.00			657
3,075.00		582,883.00	297,308.00	880,191.00		6,357.00	658
1,170.00	5,024.00	61,168.00		61,168.00	22,066.00	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		91,189.00	62,260.00	153,449.00	436.00	340.00	661
572.00	3,421.00	36,220.00	1,000.00	37,220.00		150.00	662
1,072.00	1,993.00	120,842.00	92,172.00	213,014.00	6,262.00	2,100.00	663
		42,302.00	1,300.00	43,602.00			664
12,200.00	1,431.00	199,353.00	77,637.00	276,990.00	11,996.00	2,363.00	665
4,208.00	4,428.00	137,223.00	15,527.00	152,750.00		950.00	666
2,152.00	16,070.00	523,776.00	145,778.00	669,554.00		12,698.00	667
1,244.00	2,068.00	16,842.00	1,200.00	18,042.00	14,284.00	200.00	668
607.00	3,123.00	76,934.00	6,865.00	83,799.00	1,293.00	744.00	669
537.00	16,842.00	449,226.00	346,750.00	795,976.00	37,145.00	7,973.00	670
1,131.00		451,784.00	380,231.00	832,015.00		8,265.00	671
4,323.00	25,474.00	381,849.00	63,790.00	445,639.00	66,431.00	7,730.00	672
1,833.00	3,745.00	70,980.00	33,928.00	104,908.00	6,748.00	492.00	673
2,739.00	10,192.00	171,166.00	61,239.00	232,405.00	4,594.00	3,019.00	674
4,155.00	3,736.00	97,454.00	2,300.00	99,754.00	2,697.00	987.00	675
1,552.00	2,878.00	71,952.00	27,200.00	99,152.00	6,314.00	553.00	676
1,328.00		54,836.00	63,101.00	117,937.00	5,477.00	926.00	677
8,813.00	31,503.00	747,306.00	190,115.00	937,421.00	171,644.00	10,507.00	678
284.00		330,030.00	82,188.00	412,218.00	28,266.00	7,458.00	679
450.00	1,983.00	52,355.00		52,355.00	24,593.00	614.00	680
11,435.00	25,268.00	449,363.00	168,975.00	618,338.00	12,587.00	3,873.00	681
1,653.00		238,108.00	75,696.00	313,804.00		2,270.00	682
859.00	1,706.00	42,742.00	29,875.00	72,617.00		283.00	683
7,035.00	16,732.00	489,298.00	246,882.00	736,180.00	21,566.00	10,111.00	684
3,568.00	7,284.00	141,745.00	111,324.00	253,072.00	1,748.00	1,855.00	685
2,140.00		719,030.00	463,606.00	1,182,636.00	47,930.00	14,682.00	686
9,826.00	11,496.00	418,720.00	160,740.00	579,460.00	11,612.00	6,321.00	687
5,111.00	11,274.00	290,424.00	42,448.00	332,872.00	43,107.00	4,510.00	688
3,148.00	10,640.00	239,733.00	182,546.00	422,279.00	2,480.00	2,781.00	689
690.00	5,355.00	120,740.00	59,225.00	179,965.00		1,045.00	690
731.00	4,662.00	143,073.00	48,884.00	191,957.00	2,163.00	2,572.00	691
5,586.00	11,018.00	291,736.00	194,528.00	486,264.00	3,100.00	3,208.00	692
614.00	3,499.00	72,476.00	36,480.00	108,956.00	5,470.00	960.00	693
1,575.00	1,989.00	142,697.00	179,112.00	321,809.00	11,609.00	1,980.00	694
24.00		198,344.00	121,983.00	320,327.00		1,979.00	695
429.00	1,435.00	75,600.00	44,083.00	119,683.00		520.00	696
	919.00	47,399.00	82,565.00	129,964.00		300.00	697
834.00	3,236.00	18,327.00	12,530.00	30,857.00	874.00	44.00	698
4,823.00	8,276.00	298,903.00	124,501.00	423,404.00	3,800.00	3,398.00	699
958.00		218,583.00	128,230.00	346,813.00	4,590.00	3,421.00	700
1,741.00	557.00	167,490.00	100,682.00	268,172.00	30,908.00	3,062.00	701

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

Number	Towns	Real Property	Personal Property	Railroad Property
702	Stanley.....	34,462.00	2,599.00	.....
703	Stanton.....	305,722.00	25,984.00	12,500.00
704	Stanwood.....	222,356.00	26,235.00	8,844.00
705	State Center.....	490,595.00	64,722.00	10,894.00
706	Steamboat Rock.....	103,955.00	15,938.00	4,264.00
707	Stockport.....	92,418.00	38,224.00	17,898.00
708	Stockton.....	41,055.00	13,685.00	.....
709	Story City.....	574,233.00	111,959.00	17,099.00
710	Stout.....	68,115.00	12,623.00	5,593.00
711	Stratford.....	247,239.00	43,017.00	15,640.00
712	Strawberry Point.....	435,342.00	89,506.00	17,527.00
713	Struble.....	38,732.00	5,027.00	6,583.00
714	Sully.....	187,427.00	42,290.00	2,220.00
715	Sumner.....	915,597.00	199,175.00	27,386.00
716	Superior.....	45,928.00	19,663.00	6,320.00
717	Sutherland.....	405,137.00	87,490.00	10,570.00
718	Swaledale.....	43,052.00	22,130.00	5,086.00
719	Swan.....	50,160.00	8,534.00	16,651.00
720	Swea City.....	311,223.00	100,876.00	5,953.00
721	Swisher.....	49,447.00	9,296.00	10,200.00
722	Tabor.....	280,148.00	35,257.00	.....
723	Templeton.....	202,211.00	32,980.00	5,197.00
724	Tennant.....	50,632.00	15,316.00	11,429.00
725	Terril.....	162,250.00	59,627.00	1,946.00
726	Thayer.....	15,042.00	5,932.00	4,152.00
727	Thompson.....	220,243.00	57,647.00	6,623.00
728	Thor.....	109,828.00	12,542.00	10,786.00
729	Thornburg.....	37,441.00	8,418.00	6,811.00
730	Thornton.....	172,319.00	37,009.00	9,584.00
731	Thurman.....	91,104.00	7,413.00	.....
732	Tiffin.....	54,235.00	11,484.00	2,454.00
733	Tingley.....	96,112.00	19,067.00	16,651.00
734	Titonka.....	177,830.00	56,583.00	2,945.00
735	Toronto.....	52,490.00	5,303.00	.....
736	Traer.....	697,101.00	119,641.00	7,414.00
737	Treynor.....	90,223.00	18,373.00	.....
738	Tripoli.....	540,217.00	86,845.00	9,993.00
739	Truesdale.....	24,139.00	18,026.00	4,788.00
740	Truro.....	109,715.00	24,246.00	16,619.00
741	Turin.....	42,385.00	16,093.00	5,393.00
742	Udell.....	34,565.00	2,782.00	8,646.00
743	Underwood.....	68,347.00	18,527.00	16,043.00
744	Union.....	151,041.00	36,929.00	2,105.00
745	Unionville.....	40,287.00	6,810.00	6,504.00
746	University Heights—P. O. Iowa City.....	149,409.00	1,505.00	.....
747	University Park.....	177,181.00	2,600.00	9,613.00
748	Urbana.....	147,120.00	18,479.00	2,248.00
749	Urbandale—R. F. D. Des Moines.....	601,360.00	36,396.00	16,607.00
750	Ute.....	169,115.00	29,281.00	15,379.00
751	Vail.....	186,444.00	41,599.00	10,463.00
752	Valeria.....	10,171.00	40.00	2,682.00
753	Van Horne.....	309,886.00	54,477.00	10,088.00
754	Van Meter.....	135,124.00	35,411.00	6,320.00
755	Van Wert.....	65,159.00	7,582.00	4,435.00
756	Varina.....	41,640.00	26,708.00	1,282.00
757	Victor.....	294,666.00	68,434.00	3,743.00
758	Vincent.....	43,401.00	11,324.00	12,087.00
759	Vining.....	74,092.00	12,891.00	17,323.00
760	Volga City.....	165,022.00	20,280.00	.....
761	Wadena.....	126,331.00	30,660.00	.....
762	Wahpeton—P. O. Milford.....	277,628.00	4,539.00	.....
763	Walcott.....	357,667.00	52,115.00	4,541.00
764	Walker.....	177,726.00	31,141.00	6,320.00
765	Wallingford.....	66,972.00	30,938.00	5,574.00

OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
7,727.00		44,788.00	28,333.00	73,121.00	1,668.00	226.00	702
2,230.00	166.00	346,602.00	94,461.00	441,063.00	25,342.00	5,996.00	703
2,334.00	8,767.00	268,536.00	127,590.00	396,126.00	12,340.00	4,325.00	704
1,351.00	1,603.00	569,165.00	436,626.00	1,005,791.00	26,075.00	4,250.00	705
2,758.00	4,789.00	131,704.00	45,088.00	176,792.00	5,360.00	2,165.00	706
610.00		149,150.00	133,140.00	282,290.00	21,968.00	1,333.00	707
6,250.00		60,990.00	7,810.00	68,800.00		450.00	708
4,182.00		707,473.00	451,279.00	1,158,752.00	36,120.00	13,407.00	709
228.00	1,959.00	88,518.00		88,518.00	730.00	500.00	710
1,482.00		307,378.00	149,442.00	456,820.00	49,709.00	1,623.00	711
2,963.00		545,338.00	539,444.00	1,084,782.00	30,534.00	3,215.00	712
210.00	1,386.00	51,938.00	21,212.00	73,150.00	2,136.00	836.00	713
809.00	8,297.00	241,043.00	200,520.00	441,563.00		2,622.00	714
3,828.00		1,145,986.00	990,266.00	2,136,252.00	52,770.00	13,500.00	715
672.00	3,309.00	75,892.00		75,892.00	7,175.00	686.00	716
500.00	33,586.00	537,283.00	263,568.00	800,851.00	18,659.00	8,485.00	717
1,064.00	3,200.00	74,532.00	14,881.00	89,413.00	3,099.00	615.00	718
156.00	3,102.00	78,603.00	7,050.00	85,653.00	22,554.00	570.00	719
3,497.00	14,519.00	436,068.00	68,820.00	504,888.00	10,303.00	5,484.00	720
123.00	4,693.00	73,759.00	121,587.00	195,346.00		450.00	721
5,116.00	12,872.00	333,393.00	67,087.00	400,480.00	20,663.00	12,356.00	722
501.00	6,258.00	247,147.00	180,291.00	427,438.00	3,684.00	2,109.00	723
828.00	707.00	78,912.00	14,482.00	93,394.00	24,658.00	888.00	724
647.00	6,369.00	230,839.00	122,681.00	353,520.00	14,215.00	4,975.00	725
1,101.00	2,580.00	28,807.00	1,176.00	29,983.00	1,176.00	236.00	726
5,632.00	12,465.00	302,610.00	110,919.00	413,529.00	15,932.00	3,754.00	727
2,473.00	8,649.00	144,278.00	14,411.00	158,689.00	34,120.00	2,189.00	728
1,273.00	3,289.00	57,232.00	26,400.00	83,632.00	720.00	450.00	729
1,327.00	8,032.00	228,271.00	133,758.00	362,029.00	35,218.00	2,788.00	730
825.00	4,386.00	103,728.00	26,669.00	130,397.00	14,421.00	2,750.00	731
1,862.00	2,985.00	73,020.00	35,027.00	108,047.00		690.00	732
3,659.00	7,093.00	142,582.00	125,505.00	268,087.00	16,160.00	1,173.00	733
1,164.00	7,433.00	245,955.00	259,950.00	505,905.00		4,647.00	734
108.00	1,420.00	59,321.00	16,900.00	76,221.00	5,090.00	500.00	735
2,122.00	5,385.00	831,663.00	640,380.00	1,472,043.00	14,751.00	15,186.00	736
397.00	5,052.00	114,045.00	99,438.00	213,483.00		450.00	737
1,313.00	13,886.00	652,254.00	486,150.00	1,138,404.00		5,825.00	738
4.00	2,380.00	49,337.00	1,880.00	51,217.00	2,775.00	550.00	739
2,971.00	6,449.00	160,000.00	40,108.00	200,108.00	26,437.00	2,082.00	740
2,718.00	2,369.00	68,958.00	7,129.00	76,097.00		850.00	741
767.00	1,826.00	48,646.00	20,530.00	69,176.00	4,163.00	281.00	742
8,632.00	5,911.00	117,460.00	24,702.00	142,162.00	13,274.00	2,691.00	743
3,566.00	8,832.00	202,473.00	133,751.00	336,224.00	10,361.00	2,600.00	744
1,559.00	2,752.00	57,912.00	11,910.00	69,822.00	4,663.00	348.00	745
	15,834.00	166,748.00		166,748.00		1,563.00	746
3,180.00	6,433.00	199,007.00	19,040.00	218,047.00	21,527.00	1,650.00	747
3,393.00		171,240.00	64,301.00	235,541.00		2,212.00	748
15,610.00		669,973.00	31,147.00	701,120.00		6,221.00	749
1,584.00	7,568.00	222,927.00	40,867.00	263,794.00	6,830.00	2,935.00	750
2,225.00		240,731.00	100,120.00	340,851.00	9,377.00	5,009.00	751
53.00	1,616.00	14,562.00		14,562.00		188.00	752
4,933.00		379,384.00	211,083.00	590,467.00	19,784.00	5,671.00	753
3,791.00		180,646.00	54,000.00	234,646.00	9,220.00	871.00	754
851.00	6,047.00	84,074.00	37,400.00	121,474.00	858.00	625.00	755
5,200.00		74,830.00	16,300.00	91,130.00	4,375.00	747.00	756
5,918.00	12,067.00	384,828.00	648,544.00	1,033,372.00		3,551.00	757
1,084.00	2,398.00	70,294.00	132,300.00	202,594.00	25,102.00	897.00	758
1,726.00	2,183.00	108,215.00	49,100.00	157,315.00	26,182.00	500.00	759
664.00	26,383.00	212,349.00	32,650.00	244,999.00	8,144.00	1,705.00	760
1,703.00		158,694.00	22,110.00	180,804.00	21,291.00	1,000.00	761
2,052.00	877.00	285,096.00		285,096.00		2,353.00	762
2,032.00	5,988.00	422,343.00	295,946.00	718,289.00	10,485.00	2,554.00	763
2,599.00	10,007.00	227,793.00	78,614.00	306,407.00	16,688.00	1,707.00	764
1,750.00	5,100.00	110,334.00	60,050.00	170,384.00	36,788.00	1,070.00	765

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

Number	Towns	Real Property	Personal Property	Railroad Property
766	Wall Lake.....	321,990.00	52,870.00	14,833.00
767	Walnut.....	386,615.00	41,228.00	6,136.00
768	Wapello.....	577,728.00	83,741.00	3,559.00
769	Washta.....	140,907.00	34,045.00	14,728.00
770	Waterville.....	71,924.00	2,823.00	.....
771	Waucoma.....	182,672.00	47,871.00	7,337.00
772	Waukee.....	152,264.00	24,741.00	13,534.00
773	Wayland.....	243,443.00	29,674.00	2,164.00
774	Webb.....	83,552.00	52,074.00	6,506.00
775	Webster.....	59,493.00	6,132.00	12,820.00
776	Weldon.....	68,122.00	10,997.00	7,923.00
777	Wellman.....	408,634.00	110,050.00	5,093.00
778	Wellsburg.....	318,474.00	69,057.00	8,161.00
779	Welton.....	25,535.00	13,177.00	2,520.00
780	Wesley.....	154,117.00	41,205.00	7,643.00
781	West Bend.....	285,460.00	105,664.00	4,172.00
782	West Branch.....	404,813.00	66,098.00	4,909.00
783	West Burlington.....	509,038.00	25,134.00	56,970.00
784	West Chester.....	64,778.00	17,171.00	1,656.00
785	Westfield.....	36,211.00	9,472.00	2,649.00
786	Westgate.....	124,113.00	31,208.00	9,015.00
787	West Liberty.....	819,690.00	104,330.00	15,215.00
788	West Mitchell—P. O. Mitchell.....	138,544.00	1,127.00	.....
789	West Okoboji—P. O. Milford.....	131,430.00	8,337.00	.....
790	Westphalia.....	53,508.00	7,494.00	.....
791	West Point.....	191,960.00	39,234.00	10,890.00
792	West Side.....	139,972.00	34,650.00	11,541.00
793	What Cheer.....	361,342.00	42,492.00	23,842.00
794	Wheatland.....	192,899.00	28,424.00	5,548.00
795	Whiting.....	153,171.00	34,383.00	12,727.00
796	Whittemore.....	262,890.00	54,136.00	7,948.00
797	Whitten.....	31,858.00	15,343.00	11,217.00
798	Willey—P. O. Carroll.....	27,000.00	6,436.00	.....
799	Williams.....	198,650.00	39,689.00	10,520.00
800	Williamsburg.....	502,508.00	99,371.00	7,235.00
801	Williamson.....	72,454.00	10,357.00	.....
802	Wilton—P. O. Wilton Junction.....	417,400.00	45,515.00	5,830.00
803	Windsor Heights.....	470,691.00	7,560.00	.....
804	Winfield.....	459,284.00	57,431.00	14,825.00
805	Winthrop.....	193,512.00	34,398.00	.....
806	Wiota.....	53,331.00	8,038.00	3,743.00
807	Woden.....	126,345.00	38,375.00	6,136.00
808	Woodbine.....	456,928.00	71,328.00	16,775.00
809	Woodburn.....	82,050.00	12,216.00	15,546.00
810	Woodward.....	346,811.00	30,045.00	11,638.00
811	Woodstock.....	81,541.00	18,241.00	13,483.00
812	Worthington.....	123,967.00	29,603.00	3,566.00
813	Wyoming.....	256,506.00	34,272.00	5,910.00
814	Yale.....	110,312.00	35,759.00	5,706.00
815	Yetter.....	72,383.00	23,173.00	7,715.00
816	Yorktown.....	53,840.00	3,199.00	.....
817	Zearing.....	161,214.00	45,675.00	2,912.00
818	Zwingle.....	51,251.00	5,284.00	.....

* Incorporated but not active.

† Not Incorporated.

OF JAN. 1, 1942—LEVIES AS OF SEPTEMBER 1, 1942—Continued

Telephone, Telegraph Property and Ex- press 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 Agri- cultural Lands with- in Corporate Limits	Total Amount of Levies Asked	Number
3,844.00	5.00	393,542.00	161,130.00	554,672.00	14,178.00	5,900.00	766
2,952.00	7,616.00	444,547.00	104,843.00	549,390.00	8,020.00	4,161.00	767
14,216.00	97,346.00	776,590.00	124,992.00	901,582.00	15,760.00	11,360.00	768
1,958.00	4,782.00	196,420.00	45,090.00	241,510.00	26,532.00	3,093.00	769
8,485.00		83,232.00	53,053.00	136,285.00		950.00	770
1,551.00		239,431.00	70,020.00	309,451.00	5,635.00	2,632.00	771
1,706.00		192,245.00	83,551.00	275,796.00	42,260.00	1,935.00	772
1,913.00		277,194.00	373,261.00	650,455.00	17,174.00	2,135.00	773
744.00	3,085.00	145,961.00	97,267.00	243,228.00	13,085.00	1,980.00	774
1,419.00	2,234.00	82,098.00	40,952.00	123,050.00	1,488.00	356.00	775
369.00	5,134.00	92,545.00	2,600.00	95,145.00		500.00	776
2,528.00		526,305.00	273,555.00	799,860.00	8,921.00	7,341.00	777
2,700.00	13,081.00	411,473.00	157,008.00	568,481.00	27,572.00	5,761.00	778
434.00	2,301.00	43,967.00	62,959.00	106,926.00		280.00	779
5,459.00	9,763.00	218,187.00	124,820.00	343,007.00	6,720.00	2,378.00	780
886.00	1,154.00	397,336.00	161,518.00	558,854.00	157.00	7,728.00	781
719.00	16,691.00	493,230.00	404,884.00	898,114.00	720.00	6,619.00	782
		591,142.00	161,512.00	752,654.00	81,758.00	5,083.00	783
206.00		83,811.00	51,627.00	135,438.00	4,120.00	1,083.00	784
2,243.00		50,575.00	6,730.00	57,305.00		250.00	785
1,190.00		165,445.00		165,445.00	14,097.00	1,985.00	786
15,540.00	21,095.00	975,870.00	903,145.00	1,879,015.00	11,045.00	9,550.00	787
		139,671.00	1,798.00	141,469.00	2,828.00	274.00	788
3,078.00	1,355.00	144,200.00	5,500.00	149,700.00		1,396.00	789
55.00	1,969.00	63,026.00	48,500.00	111,526.00		300.00	790
1,115.00		243,199.00	46,400.00	289,599.00		3,250.00	791
3,077.00		189,240.00	66,277.00	255,517.00	59,287.00	4,742.00	792
2,492.00	21,452.00	451,620.00	173,814.00	625,434.00	11,689.00	8,246.00	793
948.00	8,069.00	235,888.00	249,913.00	485,801.00		2,146.00	794
11,039.00		211,320.00	73,021.00	284,341.00	21,370.00	3,581.00	795
7,039.00		332,013.00	84,250.00	416,263.00	6,221.00	3,600.00	796
2,067.00	3,621.00	64,106.00	28,350.00	92,456.00	11,793.00	797.00	797
15.00	686.00	34,137.00	12,000.00	46,137.00	8,432.00	185.00	798
5,249.00	9,733.00	263,841.00	104,536.00	368,377.00	19,107.00	2,525.00	799
3,036.00	18,429.00	630,579.00	673,990.00	1,304,569.00		15,410.00	800
6,506.00		89,317.00		89,317.00	7,174.00	370.00	801
3,715.00		472,460.00	350,185.00	822,645.00	18,864.00	1,750.00	802
2,565.00	53,352.00	534,168.00	19,718.00	553,886.00	1,751.00	3,039.00	803
2,820.00		564,360.00	391,804.00	956,164.00	24,561.00	10,423.00	804
8,860.00		236,770.00	66,705.00	303,475.00	3,750.00	1,245.00	805
1,099.00	2,888.00	69,099.00	2,500.00	71,599.00		895.00	806
1,430.00	3,203.00	175,489.00	17,600.00	193,089.00		994.00	807
2,094.00		547,125.00	493,616.00	1,040,741.00		7,850.00	808
3,619.00	4,118.00	117,549.00	9,035.00	126,584.00	12,140.00	715.00	809
3,549.00		392,043.00	398,229.00	790,272.00		4,000.00	810
1,279.00		114,544.00	26,950.00	141,494.00	25,969.00	400.00	811
430.00	3,612.00	161,178.00	215,195.00	376,373.00	2,783.00	1,160.00	812
1,487.00	9,849.00	308,024.00	137,568.00	445,592.00	462.00	5,500.00	813
910.00	3,288.00	155,975.00	671,237.00	827,212.00	5,390.00	1,442.00	814
306.00	1,774.00	105,351.00	11,170.00	116,521.00		300.00	815
1,325.00	2,477.00	60,841.00	37,775.00	98,616.00	3,402.00	537.00	816
1,849.00	14,411.00	226,061.00	57,541.00	283,602.00	33,844.00	2,169.00	817
1,402.00	1,616.00	59,553.00	15,187.00	74,740.00		150.00	818

TABLE NO. 1—RECEIPTS—

Number		Sale of Water	Taxes	Merchandise
	Totals—Cities.....	\$ 3,504,844.52	\$ 53,608.44	\$ 49,907.63
	Totals—Towns.....	849,582.07	135,450.95	6,129.14
	Grand Totals.....	\$ 4,354,426.59	\$ 189,059.39	\$ 56,036.77
	CITIES			
1	Des Moines ¹			
2	Sioux City.....	355,042.25		2,938.97
3	Cedar Rapids.....	249,056.47		
4	Waterloo.....	216,921.24	4.89	6,991.59
5	Dubuque.....	166,182.94		1,482.83
6	Council Bluffs.....	220,226.99		5,296.12
7	Ottumwa.....	122,278.73		1,342.31
8	Mason City.....	98,102.34	14,474.44	9,036.15
9	Fort Dodge.....	90,579.34		1,256.32
10	Marshalltown.....	105,284.22	2,068.64	487.12
11	Muscataine.....	71,522.46	1,460.03	1,262.48
12	Keokuk.....	113,605.87		422.98
13	Fort Madison.....	71,767.48		646.58
14	Ames.....	75,524.91		
15	Boone.....	80,943.71		200.26
16	Oskaloosa.....	61,524.48	6,147.15	1,207.92
17	Newton.....	60,506.13		45.24
18	Cedar Falls.....	41,123.59		1,034.48
19	Charles City.....	29,823.68		
20	Creston.....	59,377.02		
21	Oelwein.....	29,040.99		300.64
22	Cherokee.....	19,341.19		140.98
23	Knoxville.....	36,693.42		
24	Shenandoah.....	32,909.58		118.82
25	Fairfield.....	38,412.19		209.52
26	Webster City.....	27,594.17		142.00
27	Spencer.....	22,485.28		
28	Perry.....	36,001.20		
29	Atlantic.....	27,504.41		43.48
30	Red Oak.....	22,847.74		
31	Chariton.....	21,559.65		
32	Estherville.....	17,869.83		4,568.87
33	Carroll.....	30,418.96		
34	Decorah.....	16,855.43		14.49
35	Storm Lake.....	38,551.86		272.78
36	Washington.....	20,207.93		175.15
37	Grinnell.....	32,637.70		367.66
38	Albia.....	15,897.43		592.01
39	Algona.....	17,633.13		2,216.29
40	Clarinda.....	19,791.78	5,045.63	39.65
41	Mt. Pleasant.....	21,514.48		
42	Glenwood.....	10,003.10	1,003.93	
43	Iowa Falls.....	15,449.39		
44	Denison.....	16,596.55		68.47
45	Independence.....	11,446.49		
46	West Des Moines.....	18,022.49		119.39
47	Vinton.....	15,310.82		18.02
48	Waverly.....	13,920.64		1,180.89
49	Indianola.....	13,833.41		211.19
50	Jefferson.....	16,102.14	1.41	
51	Maquoketa.....	13,657.41		
52	Anamosa.....	8,371.79		
53	Eagle Grove.....	13,035.90		
54	Hampton.....	17,390.96		
55	Missouri Valley.....	10,407.53		133.00
56	Sheldon.....	17,456.12		
57	Clear Lake.....	14,790.79	1.10	136.40
58	Manchester.....	10,681.72		

WATER WORKS PLANT

Repairs	Penalties	Miscellaneous	Total Receipts	Transfer Receipts	Grand Total Receipts	Number
\$ 19,468.23	\$ 4,718.98	\$ 464,700.76	\$ 4,097,248.56	\$ 187,850.71	\$ 4,285,099.27	
2,704.03	306.43	68,741.16	1,062,913.78	23,401.24	1,086,315.02	
\$ 22,172.26	\$ 5,025.41	\$ 533,441.92	\$ 5,160,162.34	\$ 211,251.95	\$ 5,371,414.29	
700.27		7,191.96	365,873.45		365,873.45	1
8,296.19		8,573.49	265,928.15		265,928.15	2
386.04		13,266.00	237,569.76		237,569.76	3
646.51		60,507.85	228,820.13	6,000.00	235,420.13	4
		10,708.74	236,291.85		236,291.85	5
		117,793.44	241,414.48	57,000.00	298,414.48	6
5,313.88		1,793.18	128,719.99	57,000.00	185,719.99	7
201.74	1,776.09	41,273.58	135,087.07		135,087.07	8
291.27	1,144.72	4,119.12	113,395.09		113,395.09	9
	539.35	20,552.50	95,336.82		95,336.82	10
594.24		3,909.18	118,532.27		118,532.27	11
	58.00	2,314.93	74,786.99		74,786.99	12
		1,797.50	77,322.41		77,322.41	13
	563.75	17,881.22	99,588.94		99,588.94	14
74.94		2,261.48	71,215.97		71,215.97	15
		6,200.24	66,751.61	13,000.00	79,751.61	16
		2,897.52	45,055.59		45,055.59	17
100.00		22,479.84	52,403.52	10,488.00	62,891.52	18
143.94		397.87	59,918.83		59,918.83	19
		61,198.33	90,539.96		90,539.96	20
		139.15	19,621.32		19,621.32	21
	2.00	340.00	37,035.42		37,035.42	22
23.12		810.61	33,862.13		33,862.13	23
383.30		125.47	39,130.48		39,130.48	24
		628.14	28,364.31		28,364.31	25
		61.00	22,546.28		22,546.28	26
		9,483.47	45,484.67		45,484.67	27
12.20		672.73	28,232.82		28,232.82	28
			22,847.74		22,847.74	29
		1,131.12	22,690.77		22,690.77	30
		408.50	22,847.20	13.00	22,860.20	31
17.80		218.56	30,655.32	1,000.00	31,655.32	32
		1,365.05	18,234.97		18,234.97	33
3.31		74.50	38,902.45		38,902.45	34
202.65		888.08	21,476.81		21,476.81	35
65.50	219.00	888.71	34,178.57		34,178.57	36
75.40		599.84	17,164.68		17,164.68	37
		125.09	19,974.51	6,000.00	25,974.51	38
		653.75	25,530.81	450.00	25,980.81	39
			21,514.48		21,514.48	40
		4.00	11,011.03		11,011.03	41
			15,449.39		15,449.39	42
			16,665.02		16,665.02	43
		29.92	11,476.41		11,476.41	44
		428.46	18,570.34		18,570.34	45
25.36		1,832.53	17,186.73	2,750.00	19,936.73	46
		49.94	15,151.47	2,449.64	17,601.11	47
166.65		149.35	14,360.60	70.43	14,431.03	48
1.55		6.00	16,111.10		16,111.10	49
		72.49	13,729.90		13,729.90	50
239.68		168.12	8,779.59		8,779.59	51
19.95		154.95	13,210.80		13,210.80	52
132.22		1,378.43	18,901.61		18,901.61	53
45.00		219.43	10,804.96		10,804.96	54
235.81	197.00	1,945.16	19,834.09		19,834.09	55
110.47		1,680.59	16,699.35		16,699.35	56
17.96		248.48	10,948.16		10,948.16	57

TABLE NO. 1—RECEIPTS—

Number		Sale of Water	Taxes	Merchandise
59	Harlan.....	16,095.51		283.88
60	Peia.....	17,494.36		1,175.75
61	Winterset.....	7,462.54		113.24
62	Eldora.....	8,113.92		
63	Cresco.....	11,143.98		68.00
64	Onawa.....	9,721.75	1,149.97	1,560.00
65	Emmetsburg.....	10,703.94		22.37
66	Nevada.....	13,810.62		78.20
67	Osceola.....	13,459.08		
68	Belle Plaine.....	9,815.41		
69	Osage.....	10,651.36		
70	Sac City.....	10,884.14		217.04
71	Waukon.....	9,605.47	854.60	122.63
72	Clarion.....	12,083.83		179.90
73	New Hampton.....	9,761.57		169.09
74	Tama.....	8,241.58		
75	Humboldt.....	10,432.28		200.09
76	Bloomfield.....	8,394.02	1,331.18	118.91
77	Hawarden ²	6,067.19		31.55
78	Rock Rapids.....	8,701.67	2,017.77	
79	Monticello.....	7,938.81		
80	Forest City.....	9,109.77		
81	Tipton.....	10,563.83		51.92
82	Audubon.....	15,963.11		
83	Rockwell City.....	11,116.35		
84	Sibley.....	9,971.70		
85	Sgourney.....	8,107.26	530.35	
86	Leon.....	9,000.45	835.84	15.33
87	Marengo.....	6,641.98		
88	Colfax.....	5,671.60		
89	Ida Grove.....	7,034.36		41.31
90	Lake City.....	6,631.63		30.80
91	DeWitt.....	8,916.94	2,222.09	
92	Hamburg.....	7,284.17		
93	Corning.....	10,364.22		315.77
94	Spirit Lake.....	12,694.61	4,927.44	
95	Bedford.....	7,926.43	1,041.36	210.50
96	Dyersville.....	5,376.76		
97	Belmond.....	5,263.25		48.07
98	Madrid.....	4,670.17		
99	Toledo.....	7,184.54	3,775.92	
100	Guthrie Center.....	9,916.84	1,248.78	1.50
101	West Union.....	7,747.44		
102	Grundy Center.....	7,896.31		
103	Villisca.....	6,499.71		109.63
104	Eldon.....	3,685.69		15.50
105	Stuart.....	5,028.60	2,915.92	
106	Seymour.....	2,254.32	550.00	2.60

WATER WORKS PLANT—Continued

Repairs	Penalties	Miscellaneous	Total Receipts	Transfer Receipts	Grand Total Receipts	Number
		986.32	17,365.71	500.00	17,965.71	59
31.65		1,102.03	19,803.79		19,803.79	60
8.00		21.00	7,602.78	5,212.50	12,815.28	61
			8,113.92		8,113.92	62
9.30		243.77	11,465.05		11,465.05	63
79.11		9.69	12,520.52		12,520.52	64
12.66		95.93	10,834.90		10,834.90	65
			13,888.82		13,888.82	66
		182.04	13,641.12		13,641.12	67
			9,815.41		9,815.41	68
		212.92	10,864.28		10,864.28	69
29.06		16,081.67	27,211.91		27,211.91	70
64.37		13.95	10,661.02		10,661.02	71
2.55		4,009.75	16,276.03		16,276.03	72
			9,930.66		9,930.66	73
		147.90	8,489.48	1,500.00	9,989.48	74
69.20		.41	10,702.08		10,702.08	75
		907.05	10,751.16		10,751.16	76
		121.00	6,219.74		6,219.74	77
		304.03	11,023.47	11,000.00	22,023.47	78
		7.91	7,946.72		7,946.72	79
75.00	34.36	199.24	9,418.37		9,418.37	80
		111.14	10,726.89		10,726.89	81
		151.00	16,114.11		16,114.11	82
			11,116.35		11,116.35	83
		162.13	10,133.83	8,213.77	18,347.60	84
15.40	62.88	1.00	8,716.89		8,716.89	85
		509.21	10,260.83		10,260.83	86
		128.99	6,770.97		6,770.97	87
			5,671.60		5,671.60	88
		14.27	7,089.94		7,089.94	89
			6,662.43		6,662.43	90
		27.58	11,166.61		11,166.61	91
			7,284.17		7,284.17	92
12.00	31.42		10,723.41		10,723.41	93
			17,622.05		17,622.05	94
		2,951.68	12,129.97	3,053.37	15,183.34	95
			5,376.76		5,376.76	96
10.75		10.00	5,332.07		5,332.07	97
			4,670.17		4,670.17	98
		35.49	10,995.95		10,995.95	99
29.25	83.09		11,279.46	1,450.00	12,729.46	100
			7,747.44		7,747.44	101
49.77	7.32	984.69	8,938.09		8,938.09	102
		658.88	7,268.22		7,268.22	103
		126.50	3,827.69		3,827.69	104
65.19		42.00	8,051.71		8,051.71	105
377.92			3,184.84		3,184.84	106

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—RECEIPTS—

Number		Sale of Water	Taxes	Merchandise
	TOWNS			
1	Ackley.....	\$ 3,869.88	\$ 14.74	\$ 101.36
2	Adel.....	6,839.69		
3	Afton.....	3,172.64		
4	Ainsworth.....	1,151.66	359.78	
5	Akron.....	3,855.02		259.81
6	Albert City.....	2,107.47	574.96	
7	Alden.....	2,545.61	401.82	16.50
8	Allerton.....	1,370.83		76.02
9	Allison.....	2,375.48		29.16
10	Alta.....	5,254.49	803.98	
11	Alta Vista.....	712.37		
12	Alton.....	2,213.57		
13	Altcona.....	1,244.02	2,367.27	109.09
14	Alvord.....	616.75		
15	Anita.....	4,960.63	1,088.33	56.87
16	Ankeny.....	1,400.23	402.53	
17	Aplington.....	1,649.66		
18	Arcadia.....	828.62	966.74	
19	Arion.....	529.54		88.68
20	Arlington.....	1,597.73	542.26	
21	Armstrong.....	4,447.87	664.26	
22	Arnolds Park.....	4,440.17	687.08	
23	Arthur.....	686.56	244.78	
24	Auburn ³			
25	Aurelia.....	3,480.51	480.98	
26	Avoca.....	5,237.27		8.75
27	Bagley.....	960.34	200.00	
28	Bancroft.....	2,433.35		
29	Battle Creek.....	2,142.72		101.28
30	Baxter.....	1,922.24		
31	Bayard.....	2,075.86		
32	Bellevue.....	4,947.51		
33	Bennett.....	770.09	313.41	16.00
34	Blairstown.....	1,645.27	400.62	
35	Blanchard.....	478.34	217.20	
36	Bode.....	1,919.28	298.13	
37	Bonaparte.....	630.83		
38	Bondurant ³			
39	Boxholm.....	492.65	641.56	
40	Boyden.....	1,284.29	801.52	16.06
41	Brandon.....	664.81		
42	Breda.....	1,563.67	418.47	
43	Bridgewater.....	708.33	820.51	
44	Brighton.....	2,444.00		98.50
45	Bristow.....	819.02	1,977.17	
46	Britt.....	3,969.65		
47	Brooklyn.....	4,773.42	961.19	
48	Buffalo Center.....	2,304.58	699.79	
49	Bussey.....	388.56	1,145.12	
50	Callender.....	476.55	1,295.04	
51	Calmar.....	2,916.70	749.02	
52	Calumet.....	547.11	806.99	
53	Camanche.....	1,429.00		
54	Cambridge.....	862.66	34.35	
55	Carlisle.....	1,193.06	94.21	25.50
56	Carpenter ³			
57	Carson.....	2,763.00		
58	Cascade.....	2,930.39		
59	Casey.....	2,318.30	293.39	
60	Center Junction.....	272.79	375.00	
61	Center Point.....	1,925.38	193.97	
62	Central City.....	1,851.29	277.60	
63	Charlotte.....	735.81	192.63	

WATER WORKS PLANT—Continued

Repairs	Penalties	Miscellaneous	Total Receipts	Transfer Receipts	Grand Total Receipts	Number
			\$ 3,985.98		\$ 3,985.98	1
			6,839.69		6,839.69	2
			3,172.64		3,172.64	3
12.00		4.00	1,527.44		1,527.44	4
		73.50	4,188.33		4,188.33	5
199.45			2,881.88		2,881.88	6
		10.00	2,973.93		2,973.93	7
		55.00	1,501.85		1,501.85	8
8.06			2,412.70		2,412.70	9
			6,058.47		6,058.47	10
			712.37		712.37	11
			2,213.57		2,213.57	12
			3,720.38		3,720.38	13
			616.75		616.75	14
		184.91	6,290.74		6,290.74	15
			1,802.76	700.00	2,502.76	16
			1,649.66		1,649.66	17
			1,795.36		1,795.36	18
			618.22		618.22	19
			2,139.99		2,139.99	20
14.72		65.50	5,192.35		5,192.35	21
93.47		83.79	5,304.51		5,304.51	22
			931.34		931.34	23
						24
			3,961.49		3,961.49	25
		63.13	5,309.15		5,309.15	26
			1,160.34		1,160.34	27
261.15			2,694.50		2,694.50	28
16.21	1.00	85.00	2,346.21		2,346.21	29
			1,922.24		1,922.24	30
			2,075.86		2,075.86	31
			4,947.51		4,947.51	32
		1.25	1,100.75		1,100.75	33
			2,045.89		2,045.89	34
			695.54		695.54	35
			2,217.41		2,217.41	36
			630.83		630.83	37
						38
			1,134.21		1,134.21	39
		25.76	2,127.63		2,127.63	40
			664.81		664.81	41
			1,982.14		1,982.14	42
			1,528.84		1,528.84	43
		25.00	2,567.50		2,567.50	44
			2,796.19		2,796.19	45
			3,969.65		3,969.65	46
			5,734.61		5,734.61	47
			3,004.37		3,004.37	48
			1,533.68		1,533.68	49
			1,771.59		1,771.59	50
			3,665.72		3,665.72	51
			1,354.10		1,354.10	52
			1,429.00		1,429.00	53
			897.01		897.01	54
			1,312.77		1,312.77	55
						56
216.12			2,979.12		2,979.12	57
			2,930.39		2,930.39	58
			2,611.69		2,611.69	59
			647.79		647.79	60
			2,119.35		2,119.35	61
			2,128.89		2,128.89	62
		32.00	960.44		960.44	63

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—RECEIPTS—

Number		Sale of Water	Taxes	Merchandise
64	Charter Oak.....	2,706.76		
65	Chelsea.....	248.37	98.79	
66	Chester.....	50.08	202.93	
67	Churdan.....	1,994.22	316.15	
68	Clarence.....	2,238.60		
69	Clarksville.....	2,707.09	700.09	
70	Clayton.....	87.45	63.22	
71	Cleghorn.....	657.30		
72	Clermont.....	1,297.54		
73	Clutier.....	299.89	244.59	
74	Coggon.....	1,369.94		
75	Coin.....	618.72	382.69	
76	Colesburg.....	1,025.88	1,141.35	
77	Collins.....	928.10		9.00
78	Colo.....	1,173.10	317.91	
79	Columbus Junction.....	3,412.62		
80	Conrad.....	924.33		
81	Coon Rapids.....	7,508.47		
82	Correctionville.....	2,313.92	511.39	39.78
83	Corwith.....	2,409.69		
84	Corydon.....	6,046.38		
85	Coulter.....	479.57	3.46	15.30
86	Crawfordsville.....	1,031.23	214.10	
87	Cumberland.....	1,813.25	336.03	
88	Dakota City.....	1,034.63	953.84	78.79
89	Dallas Center.....	2,787.28		
90	Danbury.....	2,924.00	318.44	
91	Danville.....	137.00		
92	Davis City.....	562.85	1,368.99	
93	Dawson.....	541.45	803.00	
94	Dayton.....	3,284.92		
95	Dedham.....	1,005.93	108.47	
96	Deep River.....	769.95	244.51	
97	Defiance.....	717.00	149.51	
98	Delmar.....	669.82		
99	Deloit.....	709.02		
100	Denver.....	1,071.26		
101	Dexter.....	1,817.67		
102	Diagonal.....	1,661.29	2,278.79	199.48
103	Dike.....	1,206.07		
104	Dixon.....	869.28		
105	Dolliver.....	1,200.44	85.69	
106	Doon.....	1,735.78		
107	Dow City.....	1,499.60	257.07	74.98
108	Dows.....	1,082.59	607.80	
109	Dumont.....	1,402.56		
110	Duncombe.....	850.29	162.61	
111	Dunkerton.....	807.10	845.20	
112	Dunlap.....	3,809.14	1,788.93	
113	Durant.....	2,600.20	55.40	
114	Dysart.....	3,565.21	865.43	
115	Earlham.....	2,466.31	535.21	
116	Earlville.....	400.00	374.89	
117	Early.....	1,928.06		
118	Edgewood.....	2,052.29	2,083.31	33.15
119	Elberon.....	129.08	179.42	
120	Eldridge.....	1,239.59	150.00	11.00
121	Elgin.....	1,386.42		153.20
122	Elkader.....	7,786.19		
123	Elkhart ¹			
124	Elk Horn.....	1,557.54	295.24	262.00
125	Elliott.....	921.29		
126	Ellsworth.....	899.10	190.41	
127	Elma.....	1,857.58	468.85	
128	Emerson.....	1,522.58	271.68	

WATER WORKS PLANT—Continued

Repairs	Penalties	Miscellaneous	Total Receipts	Transfer Receipts	Grand Total Receipts	Number
45.00			2,751.76		2,751.76	64
			347.16		347.16	65
			253.01		253.01	66
			2,310.47		2,310.47	67
18.10		85.00	2,341.70		2,341.70	68
		26.50	3,433.68		3,433.68	69
			150.67		150.67	70
		30.64	687.94		687.94	71
			1,297.54		1,297.54	72
			544.48		544.48	73
			1,369.94		1,369.94	74
			1,001.41		1,001.41	75
			2,167.23		2,167.23	76
30.00		85.00	1,052.10		1,052.10	77
		28.10	1,519.11		1,519.11	78
			3,412.62		3,412.62	79
			924.33		924.33	80
	26.00	65.01	7,599.48		7,599.48	81
2.12			2,867.21		2,867.21	82
			2,409.69		2,409.69	83
			6,046.38		6,046.38	84
70			499.03		499.03	85
		27.60	1,272.93		1,272.93	86
		5,500.00	7,649.28		7,649.28	87
			2,067.26		2,067.26	88
		16.55	2,803.83		2,803.83	89
			3,242.44		3,242.44	90
		141.83	278.83		278.83	91
			1,931.84		1,931.84	92
			1,344.45		1,344.45	93
		45.61	3,330.53		3,330.53	94
			1,114.40		1,114.40	95
		35.21	1,049.67		1,049.67	96
		27.17	893.68		893.68	97
			669.82		669.82	98
			709.02		709.02	99
50		6.00	1,077.76		1,077.76	100
			1,817.67		1,817.67	101
1.40		8.00	4,148.96		4,148.96	102
			1,206.07		1,206.07	103
			869.28		869.28	104
			1,286.13		1,286.13	105
			1,735.78		1,735.78	106
			1,831.65		1,831.65	107
		112.00	1,802.39		1,802.39	108
			1,402.56		1,402.56	109
15.00		30.00	1,057.90		1,057.90	110
			1,652.30	2,500.00	4,152.30	111
			5,598.07		5,598.07	112
			2,655.60		2,655.60	113
			4,430.64		4,430.64	114
			3,001.52		3,001.52	115
		95.92	870.81		870.81	116
			1,928.06		1,928.06	117
		147.00	4,315.75		4,315.75	118
			308.50		308.50	119
			1,400.59		1,400.59	120
			1,539.62		1,539.62	121
			7,786.19		7,786.19	122
						123
	5.56	75.02	2,195.36		2,195.36	124
			921.29		921.29	125
			1,089.51		1,089.51	126
			2,326.43		2,326.43	127
			1,794.26		1,794.26	128

TABLE NO. 1—RECEIPTS—

Number		Sale of Water	Taxes	Merchandise
129	Essex.....	1,388.18	1,012.17	
130	Everly.....	1,247.25	22.59	
131	Exira.....	3,309.68	651.58	
132	Fairbank.....	673.73	231.06	
133	Farley.....	596.61	311.98	
134	Farmersburg.....	661.36	1,115.88	
135	Farmington.....	1,351.89	382.75	
136	Farnhamville.....	1,492.81		
137	Farragut.....	1,288.61	303.69	
138	Fenton.....	1,549.59	315.83	
139	Fonda.....	2,738.71		181.20
140	Fontanelle.....	1,471.74		
141	Fredericksburg.....	1,386.50		
142	Fremont.....	516.92	1,384.37	
143	Galva.....	2,224.10	309.64	
144	Garner.....	4,607.60		
145	Garwin.....	1,307.18	283.47	
146	George.....	4,282.36		
147	Gilbert.....	796.84		
148	Gilman.....	3,095.41	286.00	
149	Gilmore City.....	2,418.87		
150	Gladbrook.....	2,549.59	612.40	12.00
151	Glidden.....	4,412.41		
152	Goodell.....	509.27		
153	Gocselake.....	493.78	9.53	
154	Gowrie.....	3,520.61		
155	Graettinger ⁴			
156	Grafton.....	385.56	1,049.38	
157	Grand Junction.....	2,418.48	9.50	59.29
158	Grand Mound.....	1,472.29	314.65	
159	Granger.....	1,219.41		
160	Granville.....	565.94	1,397.54	
161	Gray.....	499.26	56.53	
162	Greene.....	4,696.22		
163	Greenfield.....	7,608.21		265.51
164	Grimes.....	1,248.21		
165	Griswold.....	3,224.85		
166	Guttenberg.....	4,643.27	804.39	
167	Harcourt.....	348.83	1,265.80	54.00
168	Hartley ⁵			
169	Havelock.....	851.17	161.00	
170	Hawkeye.....	1,373.53	1,980.50	
171	Hedrick.....	941.34	422.35	
172	Hinton.....	567.41		
173	Holstein.....	7,440.53	436.48	32.91
174	Hopkinton.....	1,352.29	361.38	30.26
175	Hornick.....	848.67	553.83	35.00
176	Hospers.....	1,251.18		
177	Hubbard.....	2,557.40	190.46	
178	Hudson.....	1,948.99	201.99	
179	Humeston.....	3,160.16		
180	Huxley.....	610.38	1,014.52	
181	Imogene ⁵			
182	Inwood.....	1,430.88	933.10	
183	Ireton.....	813.89	2,150.01	24.20
184	Janesville.....	1,120.77	543.23	17.64
185	Jesup.....	2,495.11	48.48	
186	Jewell Junction—P.O. Jewell.....	2,034.44		
187	Kamrar.....	654.30		
188	Kanawha.....	2,361.81	436.18	
189	Kelley.....	627.54		
190	Kellogg.....	2,512.59	360.26	104.00
191	Kensett.....	794.69	1,453.75	
192	Keosauqua.....	2,974.03		
193	Keota.....	2,794.18	55.88	22.57

WATER WORKS PLANT—Continued

Repairs	Penalties	Miscellaneous	Total Receipts	Transfer Receipts	Grand Total Receipts	Number
			2,400.35		2,400.35	129
			1,269.84		1,269.84	130
			3,961.26		3,961.26	131
			904.79		904.79	132
			908.59		908.59	133
			1,777.24		1,777.24	134
			1,734.64	100.00	1,834.64	135
			1,492.81		1,492.81	136
			1,592.30		1,592.30	137
			1,865.42		1,865.42	138
			2,919.91		2,919.91	139
			1,471.74		1,471.74	140
18.92			1,405.42		1,405.42	141
			1,901.29		1,901.29	142
			2,533.74		2,533.74	143
			4,607.60		4,607.60	144
			1,590.65		1,590.65	145
			4,282.36		4,282.36	146
			796.84		796.84	147
			3,381.41		3,381.41	148
			2,418.87		2,418.87	149
		3.00	3,176.99		3,176.99	150
		70.54	4,482.95		4,482.95	151
1.00			510.27		510.27	152
			503.31		503.31	153
		275.69	3,796.30		3,796.30	154
						155
			1,434.94		1,434.94	156
			2,487.27		2,487.27	157
		75.00	1,861.94		1,861.94	158
			1,219.41		1,219.41	159
			1,963.48		1,963.48	160
			555.79		555.79	161
			4,696.22		4,696.22	162
		154.63	8,028.35	1,086.68	9,115.03	163
		167.93	1,416.14		1,416.14	164
			3,224.85		3,224.85	165
			5,447.66		5,447.66	166
			1,668.63		1,668.63	167
						168
			1,012.17		1,012.17	169
			3,354.03		3,354.03	170
			1,363.69		1,363.69	171
		14.00	581.41		581.41	172
		212.80	8,122.72		8,122.72	173
			1,743.93		1,743.93	174
			1,437.50		1,437.50	175
81.54			1,332.72		1,332.72	176
		13.08	2,760.94		2,760.94	177
			2,150.98		2,150.98	178
			3,160.16		3,160.16	179
			1,624.90		1,624.90	180
						181
			2,363.98		2,363.98	182
			2,988.10		2,988.10	183
			1,681.64		1,681.64	184
			2,543.59		2,543.59	185
			2,034.44		2,034.44	186
			654.30		654.30	187
			2,797.99		2,797.99	188
		15.00	642.54		642.54	189
			2,976.85		2,976.85	190
		818.76	3,067.20		3,067.20	191
			2,974.03		2,974.03	192
12.00		164.38	3,049.01		3,049.01	193

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—RECEIPTS—

Number		Sale of Water	Taxes	Merchandise
194	Keystone.....	1,175.78		
195	Kimballton.....	1,249.77		
196	Kingsley.....	2,790.81		
197	Kirkman.....	432.76		
198	Kiron.....	619.11		44.90
199	Klemme.....	1,481.83	756.82	
200	Ladora.....	1,053.90		
201	Lake Mills.....	3,512.63	861.65	
202	Lake Park.....	3,440.60	2,127.95	16.48
203	Lake View.....	3,742.43		208.53
204	Lakota.....	1,151.62		
205	Lamoni.....	7,873.23		
206	Lamont.....	492.48	202.45	
207	Lansing.....	3,214.36		
208	LaPorte City.....	5,746.51		
209	Larchwood.....	770.68		1.50
210	Latimer.....	1,182.99	248.16	3.00
211	Laurens.....	10,031.85		212.17
212	Lawler.....	625.37		
213	Lehigh ^a			
214	Lenox.....	4,754.55		60.90
215	Lester.....	459.85	164.43	
216	Lime Springs.....	1,618.36	541.40	21.95
217	Linn Grove.....	885.54	218.13	
218	Lisbon.....	2,584.17	1,753.81	
219	Livermore.....	1,740.57	192.06	64.43
220	Logan.....	6,787.50		
221	Lohrville.....	1,902.79	584.08	10.00
222	Lone Rock.....	639.37		
223	Lone Tree.....	1,496.79	344.24	
224	Lost Nation.....	923.92		
225	Lowden.....	1,235.73	1,886.06	
226	Low Moor.....	647.20		
227	Luana.....	726.76	150.81	
228	Lytton.....	1,423.01	325.68	
229	McGregor.....	3,151.38		69.35
230	Malcom.....	892.96	290.19	
231	Mallard.....	1,042.16	504.95	149.75
232	Malvern.....	4,029.47	771.53	51.95
233	Manilla.....	4,198.87		2.97
234	Manly.....	3,376.37		
235	Manning.....	7,716.05		45.00
236	Manson.....	9,290.95		
237	Mapleton.....	4,129.34	87.36	
238	Marathon.....	2,054.55	327.23	88.01
239	Marcus.....	4,242.26	508.88	8.10
240	Martelle.....	1,157.83		
241	Massena.....	1,231.01		
242	Matlock.....	163.24	93.93	
243	Maurice.....	783.96	158.51	
244	Maxwell.....	1,597.33	230.98	
245	Maynard.....	1,223.83		
246	Mechanicsville.....	2,297.56		
247	Mediapolis.....	2,719.01	352.45	
248	Melbourne.....	1,532.03	393.23	
249	Melcher.....			
250	Merrill.....	1,661.80	150.79	
251	Miles.....	866.45		
252	Milford.....	4,519.70		181.22
253	Milo ³			
254	Minden.....	1,308.49	151.00	
255	Mitchellville.....	1,861.97	330.08	
256	Modale.....	447.47	202.08	
257	Mondamin.....	588.10	1,378.53	
258	Monana.....	3,669.24	1,003.00	

WATER WORKS PLANT—Continued

Repairs	Penalties	Miscellaneous	Total Receipts	Transfer Receipts	Grand Total Receipts	Number
			1,175.78		1,175.78	194
		25.09	1,274.86		1,274.86	195
			2,790.81		2,790.81	196
			432.76	150.00	582.76	197
8.97		1.80	674.78		674.78	198
			2,238.65		2,238.65	199
			1,053.90		1,053.90	200
21.58		14.00	4,409.86		4,409.86	201
			5,585.03		5,585.03	202
		83.77	4,034.73		4,034.73	203
			1,151.62		1,151.62	204
		148.24	8,021.47		8,021.47	205
			694.93		694.93	206
		15.00	3,229.36		3,229.36	207
	31.26	394.43	6,172.20		6,172.20	208
		223.71	995.89		995.89	209
			1,434.15		1,434.15	210
506.52		997.35	11,747.89		11,747.89	211
			625.37		625.37	212
						213
		1,430.43	6,245.88		6,245.88	214
			624.28		624.28	215
			2,181.71		2,181.71	216
			1,103.67		1,103.67	217
			4,337.98		4,337.98	218
		40.00	2,037.06		2,037.06	219
			6,787.50		6,787.50	220
2.00			2,498.87		2,498.87	221
			639.37		639.37	222
			1,841.03		1,841.03	223
			923.92		923.92	224
			3,121.79		3,121.79	225
		22.50	669.70		669.70	226
			877.57		877.57	227
			1,748.69		1,748.69	228
27.25	20.78	235.94	3,504.70		3,504.70	229
		17.10	1,200.25		1,200.25	230
4.75			1,701.61		1,701.61	231
		925.94	5,778.89		5,778.89	232
		1.00	4,202.84		4,202.84	233
			3,376.37		3,376.37	234
		155.22	7,916.27	3,000.00	10,916.27	235
			9,290.95		9,290.95	236
		811.63	5,028.33		5,028.33	237
			2,469.79	500.00	2,969.79	238
10.87		18.32	4,788.43		4,788.43	239
			1,157.83		1,157.83	240
			1,231.01		1,231.01	241
			257.17		257.17	242
			942.47		942.47	243
			1,828.31		1,828.31	244
			1,223.83		1,223.83	245
			2,297.56		2,297.56	246
		39.06	3,110.52		3,110.52	247
			1,925.26		1,925.26	248
		30,382.50	30,382.50	2,500.00	32,882.50	249
			1,812.59		1,812.59	250
			866.45		866.45	251
			4,700.92		4,700.92	252
						253
			1,459.49		1,459.49	254
74.39			2,266.44		2,266.44	255
		35.00	684.55		684.55	256
			1,966.63		1,966.63	257
		52.50	4,724.74		4,724.74	258

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—RECEIPTS—

Number		Sale of Water	Taxes	Merchandise
259	Monroe.....	2,476.41	4,245.71	21.84
260	Montezuma.....	4,399.00	875.33	72.78
261	Moorehead.....	1,279.12		
262	Morning Sun.....	2,079.53	35.67	
263	Moulton.....	3,819.56		
264	Mount Ayr.....	7,879.22	1,097.84	
265	Mount Vernon.....	8,709.75		
266	Moville.....	3,920.34		
267	Nashua.....	3,390.46		
268	Neola ^s			
269	New Albin.....	1,059.91	361.21	
270	Newell.....	3,520.43	711.81	51.36
271	Newhall.....	728.81	1,649.33	
272	New Hartford.....	1,135.44	835.34	
273	New London.....	3,768.83		174.59
274	New Sharon.....	3,438.90	1,357.81	30.30
275	New Vienna.....	712.41	164.87	
276	Nora Springs.....	2,167.55		
277	North English.....	2,189.94		
278	Northwood.....	2,950.87	58.97	
279	Norway.....	876.63	226.05	
280	Oakland.....	6,434.09		
281	Ocheyedan.....	1,528.88	146.27	
282	Odebolt.....	4,027.37		
283	Ogden.....	5,897.72		
284	Okoboji.....	3,615.03		
285	Olin.....	1,883.37		
286	Onslow.....	782.62	146.41	
287	Orange City.....	6,320.15		
288	Orient ^s			
289	Ossian.....	2,556.28	572.32	
290	Ottosen.....	183.68	667.14	122.97
291	Oxford.....	441.55	223.85	
292	Oxford Junction.....	1,423.23		
293	Palmer.....	1,603.19	235.87	
294	Panora.....	3,091.58		
295	Parkersburg.....	2,883.16		
296	Paton.....	1,042.63	482.50	
297	Paullina.....	2,969.71		
298	Persia.....	1,075.86	255.64	
299	Peterson.....	1,252.96	147.87	
300	Pierson.....	1,786.28		
301	Pisgah.....	967.98	768.76	
302	Pleasantville.....	1,874.62	203.29	
303	Plover.....	755.23		
304	Plymouth.....	460.44	187.71	
305	Pocahontas.....	4,061.65		
306	Postville.....	6,422.11		
307	Preston.....	2,768.69	2,511.71	
308	Primghar.....	3,694.26	1,085.40	
309	Protivin.....	242.57	229.41	
310	Quimby.....	527.71	515.54	
311	Radcliffe.....	1,594.15	361.40	
312	Rake.....	465.07	220.81	
313	Randolph.....	1,267.76	1,398.44	
314	Readlyn.....	1,316.51		
315	Redfield.....	2,395.17	725.34	
316	Reinbeck.....	4,439.12	550.83	
317	Remsen.....	5,064.02		
318	Renwick.....	1,245.00		108.00
319	Riceville.....	1,826.61		70.00
320	Ricketts.....	615.90		
321	Ridgeway.....	823.22		21.42
322	Ringsted.....	1,303.44		
323	Rippey.....	812.27	195.27	

WATER WORKS PLANT—Continued

Repairs	Penalties	Miscellaneous	Total Receipts	Transfer Receipts	Grand Total Receipts	Number
			6,743.96		6,743.96	259
	17.16	77.97	5,442.24		5,442.24	260
			1,279.12		1,279.12	261
	4.51	25.00	2,144.71		2,144.71	262
		2.50	3,822.06		3,822.06	263
669.06		967.83	10,613.95		10,613.95	264
			8,709.75		8,709.75	265
			3,920.34		3,920.34	266
			3,390.46		3,390.46	267
						268
			1,421.12		1,421.12	269
			4,283.60		4,283.60	270
		190.36	2,568.50		2,568.50	271
			1,970.78		1,970.78	272
		218.03	4,161.45		4,161.45	273
5.20			4,832.21		4,832.21	274
			877.28		877.28	275
43.26	40.00		2,250.81		2,250.81	276
			2,189.94		2,189.94	277
	5.91	134.25	3,150.00		3,150.00	278
			1,102.68		1,102.68	279
		250.00	6,684.09		6,684.09	280
		135.00	1,810.15		1,810.15	281
44.46			4,071.83		4,071.83	282
		1,245.80	7,143.52		7,143.52	283
			3,615.03		3,615.03	284
			1,883.37		1,883.37	285
			929.03		929.03	286
		232.00	6,552.15		6,552.15	287
						288
			3,128.60		3,128.60	289
			973.79		973.79	290
			665.40		665.40	291
			1,423.23		1,423.23	292
			1,839.06		1,839.06	293
			3,091.58		3,091.58	294
			2,883.16		2,883.16	295
			1,525.13		1,525.13	296
			2,969.71		2,969.71	297
			1,331.50		1,331.50	298
			1,400.83		1,400.83	299
			1,786.28		1,786.28	300
		137.50	1,874.24		1,874.24	301
			2,077.91		2,077.91	302
			755.23		755.23	303
			648.15		648.15	304
			4,061.65	4,300.00	8,361.65	305
			6,422.11		6,422.11	306
		600.00	5,880.40		5,880.40	307
			4,779.66		4,779.66	308
			471.98		471.98	309
			1,043.25		1,043.25	310
		2,593.51	4,549.06		4,549.06	311
			685.88		685.88	312
			2,666.20		2,666.20	313
		7,525.74	8,842.25		8,842.25	314
12.60		136.80	3,269.91		3,269.91	315
			4,989.95		4,989.95	316
		182.67	5,246.69	3,500.00	8,746.69	317
			1,353.00		1,353.00	318
		48.23	1,944.84		1,944.84	319
		72.70	688.60		688.60	320
			844.64		844.64	321
		1,525.00	2,828.44		2,828.44	322
		225.00	1,232.54		1,232.54	323

TABLE NO. 1—RECEIPTS—

Number		Sale of Water	Taxes	Merchandise
324	Riverside.....	1,129.47	360.43	
325	Rockford ⁴			
326	Rock Valley.....	1,360.16	703.06	
327	Roland.....	4,039.63		
328	Rolfe.....	2,800.82	721.41	
329	Royal.....	671.87	1,238.76	
330	Rudd.....	639.26	282.82	
331	Ruthven.....	3,202.41		
332	Ryan.....	1,184.74	217.08	
333	St. Ansgar.....	2,574.34		
334	St. Olaf.....	473.99		
335	Sanborn.....	5,013.01		
336	Schaller.....	2,475.41	514.25	
337	Schleswig.....	3,285.50	1,345.93	
338	Scranton.....	4,008.12		
339	Sergeant Bluff.....	2,459.49	2,340.12	
340	Sheffield.....	1,894.63		
341	Shelby.....	2,401.06	283.38	
342	Shell Rock.....	2,017.10	392.43	
343	Sidney.....	4,234.57	511.52	
344	Sioux Center.....	4,619.53		32.40
345	Sioux Rapids.....	3,737.18		
346	Slater.....	2,010.69	270.40	64.40
347	Sloan.....	1,391.51	215.35	
348	Soldier.....	868.36	157.94	
349	Solon.....	1,488.50	360.46	
350	Spillville.....	600.57	237.65	
351	Stacyville.....	1,291.86		
352	Stanhope.....	1,271.15	1,075.82	62.48
353	Stanton.....	1,501.99	420.13	
354	State Center.....	6,123.18		37.45
355	Steamboat Rock.....	505.31	161.84	
356	Story City.....	4,813.27		57.35
357	Stratford.....	2,304.15		
358	Strawberry Point.....	3,676.95		119.82
359	Sully.....	627.92	308.27	
360	Sumner.....	4,787.19		
361	Sutherland.....	4,505.75	2,366.19	
362	Swea City.....	3,346.90		41.00
363	Templeton.....	963.24	300.51	22.00
364	Terril.....	1,537.20	258.43	
365	Thompson.....	1,078.62	21.57	
366	Thornton.....	586.06	230.75	
367	Traer.....	7,535.09		77.40
368	Tripoli.....	3,168.86		
369	Underwood.....	815.38	179.04	
370	Union.....	1,485.74	6.16	
371	Urbana.....	781.67		
372	Urbandale—R.F.D. Des Moines.....	4,606.31	6,600.07	
373	Ute.....	1,795.64	313.56	2.50
374	Vail.....	1,369.41	289.54	
375	Van Horne.....	723.10	429.53	
376	Varina.....	380.21		
377	Victor.....	2,319.97		
378	Walcott.....	1,755.88		
379	Wall Lake.....	2,814.58		38.60
380	Walnut ⁵			
381	Wapello.....	3,650.42		
382	Washta.....	820.91	1,160.30	
383	Webb.....	413.44	957.75	37.50
384	Wellman.....	3,794.63	651.09	13.50
385	Wellsburg.....	2,495.91	885.15	75.60
386	West Branch.....	3,114.08		
387	West Burlington.....	6,923.18	384.49	242.84
388	Westgate.....	305.00	239.41	

WATER WORKS PLANT—Continued

Repairs	Penalties	Miscellaneous	Total Receipts	Transfer Receipts	Grand Total Receipts	Number
		20.18	1,510.08		1,510.08	324
						325
			2,063.22		2,063.22	326
			4,039.63	1,000.00	5,039.63	327
			3,522.23		3,522.23	328
			1,910.63		1,910.63	329
			922.08		922.08	330
			3,202.41		3,202.41	331
		59.06	1,460.88		1,460.88	332
		275.39	2,849.73		2,849.73	333
			473.99		473.99	334
			5,013.01		5,013.01	335
		1.00	2,990.66		2,990.66	336
2.61			4,634.04		4,634.04	337
			4,008.12		4,008.12	338
			4,799.61		4,799.61	339
46.00			1,940.63		1,940.63	340
		51.78	2,736.22	700.00	3,436.22	341
			2,409.53		2,409.53	342
			4,746.09		4,746.09	343
	24.13	196.70	4,872.76		4,872.76	344
		33.86	3,771.04		3,771.04	345
			2,345.49		2,345.49	346
			1,606.86		1,606.86	347
			1,026.30		1,026.30	348
86.88		35.26	1,971.10		1,971.10	349
			838.22		838.22	350
			1,291.86		1,291.86	351
			2,409.45		2,409.45	352
		24.00	1,946.12		1,946.12	353
			6,160.63		6,160.63	354
			667.15		667.15	355
	96.91	88.70	5,056.23		5,056.23	356
			2,304.15		2,304.15	357
			3,796.77		3,796.77	358
			936.19		936.19	359
			4,787.19		4,787.19	360
			6,871.94		6,871.94	361
2.12			3,390.02		3,390.02	362
			1,285.75		1,285.75	363
			1,795.63		1,795.63	364
		337.20	1,437.39		1,437.39	365
		398.00	1,214.81		1,214.81	366
		975.73	8,588.22		8,588.22	367
			3,168.86		3,168.86	368
			994.42		994.42	369
39.46	21.00		1,552.36		1,552.36	370
			781.67		781.67	371
			5,266.38		5,266.38	372
			2,111.70		2,111.70	373
			1,658.95		1,658.95	374
		5.00	1,157.63	500.00	1,657.63	375
		3.00	383.21	175.57	558.78	376
		51.32	2,371.29		2,371.29	377
			1,755.88		1,755.88	378
		20.00	2,873.18		2,873.18	379
						380
			3,650.42		3,650.42	381
			1,981.21		1,981.21	382
		54.00	1,462.69	338.99	1,801.68	383
			4,459.22		4,459.22	384
			3,456.66		3,456.66	385
			3,114.08		3,114.08	386
		93.00	7,643.51		7,643.51	387
	4.23		548.64		548.64	388

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—RECEIPTS—

Number		Sale of Water	Taxes	Merchandise
389	West Liberty.....	7,435.10		
390	West Point.....	797.83	13.17	
391	What Cheer.....	2,359.85	3,993.26	363.81
392	Wheatland.....	1,211.48		
393	Whiting.....	1,801.38	230.82	
394	Whittemore.....	2,944.45	964.21	178.53
395	Whitten.....			
396	Williams.....	2,138.37		6.93
397	Wilton.....	4,048.85		
398	Winfield.....	3,282.78	641.01	
399	Winthrop.....	1,621.87	277.75	
400	Woodbine.....	3,654.80		
401	Wyoming.....	1,690.50		
402	Yale.....	921.58	204.62	
48a	Burt.....	1,759.19	282.67	22.72
1a	Adair.....	1,227.33	430.76	

¹ City of Des Moines waterworks records are carried on an accrual basis and on the calendar year. No comparable report available.

² Cash statement. Table No. 3, is a combined light and water statement.

³ Do not maintain a waterworks system.

⁴ Water included in general city report—could not be separated.

⁵ Water included with light plant statement.

WATER WORKS PLANT—Continued

Repairs	Penalties	Miscellaneous	Total Receipts	Transfer Receipts	Grand Total Receipts	Number
.....		172.84	7,607.94	.....	7,607.94	389
.....		303.18	1,114.18	.....	1,114.18	390
.....		2,565.00	9,281.92	.....	9,281.92	391
.....		31.00	1,242.48	.....	1,242.48	392
.....			2,032.20	.....	2,032.20	393
48.59		59.08	4,194.86	.....	4,194.86	394
.....						395
.....			2,145.30	.....	2,145.30	396
.....			4,048.85	.....	4,048.85	397
.....		56.00	3,980.79	.....	3,980.79	398
.....		105.75	2,005.37	.....	2,005.37	399
.....		316.35	3,971.15	.....	3,971.15	400
.....	5.52	30.55	1,726.57	.....	1,726.57	401
.....	2.46	.....	1,128.66	.....	1,128.66	402
.....		500.00	2,564.58	2,350.00	4,914.58	48a
.....			1,658.09	.....	1,658.09	1a

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—DISBURSEMENTS—

Number		Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation
	Totals—Cities.....	\$ 170,395.10	\$337,841.52	\$1,201,997.16	\$176,354.86	\$227,791.47
	Totals—Towns.....	20,578.37	33,046.22	465,599.28	77,606.82	38,438.53
	Grand Totals.....	\$ 190,973.47	\$370,887.74	\$1,667,596.44	\$253,961.68	\$266,230.00
	CITIES					
1	Des Moines ¹					
2	Sioux City.....		22,164.78	177,054.43	52,830.76	
3	Cedar Rapids.....	4,942.62	24,019.59	83,937.66	9,735.09	19,640.62
4	Waterloo.....	21,323.02	30,995.96	57,115.63		13,943.70
5	Dubuque.....	2,878.86	10,773.76	56,205.79	5,482.36	6,794.55
6	Council Bluffs.....	3,885.62	33,406.22	68,511.02	14,484.12	
7	Ottumwa.....	1,213.35	21,941.43	78,916.92	4,401.15	
8	Mason City.....	3,268.48	6,084.51	35,851.42	2,376.85	10,919.83
9	Fort Dodge.....	3,507.18	14,981.04	34,232.86	928.32	11,246.02
10	Marshalltown.....	860.00	13,202.26	43,994.78	10,377.99	4,201.04
11	Muscatine.....	5,069.89	8,207.81	10,502.30	381.80	10,514.02
12	Keokuk.....	48,745.64	7,675.04	21,307.38		10,508.67
13	Fort Madison.....	325.00	6,200.40	13,942.71	414.83	2,246.97
14	Ames.....	4,110.21	3,868.11	9,275.34	3,396.75	19,831.18
15	Boone.....	6,104.37	7,705.15	25,236.09	2,278.87	3,957.54
16	Oskaloosa.....	1,384.72	5,012.24	25,161.68	3,824.55	946.26
17	Newton.....	193.16	7,849.33	20,954.72		8,877.42
18	Cedar Falls.....	3,306.78	1,933.35	11,732.45	96.16	5,363.08
19	Charles City.....			12,726.27	1,754.59	1,375.94
20	Creston.....	5,942.41	3,589.51	12,306.01	4,601.16	1,324.16
21	Oelwein.....	671.51	6,017.78	7,144.22	1,067.95	1,058.95
22	Cherokee.....	1,004.65	1,695.68	4,177.45		778.66
23	Knoxville.....	526.94	3,821.48	12,669.00	3,434.94	1,040.46
24	Shenandoah.....	119.99	2,078.15	12,400.77	470.26	2,862.83
25	Fairfield.....		3,954.70	9,864.73	1,460.51	7,477.36
26	Webster City.....	2,234.30	3,408.54	3,399.59	826.93	
27	Spencer.....	542.00	1,140.36	7,106.92	58.81	284.90
28	Perry.....		3,178.94	18,996.81	4,417.35	2,164.41
29	Atlantic.....	1,358.08	3,225.01	7,160.04	5,306.45	
30	Red Oak.....	2,000.00	1,502.99	8,729.54	1,655.75	3,073.63
31	Chariton.....	73.55	2,368.75	3,092.02		7,633.58
32	Estherville.....	1,159.81	3,565.97	1,382.10	584.93	2,252.20
33	Carroll.....		2,662.00	10,669.74	164.35	1,843.64
34	Decorah.....	10,983.70				
35	Storm Lake.....	67.80	3,500.06	13,445.89	1,563.75	486.51
36	Washington.....	420.39		11,083.88	867.00	206.20
37	Grinnell.....	831.35	1,328.84	12,623.76	997.26	1,209.46
38	Albia.....	2,377.80	1,009.03	5,044.49	1,540.01	3,068.11
39	Algona.....	1,500.68	2,915.48	2,008.94		602.91
40	Clarinda.....	1,795.93	2,200.73	6,842.12	100.00	501.33
41	Mt. Pleasant.....	400.00	1,509.59	5,466.05	145.00	308.25
42	Glenwood.....		634.36	6,627.28		615.02
43	Iowa Falls.....			7,274.88	554.29	624.80
44	Denison.....		1,171.94	5,016.37		4,409.42
45	Independence.....		228.00	1,869.06	88.91	359.62
46	West Des Moines.....	1,716.07	762.03	2,094.27	7.24	1,358.17
47	Vinton.....	1,076.06	1,652.12	3,236.10		3,149.30
48	Waverly.....	305.62	1,606.06	1,082.54	1,911.83	2534.47
49	Indianola.....	1,011.06	835.00	3,470.31	864.65	292.85
50	Jefferson.....		1,111.42	4,835.54	156.08	107.56
51	Maquoketa.....	260.48	601.34	3,046.14	52.05	3,355.06
52	Anamosa.....			9,667.51		
53	Eagle Grove.....	429.50	1,342.66	5,677.82	282.81	1,820.88
54	Hampton.....		1,504.10	6,196.55	2,653.53	215.10
55	Missouri Valley.....		1,883.80	3,922.71	668.56	1,015.65
56	Sheldon.....	432.33	2,891.35	4,939.57	1,036.44	1,167.64
57	Clear Lake.....		3,022.17	3,899.18	426.94	104.09
58	Manchester.....	250.87	1,460.26	3,463.24	50.23	2,603.70

WATER WORKS PLANT

Distribution— Maintenance	Merchandise	Capital Outlay	Debt Service	Total Disbursements	Transfer Disbursements	Grand Total Disbursements	Number
\$ 136,375.01	\$ 66,082.99	\$ 500,103.79	\$ 412,081.47	\$ 3,229,023.37	\$ 950,213.38	\$ 4,179,236.75	
27,913.46	6,149.39	105,293.96	132,812.20	907,438.23	97,621.28	1,005,059.51	
\$ 164,288.47	\$ 72,232.38	\$ 605,397.75	\$ 544,893.67	\$ 4,136,461.60	\$ 1,047,834.66	\$ 5,184,296.26	
							1
		61,906.12	63,291.80	377,247.89		377,247.89	2
10,834.33	4,985.26	6,649.32	70,662.50	235,406.99		235,406.99	3
	188.00	69,574.72		193,141.03	21,787.50	214,928.53	4
14,853.04	124.43	18,896.29	57,835.00	173,844.08	111,962.44	285,806.52	5
14,371.52	23,401.38	10,111.26		168,171.14	15,000.00	183,171.14	6
4,174.10		34,891.72		145,538.67	160,457.39	305,996.06	7
4,172.38	15,857.27	48,537.64		127,068.38	49,060.00	176,128.38	8
67.72		3,500.94	1,880.00	70,344.08	42,160.00	112,504.08	9
2,822.93		13,354.19		88,813.19	26,500.00	115,313.19	10
9,869.81	1,467.33	456.42		46,469.38	38,466.30	84,935.68	11
		1,524.09	36,650.00	126,410.82		126,410.82	12
3,098.37	1,216.86	4,693.53		32,138.67	45,000.00	77,138.67	13
4,599.24		4,383.50		49,464.33	19,394.25	68,858.58	14
4,768.20		3,351.42		53,401.64	53,880.00	107,281.64	15
3,884.46	297.41	102.32	40,182.50	80,796.14		80,796.14	16
545.04		3,774.65		42,194.32	36,938.00	79,132.32	17
2,741.72	122.65	736.14		26,034.33	6,000.00	32,034.33	18
2,719.79		7,754.93	5,195.11	31,526.63	10,488.00	42,014.63	19
1,564.71	1,251.99		10,548.16	41,128.11	15,720.00	56,848.11	20
5,236.65		61,578.14	6,477.43	89,252.63		89,252.63	21
	75.42	863.02		8,594.88		8,594.88	22
		5,564.20		27,057.02	35,000.00	62,057.02	23
676.30		6,772.31	6,287.50	31,668.21		31,668.21	24
1,112.54		2,813.69	9,967.51	36,651.04	3,000.00	39,651.04	25
2,571.85		1,325.66	251.25	14,018.12	10,547.73	24,565.85	26
1,359.45		1,305.50		11,797.94	5,605.34	17,403.28	27
1,068.04	52.24	10,972.03	1,201.06	42,050.88		42,050.88	28
	387.88	5,754.94		23,192.40		23,192.40	29
2,039.98	838.50	665.75		20,506.14	865.00	21,371.14	30
1,073.86	1,195.70		7,880.00	23,317.46		23,317.46	31
88.00	5,289.95	338.75		14,661.71	6,122.13	20,783.84	32
	140.97	964.32		16,445.02	31,000.00	47,445.02	33
		431.18		11,414.88	24.40	11,439.28	34
14.96		697.15		19,776.12	7,500.00	27,276.12	35
	771.13		5,237.50	18,586.10	995.00	19,581.10	36
881.74	110.34	7,552.15		25,534.90	10,400.00	35,934.90	37
		266.21		13,305.65	2,480.00	15,785.65	38
1,031.83	1,885.36	1,151.85		11,097.05		11,097.05	39
344.21	444.94	3,491.56	6,912.50	22,633.32	25,762.32	48,395.64	40
4,169.23		1,580.30		13,578.42	4,000.00	17,578.42	41
		450.05	1,601.44	9,928.15		9,928.15	42
4,713.84		720.75		13,888.56		13,888.56	43
				10,597.73	13,566.66	24,164.39	44
778.36		13,614.00		16,957.95	4,000.00	20,957.95	45
47.93	232.42	5,712.80	451.39	12,382.32	4,825.00	17,207.32	46
		213.06		9,326.64	6,975.54	16,302.18	47
1,208.90				8,649.42	2,449.64	11,099.06	48
203.97	146.73	596.47		7,421.04	9,005.17	16,426.21	49
21.17			6,237.93	12,469.70		12,469.70	50
234.32		556.99		8,106.38	3,000.00	11,106.38	51
				9,667.51		9,667.51	52
862.83		1,786.75	2,825.00	15,028.25	1,561.82	16,590.07	53
349.12		377.95		11,296.35	6,000.00	17,296.35	54
1,140.92	58.35			8,689.99	4,000.00	12,689.99	55
423.01	600.77	355.97		11,847.08		11,847.08	56
1,889.94	105.14	1,112.27		10,559.73	8,509.00	19,068.73	57
178.00		4,822.79		12,829.09		12,829.09	58

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—DISBURSEMENTS—

Number		Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation
59	Harlan.....	300.00	920.68	10,420.08	662.34	991.65
60	Pella.....		1,087.89	5,134.14	392.17	2,574.12
61	Winterset.....	16.58	226.70	4,615.92	297.71	151.90
62	Eldora.....	7,169.97				
63	Cresco.....		1,606.56	3,737.55	520.00	1,484.32
64	Onawa.....			4,781.36	318.98	4,521.59
65	Emmetsburg.....		1,312.73	3,667.94	1,501.55	1,556.57
66	Nevada.....	289.63	993.24	6,117.28	2,035.40	899.39
67	Osceola.....	175.00	1,815.84	3,984.18	663.24	
68	Belle Plaine.....		1,526.10	2,780.17		446.74
69	Osage.....		1,200.00	5,080.48		
70	Sac City.....	175.00	706.17	5,378.86	260.51	894.10
71	Waukon.....		1,384.39	4,218.86	621.98	223.81
72	Clarion.....	4,253.34				
73	New Hampton.....					4,370.45
74	Tama.....		653.17	5,561.20	284.59	
75	Humboldt.....		1,777.15	4,399.19	184.39	555.12
76	Bloomfield.....	166.73	1,052.00	3,358.08		166.64
77	Hawarden ²		841.30			987.60
78	Rock Rapids.....	265.52	993.22	4,243.54	283.57	1,027.47
79	Monticello.....	253.12	1,016.98	1,492.10	72.05	29.64
80	Forest City.....		1,393.76	2,342.26		517.06
81	Tipton.....	1,197.79	1,206.49	2,287.14		918.99
82	Audubon.....			8,059.73		
83	Rockwell City.....			4,460.55	190.72	5,671.48
84	Sibley.....	718.97	569.46	4,734.17		
85	Sigourney.....		1,164.55	4,243.36	51.38	471.59
86	Leon.....			11,472.35	197.32	23.41
87	Marengo.....		740.14	2,470.30		
88	Colfax.....	3,425.44				
89	Ida Grove.....		1,149.00	2,493.62	1,072.87	162.28
90	Lake City.....	138.61	416.97	1,364.62	624.35	267.22
91	DeWitt.....		3,042.17			
92	Hamburg.....	70.00	288.89	3,194.93		198.54
93	Corning.....	577.40	463.27	2,585.15	324.29	1,004.58
94	Spirit Lake.....		875.00	5,251.25		491.08
95	Bedford.....	335.43	1,805.10	3,464.87	166.43	68.63
96	Dyersville.....	104.00	925.34	892.73	43.41	65.54
97	Belmont.....			2,856.47		
98	Madrid.....		93.43	2,487.95	1,663.50	
99	Toledo.....		463.33	3,292.11	1,139.62	
100	Guthrie Center.....		443.12	5,079.53	749.66	
101	West Union.....	148.79	662.49	1,865.76		1,304.45
102	Grundy Center.....		191.89	2,967.57	177.65	1,742.59
103	Villisca.....		790.05	2,878.39		538.51
104	Eldon.....		301.32	343.70		309.76
105	Stuart.....		316.00	1,892.54	11,067.13	851.24
106	Seymour.....		24.45	1,452.59	7.79	25.69

WATER WORKS PLANTS—Continued

Distribution— Maintenance	Merchandise	Capital Outlay	Debt Service	Total Disbursements	Transfer Disbursements	Grand Total Disbursements	Number
147.90	152.95	1,975.35		15,570.95	348.66	15,919.61	59
4,237.40	332.28	8,429.40		22,187.40		22,187.40	60
311.29	144.09		6,372.50	12,136.69	20.10	12,156.79	61
				7,169.97		7,169.97	62
235.69	65.65			7,649.77	4,847.89	12,497.66	63
68.24		388.84		10,079.01		10,079.01	64
				8,038.79	1,285.00	9,323.79	65
632.50	480.53			11,447.97		11,447.97	66
			18,752.33	25,390.59		25,390.59	67
68.39		895.00	95.00	5,811.40		5,811.40	68
		7,400.00		13,680.48		13,680.48	69
1,084.33		1,678.21	10,411.26	20,588.44		20,588.44	70
62.90				6,511.94	3,000.00	9,511.94	71
	3,180.95	2,212.72	1,350.00	10,997.01	6,065.00	17,062.01	72
				4,370.45	10,055.99	14,426.44	73
1,125.16		6,174.61		13,798.73		13,798.73	74
10.20		7.50		6,933.55	3,000.00	9,933.55	75
		507.62		5,251.07	3,645.25	8,896.32	76
698.82				2,527.72		2,527.72	77
1,201.84	16.61	1,214.54		9,246.31	14,800.00	24,046.31	78
				2,863.89	1,819.41	4,683.30	79
441.90		657.65		5,352.63	2,900.00	8,252.63	80
		2,091.60	3,324.70	11,026.71		11,026.71	81
			2,960.00	11,019.73	9,000.00	20,019.73	82
				10,322.75		10,322.75	83
		18,840.40		24,863.00		24,863.00	84
823.21		2,355.39	131.25	9,240.73		9,240.73	85
107.37				11,800.45	200.00	12,000.45	86
				3,210.44	2,500.00	5,710.44	87
				3,425.44	3,500.00	6,925.44	88
93.51	174.74	191.24		5,337.26	3,100.00	8,437.26	89
278.82				3,090.59		3,090.59	90
2,258.10			691.25	5,991.52		5,991.52	91
24.25				3,786.61	1,956.25	5,742.86	92
610.65		1,555.46	3,357.70	10,478.50		10,478.50	93
1,754.37			3,537.50	11,909.20	2,000.00	13,909.20	94
	99.29	430.40	6,281.47	12,651.62	10,881.20	23,532.82	95
67.65				2,098.67	3,000.00	5,098.67	96
		498.46	90.00	3,444.93		3,444.93	97
		299.42		4,544.30		4,544.30	98
			1,950.00	6,845.06		6,845.06	99
			4,225.00	10,497.31		10,497.31	100
260.00		487.42	3,082.50	7,811.41	1,000.00	8,811.41	101
99.67	44.78			5,224.15		5,224.15	102
104.26	142.70	199.79		4,653.70	1,480.00	6,133.70	103
685.53		1,954.38		3,594.69		3,594.69	104
			3,333.43	17,460.34		17,460.34	105
62.75		1,050.63	560.00	3,183.90		3,183.90	106

TABLE NO. 2—DISBURSEMENTS—

Number		Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation
	TOWNS					
1	Ackley.....	31.50	509.14	681.82	451.19	
2	Adel.....	124.32		4,092.35	2,077.66	17.34
3	Afton.....			2,344.81		
4	Ainsworth.....		40.00	961.01	198.31	
5	Akron.....			3,038.30		
6	Albert City.....		100.00	696.01		
7	Alden.....	14.32	176.21	1,419.83		
8	Allerton.....		14.24	1,258.59		28.05
9	Allison.....		174.49	1,154.44		
10	Alta.....	50.00		1,655.54	1,938.12	
11	Alta Vista.....			932.95		
12	Alton.....	75.64		600.28	230.96	779.26
13	Altoona.....			738.55		
14	Alvord.....			323.79		
15	Anita.....	1,578.75	365.00	1,631.58		60.36
16	Ankeny.....		29.25	1,646.39	987.79	653.74
17	Aplington.....			467.00		
18	Arcadia.....			415.03	12.98	101.82
19	Arion.....			395.56		
20	Arlington.....		75.00	1,065.78		
21	Armstrong.....	164.12	251.85	1,718.84	47.37	
22	Arnolds Park.....		377.54	1,913.33	32.27	851.25
23	Arthur.....			1,051.76		
24	Auburn ³					
25	Aurelia.....			3,100.97	200.00	
26	Avoca.....	4,248.71				
27	Bagley.....			926.77		
28	Bancroft.....		80.00	1,671.25	179.06	1,157.69
29	Battle Creek.....		301.42	1,386.55	4.50	231.05
30	Baxter.....			907.00	1,033.24	
31	Bavard.....		330.02	1,510.36	530.81	
32	Bellevue.....	112.96	641.59	1,989.07	5.38	27
33	Bennett.....	632.42		410.28	19.47	
34	Blairstown.....	446.73	258.44	206.10	35.85	
35	Blanchard.....			210.38	88.59	
36	Bode.....			822.80	1,079.77	
37	Bonaparte.....			590.27		69.79
38	Bondurant ³					
39	Boxholm.....			146.57		
40	Boyden.....		104.50	1,309.15	121.15	
41	Brandon.....			680.72		
42	Breda.....			57.84	1,466.75	
43	Bridgewater.....		33.41	405.06		
44	Brighton.....			1,082.65	12.00	394.31
45	Bristow.....	132.50		199.53	22.65	
46	Britt.....			1,795.14		
47	Brooklyn.....	139.85	208.16	2,659.69	62.40	
48	Buffalo Center.....			1,810.55		
49	Bussey.....			397.53	524.68	
50	Callender.....			206.50	76.68	
51	Calmar.....			1,599.02	24.68	1,040.57
52	Calumet.....			1,126.26	1,008.76	
53	Camanche.....			141.27	19.18	10.42
54	Cambridge.....			2,548.22		
55	Carlisle.....		83.94	622.98		
56	Carpenter ³					
57	Carson.....	141.26	122.89	1,152.59	42.99	542.73
58	Cascade.....			2,404.80	357.24	
59	Casey.....		4.56	748.45	452.26	54.95
60	Center Junction.....			277.72		
61	Center Point.....		10.00	993.64	826.65	270.03
62	Central City.....		239.24	1,178.66		

WATER WORKS PLANT—Continued

Distribution— Maintenance	Merchandise	Capital Outlay	Debt Service	Total Disbursements	Transfer Disbursements	Grand Total Disbursements	Number
34.14	117.82	2,371.35		4,196.96	2,960.00	7,156.96	1
239.20			1,185.90	7,736.77		7,736.77	2
				2,344.81		2,344.81	3
			4,725.00	5,924.32		5,924.32	4
		10.30	195.00	3,243.60		3,243.60	5
		735.06		1,531.07		1,531.07	6
			691.06	2,301.42		2,301.42	7
22.74	157.08			1,480.70		1,480.70	8
	121.25			1,450.18		1,450.18	9
	370.12			4,013.78		4,013.78	10
				932.95		932.95	11
				1,686.14		1,686.14	12
245.34		547.19	2,127.76	3,658.84		3,658.84	13
	141.93			465.72		465.72	14
591.54	128.86	127.55	1,308.00	5,791.64		5,791.64	15
120.00		1,429.02		4,866.19		4,866.19	16
				467.00	375.00	842.00	17
77.38		277.18	682.50	1,566.89		1,566.89	18
				395.56		395.56	19
				1,140.78		1,140.78	20
		839.40	465.00	3,486.58		3,486.58	21
165.81				3,340.20		3,340.20	22
				1,051.76		1,051.76	23
							24
				3,300.97		3,300.97	25
			727.50	4,976.21		4,976.21	26
				926.77		926.77	27
				3,088.00		3,088.00	28
	157.02			2,080.54		2,080.54	29
				1,940.24		1,940.24	30
				2,371.19		2,371.19	31
98.69	94.19			2,942.15		2,942.15	32
				1,062.17		1,062.17	33
				947.12	900.00	1,347.12	34
				298.97		298.97	35
				1,902.57		1,902.57	36
				660.06		660.06	37
							38
			270.00	416.57		416.57	39
			567.85	2,102.65		2,102.65	40
				680.72		680.72	41
				1,524.59		1,524.59	42
29.50			420.00	887.97	740.00	1,627.97	43
				1,488.96	1,500.00	2,988.96	44
			5,276.50	5,631.18		5,631.18	45
				1,795.14	3,012.56	4,807.70	46
1,006.09				4,076.19		4,076.19	47
			1,350.00	3,160.55		3,160.55	48
			856.25	1,778.46		1,778.46	49
			820.00	1,103.18		1,103.18	50
		106.22	86.62	2,857.11		2,857.11	51
			220.16	2,355.18		2,355.18	52
			1,040.77	1,211.64		1,211.64	53
				2,548.22		2,548.22	54
				706.92		706.92	55
							56
			249.00	2,251.46		2,251.46	57
				2,762.04		2,762.04	58
				1,260.22		1,260.22	59
			317.50	595.22		595.22	60
	91.44			2,191.76		2,191.76	61
				1,418.00		1,418.00	62

TABLE NO. 2—DISBURSEMENTS—

Number		Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation
63	Charlotte.....		21.63	625.87	313.19	
64	Charter Oak.....		71.40	1,877.39	268.50	53.27
65	Chelsea.....	5.30		273.39	55.15	
66	Chester.....			273.00	149.34	1.71
67	Churdan.....			1,070.00	1,679.80	
68	Clarence.....			2,130.75		
69	Clarksville.....		188.87	1,897.96	28.37	
70	Clayton.....		2.80	54.27	1.74	
71	Cleghorn.....			278.81		
72	Clermont.....	36.04	22.52	624.28	33.19	9.85
73	Clutier.....			258.46	378.00	24.53
74	Coggon.....	10.71	27.34	1,310.68	181.08	
75	Coin.....			878.56		
76	Colesburg.....			593.73	11.18	
77	Collins.....		9.29	584.59	124.90	16.79
78	Colo.....			714.70		
79	Columbus Junction.....	150.84	253.49	1,223.64		244.17
80	Conrad.....		78.49	333.54	630.00	
81	Coon Rapids.....		324.83	3,857.53		356.48
82	Correctionville.....			1,943.12		
83	Corwith.....		48.00	1,120.92	365.28	387.92
84	Corydon.....	327.34		4,058.90		
85	Coulter.....			405.42	142.64	19.33
86	Crawfordsville.....		6.53	173.98	258.63	39.95
87	Cumberland.....	165.00	25.00	1,272.00	650.00	
88	Dakota City.....			890.96	754.28	70.20
89	Dallas Center.....		378.20	862.48		
90	Danbury.....			2,561.55		
91	Danville.....			97.50		
92	Davis City.....			399.98	108.53	
93	Dawson.....			162.36	48.36	
94	Dayton.....			788.00	2,335.60	
95	Dedham.....	10.00		219.39	261.64	571.47
96	Deep River.....			310.22		
97	Defiance.....			469.38	279.18	
98	Delmar.....		12.00	747.69	62.80	
99	Deloit.....			443.02	37.79	
100	Denver.....		98.34	335.23	116.50	
101	Dexter.....			1,309.77	325.75	
102	Diagonal.....		557.21	563.22	15.59	359.27
103	Dike.....			461.64		313.13
104	Dixon.....			320.68	872.12	
105	Dolliver.....			371.49		
106	Doon.....		98.00	648.76	70.04	
107	Dow City.....		68.29	1,429.38		
108	Dows.....			1,017.57	458.21	25.03
109	Dumont.....		41.35	1,025.09	99.55	15.81
110	Duncombe.....			1,223.13	413.79	
111	Dunkerton.....		15.00	273.68		77.29
112	Dunlap.....		345.30	2,685.71	522.54	
113	Durant.....		74.00	2,065.82	261.13	116.79
114	Dysart.....	1.10	66.92	1,665.18	385.45	930.40
115	Earlham.....	20.00	119.74	1,921.56	407.65	
116	Earlville.....			639.72		
117	Early.....			1,166.30		
118	Edgewood.....			1,169.23	52.75	88.80
119	Elberon.....			195.45	154.78	
120	Eldridge.....			305.08		343.79
121	Elgin.....			959.66	250.00	68.66
122	Elkader.....			3,237.29	351.45	
123	Elkhart.....					
124	Elk Horn.....		25.00	877.95	1,044.74	
125	Elliott.....			403.15		
126	Ellsworth.....			629.53		

WATER WORKS PLANT—Continued

Distribution— Maintenance	Merchandise	Capital Outlay	Debt Service	Total Disbursements	Transfer Disbursements	Grand Total Disbursements	Number
78.05				1,038.74		1,038.74	63
		2,250.00		4,520.56		4,520.56	64
				333.84		333.84	65
				424.05		424.05	66
				2,749.80		2,749.80	67
				2,130.75		2,130.75	68
140.00				2,255.20		2,255.20	69
				58.81		58.81	70
	2.20	11.00		292.01		292.01	71
				725.88	450.00	1,175.88	72
				660.99		660.99	73
		20.00		1,549.81		1,549.81	74
				878.56		878.56	75
			902.50	1,507.41		1,507.41	76
4.05	39.18	12.00	310.00	1,100.80		1,100.80	77
			50.00	764.70		764.70	78
82.93				1,955.07	1,480.00	3,435.07	79
				1,042.03		1,042.03	80
			1,236.25	5,775.09		5,775.09	81
		312.34		2,255.46		2,255.46	82
265.28				2,187.40		2,187.40	83
				4,386.24		4,386.24	84
				567.39		567.39	85
			11.17	490.26		490.26	86
910.15		2,656.00		5,678.15		5,678.15	87
52.36	78.79		550.00	2,396.59		2,396.59	88
		432.32	2,060.00	3,733.00		3,733.00	89
				2,561.55	500.00	3,061.55	90
				97.50		97.50	91
96.49			1,192.50	1,797.50	129.02	1,926.52	92
		77.36	706.25	994.33		994.33	93
				3,123.60		3,123.60	94
				1,062.50	300.00	1,362.50	95
				310.22		310.22	96
				748.56		748.56	97
				822.49		822.49	98
				480.81		480.81	99
53.56		51.00		654.63		654.63	100
				1,635.52		1,635.52	101
154.68		106.26	2,455.00	4,211.23		4,211.23	102
				774.77		774.77	103
				1,192.80		1,192.80	104
				371.49		371.49	105
				816.80		816.80	106
43.67	130.86	211.21		1,883.41		1,883.41	107
		1,187.00		2,687.81		2,687.81	108
				1,181.80		1,181.80	109
				1,636.92		1,636.92	110
		243.05	2,376.63	2,985.65		2,985.65	111
			1,110.00	4,663.55		4,663.55	112
			55.00	2,572.74		2,572.74	113
		375.00		3,424.05		3,424.05	114
			111.23	2,580.18		2,580.18	115
				639.72	280.00	919.72	116
				1,166.30	1,000.00	2,166.30	117
		594.59	585.00	2,490.37	2,590.00	5,080.37	118
45.61				395.84		395.84	119
			352.50	1,001.37		1,001.37	120
	1.36	145.99		1,525.67		1,525.67	121
				3,588.74	4,000.00	7,588.74	122
							123
			563.36	2,511.05		2,511.05	124
			420.00	823.15		823.15	125
318.00		8,978.60		9,926.13		9,926.13	126

TABLE NO. 2—DISBURSEMENTS—

Number		Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation
127	Elma		127.27	275.53	184.28	72.16
128	Emerson	665.47		877.16		
129	Essex			1,529.89		
130	Everly		155.50	468.66	1,207.05	105.87
131	Exira			2,758.75		
132	Fairbank		62.85	39.70	143.45	554.53
133	Farley			832.28		
134	Farmersburg			360.38		
135	Farmington			900.36	440.31	
136	Farnhamville			2,000.34		
137	Farragut		53.43	584.13		27.97
138	Fenton		15.00	745.67		
139	Fonda			683.95		
140	Fontanelle			975.61		
141	Fredericksburg			121.87	54.55	77.20
142	Fremont			363.20		
143	Galva			1,458.71		
144	Garner	105.26		2,823.14		
145	Garwin			1,476.97		
146	George		302.91	550.80	82.28	
147	Gilbert		16.00	878.07	232.86	
148	Gilman	45.46		1,849.94	268.08	100.00
149	Gilmore City		79.83	1,863.92		107.00
150	Gladbrook		320.00	1,804.42	569.49	
151	Glidden		441.33	1,886.62		362.54
152	Goodell		25.00	368.19	4.15	
153	Gooselake		11.40	289.24	25.99	
154	Gowrie	100.00	325.33		69.16	
155	Graettinger ⁴					
156	Grafton		135.00			
157	Grand Junction	14.96		613.46	29.47	
158	Grand Mound			875.75		318.11
159	Granger			669.22		
160	Granville		10.33	253.56		10.10
161	Gray	3.06		383.18	18.69	
162	Greene		80.00	1,766.22	663.44	
163	Greenfield	312.25	858.76	3,007.70	148.07	1,784.88
164	Grimes	30.35	99.25	702.48	87.59	
165	Griswold	150.00	120.00	1,350.65		
166	Guttenberg			1,164.98	3,626.34	72.26
167	Harcourt		8.73	339.65		
168	Hartley ²			954.34		
169	Havelock			1,138.46		
170	Hawkeye			598.82	219.13	19.20
171	Hedrick	44.35	6.31	180.99		14.00
172	Hinton			2,367.13	1,221.33	
173	Holstein		352.09	865.84	30.61	15.00
174	Hopkinton			613.85		
175	Hornick			1,124.13	535.10	
176	Hospers		8.11	1,529.37	119.20	
177	Hubbard	51.98	76.46	564.02		
178	Hudson		360.00	1,628.55	446.85	65.10
179	Humeston			651.45		4.32
180	Huxley			953.25		
181	Imogene ³		60.00	557.51	137.05	22.32
182	Inwood		36.76	253.29		39.20
183	Ireton	28.15	133.56	854.44		
184	Janesville		63.39	1,095.84	342.38	
185	Jesup		390.00	586.60		
186	Jewell Junction—P.O. Jewell			1,086.68	21.42	683.64
187	Kamrar		62.01	96.60	18.93	
188	Kanawha			2,310.36	871.24	
189	Kelley					
190	Kellogg					

WATER WORKS PLANT—Continued

Distribution— Maintenance	Merchandise	Capital Outlay	Debt Service	Total Disbursements	Transfer Disbursements	Grand Total Disbursements	Number
12.83		386.19		1,058.26		1,058.26	127
				1,542.63		1,542.63	128
			165.00	1,694.89	300.00	1,994.89	129
				1,937.08		1,937.08	130
			553.00	3,311.75		3,311.75	131
112.45		78.02		991.00	400.00	1,391.00	132
				832.28		832.28	133
			437.50	797.88		797.88	134
			537.50	1,878.17		1,878.17	135
				2,000.34		2,000.34	136
233.00			600.00	1,498.53		1,498.53	137
	578.29		832.00	2,170.96		2,170.96	138
		603.02		1,286.97	1,800.00	3,086.97	139
				975.61		975.61	140
		438.90		692.52	1,000.00	1,692.52	141
			1,437.50	1,800.70		1,800.70	142
				1,458.71		1,458.71	143
143.45				3,071.85		3,071.85	144
				1,476.97		1,476.97	145
				935.99		935.99	146
				1,126.93		1,126.93	147
			16.53	2,280.01		2,280.01	148
75.39				2,126.14		2,126.14	149
				2,693.91		2,693.91	150
259.37				2,949.86	1,400.00	4,349.86	151
				397.34		397.34	152
				326.63		326.63	153
		729.06		1,223.55	1,250.00	2,473.55	154
							155
			1,150.00	1,285.00		1,285.00	156
	6.27			664.16		664.16	157
60.25				1,254.11	487.54	1,741.65	158
				669.22		669.22	159
148.73			1,202.50	1,625.22		1,625.22	160
105.79		40.08	3,090.00	3,640.80		3,640.80	161
275.72		110.24		2,895.62	3,000.00	5,895.62	162
729.22	4.25	401.97	1,380.00	8,627.10		8,627.10	163
		43.64	326.25	1,289.56		1,289.56	164
		1,034.92		2,655.57		2,655.57	165
				4,863.58		4,863.58	166
	40.35		357.00	745.73		745.73	167
							168
				954.34		954.34	169
		300.00		1,438.46		1,438.46	170
154.56				1,042.37		1,042.37	171
386.42				581.41		581.41	172
				3,940.55	4,000.00	7,940.55	173
15.00			864.00	1,790.45		1,790.45	174
		82.15	702.50	1,398.50		1,398.50	175
				1,667.34		1,667.34	176
				1,777.01		1,777.01	177
				924.02		924.02	178
	88.28		1,280.00	3,508.78		3,508.78	179
			1,385.00	2,040.77		2,040.77	180
							181
		1,115.32	56.87	2,185.44		2,185.44	182
4.25			1,172.64	1,958.68		1,958.68	183
			1,227.50	1,653.55	200.00	1,853.55	184
		685.06		1,602.89		1,602.89	185
				1,828.22		1,828.22	186
				586.60		586.60	187
				1,853.75		1,853.75	188
				115.53		115.53	189
				3,181.60		3,181.60	190

TABLE NO. 2—DISBURSEMENTS—

Number		Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation
191	Kensett.....		12.24	756.96		
192	Keosauqua.....			1,597.55		
193	Keota.....	57.17	10.28	1,958.51	798.62	102.52
194	Keystone.....		46.00	596.54	515.00	
195	Kimballton.....			731.75	134.95	24.97
196	Kingsley.....		660.63	1,882.05		
197	Kirkman.....		34.10	315.35		15.60
198	Kiron.....			396.60		
199	Klemme.....		29.57	806.88		
200	Ladora.....			351.97	876.76	
201	Lake Mills.....		481.17	1,470.67		170.98
202	Lake Park.....			2,805.01		
203	Lake View.....	206.69	167.47	1,719.48	97.09	1,103.08
204	Lakota.....	10.79	23.50	885.15	283.08	
205	Lamoni.....	1,022.16	129.40	2,976.87	9.77	933.10
206	Lamont.....		93.69	615.55	58.00	
207	Lansing.....		200.00	1,857.50	502.42	
208	LaPorte City.....	131.25	466.13	1,375.05	10.30	595.83
209	Larchwood.....		16.68	475.58	120.00	599.21
210	Latimer.....			916.07	30.52	
211	Laurens.....	42.55	955.54	6,059.97	477.19	1,449.55
212	Lawler.....		11.00	163.37		127.31
213	Lehigh ⁵					
214	Lenex.....	35.00	234.44	2,337.00	242.17	
215	Lester.....			493.27	159.84	
216	Lime Springs.....		24.00	763.23	112.74	19.00
217	Linn Grove.....			857.97		
218	Lisbon.....	163.82		1,619.79	206.57	57.35
219	Livermore.....			1,036.49	557.93	
220	Logan.....			1,234.88		
221	Lohrville.....		53.00	1,940.32	277.25	215.86
222	Lone Rock.....		23.68	371.30	180.29	
223	Lone Tree.....			1,063.53	219.63	
224	Lost Nation.....			709.10		189.41
225	Lowden.....			960.76	143.45	76.69
226	Low Moor.....		39.82	350.59	101.00	24.75
227	Luana.....	20.20		304.52	8.75	
228	Lytton.....			542.00	302.33	
229	McGregor.....	10.80	421.61	1,821.53	448.18	187.00
230	Malcom.....		38.33	598.04	455.92	
231	Mallard.....		32.34	677.47	275.31	
232	Malvern.....			3,693.58		
233	Manilla.....	181.25	315.77	774.77	468.08	28.72
234	Manly.....		288.72	1,553.61	205.57	
235	Manning.....		740.34	3,170.93	1,533.42	
236	Manson.....			4,337.05	14.84	299.16
237	Mapleton.....			1,105.67		218.21
238	Marathon.....			1,975.19	226.00	151.66
239	Marcus.....		355.70	2,503.15	618.24	388.22
240	Martelle.....			588.70		
241	Massena.....			1,056.67		
242	Matlock.....		12.40	37.21	37.91	
243	Maurice.....			268.37	13.50	
244	Maxwell.....			968.10	29.96	124.10
245	Maynard.....		52.77	489.96		47.55
246	Mechanicsville.....			1,168.41	304.14	
247	Mediapolis.....		118.28	2,497.33	153.57	
248	Melbourne.....		54.65	843.42	252.01	119.13
249	Melcher.....	2,495.27				
250	Merrill.....		4.93	441.84		
251	Miles.....			553.96	172.26	
252	Milford.....		90.44	3,183.55		192.62
253	Milo ³					
254	Minden.....			1,021.01	100.96	25.59

WATER WORKS PLANT—Continued

Distribution— Maintenance	Merchandise	Capital Outlay	Debt Service	Total Disbursements	Transfer Disbursements	Grand Total Disbursements	Number
	384.18		128.00	2,433.38		2,433.38	191
				1,597.55		1,597.55	192
260.11				3,187.21		3,187.21	193
			396.00	1,553.54		1,553.54	194
				591.67	1,000.00	1,591.67	195
				2,542.68		2,542.68	196
		15.00		380.05		380.05	197
				396.60		396.60	198
	36.00		762.50	1,634.95		1,634.95	199
				1,228.73		1,228.73	200
805.99	68.18	261.39	750.00	4,038.38		4,038.38	201
			2,781.25	5,586.26		5,586.26	202
17.93				3,311.74	3,000.00	6,311.74	203
				1,202.52		1,202.52	204
849.76		991.54		6,912.60		6,912.60	205
10.72				777.96		777.96	206
		134.82		2,694.74		2,694.74	207
171.65		6,538.89		9,289.10	2,000.00	11,289.10	208
				1,211.47	200.00	1,411.47	209
				946.59		946.59	210
6.00		250.00		9,840.80		9,840.80	211
				301.68		301.68	212
							213
555.45	124.27	80.00	931.65	4,539.98		4,539.98	214
				653.11		653.11	215
		174.55		1,093.52		1,093.52	216
				857.97		857.97	217
		164.60	1,797.48	4,009.61		4,009.61	218
				1,594.42		1,594.42	219
2,107.68		900.08		4,242.64		4,242.64	220
	55.99			2,542.42		2,542.42	221
				575.27		575.27	222
				1,283.16		1,283.16	223
26.00	35.40			959.91	250.00	1,209.91	224
			1,835.04	3,015.94		3,015.94	225
48.01		139.45		703.62		703.62	226
				333.47		333.47	227
				844.33		844.33	228
60.72	58.08	632.01		3,639.93	499.00	4,138.93	229
				1,092.29		1,092.29	230
40.68	247.54		700.00	1,973.34		1,973.34	231
			256.36	3,949.94	980.00	4,929.94	232
227.07	13.74		156.67	2,166.07		2,166.07	233
		52.29		2,100.19	2,000.00	4,100.19	234
1,808.32			1,276.25	8,529.26		8,529.26	235
				4,651.05	2,500.00	7,151.05	236
237.54	37.09	3,112.74		4,811.25		4,811.25	237
589.59	102.79			3,045.23		3,045.23	238
244.39				4,109.70		4,109.70	239
				588.70		588.70	240
		35.01		1,091.68		1,091.68	241
				87.52		87.52	242
				281.87		281.87	243
			747.50	1,869.66		1,869.66	244
		254.09		844.37	500.00	1,344.37	245
				1,472.55	1,500.00	2,972.55	246
		3,661.97		6,431.15		6,431.15	247
				1,269.21		1,269.21	248
		18,365.07	675.00	21,535.34	2,500.00	24,035.34	249
111.25				558.02		558.02	250
				726.22		726.22	251
113.00				3,579.61		3,579.61	252
							253
				1,147.56		1,147.56	254

TABLE NO. 2—DISBURSEMENTS—

Number		Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation
255	Mitchellville.....			1,834.86		
256	Modale.....		25.00	698.79	603.22	
257	Mondamin.....			449.04		
258	Monona.....	153.05	100.00	3,549.00		
259	Monroe.....			1,936.64		
260	Montezuma.....		298.13	1,926.13	174.57	93.03
261	Moorhead.....			419.98		515.04
262	Morning Sun.....		92.98	971.37		321.29
263	Moulton.....		129.96	2,604.80	666.82	74.62
264	Mount Ayr.....	34.35	489.80	3,537.99	35.00	
265	Mount Vernon.....		615.00	2,824.84		487.00
266	Moville.....			3,049.37		
267	Nashua.....			2,803.39	360.00	321.22
268	Neola ²					
269	New Albin.....		80.00	422.75	565.58	41.20
270	Newell.....			2,031.10		
271	Newhall.....			143.20	135.00	
272	New Hartford.....	40.00	30.00	494.90		
273	New London.....	75.00	85.43	599.43	136.01	61.89
274	New Sharon.....		180.00	1,588.22		56.56
275	New Vienna.....		9.48	91.50		240.52
276	Nora Springs.....			510.50	542.23	543.54
277	North English.....			2,279.89		
278	Northwood.....		174.96	1,563.93	119.20	
279	Norway.....			1,009.48		
280	Oakland.....			3,092.30		
281	Ocheyedan.....		136.60	1,198.90	150.54	13.20
282	Odebolt.....			3,602.87		
283	Ogden.....	119.38		3,021.05	130.17	944.40
284	Okoboji.....	79.20	369.70	1,709.04	353.67	
285	Olin.....			1,125.00	230.00	
286	Onslow.....		24.00	258.31	551.26	
287	Orange City.....		695.20	805.36		565.11
288	Orient ¹					
289	Ossian.....			2,228.40	699.47	
290	Ottosen.....	111.40		231.97		
291	Oxford.....			856.02		
292	Oxford Junction.....			1,376.49		
293	Palmer.....	293.44		1,200.00		
294	Panora.....	853.55		1,000.00		479.76
295	Parkersburg.....		150.00	1,875.89		
296	Paton.....	41.79		93.65	10.00	35.89
297	Paullina.....			106.92		
298	Persia.....			985.22	275.69	
299	Peterson.....			791.07		
300	Pierson.....		13.85	885.19	55.12	
301	Pisgah.....		98.13	291.45	368.99	
302	Pleasantville.....			990.13	207.56	
303	Plover.....			709.26		
304	Plymouth.....			483.31		
305	Pocahontas.....		693.70	1,436.84	2,017.43	221.79
306	Postville.....			4,159.85	163.15	134.13
307	Preston.....	52.53	274.29	1,453.00		
308	Primghar.....		300.00	1,919.27		
309	Protivin.....			119.32		3.00
310	Quimby.....		23.00	385.07	9.25	
311	Radcliffe.....			1,000.18	402.20	
312	Rake.....		27.02	380.91	28.85	31.12
313	Randolph.....		106.45	202.61	362.33	
314	Readlyn.....			448.98	116.00	696.02
315	Redfield.....		300.00	1,388.50	656.86	320.00
316	Reinbeck.....			2,779.92	676.44	
317	Remsen.....	150.00	729.49	2,183.40	18.64	70.62
318	Renwick.....			452.15		

WATER WORKS PLANT—Continued

Distribution— Maintenance	Merchandise	Capital Outlay	Debt Service	Total Disbursements	Transfer Disbursements	Grand Total Disbursements	Number
				1,834.86		1,834.86	255
			99.50	1,426.51		1,426.51	256
			1,427.50	1,876.54		1,876.54	257
				3,802.05		3,802.05	258
163.15	75.24		2,500.00	4,675.03		4,675.03	259
5.54	285.42	832.49	2,375.00	5,990.31		5,990.31	260
	213.55			1,148.57		1,148.57	261
				1,385.64	1,000.00	2,385.64	262
		204.00	500.00	4,180.20		4,180.20	263
60.26			6,843.75	11,001.15		11,001.15	264
1,201.74		1,121.83	512.50	6,762.91		6,762.91	265
				3,049.37		3,049.37	266
				3,484.61		3,484.61	267
							268
19.50		20.00	270.00	1,419.03		1,419.03	269
425.16			256.93	2,713.19		2,713.19	270
137.25		22.95	1,450.00	1,888.40		1,888.40	271
	220.00	238.73	653.33	1,676.96		1,676.96	272
562.65	30.00			1,550.41	1,051.15	3,201.56	273
			2,200.00	4,024.78	750.00	4,774.78	274
	102.84			444.34	300.00	744.34	275
				1,596.27	857.55	2,453.82	276
				2,279.89	300.00	2,579.89	277
				1,858.09		1,858.09	278
				1,009.48		1,009.48	279
1,537.20				4,629.50	6,000.00	10,629.50	280
77.08				1,576.32	1,000.00	2,576.32	281
				3,602.87	1,500.00	5,102.87	282
	142.52	708.19	1,405.00	6,470.71	63.56	6,534.27	283
				2,511.61	1,500.00	4,011.61	284
			1,000.00	2,355.00		2,355.00	285
50.00				883.57		883.57	286
				2,065.67		2,065.67	287
							288
				2,927.87	1,480.00	4,407.87	289
			755.00	1,098.37		1,098.37	290
				856.02		856.02	291
				1,376.49		1,376.49	292
				1,493.44		1,493.44	293
		1,005.26		3,338.57		3,338.57	294
			630.59	2,656.48		2,656.48	295
				181.33		181.33	296
		2,372.86	160.00	2,639.78		2,639.78	297
				1,260.91		1,260.91	298
				791.07		791.07	299
76.20				1,030.36		1,030.36	300
			60.00	818.57		818.57	301
				1,197.69		1,197.69	302
				709.26		709.26	303
				483.31		483.31	304
		1,964.12	315.00	6,648.88		6,648.88	305
		1,293.46		5,705.59	1,500.00	7,250.59	306
137.98			3,193.29	5,111.09		5,111.09	307
			1,142.50	3,361.77		3,361.77	308
				122.32		122.32	309
			1,105.00	1,522.32		1,522.32	310
		2,270.00	40.10	4,312.48		4,312.48	311
				467.90		467.90	312
			1,475.40	2,146.79		2,146.79	313
		7,769.38	25.33	9,055.71		9,055.71	314
50.12			625.95	3,341.43		3,341.43	315
		168.47		3,622.83	400.00	4,022.83	316
5.53	6.27	611.64		3,775.59	3,500.00	7,275.59	317
	345.53	20.99	478.00	1,296.67		1,296.67	318

TABLE NO. 2—DISBURSEMENTS—

Number		Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation
319	Riceville.....		48.73	645.22	382.00	40.71
320	Ricketts.....			412.36		
321	Ridgeway.....			463.57	465.53	23.98
322	Ringsted.....		26.44	716.95	13.92	
323	Rippey.....			649.57	51.96	88.01
324	Riverside.....			337.02		
325	Rockford ⁴					
326	Rock Valley.....			1,602.10	15.00	202.62
327	Roland.....					606.96
328	Rolfe.....		325.00	1,698.42	354.29	
329	Royal.....			534.30		
330	Rudd.....			761.50		
331	Ruthven.....			2,335.83	2,115.20	332.87
332	Ryan.....			579.12		
333	St. Ansgar.....		250.25	1,541.06		
334	St. Olaf.....			222.52	86.56	
335	Sanborn.....			3,436.61		33.78
336	Schaller.....			1,318.66		462.57
337	Schleswig.....		9.33	6,712.09		
338	Seranton.....		45.00	2,175.16	10.35	61.99
339	Sergeant Bluff.....					18.00
340	Sheffield.....			1,652.37		
341	Shelby.....		120.00	2,030.77	65.15	1,115.55
342	Shell Rock.....	39.73	35.72	1,200.44	347.00	
343	Sidney.....		603.15	1,715.32		651.53
344	Sioux Center.....		555.67	1,568.13	214.50	987.62
345	Sioux Rapids.....		313.17	1,302.64	884.03	89.88
346	Slater.....			1,138.13		49.91
347	Sloan.....	78.24		752.95	610.53	111.40
348	Soldier.....			585.00		
349	Solon.....	101.29		231.64		20.73
350	Spillville.....		6.12	382.07		
351	Stacyville.....		8.00	797.31		60.00
352	Stanhope.....			295.25		83.18
353	Stanton.....		22.45	1,392.53	285.00	46.16
354	State Center.....			63.03		425.08
355	Steamboat Rock.....		25.54	282.23	69.23	
356	Story City.....	320.37	678.09	525.72	32.01	724.10
357	Stratford.....			1,281.87		
358	Strawberry Point.....		190.87	714.09	35.89	21.03
359	Sully.....	8.50		371.55	113.24	
360	Sumner.....			3,814.59	452.98	
361	Sutherland.....			1,630.86	913.36	
362	Swea City.....		120.00	1,594.95		
363	Templeton.....			921.89	111.48	
364	Terril.....			1,927.79		
365	Thompson.....			530.43	47.70	
366	Thornton.....	710.00		371.56	10.00	
367	Traer.....	98.14	429.98	6,710.69	513.95	63.01
368	Tripoli.....		304.79	515.76	183.65	
369	Underwood.....		20.00	664.86	845.24	
370	Union.....	14.21		1,242.19	325.00	35.89
371	Urbana.....			315.97	113.67	
372	Urbandale—R.F.D. Des Moines.....	249.75	547.58	3,177.40		367.03
373	Ute.....			863.72	63.58	1,008.89
374	Vail.....			986.43		
375	Van Horne.....		35.00	1,087.70	592.04	
376	Varina.....	7.50	7.50	398.23	15.00	
377	Victor.....		61.52	1,224.79	130.85	
378	Walcott.....			1,406.58		
379	Wall Lake.....		123.61	1,523.85	72.67	55.90
380	Walnut ⁵					
381	Wapello.....	1,300.60	28.83	482.22	55.77	15.73
382	Washta.....			385.10		

WATER WORKS PLANT—Continued

Distribution— Maintenance	Merchandise	Capital Outlay	Debt Service	Total Disbursements	Transfer Disbursements	Grand Total Disbursements	Number
10.75	21.60			1,149.01		1,149.01	319
		108.56		520.92		520.92	320
			225.00	1,178.08		1,178.08	321
			656.84	1,414.15	1,000.00	2,414.15	322
254.96		423.66	2,157.75	3,625.91		3,625.91	323
123.51				460.53	988.68	1,449.21	324
							325
				1,819.72		1,819.72	326
		2,717.33	865.62	4,189.91		4,189.91	327
				2,377.71		2,377.71	328
442.29		61.20	1,028.00	2,065.79		2,065.79	329
				761.50		761.50	330
73.45				4,857.35		4,857.35	331
	218.59			797.71		797.71	332
			618.42	2,409.73	73.74	2,483.47	333
				309.08		309.08	334
			1,539.00	5,009.39		5,009.39	335
969.68				2,750.91		2,750.91	336
		549.09	1,356.25	8,626.76		8,626.76	337
		96.64		2,389.14		2,389.14	338
326.44		188.34	1,803.75	2,336.53		2,336.53	339
				1,652.37	500.00	2,152.37	340
	453.83	35.82		3,821.12		3,821.12	341
5.75		133.47		1,762.11		1,762.11	342
1,355.53				4,325.53		4,325.53	343
402.14	75.55			3,803.61	2,500.00	6,303.61	344
117.96		3,989.10		6,696.78		6,696.78	345
				1,188.04		1,188.04	346
21.94			405.00	1,980.06		1,980.06	347
				585.00		585.00	348
		1,015.73		1,369.39		1,369.39	349
		120.62		508.81		508.81	350
104.77				970.08		970.08	351
			748.53	1,126.96		1,126.96	352
				1,746.14		1,746.14	353
6.00			1,000.00	1,494.11		1,494.11	354
			34.63	411.63		411.63	355
296.51	38.19	79.01		2,694.00	350.00	3,044.00	356
				1,281.87	1,480.00	2,761.87	357
250.65		503.18		1,715.71		1,715.71	358
				493.29	1,110.00	1,603.29	359
		508.73		4,776.30		4,776.30	360
		429.59	2,270.00	5,243.81	740.00	5,983.81	361
173.21	127.54		1,068.18	3,083.88		3,083.88	362
				1,033.37		1,033.37	363
				1,927.79		1,927.79	364
				578.13		578.13	365
				1,091.56		1,091.56	366
195.56	38.50			8,049.83		8,049.83	367
				1,004.20	5,180.00	6,184.20	368
			650.00	2,180.10		2,180.10	369
	48.75			1,666.04	571.66	2,237.70	370
				429.64	352.03	781.67	371
				4,341.76		4,341.76	372
				1,936.19		1,936.19	373
		324.71		1,311.14		1,311.14	374
				1,842.00		1,842.00	375
127.26				558.78		558.78	376
130.55				2,337.16		2,337.16	377
			920.00	1,406.58		1,406.58	378
				1,969.97		1,969.97	379
193.94							380
		128.49		2,134.46		2,134.46	381
122.82			1,260.00	1,645.10		1,645.10	382

TABLE NO. 2—DISBURSEMENTS—

Number		Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation
383	Webb.....			286.04	189.84	61.16
384	Wellman.....			1,954.98		99.09
385	Wellsburg.....			1,061.10	84.14	
386	West Branch.....	83.42	229.82	917.05	625.08	
387	West Burlington.....		445.36	2,492.28	434.90	354.81
388	Westgate.....			280.22	234.49	
389	West Liberty.....	933.34	323.66	1,981.98	383.20	655.09
390	West Point.....			251.32	333.60	
391	What Cheer.....			7,934.55		
392	Wheatland.....		50.00	755.71	158.85	3.50
393	Whiting.....		235.26	312.76	2.79	
394	Whittemore.....			921.55	416.50	624.09
395	Whitten.....					
396	Williams.....		172.26	1,399.86	69.28	
397	Wilton.....			280.99		
398	Winfield.....			1,535.87	328.49	
399	Winthrop.....	28.23	1,464.20	574.88		
400	Woodbine.....		285.00	2,398.36		49.21
401	Wyoming.....	34.30		878.52	61.82	96.55
402	Yale.....	19.41	16.39	717.00	29.05	47.13
48a	Adair.....			1,205.51	48.60	32.00
1a	Burt.....		84.00	4,785.45		

¹ City of Des Moines waterworks records are carried on an accrual basis and on the calendar year. No comparable report available.

² Cash statement, Table No. 3, is a combined light and water statement.

³ Do not maintain a waterworks system.

⁴ Water included in general city report—could not be separated.

⁵ Water included with light plant statement.

WATER WORKS PLANT—Continued

Distribution— Maintenance	Merchandise	Capital Outlay	Debt Service	Total Disbursements	Transfer Disbursements	Grand Total Disbursements	Number
.....		400.50	781.25	1,718.79	.....	1,718.79	383
.....				2,054.07	.....	2,054.07	384
750.21			290.78	2,186.23	.....	2,186.23	385
36.06		100.00	.....	1,991.43	2,980.00	4,971.43	386
.....		1,500.00	1,915.25	7,142.60	.....	7,142.60	387
.....				514.71	.....	514.71	388
198.70				4,475.97	3,220.00	7,695.97	389
.....				584.92	.....	584.92	390
.....			5,844.00	13,778.55	.....	13,778.55	391
.....				968.06	.....	968.06	392
.....		67.38	650.00	1,268.19	539.79	1,807.98	393
265.27		23.57	1,344.57	3,595.55	.....	3,595.55	394
.....		2,708.01	.....	2,708.01	.....	2,708.01	395
.....				1,641.40	.....	1,641.40	396
.....		1,548.39	.....	1,829.38	2,500.00	4,329.38	397
46.71	156.14	265.01	100.96	2,433.18	.....	2,433.18	398
.....				2,067.31	.....	2,067.31	399
.....				2,732.57	750.00	3,482.57	400
417.93		418.76	.....	1,907.88	.....	1,907.88	401
.....	36.53	.....	.....	865.51	.....	865.51	402
.....		305.64	.....	1,591.75	.....	1,591.75	48a
.....				4,869.45	.....	4,869.45	1a

TABLE NO. 3—CASH TRANSACTIONS—

Number		Cash on Hand April 1, 1942	Total Receipts	Total to Account for
	Totals—Cities.....	\$ 1,423,399.57	\$ 4,337,875.18	\$ 5,761,274.75
	Totals—Towns.....	517,776.71	1,086,315.02	1,604,091.73
	Grand Totals.....	\$ 1,941,176.28	\$ 5,424,190.20	\$ 7,365,366.48
	CITIES			
1	Des Moines ¹			
2	Sioux City.....	121,591.48	365,873.45	487,464.93
3	Cedar Rapids.....	32,550.24	265,928.15	298,478.39
4	Waterloo.....	50,060.30	237,569.76	287,630.06
5	Dubuque.....	94,246.73	235,420.13	329,666.86
6	Council Bluffs.....	74,136.79	236,291.85	310,428.64
7	Ottumwa.....	30,263.68	298,414.48	328,678.16
8	Mason City.....	42,628.69	185,719.99	228,348.68
9	Fort Dodge.....	12,721.21	135,087.07	147,808.28
10	Marshalltown.....	55,571.10	113,395.09	168,966.19
11	Muscatine.....	32,029.85	95,336.82	127,366.67
12	Keokuk.....	56,610.27	118,532.27	175,142.54
13	Fort Madison.....	9,138.01	74,786.99	83,925.00
14	Ames.....	4,372.92	77,322.41	81,695.33
15	Boone.....	27,358.10	99,588.94	126,977.04
16	Oskaloosa.....	17,967.06	71,215.97	89,183.03
17	Newton.....	32,171.28	79,751.61	111,922.89
18	Cedar Falls.....	40,835.52	45,055.59	85,891.11
19	Charles City.....	10,009.62	62,891.52	72,901.14
20	Creston.....	1,220.47	59,918.83	61,139.30
21	Oelwein.....	2,619.93	90,539.96	93,159.89
22	Cherokee.....	15,778.32	19,621.32	35,399.64
23	Knoxville.....	35,732.40	37,035.42	72,767.82
24	Shenandoah.....	12,381.12	33,862.13	46,243.25
25	Fairfield.....	12,029.34	39,130.48	51,159.82
26	Webster City.....	30,016.81	28,364.31	58,381.12
27	Spencer.....	8,785.03	22,546.28	31,331.31
28	Perry.....	O.D. 151.48	45,484.67	45,333.19
29	Atlantic.....	5,692.49	28,232.82	33,925.31
30	Red Oak.....	2,002.18	22,847.74	24,849.92
31	Chariton.....	10,707.73	22,690.77	33,398.50
32	Estherville.....	3,646.45	22,860.20	26,506.65
33	Carroll.....	21,759.62	31,655.32	53,414.94
34	Decorah.....	7,969.88	18,234.97	26,204.85
35	Storm Lake.....	12,345.35	38,902.45	51,247.80
36	Washington.....	13,782.82	21,476.81	35,259.63
37	Grinnell.....	9,803.45	34,178.57	43,982.02
38	Albia.....	1,826.47	17,164.68	18,991.15
39	Algona.....	10,176.81	25,974.51	36,151.32
40	Clarinda.....	31,556.36	25,980.81	57,537.17
41	Mt. Pleasant.....	12,990.85	21,514.48	34,505.33
42	Glenwood.....	344.26	11,011.03	11,355.29
43	Iowa Falls.....	1,667.13	15,449.39	17,116.52
44	Denison.....	21,622.81	16,665.02	38,287.83
45	Independence.....	15,097.37	11,476.41	26,573.78
46	West Des Moines.....	7,056.83	18,570.34	25,627.17
47	Vinton.....	4,690.13	19,936.73	24,626.86
48	Waverly.....	22,315.36	17,601.11	39,916.47
49	Indianola.....	5,039.08	14,431.03	19,470.11
50	Jefferson.....	22,986.33	16,111.10	39,097.43
51	Maquoketa.....	2,289.98	13,729.90	16,019.88
52	Anamosa.....	3,190.40	8,779.59	11,969.99
53	Eagle Grove.....	5,236.64	13,210.80	18,447.44
54	Hampton.....	27,924.88	18,901.61	46,826.49
55	Missouri Valley.....	18,494.38	10,804.96	29,299.34
56	Sheldon.....	16,975.72	19,834.09	36,809.81
57	Clear Lake.....	6,157.06	16,699.35	22,856.41

WATER WORKS PLANTS

Deduct Total Expenditures for Year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
\$ 4,243,043.21 1,005,059.51	\$ 63,913.38 50,089.64	\$ 4,306,956.59 1,055,149.15	\$ 50,858.54 43,096.08	\$ 4,256,098.05 1,012,053.07	\$ 1,505,176.70 592,038.66	
\$ 5,248,102.72	\$ 114,003.02	\$ 5,362,105.74	\$ 93,954.62	\$ 5,268,151.12	\$ 2,097,215.36	
377,247.89	11,738.66	388,986.55	12,008.33	376,978.22	110,486.71	1
235,406.99		235,406.99		235,406.99	63,071.40	2
214,928.53	2,719.43	217,647.96	3,592.04	214,055.92	73,574.14	3
285,006.52	3,752.37	288,758.89	2,288.32	287,270.57	42,396.29	4
183,171.14	11,672.29	194,843.43	11,058.81	183,784.62	126,644.02	5
305,996.06	1,387.77	307,383.83	1,307.23	306,076.60	22,601.56	6
176,128.38	77	176,129.15	10.04	176,119.11	52,229.57	7
112,504.08	5,191.83	117,695.91	2,986.82	114,709.09	33,099.19	8
115,313.19	3.41	115,316.60	273.72	115,042.88	53,923.31	9
84,935.68	823.60	85,759.28	696.00	85,063.28	42,303.39	10
126,410.82	421.15	126,831.97	300.42	126,531.55	48,610.99	11
77,138.67		77,138.67		77,138.67	6,786.33	12
68,858.58		68,858.58		68,858.58	12,836.75	13
107,281.64	26.40	107,308.04	31.40	107,276.64	19,700.40	14
80,796.14	2,456.30	83,252.44	2,224.65	81,027.79	8,155.24	15
79,132.32	658.64	79,790.96	340.75	79,450.21	32,472.68	16
32,034.33	484.40	32,518.73	99.82	32,418.91	53,472.20	17
42,014.63	1,195.45	43,210.08	1,895.35	41,314.73	31,586.41	18
56,848.11	52.50	56,900.61	105.04	56,795.57	4,343.73	19
89,252.63	345.75	89,598.38	44.55	89,553.83	3,606.06	20
8,594.88	1,672.43	10,267.31	119.43	10,147.88	25,251.76	21
62,057.02	303.50	62,360.52	241.57	62,118.95	10,648.87	22
31,668.21	33.04	31,701.25		31,701.25	14,542.00	23
39,651.04		39,651.04	130.30	39,520.74	11,639.08	24
24,565.55	20.53	24,586.38		24,586.38	33,794.74	25
17,403.28	55.11	17,458.39	103.36	17,355.03	13,976.28	26
42,050.88	4,550.09	46,600.97	2,530.73	44,070.24	1,262.95	27
23,192.40	1,939.45	25,131.85	1,493.45	23,638.40	10,226.91	28
21,271.14	10.51	21,381.65	208.37	21,173.28	3,676.64	29
23,317.46	100.00	23,417.46	53.31	23,364.15	10,034.35	30
20,783.84		20,783.84		20,783.84	5,722.81	31
47,445.02	244.88	47,689.90	61.93	47,627.97	5,786.97	32
11,439.28	552.92	11,992.20	744.66	11,247.54	14,957.31	33
27,276.12	17.77	27,293.89	501.88	26,792.01	24,455.79	34
19,381.10	39.65	19,420.75	122.84	19,297.91	15,961.72	35
35,934.90		35,934.90		35,934.90	8,047.12	36
15,785.65		15,785.65	8.33	15,777.32	3,213.83	37
11,097.05	1,236.57	12,333.62	31.32	12,302.30	23,849.02	38
48,395.64		48,395.64		48,395.64	9,141.53	39
17,578.42		17,578.42		17,578.42	16,926.91	40
9,928.15		9,928.15		9,928.15	1,427.14	41
13,888.56		13,888.56		13,888.56	3,227.96	42
24,164.39	14.44	24,178.83	166.63	24,010.20	14,277.63	43
20,937.95	31.10	20,969.05	19.26	20,949.79	5,623.99	44
17,207.32		17,207.32	614.75	16,592.57	9,034.60	45
16,302.18	1.92	16,304.10		16,304.10	8,322.76	46
11,099.06		11,099.06		11,099.06	28,817.41	47
16,426.21		16,426.21		16,426.21	3,043.90	48
12,469.70		12,469.70		12,469.70	26,627.73	49
11,106.38		11,106.38		11,106.38	4,913.50	50
9,667.51		9,667.51		9,667.51	2,302.48	51
16,590.07	14.38	16,604.45	40.01	16,564.44	1,883.00	52
17,296.35		17,296.35		17,296.35	29,530.14	53
12,689.99		12,689.99	66.43	12,623.56	16,675.78	54
11,847.08	26.27	11,873.35	24.21	11,849.14	24,960.67	55
19,068.73	243.17	19,311.90	6.34	19,305.56	3,550.85	56

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CASH TRANSACTIONS—

Number		Cash on Hand April 1, 1942	Total Receipts	Total to Account for
58	Manchester.....	5,092.74	10,948.16	16,040.90
59	Harlan.....	2,274.89	17,965.71	20,240.60
60	Pella.....	8,874.89	19,803.79	28,678.68
61	Winterset.....	626.65	12,815.28	13,441.93
62	Eldora.....	5,254.67	8,113.92	13,368.59
63	Cresco.....	3,039.26	11,465.05	14,504.31
64	Onawa.....	4,574.42	12,520.52	17,094.94
65	Emmetsburg.....	2,408.68	10,834.90	13,243.58
66	Nevada.....	6,246.92	13,888.82	20,135.74
67	Osceola.....	7,055.29	13,641.12	20,696.41
68	Belle Plaine.....	14,117.46	9,815.41	23,932.87
69	Osage.....	15,880.27	10,864.28	26,744.55
70	Sac City.....	6,081.75	27,211.91	21,130.16
71	Waukon.....	7,262.75	10,661.02	17,923.77
72	Clarion.....	7,507.88	16,276.03	23,783.91
73	New Hampton.....	10,010.14	9,930.66	19,940.80
74	Tama.....	3,395.18	9,989.48	13,384.66
75	Humboldt.....	2,982.22	10,702.08	13,684.30
76	Bloomfield.....	471.81	10,751.16	11,222.97
77	Hawarden ²	21,022.65	58,995.65	80,018.30
78	Rock Rapids.....	7,563.45	22,023.47	29,586.92
79	Monticello.....	3,745.65	7,946.72	11,692.37
80	Forest City.....	7,405.23	9,418.37	16,823.60
81	Tipton.....	6,625.98	10,726.89	17,352.87
82	Audubon.....	9,189.62	16,114.11	25,303.73
83	Rockwell City.....	7,465.80	11,116.35	18,582.15
84	Sibley.....	6,873.24	18,347.60	25,220.84
85	Sigourney.....	7,239.02	8,716.89	15,955.91
86	Leon.....	10,944.57	10,360.83	21,305.40
87	Marengo.....	1,014.34	6,770.97	7,785.31
88	Colfax.....	4,663.13	5,671.60	10,334.73
89	Ida Grove.....	2,001.13	7,089.94	9,091.07
90	Lake City.....	804.49	6,662.43	7,466.92
91	DeWitt.....	3,019.61	11,166.61	14,186.22
92	Hamburg.....	245.43	7,284.17	7,529.60
93	Corning.....	75.37	10,723.41	10,798.78
94	Spirit Lake.....	8,155.05	17,622.05	25,777.10
95	Bedford.....	10,055.92	15,183.34	25,239.26
96	Dyersville.....	1,423.33	5,376.76	6,800.09
97	Belmond.....	2,653.37	5,332.07	7,985.44
98	Madrid.....	1,122.01	4,670.17	5,792.18
99	Toledo.....	208.34	10,995.95	10,787.61
100	Guthrie Center.....	2,255.38	12,729.46	14,984.84
101	West Union.....	2,065.78	7,747.44	9,813.22
102	Grundy Center.....	1,106.01	8,938.09	10,044.10
103	Villisca.....	1,517.52	7,268.22	8,785.74
104	Eldon.....		3,827.69	3,827.69
105	Stuart.....	3,774.35	8,051.71	11,826.06
106	Seymour.....	532.50	3,184.84	3,717.34

WATER WORKS PLANT—Continued

Deduct Total Expenditures for Year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
12,829.09		12,829.09	21.56	12,807.53	3,233.37	58
15,919.61	67.43	15,987.04	108.87	15,878.17	4,362.43	59
22,187.40	72.28	22,259.68	2.10	22,257.58	6,421.10	60
12,156.79	209.12	12,365.91	115.13	12,250.78	1,191.15	61
7,169.97		7,169.97		7,169.97	6,198.62	62
12,497.66	290.25	12,787.91	123.94	12,663.97	1,840.34	63
10,079.01		10,079.01		10,079.01	7,015.93	64
9,323.79	170.93	9,494.72	72.25	9,422.47	3,821.11	65
11,447.97	149.13	11,597.10	148.11	11,448.99	8,686.75	66
25,390.59		25,390.59		25,390.59	O.D. 4,694.18	67
5,811.40	60.50	5,871.90	8.16	5,863.74	18,069.13	68
13,680.48		13,680.48		13,680.48	13,064.07	69
20,588.44	5.44	20,593.88	2.50	20,591.38	538.78	70
9,511.94		9,511.94	121.30	9,390.64	8,533.13	71
17,062.01	2,002.45	19,064.46	273.87	18,790.59	4,993.32	72
14,426.44		14,426.44		14,426.44	5,514.36	73
13,798.73	40	13,799.13	996.63	12,802.50	582.16	74
9,933.55	10.67	9,944.22	151.07	9,793.15	3,891.15	75
8,896.32		8,896.32		8,896.32	2,326.65	76
66,334.18		66,334.18		66,334.18	13,684.12	77
24,046.31		24,046.31		24,046.31	5,540.61	78
4,683.30		4,683.30		4,683.30	7,009.07	79
8,252.63		8,252.63		8,252.63	8,570.97	80
11,026.71	43.37	11,070.08	340.95	10,729.13	6,623.74	81
20,019.73	31.02	20,050.75	17.25	20,033.47	5,270.26	82
10,322.75		10,322.75		10,322.75	8,259.40	83
24,863.00		24,863.00		24,863.00	357.84	84
9,240.73		9,240.73		9,240.73	6,715.18	85
12,000.45	86	12,001.31	86	12,000.45	9,304.95	86
5,710.44	75.95	5,786.39	228.39	5,558.00	2,227.31	87
6,925.44		6,925.44		6,925.44	3,409.29	88
8,437.26		8,437.26		8,437.26	653.81	89
3,090.59	727.48	3,818.07	67.74	3,750.33	3,716.59	90
5,991.52		5,991.52		5,991.52	8,194.70	91
5,742.86	1,586.12	7,328.98		7,328.98	200.62	92
10,478.50		10,478.50		10,478.50	320.28	93
13,909.20	1.94	13,911.14		13,911.14	11,865.96	94
23,532.82	24.96	23,557.78	24.96	23,532.82	1,706.44	95
5,098.67		5,098.67		5,098.67	1,701.42	96
3,444.93		3,444.93		3,444.93	4,540.51	97
4,544.30		4,544.30		4,544.30	1,247.88	98
6,845.06	4,278.48	11,123.54	1,262.28	9,861.26	926.35	99
10,497.31	55	10,497.86	91	10,496.95	4,487.89	100
8,811.41		8,811.41		8,811.41	1,001.81	101
5,224.15		5,224.15		5,224.15	4,819.95	102
6,133.70		6,133.70		6,133.70	2,652.04	103
3,594.69		3,594.69		3,594.69	233.00	104
17,460.34	65.60	17,525.94	215.28	17,310.66	O.D. 5,484.60	105
3,183.90		3,183.90		3,183.90	533.44	106

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CASH TRANSACTIONS—

Number		Cash on Hand April 1, 1942	Total Receipts	Total to Account for
	TOWNS			
1	Ackley.....	6,066.76	3,985.98	10,052.74
2	Adel.....	1,419.20	6,839.69	8,258.89
3	Afton.....	34.47	3,172.64	3,207.11
4	Ainsworth.....	4,500.00	1,527.44	6,027.44
5	Akron.....	2,053.49	4,188.33	6,241.82
6	Albert City.....	O.D. 4,344.73	2,881.88	O.D. 1,462.85
7	Alden.....	747.89	2,973.93	3,721.82
8	Allerton.....	69.73	1,501.85	1,571.58
9	Allison.....	972.70	2,412.70	3,385.40
10	Alta.....	1,950.30	6,058.47	8,008.77
11	Alta Vista.....	721.57	712.37	1,433.94
12	Alton.....	791.40	2,213.57	3,004.97
13	Altoona.....	O.D. 277.97	3,720.38	3,442.41
14	Alvord.....		616.75	616.75
15	Anita.....	1,521.33	6,290.74	7,812.07
16	Ankeny.....	2,461.28	2,502.76	4,964.04
17	Aplington.....	761.99	1,649.66	2,411.65
18	Arcadia.....	2,388.10	1,795.36	4,183.46
19	Aricn.....	150.61	618.22	768.83
20	Arlington.....	O.D. 167.20	2,139.99	1,972.79
21	Armstrong.....	3,731.50	5,192.35	8,923.85
22	Arnolds Park.....	314.28	5,304.51	5,618.79
23	Arthur.....	354.93	931.34	1,286.27
24	Auburn ³			
25	Aurelia.....	3,390.27	3,961.49	7,351.76
26	Avoca.....	3,006.56	5,309.15	8,315.71
27	Bagley.....	403.91	1,160.34	1,564.25
28	Bancroft.....	2,881.79	2,694.50	5,576.29
29	Battle Creek.....	1,977.54	2,346.21	4,323.75
30	Baxter.....	1,840.42	1,922.24	3,762.66
31	Bayard.....	1,596.66	2,075.86	3,672.52
32	Bellevue.....	5,182.31	4,947.51	10,129.82
33	Bennett.....	O.D. 3.74	1,100.75	1,097.01
34	Blairtown.....	1,925.03	2,045.89	3,970.92
35	Blanchard.....		695.54	695.54
36	Bode.....	1,159.70	2,217.41	3,377.11
37	Bonaparte.....	120.66	630.83	751.49
38	Bondurant ³			
39	Boxholm.....	O.D. 2,592.78	1,134.21	O.D. 1,458.57
40	Boyden.....	1,381.38	2,127.63	3,509.01
41	Brandon.....	720.76	664.81	1,385.57
42	Breda.....	1,148.09	1,982.14	3,130.23
43	Bridgewater.....	2,353.06	1,528.84	3,881.90
44	Brighton.....	3,365.46	2,567.50	5,932.96
45	Bristow.....	4,864.98	2,796.19	7,661.17
46	Britt.....	1,508.70	3,969.65	5,478.35
47	Brooklyn.....	1,707.99	5,734.61	7,442.60
48	Buffalo Center.....	718.30	3,004.37	3,722.67
49	Bussey.....	1,872.18	1,533.68	3,405.86
50	Callender.....	1,079.10	1,771.59	2,850.69
51	Calmar.....	1,138.52	3,665.72	4,804.24
52	Calumet.....	115.69	1,354.10	1,469.79
53	Camanche.....	337.95	1,429.00	1,766.95
54	Cambridge.....	1,951.31	897.01	2,848.32
55	Carlisle.....	1,471.17	1,312.77	2,783.94
56	Carpenter ³			
57	Carson.....	626.84	2,979.12	3,605.96
58	Cascade.....	659.67	2,930.39	3,590.06
59	Casey.....	O.D. 2,607.75	2,611.69	3.94
60	Center Junction.....		647.79	647.79
61	Center Point.....	1,774.48	2,119.35	3,893.83
62	Central City.....	4,163.16	2,128.89	6,292.05
63	Charlotte.....	235.31	960.44	1,195.75

WATER WORKS PLANT—Continued

Deduct Total Expendi- tures for Year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
7,156.96		7,156.96		7,156.96	2,895.78	1
7,736.77	155.01	7,891.78	80.79	7,810.99	447.90	2
2,344.81		2,344.81		2,344.81	862.30	3
5,924.32		5,924.32		5,924.32	103.12	4
3,243.60	101.04	3,344.64		3,344.64	2,897.18	5
1,531.07		1,531.07		1,531.07	O.D. 2,993.92	6
2,301.42	4,400.00	6,701.42	3,917.68	2,783.74	938.08	7
1,480.70		1,480.70		1,480.70	90.88	8
1,450.18		1,450.18		1,450.18	1,935.22	9
4,013.78	6.56	4,020.34	15.52	4,004.82	4,003.95	10
932.95		932.95		932.95	500.09	11
1,686.14	62.65	1,748.79	97.21	1,651.58	1,353.39	12
3,658.84		3,658.84	1,563.75	2,095.09	1,347.32	13
465.72		465.72		465.72	151.03	14
5,791.64	1,000.00	6,791.64	815.80	5,975.84	1,836.23	15
4,866.19		4,866.19		4,866.19	97.85	16
842.00		842.00		842.00	1,569.65	17
1,566.89		1,566.89		1,566.89	2,616.57	18
395.56		395.56		395.56	373.27	19
1,140.78		1,140.78		1,140.78	832.01	20
3,486.58		3,486.58		3,486.58	5,437.27	21
3,340.20		3,340.20		3,340.20	2,278.59	22
1,051.76		1,051.76		1,051.76	234.51	23
						24
3,300.97		3,300.97		3,300.97	4,050.79	25
4,976.21		4,976.21	97.60	4,878.61	3,437.10	26
926.77		926.77		926.77	637.48	27
3,088.00		3,088.00		3,088.00	2,488.29	28
2,080.54		2,080.54		2,080.54	2,243.21	29
1,940.24		1,940.24		1,940.24	1,822.42	30
2,371.19		2,371.19		2,371.19	1,301.33	31
2,942.15		2,942.15		2,942.15	7,187.67	32
1,062.17		1,062.17		1,062.17	34.84	33
1,847.12		1,847.12	1.62	1,845.50	2,125.42	34
298.97		298.97		298.97	396.57	35
1,902.57		1,902.57		1,902.57	1,474.54	36
660.06		660.06		660.06	91.43	37
						38
416.57		416.57		416.57	O.D. 1,875.14	39
2,102.65		2,102.65		2,102.65	1,406.36	40
680.72		680.72		680.72	704.85	41
1,524.59	6.00	1,530.59		1,530.59	1,599.64	42
1,627.97		1,627.97		1,627.97	2,253.93	43
2,988.96	5.10	2,994.06		2,994.06	2,938.90	44
5,631.18		5,631.18		5,631.18	2,029.99	45
4,807.70		4,807.70		4,807.70	670.65	46
4,076.19	80.65	4,165.84	242.20	3,914.64	3,527.96	47
3,160.55		3,160.55		3,160.55	562.12	48
1,778.46		1,778.46		1,778.46	1,627.40	49
1,103.18		1,103.18		1,103.18	1,747.51	50
2,857.11	177.36	3,034.47	141.93	2,892.54	1,911.70	51
2,355.18		2,355.18	850.47	1,504.71	O.D. 34.92	52
1,211.64		1,211.64		1,211.64	555.31	53
2,548.22		2,548.22	5.53	2,542.69	305.63	54
706.92		706.92		706.92	2,077.02	55
						56
2,251.46		2,251.46		2,251.46	1,354.50	57
2,762.04		2,762.04		2,762.04	828.02	58
1,260.22		1,260.22		1,260.22	O.D. 1,256.28	59
595.22		595.22		595.22	52.57	60
2,191.76		2,191.76		2,191.76	1,702.07	61
1,418.00		1,418.00	6.68	1,411.32	4,880.73	62
1,038.74		1,038.74		1,038.74	157.01	63

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CASH TRANSACTIONS—

Number		Cash on Hand April 1, 1942	Total Receipts	Total to Account for
64	Charter Oak	3,167.09	2,751.76	5,918.85
65	Chelsea	628.33	347.16	975.49
66	Chester	210.26	253.01	463.27
67	Churdan	864.59	2,310.47	3,175.06
68	Clarence	485.42	2,341.70	2,827.12
69	Clarksville	224.44	3,433.68	3,658.12
70	Clayton	268.13	150.67	418.80
71	Cleghorn	382.82	687.94	1,070.76
72	Clermont	642.57	1,297.54	1,940.11
73	Clutier	641.37	544.48	1,185.85
74	Coggon	697.23	1,369.94	2,067.17
75	Coin	O.D. 10.91	1,001.41	990.50
76	Colesburg	23.52	2,167.23	2,190.75
77	Collins	382.62	1,052.10	1,434.72
78	Colo.	195.51	1,519.11	1,714.62
79	Columbus Junction	963.50	3,412.62	4,376.12
80	Conrad	1,888.72	924.33	2,813.05
81	Coon Rapids	1,111.72	7,599.48	8,711.20
82	Correctionville	2,999.59	2,867.21	5,866.80
83	Corwith	547.80	2,409.69	2,957.49
84	Corydon	2,900.03	6,046.38	8,946.41
85	Coulter	113.93	499.03	612.96
86	Crawfordsville	207.92	1,272.93	1,480.85
87	Cumberland	222.48	7,649.28	7,871.76
88	Dakota City	848.84	2,067.26	2,916.10
89	Dallas Center	2,247.18	2,803.83	5,051.01
90	Danbury	1,055.90	3,242.44	4,298.34
91	Danville		278.83	278.83
92	Davis City	1,852.24	1,931.84	3,784.08
93	Dawson	211.00	1,344.45	1,555.45
94	Dayton	1,069.91	3,330.53	4,400.44
95	Dedham	1,044.90	1,114.40	2,159.30
96	Deep River	O.D. 856.58	1,049.67	193.09
97	Defiance	410.21	893.68	1,303.89
98	Delmar	745.37	669.82	1,415.19
99	Deloit	451.32	709.02	1,160.34
100	Denver	1,281.35	1,077.76	2,359.11
101	Dexter	1,583.36	1,817.67	3,401.03
102	Diagonal	3,457.35	4,148.96	7,606.31
103	Dike	391.25	1,206.07	1,597.32
104	Dixon	514.47	869.28	1,383.75
105	Dolliver	O.D. 894.90	1,286.13	391.23
106	Docn	479.11	1,735.78	2,214.89
107	Dow City	19.76	1,831.65	1,851.41
108	Dows	671.44	1,802.39	2,473.83
109	Dumont	1,055.14	1,402.56	2,457.70
110	Duncombe		1,057.90	1,057.90
111	Dunkerton	O.D. 70.28	4,152.30	4,082.02
112	Dunlap	1,638.41	5,598.07	7,236.48
113	Durant	856.50	2,655.60	3,512.10
114	Dysart	2,126.99	4,430.64	6,557.63
115	Earlham	671.91	3,001.52	3,673.43
116	Earlville	162.16	870.81	1,032.87
117	Early	1,465.23	1,928.06	3,393.29
118	Edgewood	1,730.23	4,315.75	6,045.98
119	Elberon	446.57	308.50	755.07
120	Eldridge	221.54	1,400.59	1,622.13
121	Elgin	455.01	1,539.62	1,994.63
122	Elkader	1,159.99	7,786.19	8,946.18
123	Elkhart ³			
124	Elk Horn	570.75	2,195.36	2,766.11
125	Ellicott	398.12	921.29	1,319.41
126	Ellsworth	8,565.33	1,089.51	9,654.84
127	Elma		2,326.43	2,326.43
128	Emerson	187.76	1,794.26	1,982.02

WATER WORKS PLANT—Continued

Deduct Total Expenditures for Year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
4,520.56		4,520.56		4,520.56	1,398.29	64
333.84		333.84		333.84	641.65	65
424.05		424.05		424.05	39.22	66
2,749.80		2,749.80		2,749.80	425.26	67
2,130.75		2,130.75		2,130.75	696.37	68
2,255.20	118.00	2,373.20	118.42	2,254.78	1,403.34	69
58.81		58.81		58.81	359.99	70
292.01		292.01		292.01	778.75	71
1,175.88		1,175.88		1,175.88	764.23	72
660.99		660.99		660.99	524.86	73
1,549.81		1,549.81		1,549.81	517.36	74
878.56		878.56		878.56	111.94	75
1,507.41		1,507.41		1,507.41	683.34	76
1,100.80		1,100.80		1,100.80	333.92	77
764.70		764.70		764.70	949.92	78
3,435.07		3,435.07		3,435.07	941.05	79
1,042.03		1,042.03		1,042.03	1,771.02	80
5,775.09	1,434.14	7,209.23		7,209.23	1,501.97	81
2,255.46	7.50	2,262.96		2,262.96	3,603.84	82
2,187.40		2,187.40		2,187.40	770.09	83
4,386.24		4,386.24		4,386.24	4,560.17	84
567.39		567.39		567.39	45.57	85
490.26	750.00	1,240.26		1,240.26	240.59	86
5,678.15		5,678.15		5,678.15	2,193.61	87
2,396.59		2,396.59		2,396.59	519.51	88
3,733.00		3,733.00		3,733.00	1,318.01	89
3,061.55		3,061.55		3,061.55	1,236.79	90
97.50		97.50		97.50	181.33	91
1,926.52	37.54	1,964.06	37.54	1,926.52	1,857.56	92
994.33	560.50	1,554.83	26.00	1,528.83	26.62	93
3,123.60		3,123.60		3,123.60	1,276.84	94
1,362.50		1,362.50		1,362.50	796.80	95
310.22		310.22		310.22	O.D.	96
748.56		748.56		748.56	555.33	97
822.49		822.49		822.49	592.70	98
480.81		480.81		480.81	679.53	99
654.63		654.63		654.63	1,704.48	100
1,635.52		1,635.52		1,635.52	1,765.51	101
4,211.23		4,211.23		4,211.23	3,395.08	102
774.77		774.77		774.77	822.55	103
1,192.80	709.66	1,902.46	500.49	1,401.97	O.D.	104
371.49		371.49		371.49	19.74	105
816.80	6.23	823.03	3.43	819.60	1,395.29	106
1,883.41		1,883.41		1,883.41	O.D.	107
2,687.81		2,687.81	319.03	2,368.78	105.05	108
1,181.80		1,181.80		1,181.80	1,275.90	109
1,636.92		1,636.92	579.02	1,057.90		110
2,985.65		2,985.65		2,985.65	1,096.37	111
4,663.55	50.02	4,713.57	36.87	4,676.70	2,559.78	112
2,572.74		2,572.74		2,572.74	939.36	113
3,424.05		3,424.05	144.50	3,279.55	3,278.05	114
2,580.18	3,955.10	6,535.28	3,612.49	2,922.79	750.64	115
919.72	3.00	922.72	11.03	911.69	121.28	116
2,166.30		2,166.30		2,166.30	1,226.99	117
5,080.37		5,080.37	5.00	5,075.37	970.61	118
395.84		395.84	15.00	380.84	374.23	119
1,001.37		1,001.37		1,001.37	620.76	120
1,525.67		1,525.67		1,525.67	468.96	121
7,588.74	220.00	7,808.74	14.61	7,794.13	1,152.05	122
						123
2,511.05		2,511.05	5.18	2,505.87	260.24	124
823.15		823.15		823.15	496.26	125
9,926.13		9,926.13		9,926.13	O.D.	126
1,058.26		1,058.26		1,058.26	1,268.17	127
1,542.63	6.61	1,549.24		1,549.24	432.78	128

TABLE NO. 3—CASH TRANSACTIONS—

Number		Cash on Hand April 1, 1942	Total Receipts	Total to Account for
129	Essex.....	2,661.98	2,400.35	5,062.33
130	Everly.....	1,063.53	1,269.84	2,333.37
131	Exira.....	27.50	3,961.26	3,988.76
132	Fairbank.....	851.36	904.79	1,756.15
133	Farley.....	3.80	908.59	912.39
134	Farmersburg.....	117.26	1,777.24	1,894.50
135	Farmington.....	162.28	1,834.64	1,996.92
136	Farnhamville.....	1,170.79	1,492.81	2,663.60
137	Farragut.....	1,250.94	1,592.30	2,843.24
138	Fenton.....	1,161.40	1,865.42	3,026.82
139	Fonda.....	3,740.27	2,919.91	6,660.18
140	Fontanelle.....	1,735.51	1,471.74	3,207.25
141	Fredericksburg.....	2,004.93	1,405.42	3,410.35
142	Fremont.....	O.D. 250.76	1,901.29	1,650.53
143	Galva.....	1,503.32	2,533.74	4,037.06
144	Garner.....	1,699.22	4,607.60	6,306.82
145	Garwin.....	499.15	1,590.65	2,089.80
146	George.....	O.D. 1,300.65	4,282.36	2,981.71
147	Gilbert.....	954.30	796.84	1,751.14
148	Gilman.....	53.10	3,381.41	3,434.51
149	Gilmore City.....	367.93	2,418.87	2,786.80
150	Gladbrook.....	285.09	3,176.99	3,462.08
151	Glidden.....	531.21	4,482.95	5,014.16
152	Goodell.....	435.45	510.27	945.72
153	Gcoselake.....	746.36	502.31	1,249.67
154	Gowrie.....	879.61	3,796.30	4,675.91
155	Graettinger ⁴			
156	Grafton.....	1,428.79	1,434.94	2,863.73
157	Grand Junction.....	4,098.06	2,487.27	6,585.33
158	Grand Mound.....		1,861.94	1,861.94
159	Granger.....		1,219.41	1,219.41
160	Granville.....	475.35	1,963.48	2,438.83
161	Gray.....	3,264.98	555.79	3,820.77
162	Greene.....	6,365.84	4,696.22	11,062.06
163	Greenfield.....	1,536.40	9,115.03	10,651.43
164	Grimes.....	1,060.52	1,416.14	2,476.66
165	Griswold.....	2,916.99	3,224.85	6,141.84
166	Guttenberg.....	4,215.89	5,447.66	9,663.55
167	Harcourt.....	2,555.82	1,668.63	4,224.45
168	Hartley ⁵			
169	Havelock.....		1,012.17	1,012.17
170	Hawkeye.....	O.D. 1,486.84	3,354.03	1,867.19
171	Hedrick.....	643.42	1,363.69	2,007.11
172	Hinton.....		581.41	581.41
173	Holstein.....	6,216.04	8,122.72	14,338.76
174	Hopkinton.....	729.72	1,743.93	2,473.65
175	Hornick.....	1,204.86	1,437.50	2,642.36
176	Hospers.....	1,727.88	1,332.72	3,060.60
177	Hubbard.....	2,143.26	2,760.94	4,904.20
178	Hudson.....	2,211.91	2,150.98	4,362.89
179	Humeston.....	749.47	3,160.16	3,909.63
180	Huxley.....	1,149.50	1,624.90	2,774.40
181	Imogene ³			
182	Inwood.....	2,296.03	2,363.98	4,660.01
183	Ireton.....	2,537.08	2,988.10	5,525.18
184	Janesville.....	1,250.31	1,681.64	2,931.95
185	Jesup.....	2,583.15	2,543.59	5,126.74
186	Jewell Junction—P.O. Jewell.....	419.84	2,034.44	2,454.28
187	Kamrar.....	640.44	654.30	1,294.74
188	Kanawha.....	1,177.61	2,797.99	3,975.60
189	Kelley.....	311.48	642.54	954.02
190	Kellogg.....	711.14	2,976.85	3,687.99
191	Kensett.....		3,067.20	3,067.20
192	Keosauqua.....	3,792.98	2,974.03	6,767.01
193	Keota.....	157.83	3,049.01	3,206.84

WATER WORKS PLANT—Continued

Deduct Total Expendi- tures for Year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
1,994.89		1,994.89		1,994.89	3,067.44	129
1,937.08		1,937.08		1,937.08	396.29	130
3,311.75		3,311.75		3,311.75	677.01	131
1,391.00		1,391.00		1,391.00	365.15	132
832.28		832.28		832.28	80.11	133
797.88		797.88		797.88	1,096.62	134
1,878.17		1,878.17		1,878.17	118.75	135
2,000.34		2,000.34		2,003.40	663.26	136
1,498.53		1,498.53		1,498.53	1,344.71	137
2,170.96		2,170.96		2,170.96	855.86	138
3,086.97		3,086.97		3,086.97	3,573.21	139
975.61		975.61		975.61	2,231.64	140
1,692.52		1,692.52		1,692.52	1,717.83	141
1,800.70		1,800.70		1,800.70	O.D. 150.17	142
1,458.71		1,458.71		1,458.71	2,578.35	143
3,071.85		3,071.85		3,071.85	3,234.97	144
1,476.97		1,476.97		1,475.97	612.83	145
935.99		935.99		935.99	2,045.72	146
1,126.93		1,126.93		1,126.93	624.21	147
2,280.01	2,448.25	4,728.26	2,085.25	2,643.01	791.50	148
2,126.14		2,126.14		2,126.14	660.66	149
2,693.91		2,693.91		2,693.91	768.17	150
4,349.86		4,349.86		4,349.86	664.30	151
397.34		397.34		397.34	548.38	152
326.63		326.63		326.63	923.04	153
2,473.55		2,473.55	25.00	2,448.55	2,227.36	154
1,285.00		1,285.00		1,285.00	1,578.73	155
664.16		664.16		664.16	5,921.17	156
1,741.65		1,741.65		1,741.65	120.29	157
669.22		669.22		669.22	550.19	158
1,625.22		1,625.22		1,625.22	813.61	159
3,640.80		3,640.80		3,640.80	179.97	160
5,895.62		5,895.62		5,895.62	5,166.44	161
8,627.10		8,627.10	3.62	8,623.48	2,027.95	162
1,289.56		1,289.56	99	1,288.57	1,188.09	163
2,655.57		2,655.57		2,655.57	3,486.27	164
4,863.58		4,863.58		4,863.58	4,799.97	165
745.73		745.73		745.73	3,478.72	166
954.34		954.34		954.34	57.83	167
1,438.46		1,438.46		1,438.46	428.73	168
1,042.37		1,042.37		1,042.37	964.74	169
581.41		581.41		581.41		170
7,940.55		7,940.55		7,940.55	6,396.21	171
1,790.45		1,790.45		1,790.45	683.20	172
1,398.50		1,398.50		1,398.50	1,243.86	173
1,667.34		1,667.34		1,667.34	1,393.26	174
1,777.01		1,777.01		1,777.01	3,127.19	175
924.02		924.02		924.02	3,438.87	176
3,508.78		3,508.78	25.00	3,483.78	425.85	177
2,040.77		2,040.77		2,040.77	733.63	178
2,185.44		2,185.44		2,185.44		179
1,958.68	42.85	2,001.53	58.10	1,943.43	2,474.57	180
1,853.55		1,853.55		1,853.55	3,561.75	181
1,602.89		1,602.89		1,602.89	1,078.40	182
1,828.22		1,828.22		1,828.22	3,523.85	183
586.60		586.60		586.60	626.06	184
1,853.75	1,250.00	3,103.75	88.29	3,015.46	706.14	185
115.53		115.53		115.53	960.14	186
3,181.60		3,181.60		3,181.60	838.49	187
2,433.38		2,433.38		2,433.38	506.39	188
1,597.55		1,597.55		1,597.55	633.82	189
3,187.21		3,187.21		3,187.21	5,169.46	190
					19.63	191

TABLE NO. 3—CASH TRANSACTIONS—

Number		Cash on Hand April 1, 1942	Total Receipts	Total to Account for
194	Keystone.....	525.00	1,175.78	1,700.78
195	Kimballton.....	793.10	1,274.86	2,067.96
196	Kingsley.....		2,790.81	2,790.81
197	Kirkman.....	471.69	582.76	1,054.45
198	Kiron.....	1,517.70	674.78	2,192.48
199	Klemme.....	1,625.83	2,238.65	3,864.48
200	Ladora.....	1,398.04	1,053.90	2,451.94
201	Lake Mills.....	296.89	4,409.86	4,706.75
202	Lake Park.....	3,403.85	5,585.03	8,988.88
203	Lake View.....	6,067.72	4,034.73	10,102.45
204	Lakota.....	O.D. 23.23	1,151.62	1,128.39
205	Lamoni.....	18.71	8,021.47	8,040.18
206	Lamont.....	211.78	694.93	906.71
207	Lansing.....	371.08	3,229.36	3,600.44
208	LaPorte City.....	6,102.47	6,172.20	12,274.67
209	Larchwood.....	533.16	995.89	1,529.05
210	Latimer.....	1,591.39	1,434.15	3,025.54
211	Laurens.....	O.D. 3,283.56	11,747.89	8,464.33
212	Lawler.....	368.20	625.37	993.57
213	Lehigh ^a			
214	Lencx.....	617.68	6,245.88	6,863.56
215	Lester.....	464.22	624.28	1,088.50
216	Lime Springs.....	1,535.21	2,181.71	3,716.92
217	Linn Grove.....	O.D. 726.05	1,103.67	377.62
218	Lisbon.....	3,302.11	4,337.98	7,640.09
219	Livermore.....	137.77	2,037.06	2,174.83
220	Logan.....	1,403.49	6,787.50	8,190.99
221	Lohrville.....	490.44	2,498.87	2,989.31
222	Lone Rock.....	899.30	639.37	1,538.67
223	Lone Tree.....	565.93	1,841.03	2,406.96
224	Lost Nation.....	2,093.10	923.92	3,017.02
225	Lowden.....	4,031.24	3,121.79	7,153.03
226	Low Moor.....	O.D. 704.92	669.70	1,374.62
227	Luna.....	417.95	877.57	459.62
228	Lytton.....	588.74	1,748.69	2,337.43
229	McGregor.....	2,231.55	3,504.70	5,736.25
230	Malcom.....	245.79	1,200.25	1,446.04
231	Mallard.....	1,348.05	1,701.61	3,049.66
232	Malvern.....	311.12	5,778.89	6,090.01
233	Manilla.....	1,574.47	4,202.84	5,777.31
234	Manly.....	1,288.60	3,376.37	4,664.97
235	Manning.....	2,611.17	10,916.27	13,527.44
236	Manson.....	3,273.94	9,290.95	12,564.89
237	Mapleton.....	88.64	5,028.33	5,116.97
238	Marathon.....	14.78	2,969.79	2,984.57
239	Marcus.....	1,531.03	4,788.43	6,319.46
240	Martelle.....	275.84	1,157.83	1,433.67
241	Massena.....	738.68	1,231.01	1,969.69
242	Matlock.....	O.D. 198.82	257.17	58.35
243	Maurice.....	O.D. 107.32	942.47	835.15
244	Maxwell.....	421.58	1,828.31	2,249.89
245	Maynard.....	730.88	1,223.83	1,954.71
246	Mechanicsville.....	2,463.62	2,297.56	4,761.18
247	Mediapolis.....	5,399.92	3,110.52	8,510.44
248	Melbourne.....	1,012.76	1,925.26	2,938.02
249	Melcher.....		32,882.50	32,882.50
250	Merrill.....	1,045.43	1,812.59	2,858.02
251	Miles.....	93.99	866.45	960.44
252	Milford.....	1,378.08	4,700.92	6,079.00
253	Milo ^a			
254	Minden.....	1,452.29	1,459.49	2,911.78
255	Mitchellville.....	560.05	2,266.44	2,826.49
256	Modale.....	545.07	684.55	1,229.62
257	Mondamin.....	2,136.04	1,966.63	4,102.67
258	Monana.....	2,605.16	4,724.74	7,329.90

WATER WORKS PLANT—Continued

Deduct Total Expenditures for Year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
1,553.54		1,553.54		1,553.54	147.24	194
1,891.67		1,891.67		1,891.67	176.29	195
2,542.68		2,542.68		2,542.68	248.13	196
380.05		380.05		380.05	674.40	197
396.60		396.60		396.60	1,795.88	198
1,634.95		1,634.95		1,634.95	2,229.53	199
1,228.73		1,228.73		1,228.73	1,223.21	200
4,038.38		4,038.38		4,038.38	668.37	201
5,586.26		5,586.26		5,586.26	3,402.62	202
6,311.74		6,311.74		6,311.74	3,790.71	203
1,202.52		1,202.52		1,202.52	74.13	204
6,912.60	354.16	7,266.76	383.52	6,883.24	1,156.94	205
777.96		777.96		777.96	128.75	206
2,694.74		2,694.74		2,694.74	905.70	207
11,289.10	32.69	11,321.79	15.97	11,305.82	968.85	208
1,411.47		1,411.47		1,411.47	117.58	209
946.59		946.59		946.59	2,078.95	210
9,840.80	213.07	10,053.87	432.97	9,620.90	1,156.57	211
301.68		301.68		301.68	691.89	212
						213
4,539.98	130.00	4,669.98	4.00	4,665.98	2,197.58	214
653.11		653.11		653.11	435.39	215
1,093.52		1,093.52		1,093.52	2,623.40	216
857.97		857.97		857.97	480.35	217
4,009.61		4,009.61		4,009.61	3,630.48	218
1,594.42		1,594.42		1,594.42	580.41	219
4,242.64		4,242.64		4,242.64	3,948.35	220
2,542.42	91.32	2,633.74	48.19	2,585.55	403.76	221
575.27		575.27		575.27	963.40	222
1,283.16		1,283.16		1,283.16	1,123.80	223
1,209.91		1,209.91		1,209.91	1,807.11	224
3,015.94	17.46	3,033.40	15.82	3,017.58	4,135.45	225
703.62		703.62		703.62	671.00	226
333.47		333.47		333.47	126.15	227
844.33		844.33	3.75	840.58	1,496.85	228
4,138.93		4,138.93	219.31	3,919.62	1,816.63	229
1,092.29		1,092.29	16.10	1,076.19	369.85	230
1,973.34		1,973.34		1,973.34	1,076.32	231
4,929.94		4,929.94		4,929.94	1,160.07	232
2,166.07	1,000.00	3,166.07	83.66	3,082.41	2,694.90	233
4,100.19	2.00	4,102.19		4,102.19	562.78	234
8,529.26		8,529.26		8,529.26	4,998.18	235
7,151.05		7,151.05		7,151.05	5,413.84	236
4,811.25	182.72	4,993.97	17.00	4,976.97	140.00	237
3,045.23		3,045.23		3,045.23	60.66	238
4,109.70		4,109.70		4,109.70	2,209.76	239
588.70		588.70		588.70	844.97	240
1,091.68		1,091.68		1,091.68	878.01	241
87.52		87.52		87.52	29.17	242
281.87		281.87		281.87	553.28	243
1,869.66		1,869.66		1,869.66	380.23	244
1,344.37		1,344.37		1,344.37	610.34	245
2,972.55		2,972.55		2,972.55	1,788.63	246
6,431.15		6,431.15		6,431.15	2,079.29	247
1,269.21		1,269.21		1,269.21	1,668.81	248
24,035.34		24,035.34		24,035.34	8,847.16	249
558.02		558.02		558.02	2,300.00	250
726.22		726.22		726.22	234.22	251
3,579.61		3,579.61	560.78	3,018.83	3,060.17	252
						253
1,147.56		1,147.56		1,147.56	1,764.22	254
1,834.86		1,834.86		1,834.86	991.63	255
1,426.51		1,426.51		1,426.51	196.89	256
1,876.54		1,876.54		1,876.54	2,226.13	257
3,802.05		3,802.05		3,802.05	3,527.85	258

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CASH TRANSACTIONS—

Number		Cash on Hand April 1, 1942	Total Receipts	Total to Account for
259	Monroe.....	4,644.58	6,743.96	11,388.54
260	Montezuma.....	1,422.60	5,442.24	6,864.84
261	Moorhead.....	454.96	1,279.12	1,734.08
262	Morning Sun.....	3,112.95	2,144.71	5,257.66
263	Mculton.....	967.04	3,822.06	4,789.10
264	Mount Ayr.....	931.73	10,613.95	11,545.68
265	Mount Vernon.....	3,555.77	8,709.75	12,265.52
266	Moville.....	3,495.36	3,920.34	7,415.70
267	Nashua.....	1,354.70	3,390.46	4,745.16
268	Neola ⁵			
269	New Albin.....	974.90	1,421.12	2,396.02
270	Newell.....	1,020.01	4,283.60	5,303.61
271	Newhall.....	997.42	2,568.50	3,565.92
272	New Hartford.....	1,222.60	1,970.78	3,193.38
273	New London.....	3,057.89	4,161.45	7,219.34
274	New Sharon.....	4,186.74	4,832.21	9,018.95
275	New Vienna.....	546.89	877.28	1,424.17
276	Nora Springs.....	256.43	2,250.81	2,507.24
277	North English.....	603.16	2,189.94	2,793.10
278	Ncrthwood.....	800.00	3,150.00	3,950.00
279	Norway.....	1,016.34	1,102.68	2,119.02
280	Oakland.....	8,575.78	6,684.09	15,259.87
281	Ocheyedan.....	1,187.43	1,810.15	2,997.58
282	Odebolt.....	3,367.38	4,071.83	7,439.21
283	Ogden.....	3,922.56	7,143.52	11,066.08
284	Okoboji.....	2,519.06	3,615.03	6,134.09
285	Olin.....	677.27	1,883.37	2,560.64
286	Onslow.....	1,801.68	929.03	2,730.71
287	Orange City.....	2,798.85	6,552.15	9,351.00
288	Orient ³			
289	Ossian.....	3,662.59	3,128.60	6,791.19
290	Ottosen.....	102.18	973.79	1,075.97
291	Oxford.....	260.52	665.40	925.92
292	Oxford Junction.....	3,026.83	1,423.23	4,450.06
293	Palmer.....	788.36	1,839.06	2,627.42
294	Panora.....	681.30	3,091.58	3,772.88
295	Parkersburg.....	314.93	2,883.16	3,198.09
296	Paton.....		1,525.13	1,525.13
297	Paullina.....	3,651.71	2,969.71	6,621.42
298	Persia.....	82.40	1,331.50	1,413.90
299	Peterson.....	2,516.96	1,400.83	3,917.79
300	Pierson.....	O.D. 64.80	1,786.28	1,721.48
301	Pisgah.....	2,232.49	1,874.24	4,106.73
302	Pleasantville.....	1,381.55	2,077.91	3,459.46
303	Plover.....	987.20	755.23	1,742.43
304	Plymouth.....		648.15	648.15
305	Pocahontas.....	O.D. 2,974.44	8,361.65	5,387.21
306	Postville.....	4,246.96	6,422.11	10,669.07
307	Preston.....	10,460.62	5,880.40	16,341.02
308	Primghar.....	2,082.31	4,779.66	6,861.97
309	Protivin.....	882.49	471.98	1,354.47
310	Quimby.....	641.24	1,043.25	1,684.49
311	Radcliffe.....	569.59	4,549.06	5,118.65
312	Rake.....	274.49	685.88	960.37
313	Randolph.....	2,374.30	2,666.20	5,040.50
314	Readlyn.....	1,760.10	8,842.25	10,602.35
315	Redfield.....	3,186.15	3,269.91	6,456.06
316	Reinbeck.....	253.04	4,989.95	5,242.99
317	Remsen.....	2,529.86	8,746.69	11,276.55
318	Renwick.....	1,053.46	1,353.00	2,406.46
319	Riceville.....	712.79	1,944.84	2,657.63
320	Ricketts.....	697.34	688.60	1,385.94
321	Ridgeway.....	209.71	844.64	1,054.35
322	Ringsted.....	248.56	2,828.44	3,077.00
323	Rippey.....	3,127.35	1,232.54	4,359.89

WATER WORKS PLANT—Continued

Deduct Total Expenditures for Year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
4,675.03		4,675.03		4,675.03	6,713.51	259
5,990.31		5,990.31	5.00	5,985.31	879.53	260
1,148.57		1,148.57		1,148.57	585.51	261
2,385.64	250.00	2,635.64	250.00	2,385.64	2,872.02	262
4,180.20		4,180.20		4,180.20	608.90	263
11,001.15	28.97	11,030.12	105.53	10,924.59	621.09	264
6,762.91		6,762.91		6,762.91	5,502.61	265
3,049.37		3,049.37		3,049.37	4,366.33	266
3,484.61		3,484.61		3,484.61	1,260.55	267
						268
1,419.03		1,419.03		1,419.03	976.99	269
2,713.19	3,400.00	6,113.19	1,400.00	4,713.19	590.42	270
1,888.40		1,888.40	11.80	1,876.60	1,689.32	271
1,676.96		1,676.96		1,676.96	1,516.42	272
3,201.56	112.33	3,313.89	117.35	3,196.54	4,022.60	273
4,774.78		4,774.78		4,774.78	4,244.17	274
744.34		744.34		744.34	679.53	275
2,453.82		2,453.82		2,453.82	53.42	276
2,579.89	650.77	3,230.66	650.77	2,579.89	213.21	277
1,858.09	1,600.00	3,458.09	800.00	2,658.09	1,291.91	278
1,009.48		1,009.48		1,009.48	1,109.54	279
10,629.50	292.37	10,921.87	20.00	10,901.87	4,355.00	280
2,576.32		2,576.32	2.55	2,573.77	423.81	281
5,102.87		5,102.87		5,102.87	2,326.34	282
6,534.27		6,534.27		6,534.27	4,531.81	283
4,011.61		4,011.61		4,011.61	2,122.48	284
2,355.00		2,355.00		2,355.00	205.64	285
883.57		883.57		883.57	1,847.14	286
2,065.67		2,065.67		2,065.67	7,285.33	287
						288
4,407.87		4,407.87		4,407.87	2,383.32	289
1,098.37		1,098.37		1,098.37	O.D. 22.40	290
856.02		856.02		856.02	69.90	291
1,376.49		1,376.49		1,376.49	3,073.57	292
1,493.44		1,493.44		1,493.44	1,133.98	293
3,338.57		3,338.57		3,338.57	434.31	294
2,656.48		2,656.48		2,656.48	541.61	295
181.33		181.33		181.33	1,343.80	296
2,639.78		2,639.78		2,639.78	3,981.64	297
1,260.91		1,260.91		1,260.91	152.99	298
791.07		791.07		791.07	3,126.72	299
1,030.36		1,030.36		1,030.36	691.12	300
818.57		818.57		818.57	3,288.16	301
1,197.69		1,197.69		1,197.69	2,261.77	302
709.26		709.26		709.26	1,033.17	303
483.31		483.31		483.31	164.84	304
6,648.88	1,944.40	8,593.28	3,004.82	5,588.46	O.D. 201.25	305
7,250.59		7,250.59		7,250.59	3,418.48	306
5,111.09	60.40	5,171.49		5,171.49	11,169.53	307
3,361.77		3,361.77		3,361.77	3,500.20	308
122.32		122.32		122.32	1,232.15	309
1,522.32		1,522.32		1,522.32	162.17	310
4,312.48		4,312.48		4,312.48	806.17	311
467.90		467.90		467.90	492.47	312
2,146.79		2,146.79		2,146.79	2,893.71	313
9,055.71		9,055.71	36.92	9,018.79	1,583.56	314
3,341.43		3,341.43		3,341.43	3,114.63	315
4,022.83		4,022.83		4,022.83	1,220.16	316
7,275.59		7,275.59		7,275.59	4,000.96	317
1,296.67		1,296.67		1,296.67	1,109.79	318
1,149.01	1,021.17	2,170.18		2,170.18	487.45	319
520.92		520.92		520.92	865.02	320
1,178.08		1,178.08		1,178.08	O.D. 123.73	321
2,414.15		2,414.15		2,414.15	662.85	322
3,625.91		3,625.91		3,625.91	733.98	323

TABLE NO. 3—CASH TRANSACTIONS—

Number		Cash on Hand April 1, 1942	Total Receipts	Total to Account for
324	Riverside.....	2,367.09	1,510.08	3,877.17
325	Rockford ⁴			
326	Rock Valley.....	O.D. 226.95	2,063.22	1,836.27
327	Roland.....	1,012.51	5,039.63	6,052.14
328	Rolfe.....	1,009.54	3,522.23	4,531.77
329	Royal.....	1,291.24	1,910.63	3,201.87
330	Rudd.....	1,407.65	922.08	2,329.73
331	Ruthven.....	170.04	3,202.41	3,372.45
332	Ryan.....	537.16	1,460.88	1,998.04
333	St. Ansgar.....	302.36	2,849.73	2,152.09
334	St. Olaf.....		473.99	473.99
335	Sanborn.....	841.20	5,013.01	5,854.21
336	Schaller.....	813.93	2,990.66	3,804.59
337	Schleswig.....	9,871.34	4,634.04	14,505.38
338	Seranton.....	2,700.13	4,008.12	6,708.25
339	Sergeant Bluff.....	O.D. 4,008.84	4,799.61	790.77
340	Sheffield.....	1,489.86	1,940.63	3,430.49
341	Shelby.....	32.32	3,436.22	3,468.54
342	Shell Rock.....	3,235.28	2,409.53	5,644.81
343	Sidney.....	1,440.91	4,746.09	6,187.00
344	Sioux Center.....	4,431.16	4,872.76	9,303.92
345	Sioux Rapids.....	3,593.20	3,771.04	7,364.24
346	Slater.....	1,006.18	2,345.49	3,441.67
347	Sloan.....	813.10	1,606.86	2,419.96
348	Soldier.....		1,026.30	1,026.30
349	Scion.....	1,963.47	1,971.10	3,934.57
350	Spillville.....	187.36	838.22	1,025.58
351	Stacyville.....	263.86	1,291.86	1,555.72
352	Stanhope.....	400.86	2,409.45	2,810.31
353	Stanton.....	1,290.33	1,946.12	3,236.45
354	State Center.....	10,492.36	6,160.63	16,652.99
355	Steamboat Rock.....	59.26	667.15	726.41
356	Story City.....	3,329.01	5,056.23	8,385.24
357	Stratford.....	3,941.73	2,304.15	6,245.88
358	Strawberry Point.....	5,023.32	3,796.77	8,820.09
359	Sully.....	1,409.83	936.19	2,346.02
360	Sumner.....	416.74	4,787.19	5,203.93
361	Sutherland.....	1,804.27	6,871.94	8,736.21
362	Swen City.....	260.00	3,390.02	3,650.02
363	Templeton.....	1,269.32	1,255.75	2,555.07
364	Terril.....	341.03	1,795.63	2,136.66
365	Thompson.....	O.D. 359.55	1,437.39	1,077.84
366	Thornton.....	54.92	1,214.81	1,269.73
367	Traer.....	4,658.04	8,588.22	13,246.26
368	Tripoli.....	5,587.62	3,166.86	8,756.48
369	Underwood.....	317.17	994.42	1,311.59
370	Union.....	1,101.28	1,552.36	2,653.64
371	Urbana.....		781.67	781.67
372	Urbandale—R.F.D. Des Moines.....	1,397.36	5,266.38	6,663.74
373	Ute.....	1,877.94	2,111.70	3,989.64
374	Vail.....		1,658.95	1,658.95
375	Van Horne.....	O.D. 169.26	1,657.63	1,488.37
376	Varina.....		558.78	558.78
377	Victor.....	629.20	2,371.29	3,000.49
378	Walcott.....		1,755.88	1,755.88
379	Wall Lake.....	1,473.70	2,873.18	4,346.88
380	Walnut ⁴			
381	Wapello.....	1,771.19	3,650.42	5,421.61
382	Washta.....	2,458.19	1,981.21	4,439.40
383	Webb.....	O.D. 308.57	1,801.68	1,493.11
384	Wellman.....	3,395.70	4,459.22	7,854.92
385	Wellsburg.....	1,847.19	3,456.66	5,303.85
386	West Branch.....	3,981.23	3,114.08	7,095.31
387	West Burlington.....	1,967.10	7,643.51	9,610.61
388	Westgate.....	42.01	548.64	590.65

WATER WORKS PLANT—Continued

Deduct Total Expenditures for Year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
1,449.21	2,255.39	3,704.60		3,704.60	172.57	324
1,819.72	35	1,820.07		1,820.07	16.20	325
4,189.91		4,189.91		4,189.91	1,862.23	326
2,377.71		2,377.71		2,377.71	2,154.06	327
2,065.79		2,065.79		2,065.79	1,136.08	328
761.50		761.50		761.50	1,568.23	329
4,857.35	1,920.00	6,777.35	4,004.41	2,772.94	599.51	330
797.71		797.71		797.71	1,200.33	331
2,483.47		2,483.47	3.09	2,480.38	671.71	332
309.08		309.08		309.08	164.91	333
5,009.39		5,009.39	15.00	4,994.39	859.82	334
2,750.91		2,750.91		2,750.91	1,053.68	335
8,626.76		8,626.76		8,626.76	5,878.62	336
2,389.14	12.64	2,401.78	19.39	2,382.39	4,325.86	337
2,336.53	3.70	2,340.23		2,340.23	O.D. 1,549.46	338
2,152.37		2,152.37		2,152.37	1,278.12	339
3,821.12		3,821.12		3,821.12	O.D. 352.58	340
1,762.11		1,762.11		1,762.11	3,882.70	341
4,325.53	222.20	4,547.73	283.44	4,264.29	1,922.71	342
6,303.61	264.54	6,568.15	305.73	6,262.42	3,041.50	343
6,696.78		6,696.78	53.60	6,643.18	721.06	344
1,188.04		1,188.04		1,188.04	2,253.63	345
1,980.06	39.04	2,019.10		2,019.10	400.86	346
585.00		585.00		585.00	441.30	347
1,369.39		1,369.39		1,369.39	2,565.18	348
508.81		508.81		508.81	516.77	349
970.08		970.08		970.08	585.64	350
1,126.96	500.00	1,626.96		1,626.96	1,183.35	351
1,746.14		1,746.14		1,746.14	1,490.31	352
1,494.11	190.47	1,684.58	13.45	1,671.13	14,981.86	353
411.63	2,146.40	2,558.03	1,896.40	661.63	64.78	354
3,044.00	16.11	3,060.11	33.02	3,027.09	5,358.15	355
2,761.87		2,761.87		2,761.87	3,484.01	356
1,715.71		1,715.71		1,715.71	7,104.38	357
1,603.29		1,603.29		1,603.29	742.73	358
4,776.30		4,776.30		4,776.30	427.63	359
5,983.81		5,983.81		5,983.81	2,752.40	360
3,083.88	81.75	3,165.63	310.27	2,855.36	794.66	361
1,033.37		1,033.37		1,033.37	1,521.70	362
1,927.79		1,927.79		1,927.79	208.87	363
578.13		578.13		578.13	499.71	364
1,091.56		1,091.56		1,091.56	178.17	365
8,049.83	562.52	8,612.35	315.41	8,296.94	4,949.22	366
6,184.20		6,184.20		6,184.20	2,572.28	367
2,180.10		2,180.10	397.50	1,782.60	O.D. 471.01	368
2,237.70		2,237.70		2,237.70	415.94	369
781.67		781.67		781.67		370
4,341.76		4,341.76		4,341.76	2,321.98	371
1,936.19		1,936.19		1,936.19	2,053.45	372
1,311.14		1,311.14		1,311.14	347.81	373
1,842.00	3,605.37	5,447.37	3,605.37	1,842.00	O.D. 353.63	374
558.78		558.78		558.78		375
2,337.16		2,337.16		2,337.16	663.33	376
1,406.58		1,406.58		1,406.58	349.30	377
1,969.97		1,969.97		1,969.97	2,376.91	378
						379
2,134.46		2,134.46		2,134.46	3,287.15	380
1,645.10		1,645.10		1,645.10	2,794.30	381
1,718.79		1,718.79		1,718.79	O.D. 225.68	382
2,054.07		2,054.07		2,054.07	5,800.85	383
2,186.23	5,175.82	7,362.05	2,746.28	4,615.77	688.08	384
4,971.43		4,971.43		4,971.43	2,123.88	385
7,142.60		7,142.60		7,142.60	2,468.01	386
514.71		514.71		514.71	75.94	387
						388

TABLE NO. 3—CASH TRANSACTIONS—

Number		Cash on Hand April 1, 1942	Total Receipts	Total to Account for
389	West Liberty.....	4,105.89	7,607.94	11,713.83
390	West Point.....	134.33	1,114.18	1,248.51
391	What Cheer.....	1,772.04	9,281.92	11,053.96
392	Wheatland.....	82.32	1,242.48	1,324.80
393	Whiting.....	1,235.40	2,032.20	3,267.60
394	Whittemore.....	232.54	4,194.86	4,427.40
395	Whitten.....	3,000.00		3,000.00
396	Williams.....	O.D. 55.54	2,145.30	2,089.76
397	Wilton.....	1,481.37	4,048.85	5,530.22
398	Winfield.....	626.25	3,980.79	4,607.04
399	Winthrop.....	990.93	2,005.37	2,996.30
400	Woodbine.....	2,846.41	3,971.15	6,817.56
401	Wyoming.....	291.74	1,726.57	2,018.31
402	Yale.....	722.55	1,128.66	1,851.21
48a	Adair.....	281.28	1,658.09	1,939.37
1a	Burt.....	268.54	4,914.58	5,183.12

¹ City of Des Moines waterworks records are carried on an accrual basis and on the calendar year. No comparable report available.

² Cash statement, Table No. 3, is a combined light and water statement.

³ Do not maintain a waterworks system.

⁴ Water included in general city report—could not be separated.

⁵ Water included with light plant statement.

WATER WORKS PLANT—Continued

Deduct Total Expenditures for Year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
7,695.97		7,695.97		7,695.97	4,017.86	389
584.92		584.92		584.92	863.59	390
13,778.55	3.00	13,781.55	2,400.07	11,381.48	327.52	391
968.06		968.06		968.06	356.74	392
1,807.98	4.54	1,812.52		1,812.52	1,455.08	393
3,595.55		3,595.55		3,595.55	831.85	394
2,708.01		2,708.01		2,708.01	291.99	395
1,641.40		1,641.40		1,641.40	448.36	396
4,329.38		4,329.38		4,329.38	1,200.84	397
2,433.18	3,900.00	6,333.18	2,730.00	3,603.18	1,003.86	398
2,067.31		2,067.31	5.00	2,062.31	933.99	399
3,482.57		3,482.57		3,482.57	3,334.99	400
1,907.88		1,907.88		1,907.88	110.43	401
865.51		865.51		865.51	985.70	402
1,591.75	201.20	1,792.95	201.20	1,591.75	347.62	1a
4,869.45	7.00	4,876.45		4,876.45	306.67	48a

TABLE NO. 4—BOND AND DEB

Number		General Bonds	Revenue Bonds	Pledge Orders
	Totals—Cities.....	\$ 1,350,500.00	\$ 1,673,680.00	\$ 7,000.00
	Totals—Towns.....	750,415.00	254,416.76	11,191.00
	Grand Totals.....	\$ 2,100,915.00	\$ 1,928,096.76	\$ 18,191.00
	CITIES			
1	Des Moines ¹			
2	Sioux City.....		434,000.00	
3	Cedar Rapids.....	410,000.00		
4	Waterloo.....	55,000.00		
5	Dubuque.....	28,000.00		
6	Council Bluffs.....			
7	Ottumwa.....			
8	Mason City.....	1,000.00		
9	Fort Dodge.....			
10	Marshalltown.....	56,000.00		
11	Muscatine.....			
12	Keokuk.....	450,000.00		
13	Fort Madison.....		541,500.00	
14	Ames.....			
15	Boone.....			
16	Oskaloosa.....	6,000.00	61,000.00	
17	Newton.....			
18	Cedar Falls.....			
19	Charles City.....		17,000.00	
20	Creston.....		216,000.00	
21	Oelwein.....		60,000.00	
22	Cherokee.....			
23	Knoxville.....			
24	Shenandoah.....	57,000.00		
25	Fairfield.....	5,500.00	18,500.00	
26	Webster City.....	5,000.00		
27	Spencer.....			
28	Perry.....		8,000.00	
29	Atlantic.....			
30	Red Oak.....			
31	Chariton.....	93,000.00		
32	Estherville.....			
33	Carroll.....			
34	Decorah.....			
35	Storm Lake.....		61,000.00	
36	Washington.....			
37	Grinnell.....			
38	Albia.....			
39	Algona.....			
40	Clarinda.....	40,000.00		
41	Mt. Pleasant.....			
42	Glenwood.....		900.00	
43	Iowa Falls.....			
44	Denison.....			
45	Independence.....			
46	West Des Moines.....	2,000.00		
47	Vinton.....			
48	Waverly.....			
49	Indianola.....			
50	Jefferson.....			
51	Maquoketa.....		8,500.00	
52	Anamosa.....			
53	Eagle Grove.....	31,000.00		
54	Hampton.....			
55	Missouri Valley.....			
56	Sheldon.....			
57	Clear Lake.....			
58	Manchester.....			

OBLIGATIONS—MARCH 31, 1943

Warrants Outstanding	Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Securities Held	Number
\$ 50,858.54	\$ 8,097.01	\$ 3,090,135.55	\$ 3,261,089.57	\$ 180,827.87	\$ 351,781.89	\$ 1,219,011.70	
43,096.08	4,923.10	1,064,041.94	1,170,074.32	46,188.14	152,220.52		
\$ 93,954.62	\$ 13,020.11	\$ 4,154,177.49	\$ 4,431,163.89	\$ 227,016.01	\$ 504,002.41	\$ 1,219,011.70	
12,008.33		446,008.33	495,738.66		49,730.33	85,000.00	1
		410,000.00	460,000.00		50,000.00		2
35,920.04		58,592.04	87,719.43		29,127.39	65,774.57	3
2,288.32		30,288.32	66,752.37		36,464.05	120,385.16	4
11,058.81		11,058.81	11,672.29		613.48	85,000.00	5
1,307.23	6,829.01	8,136.24	7,687.36	448.88			6
10.04		1,010.04	1,000.77	9.27		92,500.00	7
2,986.82		2,986.82	5,191.83		2,205.01	66,319.00	8
273.72		56,273.72	82,003.41		25,729.69	46,101.51	9
696.00		696.00	823.60		127.60		10
300.42		450,300.42	475,421.15		25,120.73	82,000.00	11
		541,500.00	541,500.00			47,750.00	12
						91,977.94	13
31.40		31.40	26.40	5.00			14
2,224.65		69,224.65	105,456.30		36,231.65	22,500.00	15
340.75		340.75	658.64		317.89	103,646.00	16
99.82		99.82	484.40		384.58	20,728.06	17
1,895.35		18,895.35	1,195.45	17,699.90			18
105.04		216,105.04	226,052.50		9,947.46	10,600.00	19
44.55		60,044.55	5,845.75	54,198.80			20
119.43		119.43	1,672.43		1,553.00	25,064.00	21
241.57		241.57	303.50		61.93	35,000.00	22
		57,000.00	61,033.04		4,033.04		23
130.30		24,130.30	33,000.00		8,869.70	5,354.69	24
		5,000.00	6,020.53		1,020.53	10,000.00	25
103.36		103.36	55.11	48.25		30,605.34	26
2,530.73		10,530.73	4,550.09	5,980.64			27
1,493.45	905.00	2,398.45	2,759.45		361.00	1,429.63	28
208.37		208.37	10.51	197.86			29
53.31		93,053.31	47,100.00	45,953.31			30
							31
61.93		61.93	244.88		182.95	25,000.00	32
744.66		744.66	552.92	191.74			33
501.88		61,501.88	61,017.77	484.11		11,120.00	34
122.84		122.84	5,039.65		4,916.81		35
							36
8.33		8.33		8.33		2,590.00	37
31.32		31.32	1,236.57		1,205.25	30,000.00	38
		40,000.00	45,000.00		5,000.00	26,769.79	39
							40
		900.00	2,400.00		1,500.00		41
						1,245.50	42
168.63		168.63	14.44	154.19		13,566.60	43
19.26		19.26	31.10		11.84		44
614.75		2,614.75	2,000.00	614.75			45
			1.92		1.92	6,069.98	46
							47
							48
							49
		8,500.00	11,000.00		2,500.00	1,396.09	50
							51
40.01		31,040.01	33,014.38		1,974.37	2,661.82	52
							53
66.43		66.43		66.43			54
24.21		24.21	26.27		2.06		55
6.34		6.34	243.17		236.83		56
21.56		21.56		21.56			57

TABLE NO. 4—BOND AND DEBT

Number		General Bonds	Revenue Bonds	Pledge Orders
59	Harlan.....			
60	Pella.....			
61	Winterset.....			
62	Eldora.....		69,000.00	
63	Cresco.....			
64	Onawa.....			
65	Emmetsburg.....			
66	Nevada.....			
67	Osceola.....	23,000.00	30,000.00	7,000.00
68	Belle Plaine.....			
69	Osage.....			
70	Sac City.....	16,000.00	4,800.00	
71	Waukon.....			
72	Clarion.....		6,000.00	
73	New Hampton.....			
74	Tama.....			
75	Humboldt.....			
76	Blomfield.....			
77	Hawarden ²			
78	Rock Rapids.....			
79	Monticello.....			
80	Forest City.....			
81	Tipton.....			
82	Audubon.....			
83	Rockwell City.....			
84	Sibley.....			
85	Sigourney.....	5,000.00		
86	Leon.....			
87	Marengo.....			
88	Colfax.....			
89	Ida Grove.....			
90	Lake City.....			
91	DeWitt.....	3,500.00		
92	Hamburg.....		22,000.00	
93	Corning.....		60,000.00	
94	Spirit Lake.....	25,000.00		
95	Bedford.....			
96	Dyersville.....			
97	Belmond.....			
98	Madrid.....	8,000.00	4,980.00	
99	Toledo.....	16,500.00		
100	Guthrie Center.....		32,500.00	
101	West Union.....			
102	Grundy Center.....			
103	Villieca.....			
104	Eldon.....			
105	Stuart.....	13,000.00	18,000.00	
106	Seymour.....	1,000.00		

OBLIGATIONS—MARCH 31, 1943—Continued

Warrants Outstanding	Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Securities Held	Number
108.87		108.87	67.43	41.44			59
2.10		2.10	72.28		70.18		60
115.13		69,115.13	73,209.12		4,093.99		61
							62
123.94		123.94	290.25		166.31		63
							64
72.25		72.25	170.93		98.68		65
148.11		148.11	149.13		1.02		66
		60,000.00	73,000.00		13,000.00		67
8.16		8.16	4,060.50		4,052.34		68
						7,400.00	69
2.50		20,802.50	14,805.44	5,997.06			70
121.30		121.30		121.30			71
273.87		6,273.87	9,002.45		2,728.58	1,300.00	72
						5,000.00	73
996.63		996.63	40	996.23			74
151.07		151.07	10.67	140.40			75
						1,138.76	76
							77
							78
							79
							80
340.95		340.95	43.37	297.58		1,114.00	81
17.28		17.28	31.02		13.74	8,000.00	82
							83
		5,000.00	5,000.00			1,350.70	84
		86	86			8,812.50	85
228.39		228.39	75.95	152.44			86
						8,750.00	87
							88
67.74		67.74	727.48		659.74		89
		3,500.00	4,000.00		500.00		90
		22,000.00	24,586.12		2,586.12		91
		60,000.00	13,001.60	46,998.40			92
		25,000.00	28,001.94		3,001.94		93
24.96	363.00	387.96	6,399.96		6,012.00	5,180.00	94
							95
							96
		12,980.00	14,980.00		2,000.00		97
1,262.28		17,762.28	22,278.48		4,516.20		98
91		32,500.91	35,000.55		2,499.64		99
			3,000.00		3,000.00		100
							101
						2,780.00	102
							103
215.28		31,215.28	34,065.60		2,850.32		104
		1,000.00	1,500.00		500.00		105
							106

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—BOND AND DEBT

Number		General Bonds	Revenue Bonds	Pledge Orders
	TOWNS			
1	Ackley.....			
2	Adel.....			
3	Afton.....			
4	Ainsworth.....			
5	Akron.....			
6	Albert City.....			
7	Alden.....			
8	Allerton.....			
9	Allison.....			
10	Alta.....			
11	Alta Vista.....			
12	Alton.....			
13	Altoona.....			
14	Alvord.....	13,000.00		
15	Anita.....	5,000.00		
16	Ankeny.....	5,500.00		
17	Aplington.....	6,500.00		
18	Arcadia.....			
19	Arion.....			
20	Arlington.....			
21	Armstrong.....	9,000.00	900.00	
22	Arnolds Park.....	14,500.00		
23	Arthur.....			
24	Auburn ³			
25	Aurelia.....			
26	Avoca.....		6,000.00	
27	Bagley.....			
28	Bancroft.....			
29	Battle Creek.....			
30	Baxter.....			
31	Bayard.....			
32	Bellevue.....			
33	Bennett.....			
34	Blairstown.....			
35	Blanchard.....			
36	Bode.....			
37	Bonaparte.....			
38	Bondurant ³			
39	Boxholm.....	12,000.00		
40	Boyden.....	2,500.00		
41	Brandon.....			
42	Breda.....			
43	Bridgewater.....	10,500.00		
44	Brighton.....			
45	Bristow.....	2,500.00		
46	Britt.....		3,500.00	
47	Brooklyn.....			
48	Buffalo Center.....		1,000.00	
49	Bussey.....	9,000.00		
50	Callender.....	7,500.00		
51	Calmar.....		4,950.00	
52	Calumet.....	8,000.00		
53	Camanche.....		27,000.00	
54	Cambridge.....			
55	Carlisle.....			
56	Carpenter ³			
57	Carson.....	2,000.00	4,980.00	
58	Cascade.....			
59	Casey.....			
60	Center Junction.....		2,000.00	
61	Center Point.....			
62	Central City.....			
63	Charlotte.....			

OBLIGATIONS—MARCH 31, 1943—Continued

Warrants Outstanding	Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Number
80.79		80.79	155.01		74.22	1
						2
			4,500.00		4,500.00	3
			101.04		101.04	4
						5
3,917.68		3,917.68	4,400.00		482.32	6
						7
						8
15.52		15.52	6.56	8.96		9
						10
97.21		97.21	62.65	34.56		11
1,563.75		14,563.75	15,542.50		978.75	12
		5,000.00	5,500.00		500.00	13
815.80		6,315.80	7,500.00		1,184.20	14
		6,500.00	7,000.00		500.00	15
						16
						17
						18
						19
		9,900.00	11,300.00		1,400.00	20
		14,500.00	14,500.00			21
						22
						23
						24
97.60		6,097.60	6,500.00		402.40	25
						26
						27
	423.10	423.10	453.10		30.00	28
						29
						30
						31
						32
1.62		1.62		1.62		33
						34
						35
						36
						37
						38
		12,000.00	12,000.00			39
		2,500.00	3,000.00		500.00	40
			6.00		6.00	41
		10,500.00	10,500.00			42
			5.10		5.10	43
		2,500.00	7,500.00		5,000.00	44
		3,500.00	10,000.00		6,500.00	45
		242.20	80.65	161.55		46
242.20		1,000.00	2,000.00		1,000.00	47
		9,000.00	9,500.00		500.00	48
		7,500.00	8,000.00		500.00	49
		5,091.93	5,127.36		35.43	50
141.93		8,850.47	8,000.00	850.47		51
850.47		27,000.00	27,000.00			52
		5.53		5.53		53
5.53						54
						55
		6,980.00	7,980.00		1,000.00	56
						57
		2,000.00	2,250.00		250.00	58
						59
						60
6.68		6.68		6.68		61
						62
						63

TABLE NO. 4—BOND AND DEBT

Number		General Bonds	Revenue Bonds	Pledge Orders
64	Charter Oak			
65	Chelsea			
66	Chester			
67	Churdan			
68	Clarence			
69	Clarksville			
70	Clayton			
71	Cleghorn	7,000.00		
72	Clermont			
73	Clutier			
74	Coggon			
75	Coin	3,500.00		
76	Colesburg	11,000.00		
77	Collins		1,800.00	
78	Colo		1,000.00	
79	Columbus Junction			
80	Ccnrad			
81	Coon Rapids		4,500.00	
82	Correctionville			
83	Corwith			
84	Corydcn			
85	Coulter	1,500.00		
86	Crawfordsville			
87	Cumberland	5,500.00		
88	Dakota City	1,500.00		
89	Dallas Center			
90	Danbury			
91	Danville		10,000.00	
92	Davis City	4,000.00		
93	Dawson	5,000.00		
94	Dayton			
95	Dedham			
96	Deep River			
97	Defiance			
98	Delmar	2,500.00		
99	Deloit			
100	Denver			
101	Dexter			
102	Diagonal	5,000.00	3,000.00	
103	Dike			
104	Dixon			
105	Dolliver			
106	Dcon			
107	Dow City			
108	Dows			
109	Dumont			
110	Duncombe	1,500.00		
111	Dunkerton	12,000.00		
112	Dunlap	3,000.00		
113	Durant		2,750.00	
114	Dysart			
115	Earlham			
116	Earlville			
117	Early			
118	Edgewood	13,000.00		
119	Elberon			
120	Eldridge		900.00	
121	Elgin	1,500.00		
122	Elkader			
123	Elkhart ³			
124	Elk Horn	15,000.00	4,500.00	
125	Elliott		2,100.00	
126	Ellsworth	9,000.00		
127	Elma			
128	Emerson			

OBLIGATIONS—MARCH 31, 1943—Continued

Warrants Outstanding	Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Number
						64
						65
						66
						67
118.42		118.42	118.00	42		68
						69
		7,000.00	7,500.00		500.00	70
						71
						72
						73
		3,500.00	4,000.00		500.00	74
		11,000.00	11,500.00		500.00	75
		1,800.00	2,000.00		200.00	76
		1,000.00	1,000.00			77
						78
						79
		4,500.00	6,934.14		2,434.14	80
			7.50		7.50	81
						82
		1,500.00	3,000.00		1,500.00	83
			750.00		750.00	84
		5,500.00		5,500.00		85
		1,500.00	2,000.00		500.00	86
						87
		10,000.00		10,000.00		88
37.54		4,037.54	5,037.54		1,000.00	89
26.00		5,026.00	6,060.50		1,034.50	90
						91
						92
						93
						94
						95
						96
		2,500.00	5,000.00		2,500.00	97
						98
						99
						100
		8,000.00	10,000.00		2,000.00	101
						102
500.49		500.49	709.66		209.17	103
3.43		3.43	6.23		2.80	104
						105
319.03		319.03		319.03		106
						107
579.02		2,079.02	2,000.00	79.02		108
		12,000.00	14,000.00		2,000.00	109
36.87		3,036.87	4,050.02		1,013.15	110
		2,750.00	2,750.00			111
144.50		144.50		144.50		112
3,612.49		3,612.49	3,955.10		342.61	113
11.03		11.03	3.00	8.03		114
		13,005.00	13,000.00	5.00		115
5.00		15.00		15.00		116
15.00		900.00	1,200.00		300.00	117
		1,500.00	2,000.00		500.00	118
14.61		14.61	220.00		205.39	119
						120
5.18		19,505.18	19,900.00		394.82	121
		2,100.00	2,400.00		300.00	122
		9,000.00	9,000.00			123
						124
			6.61		6.61	125
						126
						127
						128

TABLE NO. 4—BOND AND DEBT

Number		General Bonds	Revenue Bonds	Pledge Orders
129	Essex.....	5,500.00		
130	Everly.....			
131	Exira.....		3,200.00	
132	Fairbank.....			
133	Farley.....			
134	Farmersburg.....	12,500.00		
135	Farmington.....		5,500.00	
136	Farnhamville.....	500.00		
137	Farragut.....		1,500.00	
138	Fenton.....			
139	Fonda.....			
140	Fontanelle.....			
141	Fredericksburg.....			
142	Fremont.....	11,500.00		
143	Galva.....			
144	Garner.....			
145	Garwin.....			
146	George.....			
147	Gilbert.....			
148	Gilman.....			
149	Gilmore City.....	5,500.00		
150	Gladbrook.....			
151	Glidden.....			
152	Goodell.....			
153	Gocselake.....			
154	Gowrie.....			
155	Graettinger ⁴			
156	Grafton.....	4,000.00		
157	Grand Junction.....			
158	Grand Mound.....			
159	Granger.....			
160	Granville.....	4,000.00		
161	Gray.....			
162	Greene.....			
163	Greenfield.....		9,000.00	
164	Grimes.....	7,500.00		
165	Griswold.....			
166	Guttenberg.....			
167	Harcourt.....	11,900.00		
168	Hartley ⁵			
169	Havelock.....			
170	Hawkeye.....			
171	Hedrick.....			
172	Hinton.....			
173	Holstein.....			
174	Hopkinton.....		800.00	
175	Hornick.....	4,500.00		
176	Hcspers.....			
177	Hubbard.....			
178	Hudson.....			
179	Humeston.....	6,000.00		
180	Huxley.....	10,000.00		
181	Imogene ³			
182	Inwood.....	6,500.00		
183	Ireton.....	6,500.00		
184	Janesville.....	5,000.00		
185	Jesup.....			
186	Jewell Junction—P.O. Jewell.....	2,000.00		
187	Kamrar.....			
188	Kanawha.....			
189	Kelley.....			
190	Kellogg.....	1,000.00		
191	Kensett.....	7,100.00		
192	Keosauqua.....			
193	Keota.....			

OBLIGATIONS—MARCH 31, 1943—Continued

Warrants Outstanding	Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Number
		5,500.00	5,500.00			129
						130
		3,200.00	3,600.00		400.00	131
						132
						133
		12,500.00	12,500.00			134
		5,500.00	5,750.00		250.00	135
		500.00	1,000.00		500.00	136
		1,500.00	2,000.00		500.00	137
						138
						139
						140
		11,500.00	12,500.00		1,000.00	141
						142
						143
						144
						145
						146
						147
2,085.25		2,085.25	2,448.25		363.00	148
		5,500.00	6,000.00		500.00	149
						150
						151
						152
25.00		25.00		25.00		153
						154
		4,000.00	5,000.00		1,000.00	155
						156
						157
						158
		4,000.00	5,000.00		1,000.00	159
			3,000.00		3,000.00	160
						161
3.62		9,003.62	10,000.00		996.38	162
99		7,500.99	8,000.00		499.01	163
						164
						165
						166
		11,900.00	11,900.00			167
						168
						169
						170
						171
						172
		800.00	1,600.00		800.00	173
		4,500.00	5,000.00		500.00	174
			3,000.00		3,000.00	175
						176
						177
						178
25.00		6,025.00	7,000.00		975.00	179
		10,000.00	11,000.00		1,000.00	180
						181
		6,500.00	6,500.00			182
58.10		6,558.10	7,542.85		984.75	183
		5,000.00	6,000.00		1,000.00	184
						185
		2,000.00	4,500.00		2,500.00	186
						187
88.29		88.29	1,250.00		1,161.71	188
						189
		1,000.00	2,000.00		1,000.00	190
		7,100.00	8,100.00		1,000.00	191
						192
						193

TABLE NO. 4—BOND AND DEBT

Number		General Bonds	Revenue Bonds	Pledge Orders
194	Keystone.....		2,100.00	
195	Kimballton.....			
196	Kingsley.....			
197	Kirkman.....			
198	Kiron.....			
199	Klemme.....	7,000.00		
200	Ladora.....			
201	Lake Mills.....		6,500.00	
202	Lake Park.....	9,500.00		
203	Lake View.....			
204	Lakota.....			
205	Lamoni.....			
206	Lamont.....			
207	Lansing.....			
208	LaPorte City.....	21,000.00		
209	Larchwood.....	9,500.00		
210	Latimer.....			
211	Laurens.....			
212	Lawler.....			
213	Lehigh ⁵			
214	Lenox.....		35,000.00	
215	Lester.....			
216	Lime Springs.....			
217	Linn Grove.....			
218	Lisbon.....	5,500.00		
219	Livermore.....			
220	Logan.....			
221	Lohrville.....			
222	Lone Rock.....			
223	Lone Tree.....			
224	Lost Nation.....			
225	Lowden.....	400.00	1,000.00	
226	Low Moor.....			
227	Luana.....	10,500.00		
228	Lytton.....			
229	McGregor.....			
230	Malcom.....			
231	Mallard.....	4,000.00	1,500.00	
232	Malvern.....			
233	Manilla.....			
234	Manly.....			
235	Manning.....		8,000.00	
236	Manson.....			
237	Mapleton.....			
238	Marathon.....			
239	Marcus.....			
240	Martelle.....			
241	Massena.....	10,000.00		
242	Matlock.....			
243	Maurice.....	2,000.00		
244	Maxwell.....		5,000.00	
245	Maynard.....			
246	Mechanicsville.....			
247	Mediapolis.....			
248	Melbourne.....	18,000.00		
249	Melcher.....		30,000.00	
250	Merrill.....			
251	Miles.....			
252	Milford.....			
253	Milo ²			
254	Minden.....			
255	Mitchellville.....	7,000.00		
256	Modale.....	4,995.00		
257	Mondamin.....	11,800.00		
258	Monona.....			

OBLIGATIONS—MARCH 31, 1943—Continued

Warrants Outstanding	Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Number
		2,100.00	2,400.00		300.00	194
						195
						196
						197
						198
		7,000.00	7,500.00		500.00	199
						200
		6,500.00	7,000.00		500.00	201
		9,500.00	12,000.00		2,500.00	202
						203
						204
383.52		383.52	354.16	29.36		205
						206
						207
15.97		21,015.97	23,032.69		2,016.72	208
		9,500.00	10,000.00		500.00	209
						210
432.97		432.97	213.07	219.90		211
						212
						213
4.00		35,004.00	35,130.00		126.00	214
						215
						216
						217
		5,500.00	7,000.00		1,500.00	218
						219
						220
48.19		48.19	91.32		43.13	221
						222
						223
						224
15.82		1,415.82	3,117.46		1,701.64	225
						226
		10,500.00	11,000.00		500.00	227
3.75		3.75		3.75		228
219.31		219.31		219.31		229
16.10		16.10		16.10		230
		5,500.00	6,000.00		500.00	231
						232
83.66		83.66	1,000.00		916.34	233
			2.00		2.00	234
		8,000.00	9,000.00		1,000.00	235
						236
17.00		17.00	182.72		165.72	237
						238
						239
						240
		10,000.00	11,000.00		1,000.00	241
						242
		2,000.00	3,900.00		1,900.00	243
		5,000.00	5,500.00		500.00	244
						245
						246
						247
		18,000.00	19,000.00		1,000.00	248
		30,000.00	30,000.00			249
						250
						251
560.78		560.78		560.78		252
						253
						254
		7,000.00	8,000.00		1,000.00	255
		4,995.00	4,995.00			256
		11,800.00		11,800.00		257
						258

TABLE NO. 4—BOND AND DEBT

Number		General Bonds	Revenue Bonds	Pledge Orders
259	Monroe	24,000.00		
260	Montezuma		5,000.00	
261	Mocrhead			
262	Morning Sun			
263	Moulton	2,000.00		
264	Mcunt Ayr	41,500.00		
265	Mcunt Vernon	7,000.00		
266	Mcville			
267	Nashua			
268	Neola ³			
269	New Albin	4,000.00		
270	Newell			
271	Newhall	17,000.00		
272	New Hartford	7,000.00		
273	New London			
274	New Sharon	2,000.00		
275	New Vienna			
276	Nora Springs			
277	North English			
278	Northwood			
279	Norway			
280	Oakland		9,000.00	
281	Ocheyedan			
282	Odebolt			
283	Ogden	8,000.00		
284	Okoboji			
285	Olin			
286	Onslow			
287	Orange City			
288	Orient ³			
289	Ossian			
290	Ottosen	4,600.00		
291	Oxford	2,000.00		
292	Oxford Junction			
293	Palmer		960.00	
294	Panora			
295	Parkersburg			4,000.00
296	Paton			
297	Paulina		8,000.00	
298	Persia			
299	Peterson			
300	Pierson			
301	Pisgah	3,000.00		
302	Pleasantville			
303	Plover	2,500.00		
304	Plymouth			
305	Pocahontas		11,900.00	
306	Postville			
307	Preston	13,000.00		
308	Primghar	2,000.00		
309	Protivin			
310	Quimby	3,000.00		
311	Radcliffe			
312	Rake	9,500.00		
313	Randolph			
314	Readlyn	7,500.00		
315	Redfield	2,000.00		
316	Reinbeck			
317	Remsen			
318	Renwick	3,500.00		
319	Riceville			
320	Ricketts			
321	Ridgeway	3,500.00		
322	Ringsted			
323	Rippey			

OBLIGATIONS—MARCH 31, 1943—Continued

Warrants Outstanding	Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Number
		24,000.00	26,000.00		2,000.00	259
5.00		5,005.00	7,000.00		1,995.00	260
						261
250.00		250.00	250.00			262
		2,000.00	5,000.00		3,000.00	263
105.53		41,605.53	47,028.97		5,423.44	264
		7,000.00	7,500.00		500.00	265
						266
						267
						268
		4,000.00	6,000.00		2,000.00	269
1,400.00		1,400.00	3,400.00		2,000.00	270
11.80		17,011.80	18,000.00		988.20	271
		7,000.00	7,500.00		500.00	272
117.35		117.35	112.33	5.02		273
		2,000.00	4,000.00		2,000.00	274
						275
						276
650.77		650.77	650.77			277
800.00		800.00	1,600.00		800.00	278
						279
20.00		9,020.00	10,292.37		1,272.37	280
2.55		2.55		2.55		281
						282
		8,000.00	9,000.00		1,000.00	283
						284
			1,000.00		1,000.00	285
						286
						287
						288
						289
		4,600.00	5,100.00		500.00	290
		2,000.00	2,500.00		500.00	291
						292
		960.00	1,360.00		400.00	293
						294
		4,000.00	4,500.00		500.00	295
						296
		8,000.00	8,000.00			297
						298
						299
						300
		3,000.00	3,000.00			301
						302
		2,500.00	3,000.00		500.00	303
						304
3,004.82		14,904.82	13,844.40	1,060.42		305
						306
		13,000.00	15,560.40		2,560.40	307
		2,000.00	3,000.00		1,000.00	308
						309
		3,000.00	4,000.00		1,000.00	310
						311
		9,500.00	10,500.00		1,000.00	312
						313
36.92		7,536.92		7,536.92		314
		2,000.00	2,500.00		500.00	315
						316
						317
		3,500.00	3,900.00		400.00	318
			1,021.17		1,021.17	319
						320
		3,500.00	4,500.00		1,000.00	321
						322
						323

TABLE NO. 4—BOND AND DEBT

Number		General Bonds	Revenue Bonds	Pledge Orders
324	Riverside.....	5,000.00		
325	Rockford ⁴			
326	Rock Valley.....			
327	Roland.....	9,000.00		
328	Rclfe.....			
329	Royal.....	10,100.00		
330	Rudd.....			
331	Ruthven.....			
332	Ryan.....	1,500.00		
333	St. Ansgar.....			1,350.00
334	St. Olaf.....			
335	Sanborn.....		12,400.00	
336	Scha ler.....			
337	Schleswig.....	9,000.00		
338	Scranton.....	11,000.00		
339	Sergeant Bluff.....	1,000.00	2,000.00	
340	Sheffield.....			
341	Shelby.....			
342	Shell Rock.....			
343	Sidney.....			
344	Sioux Center.....	16,000.00		
345	Sioux Rapids.....			
346	Slater.....			
347	Sloan.....		2,100.00	
348	Soldier.....			
349	Solon.....			
350	Spillville.....			
351	Stacyville.....			495.00
352	Stanhope.....	6,500.00		
353	Stanton.....			
354	State Center.....			
355	Steamboat Rock.....			
356	Story City.....			
357	Stratford.....			
358	Strawberry Point.....			
359	Sully.....			
360	Sumner.....			
361	Sutherland.....	6,000.00		
362	Swea City.....		2,000.00	
363	Templeton.....			
364	Terril.....	3,500.00		
365	Thompson.....			
366	Thornton.....	11,000.00		
367	Traer.....			
368	Tripoli.....			
369	Underwood.....			
370	Union.....			
371	Urbana.....			
372	Urbandale—R.F.D. Des Moines.....	14,000.00		
373	Ute.....			
374	Vail.....			
375	Van Horne.....			
376	Varina.....			
377	Victor.....			2,400.00..
378	Walcott.....			
379	Wall Lake.....			
380	Walnut ⁵			
381	Wapello.....			
382	Washta.....	7,000.00		
383	Webb.....	7,000.00		
384	Wellman.....			
385	Wellsburg.....	7,000.00		
386	West Branch.....			
387	West Burlington.....	1,000.00	3,500.00	
388	Westgate.....			

OBLIGATIONS—MARCH 31, 1943—Continued

Warrants Outstanding	Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Number
		5,000.00	8,255.39		3,255.39	324
						325
			35		35	326
		9,000.00	9,500.00		500.00	327
						328
		10,100.00	10,700.00		600.00	329
						330
4,004.41		4,004.41	1,920.00	2,084.41		331
		1,500.00	2,500.00		1,000.00	332
3.09		1,353.09	1,849.69		496.60	333
						334
15.00		12,415.00	13,400.00		985.00	335
						336
		9,000.00	10,000.00		1,000.00	337
19.39		11,019.39	13,012.64		1,993.25	338
	4,500.00	7,500.00	9,003.70		1,503.70	339
						340
						341
						342
283.44		283.44	222.20	61.24		343
305.73		16,305.73	17,264.54		958.81	344
53.60		53.60		53.60		345
						346
		2,100.00	2,439.04		339.04	347
						348
						349
						350
		495.00	500.00		5.00	351
		6,500.00	7,500.00		1,000.00	352
						353
13.45		13.45	190.47		177.02	354
1,896.40		1,896.40	2,558.03		661.63	355
33.02		33.02	16.11	16.91		356
						357
						358
						359
						360
		6,000.00	8,000.00		2,000.00	361
310.27		2,310.27	3,081.75		771.48	362
						363
		3,500.00	4,000.00		500.00	364
						365
		11,000.00	11,750.00		750.00	366
315.41		315.41	562.52		247.11	367
						368
397.50		397.50		397.50		369
						370
						371
		14,000.00	15,000.00		1,000.00	372
						373
						374
3,605.37		3,605.37	3,605.37			375
						376
		2,400.00	3,200.00		800.00	377
						378
						379
						380
						381
		7,000.00	8,000.00		1,000.00	382
		7,000.00	7,500.00		500.00	383
						384
2,746.28		9,746.28	12,675.82		2,929.54	385
						386
		4,500.00	6,350.00		1,850.00	387
						388

TABLE NO. 4—BOND AND DEBT

Number		General Bonds	Revenue Bonds	Pledge Orders
389	West Liberty.....			
390	West Point.....		1,950.00	
391	What Cheer.....	9,800.00		
392	Wheatland.....			
393	Whiting.....		2,500.00	
394	Whittemore.....		3,126.76	2,946.00
395	Whitten.....	3,000.00		
396	Williams.....			
397	Wilton.....			
398	Winfield.....			
399	Winthrop.....			
400	Woodbine.....			
401	Wyoming.....			
402	Yale.....			
48a	Adair.....	1,720.00		
1a	Burt.....			

¹ City of Des Moines waterworks records are carried on an accrual basis and on the calendar year. No comparable report available.

² Cash statement, Table No. 3, is a combined light and water statement.

³ Do not maintain a waterworks system.

⁴ Water included in general city report—could not be separated.

⁵ Water included with light plant statement.

OBLIGATIONS—MARCH 31, 1943—Continued

Warrants Outstanding	Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Number
.....		1,950.00	.....	1,950.00	.....	389
2,400.07		12,200.07	12,803.00	.....	602.93	390
.....						391
.....		2,500.00	3,004.54	.....	504.54	392
.....		6,072.76	7,072.76	.....	1,000.00	393
.....		3,000.00	.....	3,000.00	.....	394
.....						395
.....						396
2,730.00		2,730.00	3,900.00	.....	1,170.00	397
5.00		5.00	.....	5.00	.....	398
.....						399
.....						400
.....						401
.....						402
201.20		1,921.20	2,421.20	.....	500.00	1a
.....			7.00	.....	7.00	48a

TABLE NO. 1—RECEIPTS—ELECTRIC

Number	City or Town	Sale of Electricity	Taxes	Merchandise
	Totals—Cities.....	\$ 3,248,887.73	\$ 11,807.27	\$ 108,609.47
	Totals—Towns.....	1,923,092.35	6,146.56	55,169.53
	Grand Totals.....	\$ 5,171,980.08	\$ 17,953.83	\$ 163,779.00
	CITIES			
1	Muscatine.....	383,142.08		4,967.53
2	Ames.....	342,486.00		
3	Cedar Falls.....	196,178.23		4,689.02
4	Webster City.....	154,406.16		1,503.62
5	Spencer.....	181,861.13		2,154.27
6	Atlantic.....	125,390.44		392.96
7	Estherville.....	131,721.59		699.99
8	Algona.....	119,749.23	3,436.35	35,800.16
9	Mt. Pleasant.....	110,024.70		
10	Denison.....	104,450.91		635.68
11	Independence.....	82,252.29		7.00
12	Vinton.....	66,201.39		2,066.49
13	Waverly.....	104,639.08		1,001.06
14	Indianola.....	59,212.18		116.63
15	Maquoketa.....	86,704.96	2,475.03	
16	Harlan.....	99,412.42		1,220.05
17	Pella.....	84,983.63		949.49
18	Winterset.....	60,517.37		428.42
19	Onawa.....	81,906.91	1,424.55	364.89
20	Osage.....	70,700.70		
21	New Hampton.....	53,555.05		7,457.46
22	Bloomfield.....	52,469.07		895.02
23	Hawarden ¹	47,640.21		3,992.06
24	Rock Rapids.....	63,143.43	2,824.74	10,404.81
25	Forest City.....	49,519.13		
26	Tipton*.....	46,991.21		119.30
27	Sibley.....	59,471.33		24,759.87
28	Corning.....	60,417.62		932.61
29	Grundy Center.....	43,908.27	976.60	2,241.24
30	Villisca.....	52,389.07		667.79
31	Eldon*.....	29,779.09		57.25
32	Stuart.....	27,773.24		
33	Seymour.....	15,889.61	670.00	84.80
	TOWNS			
1	Ackley.....	28,933.59		144.61
2	Afton*.....	13,717.33		
3	Akron.....	26,069.78		430.66
4	Alta.....	23,749.72	1,125.92	
5	Alta Vista*.....	5,393.75		
6	Anita.....	20,800.96		612.80
7	Anthon ²			
8	Aplington*.....	10,073.18		
9	Auburn ²			
10	Bancroft.....	26,576.12		3,635.74
11	Bellevue.....	35,054.46		987.65
12	Bondurant*.....	5,145.02		
13	Breda*.....	8,812.25	585.12	12.25
14	Brooklyn.....	27,632.47		144.71
15	Buffalo ²			
16	Burt*.....	11,325.08		86.73
17	Callender*.....	5,113.47		
18	Carlisle*.....	9,488.82		
19	Carpenter ³ *.....	1,203.33		
20	Cascade.....	22,616.03		2,020.47
21	Ccggon.....	11,518.29		
22	Coon Rapids.....	48,944.78		1,442.85
23	Corwith*.....	9,531.84		
24	Dayton.....	12,609.87		148.32

LIGHT AND POWER PLANT

Repairs	Penalties	Sale of Bonds	Miscellaneous	Sales Tax	Total Receipts	Transfers	Grand Total Receipts	Number
\$ 654.61 1,136.93	\$ 5,707.22 2,299.99	\$35,300.00 20,654.42	\$ 214,682.39 24,719.00	\$20,281.37 14,334.90	\$ 3,645,930.06 2,047,553.68	\$41,704.09 8,811.55	\$ 3,687,634.15 2,056,365.23	
\$ 1,791.54	\$ 8,007.21	\$55,954.42	\$ 239,401.39	\$34,616.27	\$ 5,693,483.74	\$50,515.64	\$ 5,743,999.38	
	4,062.97		19,009.20	5,759.06	416,940.84	3,352.86	420,293.70	1
			3,344.48		345,830.48		345,830.48	2
			9,447.71		210,314.96		210,314.96	3
			1,975.27	2,379.34	160,264.39	3,351.56	163,615.95	4
99.39			2,431.14		186,545.93		186,545.93	5
163.49			2,003.20	2,281.75	130,231.84		130,231.84	6
					132,421.58		132,421.58	7
			11,918.71		170,904.45		170,904.45	8
					110,024.70		110,024.70	9
					105,086.59		105,086.59	10
			462.07	1,699.26	84,420.62		84,420.62	11
30.20			14,549.77		82,847.85	32,893.97	115,741.82	12
			1,011.55		106,651.69		106,651.69	13
16.55			908.21	1,516.48	61,770.05		61,770.05	14
			2,078.98		91,258.97		91,258.97	15
			1,897.83	1,445.82	103,976.12		103,976.12	16
	451.35		20,570.50	1,340.63	108,295.60		108,295.60	17
			470.11		61,415.90		61,415.90	18
			72,416.75		156,113.10		156,113.10	19
	278.75			1,271.57	72,251.02		72,251.02	20
					61,012.51		61,012.51	21
					53,364.09		53,364.09	22
			1,143.64		52,775.91		52,775.91	23
	51.04		569.30		76,993.32		76,993.32	24
95.93	123.52		120.00	1,036.45	50,895.03		50,895.03	25
			5,178.11		52,288.62	2,105.70	54,394.32	26
		29,300.00	146.00	882.02	114,559.22		114,559.22	27
	136.95				61,487.18		61,487.18	28
	93.10		40,575.35		87,794.56		87,794.56	29
	194.34		29.26		53,280.46		53,280.46	30
	315.20		8.39	668.99	30,828.92		30,828.92	31
153.78					27,927.02		27,927.02	32
95.27		6,000.00	2,416.86		25,156.54		25,156.54	33
	131.27		3,001.00		32,210.47		32,210.47	1
			129.00		13,846.33		13,846.33	2
			488.60	561.12	27,550.16		27,550.16	3
					24,875.64		24,875.64	4
			167.30	65.76	5,646.81		5,646.81	5
				401.80	21,815.56		21,815.56	6
								7
					10,073.18		10,073.18	8
								9
		20,654.42	1,167.92		52,034.20		52,034.20	10
			194.09		36,236.20		36,236.20	11
					5,145.02		5,145.02	12
					9,409.62		9,409.62	13
404.75	121.07		92.61	556.43	28,952.04		28,952.04	14
								15
					11,411.81		11,411.81	16
					5,113.47		5,113.47	17
					9,488.82		9,488.82	18
					1,203.33		1,203.33	19
60.75	84.70		334.53	443.97	25,560.45		25,560.45	20
					11,518.29		11,518.29	21
	286.27		1,594.21		52,268.11		52,268.11	22
					9,531.84		9,531.84	23
51.04	18.25		184.83	236.53	13,248.84		13,248.84	24

TABLE NO. 1—RECEIPTS—ELECTRIC

Number	City or Town	Sale of Electricity	Taxes	Merchandise
25	Denver*	9,231.61		17.65
26	Dike*	9,887.54		50.00
27	Dunkerton*	6,919.14		4.45
28	Durant ¹			
29	Dysart*	18,524.46		
30	Earlville*	8,507.02		
31	Eldridge*	6,102.45		103.78
32	Elkhart*	3,205.83		
33	Ellsworth	6,261.77		
34	Fairbank*	7,541.37	371.36	
35	Farnhamville*	7,900.91		
36	Fonda	20,797.64		198.70
37	Fontanelle* ⁴	12,747.22		
38	Fredericksburg*	14,509.94		17.00
39	Glidden	32,844.01		959.84
40	Gowrie	23,277.40		745.34
41	Graettinger	18,644.56		259.50
42	Grafton*	5,663.06		
43	Grand Junction	21,051.57		852.25
44	Granger*	3,856.65		
45	Greenfield	55,190.58		1,642.45
46	Grimes	10,860.94		148.83
47	Guttenberg*	32,827.84		2,146.02
48	Hartley ¹	37,489.25		4,316.71
49	Hinton*	5,420.81		
50	Hopkinton	14,115.21		1,133.22
51	Hudson*	10,214.86		
52	Imogene*	2,415.65		
53	Kelley*	1,466.59		
54	Kimballton	9,009.15		67.31
55	Lake Mills	49,474.28		1,221.00
56	Lake View*	35,571.48		2,174.30
57	Lamoni	36,428.69		3,292.25
58	LaPorte City	34,502.38		
59	Larchwood	6,423.01		
60	Lawler*	6,892.02		
61	Lehigh* ⁴	10,336.57		
62	Lenox	20,842.69		234.19
63	Little Sioux			
64	Livermore	9,563.94		54.63
65	McGregor	23,098.86		228.66
66	Manilla	18,168.75		377.02
67	Manning	47,977.60		672.55
68	Mapleton	32,165.31		521.36
69	Marathon*	10,157.16		60.48
70	Milford	24,019.55		1,117.63
71	Milo*	5,549.56		
72	Montezuma	29,635.98		344.58
73	Neola ¹	13,725.65	838.04	
74	New London	42,482.04		2,580.00
75	Ogden	29,591.75		
76	Orange City	31,368.91		1,254.75
77	Orient*	7,011.29		326.65
78	Panora*	20,819.89		
79	Paton*	8,552.78		
80	Paullina*	20,832.05		
81	Pilot Mound			
82	Pocahontas*	33,575.11		
83	Preston	16,229.40		2.28
84	Primghar	27,523.71		13.18
85	Randolph*	4,968.42		
86	Readlyn*	10,855.44	434.18	
87	Redfield*	10,963.65		26.01
88	Remsen	30,872.83		393.13
89	Renwick	15,979.53		339.83
90	Rockford	17,403.38		1,038.89
91	Roland*	16,551.74		22.15

LIGHT AND POWER PLANT—Continued

Repairs	Penalties	Sale of Bonds	Miscellaneous	Sales Tax	Total Receipts	Transfers	Grand Total Receipts	Number
			37.00		9,286.26		9,286.26	25
38.66			66.60		10,042.80		10,042.80	26
				125.43	7,049.02		7,049.02	27
								28
					18,524.46		18,524.46	29
					8,507.02	280.00	8,787.02	30
					6,206.23		6,206.23	31
					3,205.83		3,205.83	32
					6,261.77		6,261.77	33
17.30			235.86		8,165.89		8,165.89	34
					7,900.91		7,900.91	35
					20,996.34		20,996.34	36
					12,747.22		12,747.22	37
			133.00		14,659.94		14,659.94	38
					33,803.85		33,803.85	39
	39.37		1,126.76	370.09	25,558.96		25,558.96	40
	39.38		20.74	350.46	19,314.64		19,314.64	41
					5,663.06		5,663.06	42
				496.73	22,400.55		22,400.55	43
					3,856.65		3,856.65	44
	180.40		1,391.96	800.58	59,205.97	387.12	59,593.09	45
			137.96		11,147.73	3,000.00	14,147.73	46
					34,973.86		34,973.86	47
			3,635.34		45,441.30		45,441.30	48
				106.91	5,527.72		5,527.72	49
					15,248.43		15,248.43	50
					10,214.86		10,214.86	51
					2,415.65		2,415.65	52
			50.00		1,516.59		1,516.59	53
			394.03	151.20	9,621.69		9,621.69	54
	155.19				50,850.47		50,850.47	55
			301.00		38,046.78		38,046.78	56
136.59			308.70	611.41	40,777.64		40,777.64	57
	260.46		540.08	648.54	35,951.46		35,951.46	58
					6,423.01	144.33	6,567.34	59
					6,892.02		6,892.02	60
					10,336.57		10,336.57	61
			285.92	423.42	21,786.22		21,786.22	62
								63
			20.00		9,638.57		9,638.57	64
	142.53		1.97		23,472.02		23,472.02	65
			375.22		18,920.99		18,920.99	66
18.15	37.57		64.07	725.49	49,495.43		49,495.43	67
273.77			70.99	556.92	33,588.35		33,588.35	68
			22.61	457.38	10,697.63		10,697.63	69
					25,137.18		25,137.18	70
					5,549.56		5,549.56	71
	72.59		10	588.35	30,641.60		30,641.60	72
					14,563.69		14,563.69	73
			780.48	852.14	46,694.66		46,694.66	74
17.45			589.09		30,198.29		30,198.29	75
			24.70		32,648.36		32,648.36	76
56.45					7,394.39		7,394.39	77
					20,819.89		20,819.89	78
			50.00		8,602.78		8,602.78	79
					20,832.05		20,832.05	80
								81
					33,575.11		33,575.11	82
					16,231.68		16,231.68	83
	88.45		74.52	420.75	28,120.61	300.00	28,420.61	84
			566.39		5,834.81	1,200.10	7,034.91	85
					11,289.62		11,289.62	86
	70.44		355.00		11,415.10		11,415.10	87
			141.77	596.50	32,004.23	3,500.00	35,504.23	88
					16,319.16		16,319.16	89
			500.00		18,942.27		18,942.27	90
			43.61		16,617.50		16,617.50	91

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—RECEIPTS—ELECTRIC

Number	City or Town	Sale of Electricity	Taxes	Merchandise
92	Sabula ²			
93	Sergeant Bluff*.....	8,922.68		
94	Shelby*.....	9,304.87		
95	Stanhope*.....	8,845.83	513.58	
96	Stanton*.....	10,812.10		
97	State Center.....	24,871.29		3,349.73
98	Story City.....	34,678.75	872.40	6,794.02
99	Stratford*.....	13,717.27		
100	Strawberry Point.....	19,183.02		37.46
101	Sumner.....	46,324.04		2,035.24
102	Tennant ²			
103	Traer.....	51,051.19		909.04
104	Wall Lake*.....	13,826.28		235.00
105	Walnut ⁵	15,520.38	1,110.72	53.16
106	West Bend ²			
107	West Liberty*.....	36,222.92		268.29
108	West Point*.....	13,045.38		1,268.72
109	Whiting.....	11,745.85		26.47
110	Whittemore.....	12,511.70		254.71
111	Wilton.....	19,387.64		
112	Winthrop*.....	8,301.06	295.24	
113	Woodbine.....	23,909.73		1,292.33
114	Woolstock ²			

- (1) Cash Statement, Table No. 3, is a combined light and water statement.
 (2) Included in general city report—could not be separated.
 (3) Covers only a three months period.
 (4) No distribution obtainable.
 (5) Combined Light and Water.
 *Purchasing power wholesale.

TABLE NO. 2—DISBURSEMENTS—

Number	City or Town	Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation	Distribution— Maintenance
	Totals—Cities.....	\$ 70,914.11	\$132,729.62	\$1,219,337.62	\$ 94,627.31	\$139,233.57	\$ 80,440.18
	Totals—Towns.....	43,389.25	76,550.48	584,485.16	47,337.36	114,089.55	44,982.64
	Grand Totals.....	\$114,303.36	\$209,280.10	\$1,803,822.78	\$141,964.67	\$253,323.12	\$125,422.82
	CITIES						
1	Muscatine.....	13,998.29	12,748.71	134,176.05	9,291.54	23,977.45	19,841.01
2	Ames.....	6,389.76	10,457.55	93,241.51	7,160.10	8,720.20	12,883.20
3	Cedar Falls.....	4,665.79	5,218.77	50,849.39	923.29	21,886.99	10,299.33
4	Webster City.....	5,351.94	7,085.92	62,249.66	8,057.01		6,050.96
5	Spencer.....	2,876.54	6,084.72	73,036.37	4,748.06	8,071.29	3,208.56
6	Atlantic.....	4,028.36	8,404.96	61,233.91	7,421.25	1,093.17	
7	Estherville.....	4,196.18	8,489.25	52,092.99	4,109.85	4,714.46	2,048.92
8	Algona.....	6,979.40	5,179.04	35,149.72	8,678.97	2,116.11	1,340.04
9	Mt. Pleasant.....	1,000.00	4,378.66	33,709.80	710.25	2,575.90	2,000.00
10	Denison.....		3,108.49	58,577.87	2,622.00	3,464.57	
11	Independence.....		3,881.06	38,625.68	6,714.92		4,011.12
12	Vinton.....	783.45	1,721.06	29,909.79		2,645.14	
13	Waverly.....	2,480.88	5,634.48	17,513.17	2,483.65	3,085.29	6,233.72
14	Indianola.....	2,745.16	3,049.69	24,984.38	3,052.87	2,777.94	1,778.96
15	Maquoketa.....	1,059.64	2,340.52	39,384.43	3,220.83	9,747.71	931.56
16	Harlan.....	302.00	3,582.95	45,629.53	999.46	3,617.12	15.67
17	Pella.....	32.40	4,281.51	32,286.69	2,972.79	5,476.89	1,818.77
18	Winterset.....	2,568.43	3,567.41	18,813.53	2,427.77	452.23	
19	Onawa.....	391.10	2,773.45	28,528.61	418.91	310.64	72.21
20	Osage.....	795.07	2,844.82	18,261.67	870.48	4,422.02	139.04
21	New Hampton.....		2,299.99	34,120.81		4,761.62	
22	Bloomfield.....	890.67	3,196.19	21,334.76	737.38	631.50	
23	Hawarden ¹		3,734.21	23,696.18	3,722.40	2,308.99	388.28
24	Rock Rapids.....	352.80	2,897.03	43,504.33	2,289.03	1,429.41	3,340.40
25	Forest City.....		2,095.73	13,627.30	2,942.36	1,229.37	559.38
26	Tipton*.....	1,262.23	2,829.87	694.94		3,196.76	
27	Sibley.....	2,417.80	2,740.17	53,725.67		630.21	
28	Corning.....	2,044.04	1,732.45	17,649.74	1,914.34	2,014.00	1,242.58
29	Grundy Center.....	2,936.27	2,173.30	22,869.77	3,334.57	2,916.58	
30	Villisca.....	328.91	2,187.94	16,486.10	803.87	4,876.06	393.72
31	Eldon*.....	37.00	1,467.06			1,419.65	1,544.76
32	Stuart.....		1,700.83	14,554.58	1,301.36	4,070.02	
33	Seymour.....		841.83	8,818.69	698.00	594.18	297.99
	TOWNS						
1	Ackley.....		4,134.28	11,142.54	1,104.61	985.33	4,850.85
2	Afton*.....					2,628.77	
3	Akron.....		1,039.18	15,560.55			
4	Alta.....	1,875.00		1,757.42	7,340.70		
5	Alta Vista*.....						1,412.48
6	Anita.....	187.50	287.82	9,402.40	21.10	901.10	
7	Anthon ²						
8	Aplington*.....		120.00			1,564.66	675.59
9	Auburn ²						
10	Bancroft.....	244.48	563.18	12,173.29	773.48	1,653.63	
11	Bellevue.....	234.74	1,726.88	13,775.55	2,257.38	784.99	2,759.88
12	Bondurant*.....					934.62	266.30
13	Breda*.....	1,608.30				1,892.26	
14	Brooklyn.....	457.87	1,965.30	9,613.01	348.92	2,112.46	
15	Buffalo ²						
16	Burt*.....		120.00			1,544.45	
17	Callender*.....					1,337.23	
18	Carlisle*.....		130.00				942.39
19	Carpenter* ³					60.00	13.60
20	Cascade.....	327.19	224.51	8,861.77	540.92	1,791.95	181.20
21	Coggon.....	105.92		4,734.84	166.84		206.47
22	Coon Rapids.....	198.58	1,176.01	17,968.17	511.15	712.81	134.88
23	Corwith*.....		514.75			680.50	1,225.23
24	Dayton.....	505.96	539.36	5,757.23	200.65	244.05	385.93

ELECTRIC LIGHT AND POWER PLANT

Merchandise	Capital Outlay	Debt Service	Current Purchased Wholesale	Sales Tax	Total Disbursements	Transfer Disbursements	Grand Total	Number
\$ 40,373.64	\$414,612.48	\$375,528.25	\$ 42,214.53	\$27,474.68	\$2,637,485.99	\$ 975,312.20	\$3,612,798.19	
38,237.30	121,096.80	375,116.55	299,155.41	20,565.13	1,765,005.63	146,911.37	1,911,917.00	
\$ 78,610.94	\$535,709.28	\$750,644.80	\$341,369.94	\$48,039.81	\$4,402,491.62	\$1,122,223.57	\$5,524,715.19	
10,185.08	116,926.67	62,565.00			403,709.80	47,122.74	450,832.54	1
	15,932.25			7,315.25	162,099.82	141,517.50	303,617.32	2
5,795.01	7,779.33	24,000.00			131,417.90	22,500.00	153,917.90	3
458.88	50,394.87			2,412.14	142,061.38	31,955.72	174,017.10	4
1,285.46	2,695.61			3,111.09	105,317.70	72,714.59	178,032.29	5
	11,946.42				94,128.07	38,737.00	132,865.07	6
	5,390.00	24,725.00			103,766.65	18,983.18	122,749.83	7
6,966.60	6,168.01				72,577.89	28,500.00	101,077.89	8
	483.82				44,858.43	80,800.00	125,658.43	9
				1,567.23	69,340.16	27,133.34	96,473.50	10
	25,000.00				78,232.78	13,500.00	91,732.78	11
	20,772.83	19,125.00		1,218.80	76,176.07	32,893.97	109,070.04	12
	83,037.82	10,141.25		2,215.98	132,826.24	47,000.00	179,826.24	13
	4,774.59			1,541.58	44,705.17	21,149.90	65,855.07	14
	5,903.78				62,588.47	21,193.68	83,782.15	15
650.18	1,507.54	41,879.80		1,796.02	99,980.27		99,980.27	16
	6,102.63				52,971.68	55,500.00	108,471.68	17
166.17	2,476.00			1,149.43	31,621.07	26,717.50	58,338.57	18
	551.63	59,672.50		1,148.27	93,867.32	78,872.30	172,739.62	19
	9,256.51	10,816.79			47,406.40		47,406.40	20
					41,182.42	24,581.26	66,063.68	21
	3,787.57				30,578.07	7,155.93	37,734.00	22
3,660.00	20,662.85				58,172.91	5,633.55	63,806.46	23
2,809.77	2,882.97				59,505.74	23,750.00	83,255.74	24
		32,490.00		1,059.88	54,004.02		54,004.02	25
	4,573.00		21,102.60		33,659.40	15,540.00	49,199.40	26
5,860.16	885.50	8,897.50		878.81	76,035.82	45,950.00	121,985.82	27
155.92	1,691.88	26,850.00			55,294.95	10,460.00	65,754.95	28
2,101.31	1,079.32	11,500.00	7,839.43	1,396.33	58,146.88	23,500.00	81,646.88	29
226.63		28,787.50			54,090.73		54,090.73	30
	262.55		13,272.50	663.87	18,667.42	5,650.04	24,317.46	31
	1,065.00	6,871.50			29,563.29		29,563.29	32
52.47	421.50	7,206.41			18,931.07	6,000.00	24,931.07	33
88.59	1,121.04			594.38	24,021.62	2,000.00	26,021.62	1
			6,100.00		8,728.77	2,637.00	11,365.77	2
	504.38	4,780.00			21,854.11		21,854.11	3
	4,682.98	6,960.00			22,616.10		22,616.10	4
			3,343.50	150.13	4,906.11	1,800.00	6,706.11	5
430.53	12.57	9,024.00		315.38	20,582.40		20,582.40	6
								7
			5,539.90		7,900.15	1,050.00	8,950.15	8
								9
4,698.50	22,097.63	12,597.48		598.12	55,399.79		55,399.79	10
936.50	857.95			563.18	23,897.05	11,560.45	35,457.50	11
			3,977.07	135.91	5,313.90	600.00	5,913.90	12
			4,742.29	167.87	8,410.72	1,000.00	9,410.72	13
	101.38	9,400.00		551.92	24,550.86		24,550.86	14
								15
			6,602.94		8,267.39	2,900.00	11,167.39	16
			2,271.60		3,608.83	500.00	4,108.83	17
			4,767.45		5,839.84		5,839.84	18
			671.96	22.98	768.54	3,000.00	3,768.54	19
748.94	720.91	7,912.52		444.90	21,754.81		21,754.81	20
	429.24	3,410.27		199.69	9,253.27		9,253.27	21
1,337.83	204.49	38,281.25			60,525.17		60,525.17	22
			6,117.70	188.50	8,726.68		8,726.68	23
95.23		7,102.50		242.79	15,073.70	95.00	15,168.70	24

TABLE NO. 2—DISBURSEMENTS—

Number	City or Town	Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation	Distribution— Maintenance
25	Denver*	10.00	292.96	637.50		81.82	8.77
26	Dike*					2,490.13	529.12
27	Dunkerton*	240.00				124.70	1,001.08
28	Durant ¹						
29	Dysart*	13.62	333.74	1,911.52		1,110.02	
30	Earlville*	57.54	395.75			137.82	805.54
31	Eldridge*	3.60	434.08			77.30	91.01
32	Elkhart*	123.12		162.03		112.09	178.42
33	Ellsworth			2,297.11	348.18	521.42	
34	Fairbank*		182.65			1,363.09	91.42
35	Farnhamville*					1,962.51	
36	Fonda*		12,866.80	445.00	1,119.62	1,756.77	
37	Fontanelle* ⁴			10,375.62			
38	Fredericksburg*					1,394.70	155.90
39	Glidden		391.43	14,278.66	1,834.14	374.72	385.86
40	Gowrie	859.16	835.00	10,256.71	1,525.16	613.59	
41	Graettinger	283.06	771.46	9,553.53	147.80	118.26	1,236.49
42	Grafton*	31.81	135.00			561.63	131.05
43	Grand Junction	3,820.60		9,957.17			
44	Granger*					2,725.95	
45	Greenfield	426.92	2,344.34	25,638.74	1,187.41	5,608.86	1,460.69
46	Grimes	121.00	255.88	6,487.92	80.83	736.41	129.05
47	Guttenberg*	1,370.80	1,179.00				
48	Hartley ⁵	2,169.05	1,055.89	17,110.70	1,104.72	1,127.36	132.84
49	Hinton*						33.00
50	Hopkinton	2,058.50	383.25	5,174.25	18.00	367.50	
51	Hudson*					1,236.60	
52	Imogene*						1,080.17
53	Kelley*						169.23
54	Kimballton			5,932.01	309.98	355.04	
55	Lake Mills	360.00	2,270.49	21,098.37	398.46	2,505.34	103.57
56	Lake View*	1,088.97	1,240.33			1,607.45	2,050.11
57	Lamoni	2,377.40	705.00	11,252.23	496.13	969.28	1,411.53
58	LaPorte City	131.25	742.14	11,892.97	771.99	931.54	503.99
59	Larchwood	43.76	47.32	1,906.03	125.06	62.70	
60	Lawler*		232.50	1,525.95	238.20	323.69	190.47
61	Lehigh* ⁶	1,430.00					1,451.66
62	Lenox	1,517.03	234.14	5,876.43	1,532.76	784.86	85.15
63	Little Sioux						
64	Livermore					1,291.35	
65	McGregor	4,349.49	889.93	10,252.83	63.80	1,219.45	1,041.28
66	Manilla	757.82	658.20	11,217.19	530.54	1,521.96	1,598.58
67	Manning	400.00	1,933.54	17,560.10	414.46	4,707.83	286.93
68	Mapleton		1,919.80	10,145.41	854.65	1,865.59	1,585.60
69	Marathon*	1,275.00	235.40				1,110.44
70	Milford		192.91	8,529.70	42.82		830.84
71	Milo*		172.00			869.89	
72	Montezuma	1,167.13	1,347.94	8,881.93	16.35	3,331.13	
73	Neola ⁵	150.60		9,765.08	1,075.80	228.91	326.00
74	New London	489.70	2,130.87	19,831.28	819.52	3,281.83	828.91
75	Ogden		512.72	12,891.11		715.72	100.01
76	Orange City	210.28	1,489.77	14,421.06		3,802.98	
77	Orient*					544.21	
78	Panora*	853.55				8,190.32	
79	Paton*	1.75	126.53	50.53		127.10	
80	Paullina*			6,944.49			298.76
81	Pilot Mound						
82	Pocahontas*		2,795.46	2,094.44		1,604.25	
83	Preston	20.48	341.04	7,411.64	393.71		504.68
84	Primghar	143.00	1,581.00	10,707.38	878.83	1,152.79	
85	Randolph*	15.93	1,584.10			226.60	
86	Readlyn*		545.38			1,885.50	200.00
87	Redfield*	633.50	743.39				584.99
88	Remsen	150.00	1,342.07	13,432.82		2,052.73	
89	Renwick			4,369.58	6,151.47		
90	Rockford	300.00	1,401.61	6,714.28		556.14	
91	Roland*					3,705.25	

ELECTRIC LIGHT AND POWER PLANT—Continued

Merchandise	Capital Outlay	Debt Service	Current Purchased Wholesale	Sales Tax	Total Disbursements	Transfer Disbursements	Grand Total	Number
.....	.....	.....	6,201.12	.....	7,232.17	.....	7,232.17	25
.....	.....	2,657.50	5,353.01	.....	11,029.76	.....	11,029.76	26
.....	.....	.....	2,788.80	.....	4,154.58	2,500.00	6,654.58	27
.....	.....	.....	.....	.....	.....	.....	.....	28
.....	1,827.60	.....	9,965.82	.....	15,162.32	3,500.00	18,662.32	29
.....	.....	.....	4,708.89	.....	6,105.54	750.00	6,855.54	30
.....	432.65	.....	3,856.64	.....	4,895.28	2,220.00	7,115.28	31
.....	.....	.....	2,246.97	56.05	2,878.68	.....	2,878.68	32
.....	.....	1,202.50	758.10	.....	5,127.31	.....	5,127.31	33
.....	.....	.....	4,503.60	178.37	6,319.13	2,179.44	8,498.57	34
.....	.....	.....	3,600.00	.....	5,562.51	.....	5,562.51	35
.....	649.55	.....	9,706.09	.....	26,543.83	2,000.00	28,543.83	36
.....	.....	.....	.....	.....	10,375.62	.....	10,375.62	37
.....	443.47	.....	6,120.00	340.34	8,454.41	2,500.00	10,954.41	38
467.48	202.70	6,760.00	.....	358.48	25,053.47	5,150.00	30,203.47	39
258.47	.....	7,786.25	.....	375.41	22,509.75	32.23	22,541.98	40
423.00	7,456.94	3,364.90	.....	.....	23,355.44	.....	23,355.44	41
.....	.....	.....	2,669.63	.....	3,529.12	1,000.00	4,529.12	42
.....	.....	7,275.57	.....	.....	21,053.34	.....	21,053.34	43
.....	.....	.....	.....	.....	2,725.95	.....	2,725.95	44
411.06	10,206.24	11,867.50	.....	834.03	59,985.79	2,287.12	62,272.91	45
93.04	226.21	5,603.62	.....	.....	13,733.96	1,500.00	15,233.96	46
5,732.74	.....	3,665.00	15,018.75	725.32	27,691.61	2,700.00	30,391.61	47
1,898.95	2,190.03	6,337.50	.....	758.68	33,885.72	1,344.93	35,230.65	48
.....	.....	.....	3,163.24	106.91	3,303.15	2,224.57	5,527.72	49
1,252.51	96.63	5,093.70	.....	261.84	14,706.18	.....	14,706.18	50
.....	.....	.....	5,072.82	.....	6,309.42	2,500.00	8,809.42	51
.....	.....	.....	1,908.07	.....	2,988.24	.....	2,988.24	52
.....	.....	.....	1,071.00	.....	1,240.23	.....	1,240.23	53
.....	1,837.09	640.60	.....	.....	9,074.72	1,100.00	10,174.72	54
569.57	947.92	17,510.00	.....	518.67	46,282.39	2,630.00	48,912.39	55
1,351.02	337.99	1,480.00	13,825.39	.....	22,981.26	5,000.00	27,981.26	56
934.74	289.14	21,495.17	.....	692.13	40,623.75	.....	40,623.75	57
.....	366.33	22,570.00	.....	617.00	38,527.21	.....	38,527.21	58
.....	.....	2,230.65	1,930.71	.....	6,346.23	.....	6,346.23	59
.....	211.59	.....	3,225.78	.....	5,948.18	740.00	6,688.18	60
.....	.....	.....	3,613.38	198.91	6,693.95	680.00	7,373.95	61
212.97	.....	4,800.00	2,070.00	422.67	17,536.01	.....	17,536.01	62
.....	.....	.....	.....	.....	.....	.....	.....	63
.....	969.82	.....	5,364.79	.....	7,625.96	1,500.00	9,125.96	64
271.68	19,973.51	4,250.40	.....	.....	42,312.37	.....	42,312.37	65
64.54	.....	415.00	.....	358.96	17,122.79	.....	17,122.79	66
.....	9,762.09	18,814.12	.....	740.74	54,619.81	.....	54,619.81	67
234.32	1,214.23	.....	2,055.55	.....	19,875.15	12,840.63	32,715.78	68
60.48	.....	.....	4,810.07	.....	7,491.39	1,550.00	9,041.39	69
900.00	.....	10,120.00	.....	398.65	21,014.92	3,700.00	24,714.92	70
.....	.....	.....	3,197.58	.....	4,239.47	1,750.00	5,989.47	71
74.41	2,710.81	10,479.40	.....	.....	28,009.10	.....	28,009.10	72
.....	.....	1,565.33	.....	.....	13,111.72	740.00	13,851.72	73
2,235.11	.....	.....	.....	853.83	30,471.05	6,600.00	37,071.05	74
.....	829.27	19,362.50	.....	524.48	34,935.81	300.00	35,235.81	75
279.34	7,028.15	.....	.....	.....	27,231.58	.....	27,231.58	76
.....	310.00	.....	3,715.00	.....	4,569.21	.....	4,569.21	77
.....	.....	.....	8,579.26	.....	17,623.13	.....	17,623.13	78
.....	.....	.....	4,206.88	152.53	4,665.32	.....	4,665.32	79
.....	2,217.76	.....	5,096.00	.....	14,557.01	.....	14,557.01	80
.....	.....	.....	.....	.....	.....	.....	.....	81
.....	2,572.40	.....	15,396.50	.....	24,463.05	6,000.00	30,463.05	82
.....	200.23	6,067.08	.....	.....	14,938.86	.....	14,938.86	83
40.20	571.23	10,453.75	.....	423.95	25,952.13	.....	25,952.13	84
.....	607.50	.....	3,421.84	97.90	5,953.87	1,000.00	6,953.87	85
.....	.....	1,350.00	5,232.14	.....	9,213.02	.....	9,213.02	86
26.01	.....	.....	6,758.40	.....	8,746.29	1,600.00	10,346.29	87
545.51	201.36	14,012.00	.....	617.32	32,353.81	3,500.00	35,853.81	88
.....	3,267.60	4,445.34	.....	.....	18,233.99	.....	18,233.99	89
775.84	9.48	11,100.00	.....	298.00	21,155.35	1,850.00	23,005.35	90
.....	.....	.....	8,149.19	.....	11,854.44	2,450.00	14,304.44	91

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—DISBURSEMENTS—

Number	City or Town	Administration	Accounting and Collecting	Plant Operation	Plant Maintenance	Distribution— Operation	Distribution— Maintenance
92	Sabula ²						
93	Sergeant Bluff*		355.00			372.67	
94	Shelby*		643.10			123.68	
95	Stanhope*					1,140.17	403.65
96	Stanton*		828.05				632.87
97	State Center		1,361.30	12,327.83	1,099.21	3,785.38	2,047.20
98	Story City	423.73	1,265.49	14,518.01	814.13	2,496.96	423.41
99	Stratford*					812.40	
100	Strawberry Point	287.80	926.43	10,546.77	809.40	1,037.92	1,432.23
101	Sumner	1,796.33	1,247.97	11,829.04	3,263.66	2,670.98	930.84
102	Tennant ²						
103	Traer	249.60	1,907.52	33,048.62	2,392.04	480.36	1,641.13
104	Wall Lake*		350.82		378.32	1,816.77	
105	Walnut ⁵	1,599.20	1,276.02	8,023.36	1,530.93		
106	West Bend ²						
107	West Liberty*	1,685.98	1,276.59	2,301.46	689.46	1,627.56	1,152.51
108	West Point*	300.00	947.34		241.74	1,238.74	458.64
109	Whiting		1,258.10	7,150.87	90.66	132.44	
110	Whittemore			7,252.29			
111	Wilton			9,572.65			
112	Winthrop*	697.10	140.00			225.36	
113	Woodbine	1,148.55	952.67	8,176.19	281.67	1,274.67	92.22
114	Woolstock ²						

(1) Cash Statement, Table No. 3, is a combined light and water statement.

(2) Included in general city report—could not be separated.

(3) Covers only a three months period.

(4) No distribution obtainable.

(5) Combined Light and Water.

*Purchasing power wholesale.

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CASH TRANSACTIONS—

Number	City or Town	Cash on Hand April 1, 1942	Total Receipts	Total to Account for
	Totals—Cities.....	\$ 1,279,858.62	\$ 3,693,853.89	\$ 4,973,712.51
	Totals—Towns.....	716,696.52	2,056,365.23	2,773,061.75
	Grand Totals.....	\$ 1,996,555.14	\$ 5,750,219.12	\$ 7,746,774.26
	CITIES			
1	Muscatine.....	207,452.29	420,293.70	627,745.99
2	Ames.....	82,089.37	345,830.48	427,919.85
3	Cedar Falls.....	51,845.78	210,314.96	262,160.74
4	Webster City.....	119,641.84	163,615.95	283,257.79
5	Spencer.....	58,700.41	186,545.93	245,246.34
6	Atlantic.....	35,818.58	130,231.84	166,050.42
7	Estherville.....	7,110.54	132,421.58	139,532.12
8	Algona.....	8,229.96	170,904.45	179,134.41
9	Mt. Pleasant.....	77,663.34	110,024.70	187,688.04
10	Denison.....	53,667.94	105,086.59	158,754.53
11	Independence.....	27,155.58	84,420.62	111,576.20
12	Vinton.....	39,825.22	115,741.82	155,567.04
13	Waverly.....	109,245.38	106,651.69	215,897.07
14	Indianola.....	14,299.52	61,770.05	76,069.57
15	Maquoketa.....	11,364.54	91,258.97	102,623.51
16	Harlan.....	4,245.27	103,976.12	108,221.39
17	Pella.....	30,684.70	108,295.60	138,980.30
18	Winterset.....	58,591.46	61,415.90	120,007.36
19	Onawa.....	52,981.26	156,113.10	209,094.36
20	Osage.....		72,251.02	72,251.02
21	New Hampton.....	9,878.41	61,012.51	70,890.92
22	Bloomfield.....	1,420.37	53,364.09	54,784.46
23	Hawarden ¹	21,022.65	58,995.65	80,018.30
24	Rock Rapids.....	16,291.03	76,993.32	93,284.35
25	Forest City.....	29,462.25	50,895.03	80,357.28
26	Tipton*.....	27,720.22	54,394.32	82,114.54
27	Sibley.....	72,049.38	114,559.22	186,608.60
28	Corning.....	14,157.03	61,487.18	75,645.11
29	Grundy Center.....	6,966.59	87,794.56	94,761.15
30	Villisca.....	13,591.00	53,280.46	66,871.46
31	Eldon*.....	1,362.27	30,828.92	32,191.19
32	Stuart.....	8,840.14	27,927.02	36,767.16
33	Seymour.....	6,483.40	25,156.54	31,639.94
	TOWNS			
1	Ackley.....	6,316.70	32,210.47	38,527.17
2	Afton*.....	1,248.10	13,846.33	15,094.43
3	Akron.....	8,568.78	27,550.16	36,118.94
4	Alta.....	28,921.22	24,875.64	53,796.86
5	Alta Vista*.....	2,225.91	5,646.81	7,872.72
6	Anita.....	6,537.84	21,815.56	28,353.40
7	Anthon ²			
8	Aplington*.....	1,684.86	10,073.18	11,758.04
9	Auburn ²			
10	Bancroft.....	4,841.37	52,034.20	56,875.57
11	Bellevue.....	29,859.75	36,236.20	66,095.95
12	Bondurant*.....	1,680.92	5,145.02	6,825.94
13	Breda*.....	1,450.50	9,409.62	10,860.12
14	Brooklyn.....	12,549.58	28,952.04	41,501.62
15	Buffalo ²			
16	Burt*.....	4,014.00	11,411.81	15,425.81
17	Callender*.....	1,765.60	5,113.47	6,879.07
18	Carlisle*.....	4,160.39	9,488.82	13,649.21
19	Carpenter ³ *.....	6,532.07	1,203.33	7,735.40
20	Cascade.....	4,088.13	25,560.45	29,648.58
21	Ccggon.....	6,642.01	11,518.29	18,160.30
22	Coon Rapids.....	15,672.48	52,268.11	67,940.59
23	Corwith*.....	1,672.65	9,531.84	11,204.49

ELECTRIC LIGHT AND POWER PLANT

Deduct Total Expenditures for year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
\$ 3,615,325.91 1,911,917.00	\$ 51,068.58 21,659.45	\$ 3,666,394.49 1,933,576.45	\$ 28,122.73 20,809.19	\$ 3,638,271.76 1,912,767.26	\$ 1,335,440.75 860,294.49	
\$ 5,527,242.91	\$ 72,728.03	\$ 5,599,970.94	\$ 48,931.92	\$ 5,551,039.02	\$ 2,195,735.24	
450,832.54	28,457.97	479,290.51	10,871.25	468,419.26	159,326.73	1
303,617.32		303,617.32		303,617.32	124,302.53	2
153,917.90	768.57	154,686.47	37.34	154,649.13	107,511.61	3
174,017.10	9.45	174,026.55	8.63	174,017.92	109,239.87	4
178,032.29	2,585.60	180,617.89	877.11	179,740.78	65,505.56	5
132,865.07	6,978.63	139,843.70	6,760.36	133,083.34	32,967.08	6
122,749.83		122,749.83	505.46	122,244.37	17,287.75	7
101,077.89	3,508.45	104,586.34	1,044.54	103,541.80	75,592.61	8
125,658.43		125,658.43		125,658.43	62,029.61	9
96,473.50	329.48	96,802.98	1,143.50	95,659.48	63,095.05	10
91,732.78	269.85	92,002.63	375.71	91,626.92	19,949.28	11
109,070.04	13.48	109,083.52	550.37	108,533.15	47,033.89	12
179,826.24		179,826.24		179,826.24	36,070.83	13
65,855.07	323.31	66,178.38	608.58	65,569.80	10,499.77	14
83,782.15	407.62	84,189.77	419.71	83,770.06	18,853.45	15
99,980.27	373.62	100,353.89	179.61	100,174.28	8,047.11	16
108,471.68	149.47	108,621.15	8.42	108,612.73	30,367.57	17
58,338.57	1,757.44	60,096.01	633.92	59,462.09	60,545.27	18
172,739.62	73.44	172,813.06		172,813.06	36,281.30	19
47,406.40		47,406.40		47,406.40	24,844.62	20
66,063.68	129.47	66,193.15	79.67	66,113.48	4,777.44	21
37,734.00	2,710.00	40,444.00	599.29	39,844.71	14,939.75	22
66,334.18		66,334.18		66,334.18	13,684.12	23
83,255.74		83,255.74		83,255.74	10,028.61	24
54,004.02		54,004.02	314.79	53,689.23	26,668.05	25
49,199.40	1,925.33	51,124.73	2,141.02	48,983.71	33,130.23	26
121,985.82		121,985.82		121,985.82	64,622.78	27
65,754.95		65,754.95		65,754.95	9,890.16	28
81,646.88		81,646.88	251.89	81,394.99	13,366.16	29
54,090.73		54,090.73		54,090.73	12,780.73	30
24,317.46		24,317.46		24,317.46	7,873.73	31
29,563.29	297.40	29,860.69	711.56	29,149.13	7,618.03	32
24,931.07		24,931.07		24,931.07	6,708.87	33
26,021.62		26,021.62	1.85	26,019.77	12,507.40	1
11,365.77		11,365.77		11,365.77	3,728.66	2
21,884.11	397.82	22,281.93	405.66	21,876.27	14,242.67	3
22,616.10		22,616.10		22,616.10	31,180.76	4
6,706.11		6,706.11		6,706.11	1,166.61	5
20,582.40	1,000.00	21,582.40	731.80	20,850.60	7,502.80	6
8,950.15		8,950.15		8,950.15	2,807.89	7
55,399.79		55,399.79		55,399.79	1,475.78	8
35,457.50	161.88	35,619.38		35,619.38	30,476.57	9
5,913.90		5,913.90		5,913.90	912.04	10
9,410.72		9,410.72		9,410.72	1,449.40	11
24,550.86		24,550.86	3.64	24,547.22	16,954.40	12
11,167.39	10.00	11,177.39	59	11,176.80	4,249.01	13
4,108.83		4,108.83		4,108.83	2,770.24	14
5,839.84		5,839.84		5,839.84	7,809.37	15
3,768.54		3,768.54		3,768.54	3,966.86	16
21,754.81		21,754.81		21,754.81	7,893.77	17
9,253.27		9,253.27		9,253.27	8,907.03	18
60,525.17		60,525.17		60,525.17	7,415.42	19
8,726.68		8,726.68		8,726.68	2,477.81	20

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CASH TRANSACTIONS—ELECTRIC

Number	City or Town	Cash on Hand April 1, 1942	Total Receipts	Total to Account for
24	Dayton	6,545.59	13,248.84	19,794.43
25	Denver*	3,995.82	9,286.26	13,282.08
26	Dike*	2,846.29	10,042.80	12,889.09
27	Dunkerton*	2,044.33	7,049.02	9,093.35
28	Durant ²			
29	Dysart*	2,843.42	18,524.46	21,367.88
30	Earlville*	1,826.32	8,787.02	10,613.34
31	Eldridge*	3,607.94	6,206.23	9,814.17
32	Elkhart*	1,958.91	3,205.83	5,164.74
33	Ellsworth	487.31	6,281.77	5,774.46
34	Fairbank*	3,613.89	8,165.89	11,779.78
35	Farnhamville*	1,411.46	7,900.91	9,312.37
36	Fonda	15,098.69	20,996.34	36,095.03
37	Fontanelle* ⁴	3,299.16	12,747.22	16,046.38
38	Fredericksburg*	6,193.28	14,659.94	20,853.22
39	Glidden	15,006.32	33,803.85	48,810.17
40	Gowrie	9,860.56	25,558.96	35,419.52
41	Graettinger	9,213.52	19,314.64	28,528.16
42	Grafton*	3,396.97	5,663.06	9,060.03
43	Grand Junction	2,404.09	22,400.55	24,804.64
44	Granger*		3,856.65	3,856.65
45	Greenfield	19,007.62	59,593.09	78,600.71
46	Grimes	3,673.88	14,147.73	17,821.61
47	Guttenberg*	17,004.11	34,973.86	51,977.97
48	Hartley ⁵	8,272.29	45,441.30	53,713.59
49	Hinton*		5,527.72	5,527.72
50	Hopkinton	4,897.62	15,248.43	20,146.05
51	Hudson*	5,450.18	10,214.86	15,665.04
52	Imogene*	2,374.48	2,415.65	4,790.13
53	Kelley*	1,070.16	1,516.59	2,586.75
54	Kimballton	3,569.10	9,621.69	13,190.79
55	Lake Mills	9,916.10	50,850.47	60,766.57
56	Lake View*	6,271.00	38,046.78	44,317.78
57	Lamoni	5,007.76	40,777.64	45,785.40
58	LaPorte City	25,970.51	35,951.46	61,921.97
59	Larchwood	786.42	6,567.34	7,353.76
60	Lawler*	968.21	6,892.02	7,860.23
61	Lehigh* ³	1,195.26	10,336.57	11,531.83
62	Lenox	7,273.13	21,786.22	29,059.35
63	Little Sioux			
64	Livermore	1,535.86	9,638.57	11,174.43
65	McGregor	25,261.40	23,472.02	48,733.42
66	Manilla	376.73	18,920.99	18,544.26
67	Manning	19,963.31	49,495.43	69,458.74
68	Mapleton	632.85	33,588.35	34,221.20
69	Marathon*	4,746.03	10,697.63	15,443.66
70	Milford	13,917.27	25,137.18	39,054.45
71	Milo*	2,712.93	5,549.56	8,262.49
72	Montezuma	1,398.61	30,641.60	32,040.21
73	Neola ⁴	3,565.72	14,563.69	18,129.41
74	New London	23,320.13	46,694.66	70,014.79
75	Ogden	19,607.84	30,198.29	49,806.13
76	Orange City	4,273.92	32,648.36	36,922.28
77	Orient*	5,288.27	7,394.39	12,682.66
78	Panora*	3,504.43	20,819.89	24,624.32
79	Pawson*		8,602.78	8,602.78
80	Paullina*		20,832.05	20,832.05
81	Pilot Mound			
82	Pocahontas*	12,387.78	33,575.11	45,962.89
83	Preston	3,308.88	16,231.68	19,540.56
84	Primghar	13,259.85	28,420.61	41,680.49
85	Randolph*	2,920.35	7,034.91	9,955.26
86	Readlyn*	3,535.45	11,289.62	14,825.07
87	Redfield*	3,298.40	11,415.10	14,713.50
88	Remsen	3,435.43	35,504.23	38,939.66
89	Renwick	6,560.60	16,319.16	22,879.76

LIGHT AND POWER PLANT—Continued

Deduct Total Expenditures for year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
15,168.70	66.13	15,234.83		15,234.83	4,559.60	24
7,232.17		7,232.17	1.02	7,231.15	6,050.93	25
11,029.76		11,029.76		11,019.76	1,859.33	26
6,654.58		6,654.58		6,654.58	2,438.77	27
18,662.32	63	18,662.95	196.75	18,466.20	2,901.68	28
6,855.54		6,855.54		6,855.54	3,757.80	29
7,115.28		7,115.28		7,115.28	2,698.89	30
2,878.68		2,878.68		2,878.68	2,286.06	31
5,127.31	750.00	5,877.31	1.88	5,875.43	100.97	32
8,498.57		8,498.57		8,498.57	3,281.21	33
5,562.51		5,562.51		5,562.51	3,749.86	34
28,543.83	62.70	28,606.53		28,606.53	7,488.50	35
10,375.62		10,375.62		10,375.62	5,670.76	36
10,954.41		10,954.41		10,954.41	9,898.81	37
30,203.47	16.38	30,219.85		30,219.85	18,590.32	38
22,541.98	10.00	22,551.98	41.55	22,510.43	12,909.09	39
23,355.44		23,355.44		23,355.44	5,172.72	40
4,529.12		4,529.12		4,529.12	4,530.91	41
21,053.34		21,053.34		21,053.34	3,751.30	42
2,725.95		2,725.95		2,725.95	1,130.70	43
62,272.91	1.19	62,274.10	542.94	61,731.16	16,869.55	44
15,233.96		15,233.96	1.00	15,232.96	2,588.65	45
30,391.61		30,391.61		30,391.61	21,586.36	46
35,230.65		35,230.65	127.40	35,103.25	18,610.34	47
5,527.72		5,527.72		5,527.72		48
14,706.18		14,706.18	369.22	14,336.96	5,809.09	49
8,809.42		8,809.42		8,809.42	6,855.62	50
2,988.24		2,988.24		2,988.24	1,801.89	51
1,240.23		1,240.23		1,240.23	1,346.52	52
10,174.72		10,174.72		10,174.72	3,016.07	53
48,912.39		48,912.39		48,912.39	11,854.18	54
27,981.26		27,981.26		27,981.26	16,336.52	55
40,623.75	1,030.80	41,654.55	858.97	40,795.58	4,989.82	56
38,527.21	358.22	38,885.43	176.34	38,709.09	23,212.88	57
6,346.23		6,346.23		6,346.23	1,007.53	58
6,688.18		6,688.18		6,688.18	1,172.05	59
7,373.95		7,373.95		7,373.95	4,157.88	60
17,536.01		17,536.01	18.00	17,518.01	11,541.34	61
9,125.96		9,125.96		9,125.96	2,048.47	62
42,312.37		42,312.37	1,102.05	41,210.32	7,523.10	63
17,122.79	97.14	17,219.93	249.98	16,969.95	1,574.31	64
54,619.81		54,619.81		54,619.81	14,838.93	65
32,715.78	1,476.74	34,192.52	921.84	33,270.68	950.52	66
9,041.39		9,041.39		9,041.39	6,402.27	67
24,714.92		24,714.92		24,714.92	14,339.53	68
5,989.47		5,989.47		5,989.47	2,273.02	69
28,009.10		28,009.10		28,009.10	4,031.11	70
13,851.72	365.00	14,216.72	415.80	13,800.92	4,328.49	71
37,071.05	2,611.68	39,682.73	2,013.97	37,668.76	32,346.03	72
35,235.81	101.26	35,337.07	144.98	35,192.09	14,614.04	73
27,231.58		27,231.58		27,231.58	9,690.70	74
4,569.21		4,569.21		4,569.21	8,113.45	75
17,623.13		17,623.13		17,623.13	7,001.19	76
4,665.32		4,665.32		4,665.32	3,937.46	77
14,557.01		14,557.01		14,557.01	6,275.04	78
30,463.05	4,084.80	34,547.85	2,971.50	31,576.35	14,386.54	79
14,938.86	350.27	15,289.13	15.00	15,274.13	4,266.43	80
25,952.13		25,952.13		25,952.13	15,728.36	81
6,953.87		6,953.87		6,953.87	3,001.39	82
9,213.02		9,213.02	53.55	9,159.47	5,665.60	83
10,346.29		10,346.29		10,346.29	4,367.21	84
35,853.81	471.40	36,325.21	67.64	36,257.57	2,682.09	85
18,233.99		18,233.99		18,233.99	4,645.77	86
						87
						88
						89
						90

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CASH TRANSACTIONS—ELECTRIC

Number	City or Town	Cash on Hand April 1, 1942	Total Receipts	Total to Account for
90	Rockford.....	6,199.74	18,942.27	25,142.01
91	Roland*.....	5,477.77	16,617.50	22,095.27
92	Sabula ²			
93	Sergeant Bluff*.....	10,939.11	8,922.68	19,861.79
94	Shelby*.....	1,512.86	9,304.87	10,817.73
95	Stanhope*.....	1,240.61	9,359.41	10,600.02
96	Stanton*.....	3,924.30	10,887.10	14,811.40
97	State Center.....	25,850.65	29,481.28	55,331.93
98	Story City.....	9,952.69	43,290.71	53,243.40
99	Stratford*.....	5,986.79	13,717.27	19,704.06
100	Strawberry Point.....	12,156.38	19,817.41	31,973.79
101	Sumner.....	22,554.50	48,547.03	71,101.53
102	Tennant ²			
103	Traer.....	14,596.24	54,409.18	69,005.42
104	Wall Lake*.....	2,812.59	14,105.14	16,917.73
105	Walnut ³	4,729.57	17,127.40	21,856.97
106	West Bend ²			
107	West Liberty*.....	21,038.06	37,262.07	58,300.13
108	West Point*.....	3,846.38	14,930.45	18,776.83
109	Whiting.....	2,840.81	12,380.50	15,221.31
110	Whittemore.....	2,545.66	12,826.41	15,372.07
111	Wilton.....	1,596.68	19,387.64	20,984.32
112	Winthrop*.....	6,163.52	8,621.55	14,785.07
113	Woodbine.....	4,553.06	26,260.49	30,813.55
114	Woolstock ²			

NOTE: City of Hawarden statement includes receipts and disbursements of waterworks.

- (1) Cash Statement, Table No. 3, is a combined light and water statement.
- (2) Included in general city report—could not be separated.
- (3) Covers only a three months period.
- (4) No distribution obtainable.
- (5) Combined Light and Water.

*Purchasing power wholesale.

LIGHT AND POWER PLANT—Continued

Deduct Total Expenditures for year Ended March 31, 1943	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943	Number
23,005.35		23,005.35		23,005.35	2,136.66	90
14,304.44	14.58	14,319.32	4.50	14,314.82	7,780.45	91
7,597.11	57.07	7,654.18	364.03	7,290.15	12,571.64	92
6,305.58		6,305.58		6,305.58	4,512.15	93
7,392.82		7,392.82		7,392.82	3,207.20	94
11,166.44		11,166.44		11,166.44	3,644.96	95
21,324.19	194.94	21,519.13	397.45	21,121.68	34,210.25	96
27,549.86	71.50	27,621.36	170.74	27,450.62	25,792.78	97
13,042.08		13,042.08		13,042.08	6,661.98	98
15,770.49	8.12	15,778.61	256.31	15,522.30	16,451.49	99
36,472.03	5,497.63	41,969.66	5,210.59	36,759.07	34,342.46	100
45,689.82	2,366.27	48,056.09	2,866.73	45,189.36	23,816.06	101
9,865.57		9,865.57		9,865.57	7,052.16	102
16,579.64		16,579.64	5.90	16,573.74	5,283.23	103
41,357.28		41,357.28		41,357.28	16,942.85	104
12,913.47		12,913.47		12,913.47	5,863.36	105
12,042.96	25.00	12,067.96		12,067.96	3,153.35	106
13,383.33		13,383.33		13,383.33	1,988.74	107
15,926.23		15,926.23	93.02	15,833.21	5,151.11	108
8,290.56		8,290.56	5.00	8,285.56	6,499.51	109
17,889.55		17,889.55		17,889.55	12,924.00	110
						111
						112
						113
						114

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—BOND AND OTHER DEBT

Number	City or Town	General Bonds	Revenue Bonds	Pledge Orders	Warrants Outstanding
	Totals—Cities	\$ 455,000.00	\$ 1,330,500.00	\$	\$ 28,122.73
	Totals—Towns	219,000.00	2,243,685.60	131,922.49	20,809.19
	Grand Totals	\$ 674,000.00	\$ 3,574,185.60	\$ 131,922.49	\$ 48,931.92
	CITIES				
1	Muscatine	1,000.00			10,871.25
2	Ames				
3	Cedar Falls				37.34
4	Webster City				8.63
5	Spencer				877.11
6	Atlantic				6,760.36
7	Estherville		30,000.00		505.46
8	Algona				1,044.54
9	Mt. Pleasant		40,000.00		
10	Denison				1,143.50
11	Independence				375.71
12	Vinton		72,000.00		550.37
13	Waverly		35,000.00		
14	Indianola				608.58
15	Maquoketa		196,500.00		419.71
16	Harlan		* 57,000.00		179.61
17	Pella				8.42
18	Winterset				633.92
19	Onawa		89,000.00		
20	Osage		325,000.00		
21	New Hampton		163,000.00		79.67
22	Bloomfield				599.29
23	Hawarden ¹				
24	Rock Rapids	75,000.00	25,000.00		
25	Forest City		124,000.00		314.79
26	Tipton*				2,141.02
27	Sibley		62,000.00		
28	Corning		88,000.00		
29	Grundy Center	195,000.00			251.89
30	Villisca	147,000.00			
31	Eldon*				
32	Stuart		24,000.00		711.56
33	Seymour	37,000.00			
	TOWNS				
1	Ackley				1.85
2	Afton*				
3	Akron		26,000.00		405.66
4	Alta		52,000.00		
5	Alta Vista*				
6	Anita	95,000.00			731.80
7	Anthon ²				
8	Aplington*				
9	Auburn ²				
10	Bancroft		122,500.00	17,059.25	
11	Bellevue				
12	Bondurant*				
13	Breda*				
14	Brooklyn		116,000.00		3.64
15	Buffalo ²				
16	Burt*				59
17	Callender*				
18	Carlisle*	11,000.00			
19	Carpenter ³ *				
20	Cascade		52,000.00		
21	Coggon		8,500.00		
22	Coon Rapids		110,000.00		

OBLIGATIONS—MARCH 31, 1943

Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Sinking Fund and Replacement Reserves	Number
\$ 82,776.10	\$ 1,896,398.83	\$ 2,217,666.58	\$ 70,267.94	\$ 391,535.69	\$ 945,014.43	
.....	2,615,417.28	2,846,373.41	36,875.17	267,831.30	116,046.54	
\$ 82,776.10	\$ 4,511,816.11	\$ 5,064,039.99	\$ 107,143.11	\$ 659,366.99	\$ 1,061,060.97	
.....	11,871.25	89,457.97	.....	77,586.72	16,199.38	1
.....	.....	.....	.....	.....	172,735.41	2
.....	37.34	768.57	.....	731.23	35,890.00	3
.....	8.63	9.45	.....	82	135,140.71	4
.....	877.11	2,585.60	.....	1,708.49	82,164.00	5
3,929.00	10,689.36	11,076.63	.....	387.27	87,325.44	6
.....	30,505.46	54,000.00	.....	23,494.54	21,859.43	7
.....	1,044.54	3,508.45	.....	2,463.91	26,000.00	8
.....	40,000.00	50,000.00	.....	10,000.00	66,355.25	9
.....	1,143.50	329.48	814.02	.....	27,133.34	10
38,614.00	38,989.71	269.85	38,719.86	.....	.....	11
.....	72,550.37	90,013.48	.....	17,463.11	21,937.50	12
.....	35,000.00	44,000.00	.....	9,000.00	.....	13
.....	608.58	323.31	285.27	.....	.....	14
.....	196,919.71	246,907.62	.....	49,987.91	8,224.98	15
.....	57,179.61	97,373.62	.....	40,194.01	.....	16
.....	8.42	149.47	.....	141.05	55,500.00	17
.....	633.92	1,757.44	.....	1,123.52	15,016.55	18
.....	89,000.00	144,073.44	.....	55,073.44	42,000.00	19
.....	325,000.00	325,000.00	.....	.....	.....	20
.....	163,079.67	173,129.47	.....	10,049.80	35,016.17	21
.....	599.29	2,710.00	.....	2,110.71	.....	22
.....	.....	.....	.....	.....	.....	23
40,233.10	140,233.10	110,000.00	30,233.10	.....	12,750.00	24
.....	124,314.79	148,000.00	.....	23,685.21	.....	25
.....	2,141.02	1,925.33	215.69	.....	16,612.00	26
.....	62,000.00	69,000.00	.....	7,000.00	47,973.02	27
.....	88,000.00	110,000.00	.....	22,000.00	2,960.00	28
.....	195,251.89	200,000.00	.....	4,748.11	12,016.25	29
.....	147,000.00	169,000.00	.....	22,000.00	.....	30
.....	.....	.....	.....	.....	.....	31
.....	24,711.56	30,297.40	.....	5,585.84	.....	32
.....	37,000.00	42,000.00	.....	5,000.00	4,205.00	33
.....						
.....	1.85	.....	1.85	.....	14,800.00	1
.....	.....	.....	.....	.....	.....	2
.....	26,405.66	30,397.82	.....	3,992.16	400.00	3
.....	52,000.00	57,000.00	.....	5,000.00	.....	4
.....	.....	.....	.....	.....	.....	5
.....	95,731.80	101,000.00	.....	5,268.20	.....	6
.....	.....	.....	.....	.....	.....	7
.....	.....	.....	.....	.....	.....	8
.....	.....	.....	.....	.....	.....	9
.....	139,559.25	126,500.00	13,059.25	.....	.....	10
.....	.....	.....	.....	.....	21,500.00	11
.....	.....	.....	.....	.....	.....	12
.....	116,003.64	122,000.00	.....	5,996.36	1,105.19	13
.....	.....	.....	.....	.....	.....	14
.....	59	10.00	.....	9.41	.....	15
.....	.....	.....	.....	.....	.....	16
.....	11,000.00	13,000.00	.....	2,000.00	.....	17
.....	.....	.....	.....	.....	.....	18
.....	52,000.00	58,000.00	.....	6,000.00	.....	19
.....	8,500.00	11,500.00	.....	3,000.00	.....	20
.....	110,000.00	142,000.00	.....	32,000.00	.....	21
.....	.....	.....	.....	.....	.....	22

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—BOND AND OTHER DEBT

Number	City or Town	General Bonds	Revenue Bonds	Pledge Orders	Warrants Outstanding
23	Corwith*				
24	Dayton		23,000.00		
25	Denver*				1.02
26	Dike*		1,500.00		
27	Dunkerton*				
28	Durant ²				
29	Dysart*				196.75
30	Earlville*				
31	Eldridge*				
32	Elkhart*				
33	Ellsworth			11,600.00	1.88
34	Fairbank*				
35	Farnhamville*				
36	Fonda				
37	Fontanelle* ⁴				
38	Fredericksburg*				
39	Glidden		87,000.00		
40	Gowrie			66,000.00	41.55
41	Graettinger		95,000.00		
42	Grafton*				
43	Grand Junction	21,000.00			
44	Granger*				
45	Greenfield		148,000.00		542.94
46	Grimes		47,000.00		1.00
47	Guttenberg*		16,000.00		
48	Hartley ³		9,000.00		127.40
49	Hinton*				
50	Hopkinton		26,500.00		369.22
51	Hudson*				
52	Imogene*				
53	Kelley*				
54	Kimballton				
55	Lake Mills		51,300.00		
56	Lake View*	11,000.00			
57	Lamoni		75,000.00		858.97
58	LaPorte City		74,000.00		176.34
59	Larchwood		24,000.00		
60	Lawler*				
61	Lehigh* ³		2,500.00		
62	Lenox	57,000.00			18.00
63	Little Sioux				
64	Livermore				
65	McGregor		120,000.00		1,102.05
66	Manilla			8,300.00	249.98
67	Manning		165,000.00		
68	Mapleton		7,500.00		921.84
69	Marathon*				
70	Milford		72,000.00		
71	Milo*				
72	Montezuma		126,000.00	6,963.24	
73	Necla ⁵				415.80
74	New London		61,535.60		2,013.97
75	Ogden			22,000.00	144.98
76	Orange City				
77	Orient*				
78	Panora*				
79	Paton*				
80	Paullina*				
81	Pilot Mound				
82	Pocahontas*				2,971.50
83	Preston		30,500.00		15.00
84	Primghar		111,000.00		
85	Randolph*				
86	Readlyn*		10,000.00		53.55
87	Redfield*				

OBLIGATIONS—MARCH 31, 1943—Continued

Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Sniking Fund and Replacement Reserves	Number
						23
	23,000.00	29,066.13		6,066.13		24
	1.02		1.02			25
	1,500.00	4,000.00		2,500.00		26
						27
						28
	196.75	63	196.12			29
					2,220.00	30
						31
	11,601.88	12,950.00		1,348.12		32
						33
						34
		62.70		62.70		35
						36
						37
	87,000.00	90,016.38		3,016.38	5,000.00	38
	66,041.55	71,010.00		4,968.45		39
	95,000.00	95,000.00			2,335.10	40
						41
	21,000.00	27,000.00		6,000.00		42
						43
	148,542.94	156,001.19		7,458.25		44
	47,001.00	50,000.00		2,999.00		45
	16,000.00	19,000.00		3,000.00		46
	9,127.40	15,000.00		5,872.60		47
						48
	26,869.22	30,500.00		3,630.78		49
					2,960.00	50
						51
						52
						53
						54
	51,300.00	66,300.00		15,000.00	2,630.00	55
	11,000.00	12,000.00		1,000.00	1,000.00	56
	75,858.97	94,030.80		18,171.83		57
	74,176.34	94,358.22		20,181.88		58
	24,000.00	25,000.00		1,000.00	700.00	59
					740.00	60
	2,500.00	3,000.00		500.00		61
	57,018.00	60,000.00		2,982.00	7,400.00	62
						63
					1,500.00	64
	121,102.05	120,000.00	1,102.05			65
	8,549.98	8,397.14	152.84			66
	165,000.00	179,000.00		14,000.00		67
	8,421.84	8,976.74		554.90		68
						69
	72,000.00	78,000.00		6,000.00		70
						71
	132,963.24	138,708.24		5,745.00		72
	415.80	1,347.00		931.20	1,000.00	73
	63,549.57	69,147.28		5,597.71		74
	22,144.98	40,101.26		17,956.28		75
						76
						77
						78
						79
						80
						81
	2,971.50	4,084.80		1,113.30		82
	30,515.00	35,850.27		5,335.27		83
	111,000.00	110,000.00	1,000.00		10,246.25	84
						85
	10,053.55	11,000.00		946.45		86
						87

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—BOND AND OTHER DEBT

Number	City or Town	General Bonds	Revenue Bonds	Pledge Orders	Warrants Outstanding
88	Remsen	14,000.00	12,800.00		67.64
89	Renwick		46,000.00		
90	Rockford		61,000.00		
91	Roland*				4.50
92	Sabula ²				
93	Sergeant Bluff*				364.03
94	Shelby*				
95	Stanhope*		1,500.00		
96	Stanton*		8,000.00		
97	State Center				397.45
98	Story City	8,000.00			170.74
99	Stratford*	2,000.00			
100	Strawberry Point				256.31
101	Sumner		87,550.00		5,210.59
102	Tennant ²				
103	Traer				2,866.73
104	Wall Lake*				
105	Walnut ⁵				5.90
106	West Bend ²				
107	West Liberty*				
108	West Point*		29,000.00		
109	Whiting		12,500.00		
110	Whittemore				
111	Wilton				93.02
112	Winthrop*				5.00
113	Woodbine		115,000.00		
114	Woolstock ²				

(1) Cash Statement, Table No. 3, is a combined light and water statement.

(2) Included in general city report—could not be separated.

(3) Covers only a three months period.

(4) No distribution obtainable.

(5) Combined Light and Water.

*Purchasing power wholesale.

OBLIGATIONS—MARCH 31, 1943—Continued

Miscellaneous Debts	Total Indebtedness March 31, 1943	Total Indebtedness April 1, 1942	Increase During Year Ended March 31, 1943	Decrease During Year Ended March 31, 1943	Sniking Fund and Replacement Reserves	Number
.....	26,867.64	40,271.40	.....	13,403.76	2,000.00	88
.....	46,000.00	26,000.00	20,000.00	.....	.....	89
.....	61,000.00	69,000.00	.....	8,000.00	1,850.00	90
.....	4.50	14.88	.....	10.38	.....	91
.....	.....	.....	.....	.....	.....	92
.....	364.03	57.07	306.96	.....	.....	93
.....	.....	.....	.....	.....	1,480.00	94
.....	1,500.00	2,000.00	.....	500.00	.....	95
.....	8,000.00	12,500.00	.....	4,500.00	.....	96
.....	397.45	194.94	202.51	.....	.....	97
.....	8,170.74	10,071.50	.....	1,900.76	9,990.00	98
.....	2,000.00	3,000.00	.....	1,000.00	7,060.00	99
.....	256.31	8.12	248.19	.....	.....	100
.....	92,760.59	99,047.63	.....	6,287.04	.....	101
.....	.....	.....	.....	.....	.....	102
.....	2,866.73	2,366.27	500.46	.....	.....	103
.....	.....	.....	.....	.....	.....	104
.....	5.90	.....	5.90	.....	.....	105
.....	.....	.....	.....	.....	.....	106
.....	.....	.....	.....	.....	14,800.00	107
.....	29,000.00	30,000.00	.....	1,000.00	.....	108
.....	12,500.00	14,525.00	.....	2,025.00	.....	109
.....	.....	2,000.00	.....	2,000.00	3,330.00	110
.....	93.02	.....	93.02	.....	.....	111
.....	5.00	.....	5.00	.....	.....	112
.....	115,000.00	115,000.00	.....	.....	.....	113
.....	.....	.....	.....	.....	.....	114

TABLE NO. 1—

Cities	Taxes	Patients' Accounts
Ames.....	\$ 221.54	\$ 66,192.72
Newton.....	7,250.32	59,628.65
Cedar Falls ¹	6,876.01	52,077.34
Charles City.....	.....	84,523.17
Clarinda.....	7,063.77	45,714.77
Iowa Falls.....	3,008.64	41,685.56
Eldora*.....	2,983.68	29,299.91
Osage.....	2,927.77	10,404.06
Hawarden.....	1,490.72	13,290.31
West Union.....	1,254.20	11,359.56
Spencer.....	.....	33,747.32
Totals.....	\$ 33,076.65	\$ 447,923.37

TABLE NO. 2—

Cities	Salaries and Wages	Office Supplies	X-ray and Laboratories	Medicine and Drugs	Food
Ames.....	\$ 42,990.65	\$ 258.52	\$ 1,172.79	\$ 9,181.61	\$ 11,520.62
Newton.....	28,799.71	71.85	662.03	2,918.42	12,300.48
Cedar Falls ¹	21,536.83	.....	.....	3,222.74	8,918.98
Charles City ¹	34,347.98	.....	2,752.53	7,514.92	12,513.51
Clarinda.....	18,687.34	794.82	3,206.67	4,912.27	6,487.88
Iowa Falls.....	20,872.18	521.84	1,817.17	6,394.67	7,220.53
Eldora*.....	11,468.28	339.83	379.28	6,682.44	5,896.56
Osage.....	6,604.23	.....	.....	.....	4,010.99
Hawarden.....	6,508.30	44.66	749.15	1,979.92	2,379.95
West Union.....	6,043.00	.....	.....	2,170.04	1,920.04
Spencer.....	14,302.44	257.60	82.95	5,129.72	6,677.73
Totals.....	\$ 212,160.92	\$ 2,289.12	\$ 10,822.57	\$ 50,106.76	\$ 80,147.27

RECEIPTS—HOSPITALS

Sale of Supplies	Donations	Interest on Endowment Funds	Other Interest	Miscellaneous Receipts	Total Receipts
\$	\$ 159.08	\$ 720.00	\$ 241.40	\$	\$ 67,534.74
375.06	1,110.58	1,332.76	.....	270.58	69,967.95
177.71	219.94	.....	632.08	214.41	60,197.49
.....	.....	.....	201.51	610.00	85,334.68
.....	.....	.....	.....	.....	52,778.54
.....	.....	.....	.....	.....	44,694.20
389.17	.....	.....	.....	13.27	32,686.03
.....	.....	428.00	150.00	84.24	13,994.07
.....	.....	.....	.....	308.85	15,089.88
.....	.....	.....	.....	.....	12,613.76
.....	379.91	1,580.91	172.89	.....	35,881.03
\$ 941.94	\$ 1,869.51	\$ 4,061.67	\$ 1,397.88	\$ 1,501.35	\$ 490,772.37

DISBURSEMENTS—HOSPITALS

Laundry and Supplies	Utilities	Fuel	Building Maintenance	Building Repairs	Capital Outlay	Debt Service	Miscellaneous	Total Disbursements
\$ 1,775.31	\$ 736.72	\$ 1,203.60	\$ 1,474.92	\$ 838.74	\$ 2,552.41	\$	\$ 631.05	\$ 74,336.94
5,450.25	3,008.63	1,708.59	.....	1,923.38	3,094.54	.....	1,353.71	61,291.59
3,354.03	.....	.....	.....	.....	1,930.27	.....	16,759.65	55,722.50
3,932.95	2,643.15	2,467.71	798.40	1,202.03	2,196.41	.....	13,995.91	84,665.48
3,859.96	2,345.30	.....	1,114.23	.....	.....	3,080.00	6,197.75	50,686.22
3,993.74	1,942.14	655.00	.....	461.06	1,083.34	.....	665.51	45,627.18
4,829.97	1,230.23	445.14	190.26	.....	472.23	.....	849.76	32,783.98
564.28	407.98	.....	.....	143.98	513.85	.....	424.20	12,669.51
1,416.22	787.00	.....	659.70	.....	295.53	.....	12.00	14,832.43
.....	743.38	446.49	.....	161.55	687.68	48.00	154.65	12,374.83
5,074.27	729.54	776.52	189.48	161.38	708.68	.....	495.52	34,585.83
\$ 34,250.98	\$ 14,574.07	\$ 7,703.05	\$ 4,426.99	\$ 4,892.12	\$ 13,534.94	\$ 3,128.00	\$ 41,539.71	\$ 479,576.49

TABLE NO. 3—CASH TRANSACTIONS—HOSPITALS

Cities	Cash on Hand April 1, 1942	Total Receipts	Total to be Accounted for	Total Dis- bursements	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943
Ames.....	\$ 11,481.29	\$ 67,534.74	\$ 79,016.03	\$ 74,336.94	\$.....	\$ 74,336.94	\$.....	\$ 74,336.94	\$ 4,679.09
Newton.....	13,059.58	69,967.95	83,027.53	61,291.59	1,268.09	62,559.68	3,044.26	59,515.42	23,512.11
Cedar Falls ¹	4,441.21	60,197.49	64,638.70	55,722.50	.....	55,722.50	.....	55,722.50	8,916.20
Charles City.....	14,035.94	85,334.68	99,370.62	84,665.48	.....	84,665.48	.....	84,665.48	14,705.14
Clarinda.....	11,818.19	52,778.54	64,596.73	50,686.22	46.50	50,732.72	236.68	50,496.04	14,100.69
Iowa Falls.....	6,464.77	44,694.20	51,158.97	45,627.18	.....	45,627.18	.....	45,627.18	5,531.79
Eldora*.....	742.56	32,686.03	33,428.59	32,783.98	.....	32,783.98	.....	32,783.98	644.61
Osage.....	1,034.38	13,994.07	15,028.45	12,669.51	.....	12,669.51	.....	12,669.51	2,358.94
Hawarden.....	82.32	15,089.88	15,172.20	14,832.43	59.50	14,891.93	398.68	14,493.25	678.95
West Union.....	238.87	12,613.76	12,852.63	12,374.83	.....	12,374.83	.....	12,374.83	477.80
Spencer.....	2,185.50	35,881.03	38,066.53	34,585.83	.....	34,585.83	.....	34,585.83	3,480.70
Totals.....	\$ 65,584.61	\$ 490,772.37	\$ 556,356.98	\$ 479,576.49	\$ 1,374.09	\$ 480,950.58	\$ 3,679.62	\$ 477,270.96	\$ 79,086.02

TABLE NO. 4—REPORT OF INDEBTEDNESS—HOSPITALS
March 31, 1943

	General Obligation Bonds	Revenue Bonds	Warrants Outstanding	Total In- debtedness	Securities Held
Ames.....	\$ 49,000.00			\$ 49,000.00	\$ 15,500.00
Newton.....			3,044.26	3,044.26	83,170.00
Cedar Falls ¹					24,128.66
Charles City.....					
Clarinda.....	63,000.00		236.68	63,236.68	4,995.00
Iowa Falls.....					
Eldora [*]	35,000.00			35,000.00	
Osage.....					25,739.80
Hawarden.....	16,300.00		398.68	16,698.68	
West Union.....	800.00			800.00	
Spencer.....					25,780.00
Totals.....	\$ 164,100.00	\$	\$ 3,679.62	\$ 167,779.62	\$ 179,313.46

¹ NOTE—In addition to the General Hospital fund shown there are three special funds which had balances on March 31, 1943 of \$6,324.01.

^{*} Miscellaneous expenditures includes purchase of \$9,990.00 in government bonds.

*Report covers calendar year Jan 1, 1942 to Dec. 31, 1942.

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—RECEIPTS

Cities	Sale of Gas	Sale of Supplies	Sale of Mer- chandise
Newton.....	\$ 51,631.15	\$.....	\$ 7,027.10
Cedar Falls.....	59,649.49	.....	.....
Webster City.....	25,821.64	918.25	.....
Emmetsburg.....	12,332.51	.....	.....
Totals.....	\$ 149,434.79	\$ 918.25	\$ 7,027.10

TABLE NO. 2—

Cities	Administration	Accounting and Collections	Plant Operation	Plant Maintenance	Distribution Operation
Newton.....	\$ 1,612.65	\$ 3,629.18	\$ 35,069.60	\$.....	\$ 2,700.14
Cedar Falls.....	2,758.67	3,097.85	30,734.00	.....	7,019.39
Webster City.....	1,724.33	1,692.58	14,706.22	2,935.88	407.72
Emmetsburg.....	.....	536.37	3,229.83	469.62	.....
Totals.....	\$ 6,095.65	\$ 8,955.98	\$ 83,739.65	\$ 3,405.50	\$ 10,127.25

—GAS PLANTS

Refunds	Sale of In-vestments	Interest on In-vestments	State Sales Tax	Transfers from Other Funds	Miscellaneous	Total Receipts
\$.....	\$ 2,750.00	\$ 1,717.50	\$ 2,030.81	\$ 24,000.00	\$ 3,575.00	\$ 92,731.56
425.23	.....	73.86	.....	.....	2,391.52	62,540.10
12.48	3,160.00	.....	461.69	.....	120.00	30,494.06
.....	.....	.....	.....	.....	.....	12,332.51
\$ 437.71	\$ 5,910.00	\$ 1,791.36	\$ 2,492.50	\$ 24,000.00	\$ 6,086.52	\$ 198,098.23

DISBURSEMENTS—GAS PLANTS

Distribution Maintenance	Merchandise	Capital Outlay	Debt Service	Sales Tax	Miscellaneous	Transfers	Total Dis-bursements
\$.....	\$ 4,400.67	\$.....	\$.....	\$ 2,086.59	\$ 22,152.10	\$ 25,061.59	\$ 96,714.52
.....	8,080.49	823.52	.....	.....	.....	6,000.00	58,513.92
282.83	.....	692.66	6,945.00	457.09	204.93	.....	30,049.24
.....	.....	.....	1,144.00	191.43	21.19	2,892.00	8,484.44
\$ 282.83	\$ 12,481.16	\$ 1,516.18	\$ 8,089.00	\$ 2,737.11	\$ 22,378.22	\$ 33,953.59	\$ 193,762.12

TABLE NO. 3—CASH TRANSACTIONS—GAS PLANTS

Cities	Cash on Hand April 1, 1942	Total Receipts	Total to be Accounted for	Total Dis- bursements	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943
Newton.....	\$ 49,330.50	\$ 92,731.56	\$ 142,062.06	\$ 96,714.52	\$ 683.92	\$ 97,398.44	\$ 458.90	\$ 96,939.54	\$ 45,122.52
Cedar Falls.....	33,017.56	62,540.10	95,557.66	58,513.92	165.00	58,678.92	.....	58,678.92	36,878.74
Webster City.....	3,760.33	30,494.06	34,254.39	30,049.24	4.79	30,054.03	112.61	29,941.42	4,312.97
Emmetsburg.....	1,387.75	12,332.51	13,720.26	8,484.44	20.00	8,504.44	73.67	8,430.77	5,289.49
Totals.....	\$ 87,496.14	\$ 198,098.23	\$ 285,594.37	\$ 193,762.12	\$ 873.71	\$ 194,635.83	\$ 645.18	\$ 193,990.65	\$ 91,603.72

TABLE NO. 4—REPORT OF INDEBTEDNESS—GAS PLANTS
March 31, 1943

Cities	General Obligation Bonds	Revenue Bonds	Warrants Outstanding	Total In- debtedness	Securities Held
Newton.....	\$.....	\$.....	\$ 458.90	\$ 458.90	\$ 74,240.00
Cedar Falls.....	.....	.....	.....	.....	4,580.19
Webster City.....	18,000.00	.....	112.61	18,112.61	19,500.00
Emmetsburg.....	.....	.....	73.67	73.67	.....
Totals.....	\$ 18,000.00	\$.....	\$ 645.18	\$ 18,645.18	\$ 98,320.19

TABLE NO. 1—RECEIPTS—HEATING SYSTEMS

City or Town	Sale of Steam	Sales Tax	Miscellaneous	Transfers	Total Receipts
Spencer.....	\$ 8,310.51			\$ 4,208.00	\$ 12,518.51
Rock Rapids.....	17,465.30		11.99		17,477.29
Sibley.....	27,319.74	361.05		500.00	28,180.79
Alta.....	18,064.41				18,064.41
Totals.....	\$ 71,159.96	\$ 361.05	\$ 11.99	\$ 4,708.00	\$ 76,241.00

TABLE NO. 2—DISBURSEMENTS—HEATING SYSTEMS

City or Town	Steam Purchased	Office Salaries and Expense	Material and Supplies	Sales Tax	Miscellaneous	Total Dis- bursements
Spencer.....	\$ 10,493.93	\$.....	\$ 16.55	\$ 436.86	\$ 662.15	\$ 11,609.49
Rock Rapids.....	10,389.81	971.31	458.06	.....	15,664.44	27,483.62
Sibley ¹	19,301.11	1,143.66	67.89	352.03	11,216.33	32,081.02
Alta.....	50.00	1,170.00	16,198.51	.....	1,973.12	19,391.63
Totals.....	\$ 40,234.85	\$ 3,284.97	\$ 16,741.01	\$ 788.89	\$ 29,516.04	\$ 90,565.76

¹ A transfer of \$7,000.00 to the Water Fund is included in miscellaneous expenditures.

TABLE NO. 3—CASH TRANSACTIONS—HEATING SYSTEMS

City or Town	Cash on Hand April 1, 1942	Total Receipts	Total to be Accounted for	Total Dis- bursements	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943
Spencer.....	\$ 424.72	\$ 12,518.51	\$ 12,943.23	\$ 11,609.49	\$ 1,333.74	\$ 12,943.23		\$ 12,943.23	\$.....
Rock Rapids.....	17,579.74	17,477.29	35,057.03	27,483.62		27,483.62		27,483.62	7,573.41
Sibley.....	18,183.87	28,180.79	46,364.66	32,081.02		32,081.02		32,081.02	14,283.64
Alta.....	2,938.59	18,064.41	21,003.00	19,391.63		19,391.63		19,391.63	1,611.37
Totals.....	\$ 39,126.92	\$ 76,241.00	\$ 115,367.92	\$ 90,565.76	\$ 1,333.74	\$ 91,899.50		\$ 91,899.50	\$ 23,468.42

TABLE NO. 4—REPORT OF INDEBTEDNESS—HEATING SYSTEMS
March 31, 1943

City or Town	General Obligation Bonds	Revenue Bonds	Warrants Outstanding	Total In- debtedness	Securities Held
Spencer ¹		\$ 120,000.00	.....	\$ 120,000.00	.....
Rock Rapids.....					
Sibley.....					
Alta.....					
Totals.....		\$ 120,000.00	.....	\$ 120,000.00	.....

¹ Note—The old steam heating system was abandoned and the fund closed. These bonds were issued to build a new system which is managed by an organization of the users and they turn over to the city enough to pay bonds and interest each year.

TABLE NO. 1—RECEIPTS—DOCKS

Cities	Taxes	Wharfage Fees and Rent	Leases	Miscellaneous	Total Receipts
Dubuque.....	\$ 54,665.35	\$ 2,754.75	\$ 2,604.00	\$ 433.24	\$ 60,457.34
Clinton.....	7,770.47	282.87			8,053.34
Burlington.....		2,262.54		258.36	2,520.90
Totals.....	\$ 62,435.82	\$ 5,300.16	\$ 2,604.00	\$ 691.60	\$ 71,031.58

TABLE NO. 2—DISBURSEMENTS—DOCKS

Cities	Salaries and Wages	Material and Supplies	Insurance	Capital Outlay	Debt Service	Miscellaneous	Total Dis- bursements
Dubuque.....	\$ 7,544.96	\$ 8,929.75	\$ 1,434.21	\$ 6,042.80	\$ 36,842.50	\$ 1,438.16	\$ 62,232.38
Clinton.....	.....	.....	146.64	133.27	7,227.50	.....	7,507.41
Burlington.....	121.00	.....	803.48	395.38	17,120.00	176.18	18,616.04
Totals.....	\$ 7,665.96	\$ 8,929.75	\$ 2,384.33	\$ 6,571.45	\$ 61,190.00	\$ 1,614.34	\$ 88,355.83

TABLE NO. 3—CASH TRANACTIONS—DOCKS

	Cash on Hand April 1, 1942	Total Receipts	Total to be Accounted for	Total Dis- bursements	Add Warrants Outstanding April 1, 1942	Total	Less Warrants Outstanding March 31, 1943	Total Deductions	Cash on Hand March 31, 1943
Dubuque.....	\$ 18,788.42	\$ 60,457.34	\$ 79,245.76	\$ 62,232.38	.....	\$ 62,232.38	.....	\$ 62,232.38	\$ 17,013.38
Clinton.....	1,462.04	8,053.34	9,515.38	7,507.41	.....	7,507.41	.....	7,507.41	2,007.97
Burlington.....	30,282.59	2,520.90	32,803.49	18,616.04	.....	18,616.04	.....	18,616.04	14,187.45
Totals.....	\$ 50,533.05	\$ 71,031.58	\$ 121,564.63	\$ 88,355.83	.....	\$ 88,355.83	.....	\$ 88,355.83	\$ 33,208.80

TABLE NO. 4—REPORT OF INDEBTEDNESS—DOCKS

March 31, 1943

	General Obligation Bonds	Revenue Bonds	Warrants Outstanding	Total In- debtedness	Securities Held
Dubuque.....	\$ 124,000.00	.....	.....	\$ 124,000.00	.....
Clinton.....	74,000.00	.....	.....	74,000.00	.....
Burlington.....	64,000.00	.....	.....	64,000.00	.....
Totals.....	\$ 262,000.00	.....	.....	\$ 262,000.00	.....

REPORT OF MUNICIPAL FINANCES

City of Burlington Toll Bridge
Statement of Transactions

Balance April 1, 1942\$ 69,233.24

RECEIPTS

Toll Collections		\$164,184.76	
Public Utilities Company			
Attaching Lines	\$ 305.00		
Damage to Bridge	7.89	312.89	164,497.65
Total to Account for			\$233,730.89

DISBURSEMENTS

Salaries and Wages		\$ 20,301.13	
Insurance	\$ 1,338.41		
Office Supplies	146.83		
General Supplies	358.30		
Materials	48.60		
Fuel	60.42		
Radio Parts and Repairs	2.69		
Gas and Oil	3.65		
Auto Repairs	1.43		
Other Repairs	489.56		
Building Repairs	169.06		
Laundry	11.25		
Light and Gas	1,065.56		
Telephone	132.98		
Rent	6.00		
Miscellaneous	146.32		
Travel	9.50		
Refunds	95.76		
Postage	25.00		
Inspection	130.51		
Taxes	3,597.84		
Printing	20.80	\$ 7,860.47	
Improvement			
Auto		610.92	

TRANSFER DISBURSEMENTS

Park Fund	\$ 12,000.00		
General Fund	40,000.00		
Garbage Fund	10,000.00		
Auditorium Fund	15,000.00		
Light Fund	5,000.00		
Bridge Reserve Fund	5,000.00		
Judgment Fund	4,004.65	91,004.65	119,777.17
Balance March 31, 1943			\$113,953.72

NOTE: There is no outstanding indebtedness against the Burlington Bridge and in addition to the cash on hand in this fund there is approximately \$38,000.00 in a bridge reserve fund.

REPORT OF MUNICIPAL UTILITIES

City of Mount Pleasant Ice Plant

Statement of Transactions

Balance April 1, 1942.....\$ 5,353.20

RECEIPTS

Sale of Ice 6,617.01

Total to Account for\$ 11,970.21

DISBURSEMENTS

Salaries and Wages:

Labor\$1,267.88
 Victory Tax 3.80 \$1,271.68

Capital Outlay:

Ice Blocker 115.00

Other Expenditures:

Light and Power\$1,670.60
 Material and Supplies.... 468.92
 Chemicals 224.13
 Insurance 229.96
 Water 128.49
 Sales Tax 51.95
 Freight and Express 23.05
 Repairs 4.95
 Use Tax 3.94 2,805.99 \$ 4,192.67

TRANSFER DISBURSEMENTS

To Garbage Disposal Fund \$ 500.00
 To Cemetery 1,500.00 2,000.00 6,192.67

Balance March 31, 1943\$ 5,777.54

NOTE: There is no outstanding indebtedness against this utility and no securities held for the benefit of the fund.

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	S. A. Carlson	1944
3	Davenport	Ed Frick	Frank A. Hass	Clarence 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	1944
6	Dubuque	Geo. R. Murphy	J. J. Shea	Otto F. Puls	1944
7	Council Bluffs	S. W. McCall	Nels Hansen	C. W. Gould	1944
8	Ottumwa	David A. Nevin	Frank Gibbons	Geo. S. Haller	1945
9	Mason City	Carl Grupp	Pearl B. Kellogg	R. A. Potter	1944
10	Clinton	Harry F. Pape	Arthur J. Lerche	Harry Vetter	1944
11	Burlington	Max A. Conrad	Robert Schlampp	Geo. J. Bruhl	1944
12	Fort Dodge	J. M. Poole	H. R. Sittig	F. R. Kaufman	1945
13	Marshalltown	W. B. Hull	Anne McMahon	G. B. Brown	1945
14	Muscatine	R. E. Dunker	H. H. Hanson	F. D. Millar	1944
15	Iowa City	H. F. Willenbrock	Wm. L. Nusser	David Stochl	1945
16	Keokuk	John L. Ward	Carl L. Mundy	W. A. Logan	1944
17	Fort Madison	L. C. Burton	L. F. Albers	Margaret Jaegers	1945
18	Ames	H. B. Manning	J. W. Prather	Geo. Richardson	1944
19	Boone	F. W. Ganoe	Loran McCambridge	R. A. Muench	1945
20	Oskaloosa	L. M. Crookham	Laura H. Spooner	E. L. Butler	1945
21	Newton	A. M. Miller	H. J. Lammers	Marc Hickman	1945
22	Cedar Falls	C. N. McHugh	H. B. Philpot	Hans Smith	1945
23	Charles City	A. R. Eggert	J. W. McGeeney	W. Loren Parr	1945
24	Centerville	Albert Fleming	Edmund Hanson	Fay Hedgecock	1945
25	Creston	C. C. Clayton	C. D. Stapleton	G. R. Heflen	1945
26	Oelwein	M. F. Gunderson	H. J. Finders	Harold Ziegler	1944
27	Cherokee	George R. Hicks	J. A. Cary	G. E. Wilson	1945
28	Knoxville	N. D. Shinn	Frank Crawford	J. C. Collins	1945
29	Shenandoah	Paul C. Ambler	Nellie Mygatt	H. E. Ross	1945
30	Fairfield	E. W. Fritts	R. H. Spence	E. Noble Ball	1945
31	Webster City	A. W. Van Diest	A. K. Westervelt	Geo. E. Alexander	1945
32	Spencer	Dell S. Blake	M. M. Moulton	H. E. Glover	1944

33	Perry	M. E. Jenkins	Donald Kanealy	Mrs. Mae Wilcox	1945
34	Atlantic	Joseph Burnea	Geo. H. Alexander	Jas. G. Whitney	1945
35	Red Oak	W. S. Reiley	F. H. McLaughlin	H. C. Houghton, Jr.	1945
36	Chariton	Mack Young	John A. Olson	Maggie Beem	1945
37	Estherville	F. J. Ehlers	Geo. W. Shadle	A. T. Bringle	1945
38	Carroll	A. N. Neu	Louise G. Holley	R. M. Moehn	1944
39	Le Mars	Geo. R. Steele	F. W. Stamp	Wm. Merritt	1945
40	Decorah	Geo. A. Baker	Chas. Anderson	Hans C. Hjerleid	1945
41	Storm Lake	Fred W. Meier	Wilbur H. Kaufman	Mrs. Belle Bleakly	1945
42	Washington	R. L. Leytle	W. H. Fulton	C. P. Weldin	1945
43	Grinnell	L. G. Chrysler	Homer B. Lowrey	Carl E. Child	1945
44	Albia	C. B. Dearing	James W. Weatherstone	E. W. Baxter	1945
45	Algona	Frank Kohlhaas	Adah Carlson	H. L. Gilmore	1945
46	Clarinda	Forrest H. Davidson	Arthur A. J. Johnson	C. E. Bradley	1945
47	Marion	John C. Mullin	Mildred A. Titus	Frank Simon	1945
48	Mount Pleasant	H. L. Shook	J. P. Budde	C. Van Burssel	1945
49	Glenwood	Dean W. Harman	Paul H. Cheyney	L. C. Dean	1945
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	1945
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	1945
55	Waverly	I. H. McDaniel	R. O. Clark	H. C. Nolting	1945
56	Indianola	W. M. McGee	Carl F. Brown	M. F. Henderson	1945
57	Jefferson	H. Dale Harding	S. T. Jack	R. H. Maloney	1945
58	Maquoketa	L. C. Schroeder	J. G. Thorne	John Jargo	1945
59	Anamosa	Earl R. Pulver	Sadie Gardner	R. M. Deyo	1945
60	Eagle Grove	J. H. Martin	E. J. McGrath	T. G. Thompson	1945
61	Hampton	J. M. Boots	H. D. Baldwin	Fred Keepf	1945
62	Missouri Valley	Maurice M. Kirlin	Wm. H. Jones	H. A. Wilding	1945
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	1945
66	Harlan	Albert Hansen	L. D. Billings	L. W. Hansen	1944
67	Pella	F. M. Frush	F. N. De Wit	C. Boat	1945
68	Winterset	Warren Smith	O. D. Simmons	C. D. Butterfield	1945
69	Eldora	Dr. D. M. Nyquist	G. M. Shafer	Frank Jackson	1944
70	Cresco	Paul H. Nagel	E. A. Hoopman	Paul Farnsworth	1944
71	Onawa	E. C. Myrland	H. M. Skevington	H. C. Morley	1944
72	Emmetsburg	H. E. Barringer	N. A. Christensen	Chas. J. Spies	1944
73	Nevada	C. E. Lookingbill	R. A. Davis	H. T. Fawcett	1945
74	Osceola	W. F. Dean	Tom Callahan	Effie Hart	1945
75	Belle Plaine	J. J. Strandberg	A. R. Nichols	A. J. Bird	1945
76	Osage	G. E. Swanson	F. J. Cromer	Birchard Brush	1945
77	Sac City	H. R. Klove	L. A. Roosa	A. O. Anderson	1945
78	Bettendorf	R. W. Petersen	N. J. Bleuer	H. J. Schlueter	1944
79	Waukon	M. C. Stoneburg	Truman G. Slitor	C. H. Megorden	1945
80	Clarion	H. G. Bowman	R. J. Bjornson	C. J. Birdsall	1944

CITY OFFICIALS—Continued

Number in Order of Population	Cities	Mayor	Clerk	Treasurer	Year Term Expires
81	New Hampton	Harold V. Maas	Alvah Griffith	Vincent Krieger	1945
82	Tama	E. C. Carnal	H. G. Turbett	R. W. Adair	1945
83	Humboldt	Wm. P. Housel	H. F. Jakway	H. L. Strong	1944
84	Bloomfield	A. T. Dahlgren	Ira C. Baldrige	Estill Holt	1944
85	Hawarden	L. R. Ball	Elmer H. Ericson	C. A. Slife	1944
86	Rock Rapids	J. A. Roth	W. D. Carpenter	W. F. Oldenburg	1944
87	Monticello	R. C. Hoag	Ray Echternacht	Paul T. 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	Frank Bagley	W. G. Wilson	J. C. Abildtrup	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	1945
97	Ida Grove	C. L. Lee	W. B. Jeffries	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	A. E. Woods	E. L. Lair	Ruby Beasley	1945
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	Ed Kennedy	Carrie L. Courtney	B. C. Hewlett	1944
106	Madrid	F. H. Graves	Muron R. Luther	O. R. Peterson	1944
107	Toledo	W. S. Huyck	E. A. Benson	M. J. Krezak	1945
108	Guthrie Center	C. H. Nelson	F. L. Charter	Anna McLaughlin	1944
109	West Union	Edgar A. 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	Mrs. Veronica Colwell	Dr. W. K. Gebbie	1945
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. Seourick	L. Edythe Timm	1944
2	Ackworth	E. R. Smith	A. H. O'Neal	Edith Keller	1945
3	Adair	R. T. Rowland	W. C. Lyle	Arthur Wedemeyer	1944
4	Adel	E. C. Chance	R. E. McNichols	E. R. Orr	1944
5	Afton	Carl DeFord	R. C. Brown	F. F. Hilliary	1944
6	Agency	Chas. W. Jackson	C. L. Calhoun	O. F. Spear	1945
7	Ainsworth	C. M. Spessard	Lee Norris	A. E. Sands	1944
8	Akron	R. W. Brown	Frank Jacobs	H. H. Wetzeler	1944
9	Albert City	C. G. Carlson	L. H. Johnson	W. E. Westholm	1945
10	Albion	F. R. Hoing	F. W. Furch	C. E. Sellers	1944
11	Alburnett	H. Johnson	H. L. Wenger	C. B. Weislogel	1944
12	Alden	A. D. Pettenger	W. P. Nelson	Cletis A. Bessman	1944
13	Alexander	H. A. Peters	Alice Scott	Oscar Hensel	1944
14	Allerton	Ed McConaughy	A. B. Cobb	W. F. Kesterson	1944
15	Allison	George L. Arnold	W. C. Shepard	Dana D. Shepard	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	Sonon A. Karns	A. R. Robinson	1944
24	Ankeny	Chas. Hildreth	H. M. Fredericks	L. E. Brewbaker	1944
25	Anthon	James Burke	M. B. Hildreth	Wm. Chicoine	1944
26	Aplington	E. Hook	Henry Busse	Abe Voogd	1944
27	Arcadia	Wm. Stoelk	Art Diers	Barney Hoverkamp	1944
28	Archer	Martin Paulsen	John Benbou	T. Alberts	1945
29	Aredale	Wm. J. Hawe	H. S. Dye	R. S. Stoddard	1944
30	Arion	A. L. Merrett	Fred J. Suhr	Belle Suhr	1944
31	Arispe	H. S. Long	L. E. Wilson	Chet Erickson	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	Geo. A. Africa	F. S. Manor	1944
34	Arnolds Park	C. L. Aitchison	M. H. Waimer	A. L. Groom	1944
35	Arthur	Amal Hemer	R. R. Edgar	D. W. Wilcox	1944
36	Asbury—P. O. Dubuque	Roy Kuntz	E. Luchsinger	C. Luchsinger	1945
37	Ashton	F. S. Ballard	H. P. DeVries	C. D. Aykens	1944
38	Aspinwall	Louis Hagedorn	Frank Ehrichs	Hans Clausen	1944
39	Atalissa	E. O. Markham	George W. Morrison	E. M. Baker	1944
40	Athelstan	F. S. Fidler	Jennie Rusco	Georgia Older	1944
41	Atkins	H. A. Hearther	Arthur L. Lyon	W. G. Hearther	1944
42	Auburn	A. G. Schwartz	Leo Brinker	T. B. Howard	1944
43	Aurelia	J. W. Grapenthen	Chester G. Sjoberg	H. H. Deyloff	1944
44	Aurora	C. B. Hauschen	Kyle Gerstenberger	Marie Matteson	1944
45	Avoca	Joe W. Turner	Roy B. Hetzel	R. G. Peters	1944
46	Ayrshire	A. M. Cox	W. H. Olson	R. T. Gates	1944
47	Badger	Leonard Johnson	Cora H. Hill	Mrs. H. J. Luthro	1944
48	Bagley	Frank Montgomery	G. R. Westcot	Roy Wagner	1944
49	Baldwin	Frank Ketchum	Wm. E. Brady	C. A. Harding	1944
50	Balltown—R.F.D. Waupeton		Leon Breitbach	Fred J. Shafer	1945
51	Bancroft	T. J. Egan	Leo M. Saunders	Doris Pearson	1944
52	Bankston—R.F.D. Epworth	Geo. F. Muller	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	1945
55	Bassett	Monroe Beard	W. W. Sisson	Florence Barr	1944
56	Batavia	D. H. King	J. A. Campbell	L. L. Lawson	1944
57	Battle Creek	H. M. Schmidt	A. J. Warn	C. W. Hoyer	1944
58	Baxter	James McKenzie	Geo. R. Geise	W. L. Phillips	1944
59	Bayard	Mike Dozler	Ray Mays	L. D. Lockwood	1944
60	Beacon	W. C. Douts	Claude Crandall	Emory Phillips	1944
61	Beaconsfield	W. T. Moore	W. R. Poore	C. W. Hawk	1944
62	Beaman	R. S. Vint	Justine R. Elliott	E. G. Elliott	1944
63	Beaver	H. L. Smith	Jessie Rohrer	Russell Smalley	1945
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	Chas. Combs	Lawrence Wilson	Don Campbell	1944
67	Berkley—R.F.D. Perry	C. H. Canon	Gamet Roberts	Myrtle Harvey	1945
68	Bernard	Orla Slamp	W. L. McDonnell	Wm. Dwyer	1944
69	Bertram—P.O. Cedar Rapids	Glenn Blaine	Katie Black	Edward Pospisil	1944
70	Bevington	S. T. Walker	Vera Weaver	J. H. McManus	1944
71	Birmingham	J. F. Anderson	R. D. Corry	Clyde Dille	1944
72	Blairsburg	E. S. McComb	Jess Lukehart	B. H. Allen	1944
73	Blairstown	G. W. Goss	Mary T. Goss	R. G. Young	1944
74	Blakesburg	Norine Cloyed	Harry Peterson	V. E. Benson	1944
75	Blanchard	J. B. Dunham	Templeton Rice	Frank Morley	1944
76	Blencoe	Chas. Bruner	Fred V. Jacobson	B. H. Danforth	1944
77	Blockton	Roy C. King	W. G. Florea	Ennis E. Florea	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	G. E. Whitmore	E. C. Smith	R. H. White	1945
81	Bondurant	A. L. Smith	V. F. Johnson	Elmer Haines	1944
82	Bouton	Brad Brooks	R. E. Bice	Fred Schnoor	1944
83	Boxholm	L. B. Lundvall	C. M. Peterson	John 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	1945
86	Bradgate	L. A. Malcolm	M. C. Kelsey	Bernard C. Jacobs	1944
87	Brandon	Leland C. Bagley	W. W. Bain	Elsie Leffler	1945
88	Brayton	A. T. Rasmussen	Frank McKiblin	L. P. Rasmussen	1945
89	Breda	F. Van Erdewyk	M. F. Van Erdewyk	R. H. Brinker	1944
90	Bridgewater	Geo. Timons	W. F. Knip	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	Henry C. Meyer	Hazel Scott	E. C. Bartik	1945
94	Brooklyn	C. E. Brooks	Jennie Schmitz	C. W. Fowler	1944
95	Brunsville	T. M. Harms	Herman J. Harms	K. Dickman	1945
96	Buckeye	Otto Winter	H. M. Sielaff	W. E. Kasischke	1944
97	Buck Grove	P. G. Greder	J. J. Finigan	Geo. Frey	1944
98	Buffalo	John A. Prignitz	Christian Zogg	Jesse Vance	1945
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. W. Schram	M. O. Wing	R. C. Allen	1944
104	Calmar	K. J. Meyer	I. B. Bjonerud	Dena B. Winger	1944
105	Calumet	A. J. Baldt	Carl J. Kruse	Mildred Kruse	1944
106	Camanche	W. G. Mueller	Joseph G. Chandler	Joseph P. Willis	1944
107	Cambridge	K. E. Nelson	Roy Johnson	Clare Casebolt	1944
108	Cantril	Wesley Green	O. S. Carnahan	B. C. Casady	1944
109	Carbon	F. A. Hunter	R. E. Drake	W. O. Retland	1944
110	Carlisle	C. L. Corzatt	W. A. Thomas	E. W. Kail	1945
111	Carpenter	Ed Bork	E. R. Nicholson	Olaf Anderson	1944
112	Carson	L. C. Staats	L. M. Hall	F. A. Childs	1944

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year Term Expires
113	Carter Lake—P. O. Omaha, Nebr.	W. E. Mabrey	Don R. Hill	L. E. Crizer	1944
114	Cascade	Leo Coohy	John R. Lane	Frank P. Kremer	1944
115	Casey	Milton E. Spain	H. A. Hess	C. L. Knox	1944
116	Castalia	F. W. Dahms	C. R. Winn	P. L. Winn	1944
117	Castana	Russell McDonald	Charles E. Nutt	Carrie Riley	1944
118	Castle Hill—R. F. D. Waterloo	John Hanson	C. H. Stephens	D. J. Galloway	1944
119	Center Junction	H. E. Stingley	Peter Prahm	Mrs. Peter Prahm	1944
120	Center Point	J. F. Newland	Lois E. 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	Mrs. A. Heinz	Silas A. Barrett	1945
123	Charlotte	John J. Kane	A. J. Hanrahan	E. A. Gorside	1944
124	Charter Oak	John Grabow	W. H. Riedisel	P. F. Fiene	1944
125	Chatsworth	Carl Schweisow	Effell C. Westover	H. B. Dalgliesh	1943
126	Chelsea	Jos. F. Novak	John J. Kaloupek	Milvoy Silhanek	1944
127	Chester	D. C. Jorgenson	R. F. Maurer	Mrs. Margaret Murphy	1944
128	Chillicothe	Leonard Johnson	Alfred Peterson	Verner Johnson	1944
129	Churdan	H. E. Daniels	E. D. English	D. E. Whitney	1944
130	Cincinnati	Chas. Dove	H. S. Joquiss	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	Chas. C. Smith	Frank Gibbs	1945
135	Clearfield	M. 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	W. R. Belschner	Elmer Olson	1944
139	Clio	Guy McConnell	J. Ray Shriver	J. J. Marcusson	1944
140	Clover Hills—P. O. West Des Moines	Fred Shepler	M. M. Belleson	Lillie Ridgway	1944
141	Clutier	J. P. Novak	F. A. Hadacek	A. H. Fischer	1944

142	Coburg	H. Wade	Ed Beeson	Wm. Hilgerson	1945
143	Coggon	W. J. Montgomery	H. C. Lynos	I. E. Ware	1944
144	Coin	Lee F. Cowger	F. E. Rubey	Irene Gillihan	1944
145	Colesburg	M. E. Dittmer	J. L. Prentice	H. Sunderman	1944
146	College Springs	C. C. Yates	F. L. Pollock	J. E. Gibson	1944
147	Collins	L. M. Hall	O. N. Serbein	J. R. Wilmer	1944
148	Colo	Ross E. White	C. W. Yeager	H. E. Ransom	1944
149	Columbus City	H. L. Kulp	Rex B. Todd	H. Graham	1945
150	Columbus Junction	E. W. McWilliams	W. G. Roberts	H. Lee Huston	1944
151	Colwell	Harley Cross	C. V. Smith	Kenneth Stratton	1945
152	Conesville	E. C. Snyder	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	Harry Cadden	Paul Kinnick	1944
156	Coppock	F. Manning	Glenn Hesser	Helen Dold	1944
157	Coralville—P.O. Iowa City	Harold L. Breece	Miss Vivian Kershner	Mrs. Owen Morgan	1945
158	Correctionville	V. R. Dewey	Robt. L. Holcomb	P. S. Hart	1944
159	Corwith	W. C. Woodbury	J. L. Oxley	Lewis Larson	1944
160	Corydon	R. S. Stoffer	G. E. Metier	F. B. Selby	1944
161	Cotter	R. L. Richards	Violet Cuncan	G. O. Duncan	1944
162	Coulter	Roy E. Juhl	Stanley Aageson	R. H. Leslie Christiansen	1944
163	Craig	E. H. Schulz	J. H. Schmidt	D. W. Elliott	1945
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	Peter Scott, Jr.	F. H. Rogers	C. P. Shearer	1944
168	Cumming	John McCreary	May Lynch	Mrs. John McCreary	1944
169	Curlew	Art Bohn	Chas. L. Brumbaugh	Loyd Seagren	1944
170	Cushing	N. T. Bondhus	Harold E. Burow	E. H. Ohme	1944
171	Cylinder	F. J. Wright	Geo. A. Freeman	G. A. Freeman	1944
172	Dakota City	J. D. Cragg	Einar Sande	Matts Wallukait	1944
173	Dallas	Chas. Teas	Guy Foote	W. S. Wilson	1944
174	Dallas Center	O. A. Thompson	Laurence A. Fox	Lindley Finch	1944
175	Dana	Otto Krumm	Geo. H. Goodell	S. H. Kinsey	1944
176	Danbury	Glen Patterson	Lucy Colbert	Flora Betts	1944
177	Danville	C. E. Stout	Paul Kellar	Dale Kelley	1944
178	Davis City	Roscoe Doolittle	R. M. Post	Floyd Poush	1944
179	Dawson	W. E. Luddington	W. J. Brown	Davis E. Lee	1944
180	Dayton	H. E. Nelson	Geo. W. Tarrant	J. J. Meehan	1944
181	Decatur City	C. A. Stanley	Bessie Bamber	Loretta E. Smith	1944
182	Dedham	F. A. Toovey	J. E. Hansen	Wm. B. Loeltz	1944
183	Deep River	Park Grier	R. M. Sweny	O. E. Hopwood	1944
184	Defiance	Ben F. Quathamier	A. J. Kloewer	Wm. Eischeid	1944
185	Delaware	Forrest J. Meader	Martin Sundermeyer	E. H. Mussehl	1944
186	Delhi	V. A. Miller	Roy H. Smith	H. L. Irmscher	1945
187	Delmar	Chas. Rasmussen	C. H. Goodjohn	F. P. Goodjohn	1944
188	Deloit	John Krueger	C. R. Imes	M. O. Myers	1944
189	Delphos	C. W. Hartman	J. Edwin Polley	H. K. Seaton	1944

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year Term Expires
190	Delta	Joe Stein	A. C. Jacobs	F. X. Kendall	1944
191	Denver	Geo. Johnke	G. R. Guenther	A. E. Matthias	1944
192	Derby	Faye L. Jones	Roy Dayton	J. S. Ross	1944
193	DeSoto	Beatrice J. Boots	Perry C. Oxley	Sada Wilson	1945
194	Dexter	J. W. Wheeler	H. A. Smith	E. B. Pohle	1944
195	Diagonal	C. Bunker	H. O. Sanderson	Earl L. Goodale	1944
196	Dickens	W. W. Beck	Chas. Good	O. W. Derry	1944
197	Dike	George Duisman	Lee Chandler	A. P. Lorenzen	1945
198	Dixon	W. C. Vollstedt	Geo. Hass	P. J. Thede	1944
199	Dolliver	A. Hardecopf	O. P. Stow	Neil Finn	1944
200	Donahue	Grove W. Rohlh	Vernon B. Steward	Mrs. L. A. Reppy	1944
201	Donnan	A. J. Begalske	Ruth M. Holmes	Imogene Holmes	1945
202	Donnellson	Guy Harris	Edna M. Harris	T. H. Seyb	1944
203	Doon	M. J. Scholten	Henry A. Ross	H. J. Dreier	1944
204	Dougherty	John Dougherty	P. J. Seieszinski	Mrs. W. C. Boyle	1945
205	Dow City	John C. Smith	Eugene Crandall	Ruth Moeller	1944
206	Dows	Amos Iverson	R. A. Brough	A. J. Peterson	1944
207	Drakesville	J. A. Fouts	Earl Cary	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	Earl Watt, Sr.	G. Hagelberg	C. H. Lamrence	1944
211	Dunkerton	Clair M. Baily	E. W. Magee	A. G. Agnew	1944
212	Dunlap	D. V. Moore	C. H. VanSlyke	Glen Millard	1944
213	Durango	Wm. Ouderkirk	Earl Bock	Earl Bock	1945
214	Durant	B. J. Lewis	Harlan J. Cook	Blair Hull	1944
215	Dysart	B. E. Barkdoll	Ervin Moeller	E. G. Schmidt	1944
216	Earlham	Mervyn McLennan	E. L. Scar	W. G. Jackson	1944
217	Earling	O. F. Bieker	H. H. Langenfeld	A. J. Heise	1944
218	Earlville	James Bramly	E. J. Primus	C. M. Laxson	1944
219	Early	Ray Stevens	L. R. Hiron	Paul Dick	1944
220	East Peru	R. C. Nichols	Edna Oglesbee	P. F. Beeler	1945
221	Eddyville	Chris Den Hartog	W. A. Torrey	G. E. Stephenson	1944

222	Edgewood	C. H. Peters	L. L. Shaffer	R. L. Nicolet	1944
223	Elberon	A. J. Haase	Fred Kesi	H. P. Cherveny	1944
224	Eldridge	Albert W. Hamann	E. G. Weismann	Robert J. Tank	1945
225	Elgin	G. H. Falb	C. J. Harrington	Max Thomas	1944
226	Elkader	W. W. Davidson	E. F. Seifert	A. J. Johnson	1944
227	Elkhart	P. W. McClung	Maude S. Keller	Margaret Frederick	1945
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	G. N. 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	Wm. T. Regan	C. J. Garmen	1944
234	Ely	Jos. Lorenc	Martha Phillips	Jos. Novotny	1944
235	Emerson	A. E. Stokes	Leona M. Dixon	Geo. Thorson	1944
236	Epworth	R. S. Scott	Arthur Edwards	H. H. Reeder	1944
237	Essex	C. R. Butler	Harry G. Collins	Elmer Samuelson	1944
238	Everly	Wm. Jensen	Johannes Schmidt	E. Brugman	1944
239	Exira	W. H. May	Leon Milliman	Edwin Christensen	1944
240	Exline	H. A. Streeter	D. H. Caster	Burdeen Withrow	1945
241	Fairbank	Arlie Martin	W. H. Miller	A. H. Nieman	1944
242	Fairfax	Wm. Behle	J. L. Kroll	E. F. Listebarger	1944
243	Farley	Noel B. Arquitt	Jos. A. Ahlers	J. L. Mahoney	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	R. O. Heustorf	1944
248	Fayette	H. Hettler	H. F. Schilling	Mary Perry	1944
249	Fenton	J. T. Waite	Mrs. F. J. Weisbrod	J. A. G. Smith	1944
250	Ferguson	Tom S. Olsen	Mrs. Pearl Olsen	Wallace Finders	1944
251	Fertile	Theilan Elthorn	H. E. Halvorson	Mrs. E. Kuns	1945
252	Floris	M. G. Smith	T. R. Raglin	Goldie Irelan	1945
253	Floyd	A. B. Shankland	A. F. Brockman	Mrs. A. F. Brockman	1944
254	Fonda	Chas. Christian	Lloyd Long	W. K. Weiwel	1944
255	Fontanelle	Edw. S. Snethen	R. H. Gregory	H. J. Stuhlmiller	1944
256	Fort Atkinson	Anton Moser	F. Pouska	Stan. Sindelar	1944
257	Fostoria	J. W. Belles	H. A. O'Farrell	Glen R. Bensene	1944
258	Franklin—R.F.D. West Point.	F. J. Buckler	Fred Eschmen	Ray Barnhardt	1944
259	Fraser	Earl Witcraft	Wm. J. Seymour	Oren 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 Junction	J. W. Lee	H. J. Snyder	Stella Wilson	1944
263	Fremont	C. E. Cosby	F. L. Warder	Erie Brown	1944
264	Galt	H. T. Beer	W. F. Brigger	Carrie G. Ballon	1944
265	Galva	O. D. Whitmer	I. E. Baumgardner	Geo. E. Missildine	1944
266	Garber	H. C. Schnepf	Leo K. Flaherty	Hattie Schnepf	1945
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

TOWN OFFICIALS—Continued

Number	Towns	Mayer	Clerk	Treasurer	Year Term Expires
269	Garner	J. S. Wesson	D. E. Flood	Chas. Wellik	1944
270	Garrison	Hayes Henkle	H. S. Mantor	L. F. Menges	1944
271	Garwin	Glen Clough	John L. Drexel	E. N. Christianson	1944
272	Geneva	Jas. W. Harner	Glenn Stoddard	R. A. Waddington	1945
273	George	George R. Fie	W. F. Lehmann	C. C. Crawford	1944
274	Gilbert	J. A. Hausman	B. D. Kent	J. H. Reynolds	1944
275	Gilbertville	Nick Ahles, Jr.	N. F. Hemmer	LeRoy Lies	1945
276	Gilman	Guy Carmer	Florence Smitley	G. M. Stanley	1944
277	Gilmore City	J. S. Schroder	Ray Wolcott	T. G. Peters	1944
278	Gladbrook	Lawrence Putney	Harry Lundt	W. E. Plett	1944
279	Glidden	E. M. Reeve	Eugene Mereness	E. M. Waldron	1944
280	Goldfield	H. L. Stevenson	Robert S. Whyte	J. E. Richardson	1944
281	Goodell	Ira Langlitz	A. G. Mullen	Warner Butts	1944
282	Goose Lake	Edw. Keiner	Anna Unruh	H. C. Jepsen	1944
283	Gowrie	H. G. Johnson	J. E. T. Johnson	A. E. Sundquist	1944
284	Graettinger	E. S. George	Gudrid S. Naas	Mary McManus	1944
285	Graf	Mathew Maas	Mildred Maas	Peter Even	1945
286	Grafton	Alfred Bruesewitz	Otto H. Buechele	W. A. Wagner	1945
287	Grand Junction	W. E. Lindell	E. F. Ferguson	A. Young	1944
288	Grand Mound	J. A. Gilles	Will Schunter	F. C. Rock	1944
289	Grand River	C. H. Robbins	B. S. Baker	R. F. Wineinger	1944
290	Grandview	Virgil Wiele	C. C. McGill	Mrs. Bessie Peck	1945
291	Granger	E. E. Fitzsimmons	W. C. Stoner	O. C. Grigsby	1944
292	Grant	Ed Brown	Ed Bourck	H. A. Workman	1945
293	Granville	E. W. Luken	A. P. Muehl	Aug. Luken	1944
294	Gravity	E. F. Ambrose	T. R. Selders	J. A. Gaebler	1944
295	Gray	Edwin Rudnick	B. A. Swart	Glenn Aikman	1944
296	Greeley	John Knox	Walter R. Nichols	F. M. Hilsenbeck	1944
297	Greene	Herman Wolt	W. H. Green	V. K. Barth	1944
298	Greenfield	Elmer E. Johnson	E. E. Stowell	M. R. McCollom	1944
299	Green Island	Emil Tarr	Chas. Camborn	Russell Tarr	1944
300	Greenville	W. S. Lawson	Wm. M. Gibson	S. L. Greene	1944

301	Grimes	I. C. Hember	Louise DeZorzi	Joe L. Slaughter	1945
302	Griswold	Z. L. Wright	H. W. Rousseau	Fred DeWitt	1944
303	Gruver	M. P. Graves	M. H. Chukker	H. A. Andrews	1944
304	Guernsey	C. M. Leska	Charles Mullen	John Morton	1945
305	Guttenberg	Dr. G. C. Miller	H. E. Schute	H. B. Tangeman	1945
306	Halbur	John Schenkelberg	Hilbert Koenig	Lawrence Eissheip	1944
307	Hamilton	Pierce Godfrey	William Bolton	Harold Courtney	1945
308	Hancock	E. A. Coe	Willard E. Reineke	W. G. Everhart	1944
309	Hanlontown	H. W. Doebel	E. H. Thomas	Marion O. Hall	1944
310	Hansell	W. R. Held	S. F. Allen	Berniece Reed	1945
311	Harcourt	Floyd Walgren	Carl Ehen	J. W. Ryberg	1944
312	Hardy	Robert Smith	L. L. Wallner	Roy Mack	1944
313	Harper	Alfred Peiffer	Ralph E. Hammen	A. C. Striegel	1944
314	Harpers Ferry	Leon M. Kelly	Alice Rafter	Mrs. P. J. Houlihan	1944
315	Harris	L. F. Snyder	W. S. Grady	John Graham	1945
316	Hartford	P. A. Wheeldon	Bert Pierce	Elsie Owens	1945
317	Hartley	P. A. Leese	Lyle L. Shinkle	E. U. Thomas	1944
318	Hartwick	James O'Holloran	Harold E. Cole	Frank Hakeman	1944
319	Harvey	Lew White	Donald White	J. B. Douglas	1944
320	Hastings	W. A. Courtier	Ferne Wallahan	N. W. Colling	1944
321	Havelock	G. A. Speer	Sadie Goodchild	W. B. Dale	1944
322	Hawkeye	Frank C. Bowdish	C. L. Parker	Don Warnke	1944
323	Hayesville	C. J. Mertz	Waldo B. Henson	Juanita H. Mertz	1945
324	Hazleton	H. M. Hayes	H. L. Bosshardt	Paul A. Harrison	1945
325	Hedrick	R. E. Jones	W. R. Hedges	F. L. Bowles	1944
326	Henderson	H. McSweeney	G. T. Harover	Arthur Phelps	1944
327	Hepburn	John Crain	D. P. Kendrick	D. P. Kendrick	1944
328	Hills	Burt Falls	A. F. Droll	A. W. Kral	1944
329	Hillsboro	J. E. Hague	Jay R. Boley	C. C. Watts	1945
330	Hinton	Niels Hansen	Clarence Lembeke	O. D. Harrison	1944
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. North Buena Vista	J. J. Maiers	Michael Clemen	Clarence N. Lucas	1944
334	*Hopeville—P.O. Murray	T. Lyle Joseph	J. C. Edgar	J. M. Tibbitts	1944
335	Hopkinton	A. R. Nordstrom	Dwain Loyd	Frank Becker	1944
336	Hornick	Lewis Junger	L. Langenhorst	C. F. Sheel	1944
337	Hospers	W. J. Schwendemann	H. E. Hilker	Thomas L. Hoskins	1944
338	Hubbard	W. G. Strayer	Arthur R. Knudsen	C. L. Peterson	1944
339	Hudson	K. C. Sheldon	G. S. DeMots	John B. Mayer	1944
340	Hull	W. R. Richard	Fred M. Kyner	Helen Richard	1944
341	Humeston	Alfred Hurst	Ann Summers	Laurel Summers	1945
342	Hurstville	Weir Sydness	C. L. Hill	H. J. Berkestrand	1945
343	Huxley	W. E. Kammerer	Joe McGargill	J. L. Shilling	1944
344	Imogene	H. A. Henrickson	Cliff Pruitt	W. J. Simonsma	1944
345	Inwood	M. A. Budack	Geo. O. Trusty	D. H. Duddley	1944
346	Ionia	B. E. Holtdorf	Wm. Taylor	G. T. Juffer	1944
347	Ireton				

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year Term Expires
348	Irwin	Nels Brue	Ralph Groat	H. W. Steenhusen	1944
349	Jackson Junction	John W. Achen	James Zak	L. A. Rausch	1944
350	Jamaica	G. R. Clark	Bruce F. Towne	Ivar V. Towne	1945
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	Howard Stensrud	1944
355	Jolley	J. W. Baskerville	D. K. Harris	L. N. Kelley	1944
356	Kalona	R. H. Petersein	H. W. Buck	V. D. Hochstetler	1944
357	Kamrar	W. H. Gerber	O. L. Gilbert	Mrs. Henry Welp	1944
358	Kanawha	L. E. Faber	D. G. Erickson	E. B. Sheldahl	1945
359	Kellerton	L. R. Sherman	G. E. Turner	W. T. Hale	1944
360	Kelley	B. E. Cole	Thursa Craig	Edith Zimmerman	1944
361	Kellogg	Wm. F. Hunt	Pauline E. Haunsperger	James L. Anderson	1944
362	Kensett	John E. Knutson	Otto Brunswold	Lottie Brunswold	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	W. Bernstorff	1944
368	Kimballton	Henry Hansen	Holgar Koch	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	C. P. Christensen	Earl Scott	Mrs. E. A. Scott	1944
372	Kirkville	C. J. Shamer	Bertha McGlassor	Lora Zentz	1944
373	Kiron	C. B. Larson	C. E. Dahl	H. L. Ward	1945
374	Klemme	J. E. Stille	A. J. Kudje	C. G. Waterman	1945
375	Knierim	Carl G. Ballstadt	H. Walker	A. Arenson	1945
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	J. W. Emerson	E. A. Myers	1944

380	Lakeside	J. N. Knight	Lucille Coats	Leota Knight	1945
381	Lake View	W. A. Hanson	Catherine Monroe	E. E. Scott	1944
382	Lakota	Mr. 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. Hoffmann	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	1945
388	LaPorte City	Roy F. Hawkins	M. L. Haven	H. W. Johannsen	1944
389	Larchwood	R. W. Wyant	J. J. Pruitt	L. P. Doherty	1944
390	Larrabee	John Cochran	Jim Montgomery	Irl Gilbert	1944
391	Latimer	H. W. Freie	H. M. Jensen	P. H. Borcharding	1945
392	Laurel	C. F. Toedt	H. J. McBroone	Lauretta Leedom	1944
393	Laurens	L. J. Taylor	C. C. Garner	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	Donald L. 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	Fred Holstrom	O. L. Bjork	1944
400	Leighton	Gerrit Stienhock	Noel J. Larson	H. A. DeBruin	1945
401	Leland	Irving Ambrosen	Martha Ambrosen	Maria Holland	1944
402	Lenox	F. E. Shipley	D. L. Bare	Mae Kilby	1944
403	LeRoy	M. J. McKeeman	R. H. Sutton	D. C. Thurlow	1945
404	Lester	August 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	Jennie Ward	C. W. Hancock	1944
407	Libertyville	Bliss Hall	Roll N. Slimmer	F. C. 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	Grant Dunbar	O. L. White	Leslie Overman	1944
412	Lineville	Geo. Duben	A. E. Laughlin	J. L. Wilson	1944
413	Linn Grove	Bill McKay	Geo. W. Evans	A. F. Johnson	1944
414	Lisbon	C. H. Briggs	J. M. Carbee	J. H. Miller	1944
415	Liscomb	T. C. Beighly	E. F. Clark	Ed Morey	1944
416	Littleport	F. A. Noding	H. H. Liddy	Gladys Kuehl	1944
417	Little Rock	H. W. Nachtigal	P. B. Hinders	R. E. Thompson	1944
418	Little Sioux	E. L. Riley	A. E. Bassett	Verna Breeling	1944
419	Livermore	R. J. Hughes	Albert Weber	Florence Sweeney	1944
420	Lockridge	Earl Burnett	Harry G. Wood	Anna Arnold	1945
421	Logan	C. L. Strong	L. W. Logan	G. P. Berry	1944
422	Lohrville	P. M. Lauver	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	Lorimor	Geo. A. Detty	E. E. Kirkhart	Maud McMains	1944
427	Lost Nation	J. E. Gilroy	R. W. Rutenbeck	H. F. Burrichter	1944

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year Term Expires
428	Lovilia	Robert Zimmerman	D. E. Papich	D. V. Crumley	1945
429	Lowden	Chas. Strackbein	Ezra Kruckenberg	Arnold Koch	1944
430	Low Moor	F. W. Rice	C. M. Adams	B. H. Dann	1944
431	Luana	A. E. Doerring	Roy Brown	C. A. Riveland	1944
432	Lucas	W. W. Allen	Thomas Hopkins	Gerald C. Baker	1944
433	Luther	A. R. Brundage	Holly Carroll	Ida Beiter	1945
434	LuVerne	Phil C. Lichty	H. H. Phillips	Dorothy Lindebak	1944
435	Luxemburg-P.O. New Vienna	F. X. Heinrichs	Ray B. Warbarg	A. H. White	1944
436	Luzerne	A. W. Tatge	F. E. Eggerding	Martin Studt	1944
437	Lynnvile	B. H. Jay	Owen Meredith	L. O. Scull, Sr.	1944
438	Lytton	L. G. Miller	C. H. Calhoun	Theo. J. Tokheim	1944
439	McCallsburg	C. W. Springer	F. E. Nail	Thelma Hall	1945
440	McCausland	H. C. Stutzel	P. Hendrickx	Mrs. H. C. Stutzel	1945
441	McClelland	J. S. Taylor	A. E. Bell	L. W. Barnes	1944
442	McGregor	J. F. Walter	W. R. Stone	J. G. Goben	1945
443	McIntire	Ruth Grace	Florence Ott	R. D. Williams	1944
444	Macedonia	W. S. Livingood	M. A. Stempel	Don Roarty	1944
445	Macksburg	A. Harpole	A. C. Schutz	Luella A. Whitworth	1945
446	Magnolia	C. E. Johnson	Harold E. Hanson	R. W. Richardson	1944
447	Malcom	H. Harmon	E. R. Taylor	L. L. Fry	1944
448	Mallard	J. F. Sundermeyer	O. F. Cox	Geo. Kress	1944
449	Maloy		Frank B. Carr	Frank B. Carr	1944
450	Malvern	R. W. Mansfield	W. R. Byington	Fannie Clark	1944
451	Manilla	Frank A. Brown	Mary Ethel Flo	Alice M. Knott	1944
452	Manly	O. H. Lichtenstein	R. A. Culver	A. M. Barth	1945
453	Manning	J. J. Struve	V. Schelldorf	Harry H. Rix	1944
454	Manson	F. C. Bleam	G. A. Simpson	G. L. Scoles	1944
455	Mapleton	W. J. Haubrich	G. F. Weaver	Anna 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. Polkinghorn	Lenna T. Boots	Jas. Sorensen	1944

460	Marquette	R. E. Edgar	F. L. Scarff	1944
461	Martelle	C. J. Darsee	Mrs. Lenore Hoffman	1944
462	Martensdale	Rev. E. W. Mueller	Velma Kleymann	1945
463	Martinsburg	Glen D. Quick	E. C. Hix	1944
464	Marysville—R.F.D. Hamilton	C. W. Sims	Geo. W. Kincaid	1945
465	Masonville	Harry Stimson	A. G. Schaefer	1944
466	Massena	John Austey	C. E. Marlowe	1944
467	Matlock	G. Brinkman	Louis Bylsma	1944
468	Maurice	John Lennan	C. L. Heusinkveld	1944
469	Maxwell	Harley Minear	Donald Hoyt	1945
470	Maynard	John Delsing	Paul A. Harrison	1944
471	Maysville—R.F.D. Walcott	Chas. Fischer	Walter Meyer	1945
472	Mechanicsville	H. D. Nicoll	A. Butler	1944
473	Mediapolis	O. E. Davis	J. E. Berry	1944
474	Melbourne	Frank R. Diggins	A. L. Mosebach	1944
475	Melcher	Otis Wright	Thomas Spolar	1944
476	Melrose	F. W. Shehan	Joe Haley	1944
477	Melvin	Frank Juber	H. G. Strubbe	1944
478	Menlo	Guy McCain	W. R. Glover	1944
479	Meriden	K. W. Nagle	C. J. Scott	1944
480	Merrill	E. L. Wilson	J. E. Heisler	1944
481	Meservey	H. Fischer, Sr.	Theodor Wendel	1944
482	Middletown	Clifford Thoman	Floyd L. Sater	1944
483	Miles	S. W. Watts	Chas. Allen	1944
484	Milford	E. E. Heldridge	R. A. LaFoy	1944
485	Millersburg	W. H. Seaton	James Berry	1945
486	Millerton	R. G. Scott	O. M. Brown	1944
487	Milo	P. L. Yates	L. V. VanSyoc	1944
488	Milton	Clay Baird	J. M. Davison	1944
489	Minburn	P. O. Thompson	A. H. Nelson	1944
490	Minden	Frank H. Hopp	P. H. Kasiske	1944
491	Mingo	N. R. Beals	Clem Bennett	1945
492	Mitchell	E. H. Glassel	G. H. Parkhurst	1944
493	Mitchellville	Paul G. Arvidson	Geo. G. McCleary	1944
494	Modale	M. R. Dickison	E. E. Bruner	1944
495	Mondamin	Roy C. Drewell	John E. Klutts	1944
496	Moneta	Byron Aldrich	Gretchen Kenyon	1944
497	Monmouth	Roy Francis	Anna Best	1944
498	Monona	Robert Jasman	Edna Meyer	1944
499	Monroe	H. E. Roberts	Everett Wilson	1944
500	Montezuma	David A. Reynolds	C. F. Dickson	1944
501	Montour	Homer Booth	Bert Gould	1944
502	Montrose	Ira R. Wickham	S. Curtis	1944
503	Moorhead	W. F. Wright	W. C. Solberg	1944
504	Moorland	Leo Taylor	H. A. Van Eps	1945
505	Moravia	D. K. Orelup	G. B. Winster	1944
506	Morley	Ada E. Smith	Muriel Duncan	1944
507	Morning Sun	Roy W. Tandy	E. J. Walsh	1944
			Guy C. Martin	1944
			H. H. Himstreet	1945
			Mary Sanchez	1944
			J. O. Metz	1945
			A. G. Schaefer	1944
			Wray Wilson	1944
			Mrs. J. Patterson	1944
			Roscoe Vore	1944
			Dan Peters	1945
			L. H. Bueneke	1944
			Grover Meyer	1945
			H. E. Gibeaut	1944
			T. R. Richardson	1944
			H. M. Hessenius	1944
			F. L. Brownfield	1944
			M. F. Haley	1944
			Art Jobes	1944
			H. L. Sutton	1944
			C. B. Stetler	1944
			Lois Hedges	1944
			K. Clarence Ruigh	1944
			Mrs. Esther Thie	1944
			I. C. Isgrig	1944
			A. Leyson	1944
			Chas. Bohn	1945
			X. J. Riley	1944
			Nina Ferguson	1944
			Mrs. Hazel Baird	1944
			W. L. Grumley	1944
			Howard Geiger	1944
			A. E. Toms	1945
			J. A. Klinger	1944
			Doris McClannahan	1944
			R. S. Sassaman	1944
			Melven Noyes	1944
			Leotta Aldrich	1944
			E. R. Bristol	1944
			W. F. Humphrey	1944
			W. M. Livingston	1944
			Eva Murphy	1944
			Avis Franks	1944
			J. K. Vanosdoll	1944
			E. D. Pratt	1944
			Jessie Coady	1945
			C. C. Coulson	1944
			Euretta Jackson	1944
			C. A. Brown	1944

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year Term Expires
508	Morrison	Bud Hummel	Wm. Schmoranc	Mrs. E. W. Hostetter	1944
509	Moulton	L. B. Swartz	Inez Rhul	S. R. Mace	1944
510	Mount Auburn	J. A. Healy	Elsie Hill	Al Wiese	1944
511	Mount Ayr	H. E. Bagley	Bertha McAninch	Naomi Shafer	1944
512	Mount Sterling	J. T. Thorpe	L. Marjorie Hamlett	A. A. Drummond	1944
513	Mount Union	Melvin Hall	Laurel L. Krieger	H. G. King	1945
514	Mount Vernon	Roy A. Nelson	T. J. Mitchell	D. Van Meter	1944
515	Moville	G. C. Metcalf	Chas. Rhue	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	J. L. Ellis	P. G. Perion	F. H. Heise	1945
519	Neola	Walter Reif	Ed P. Burns	Genevieve Green	1944
520	New Albin	John A. Schulze	M. F. 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. Doebel	1944
523	New Hartford	C. R. Dodd	W. J. Harmon	E. F. Perrin	1944
524	New Liberty	Wm. Seivers	L. A. Miller	Gerhard Brun	1944
525	New London	Maynard Fender	Ora Williams	E. N. Smith	1944
526	New Market	W. L. Steeves	M. E. Pace	Harryette Pullan	1944
527	New Providence	O. D. Rash	George Kramme	Jessie P. Tansey	1945
528	New Sharon	Harmon Trager	G. B. Craver	F. S. Timbrel	1944
529	New Vienna	L. W. Westhoff	Clarence Fangmann	A. B. Mescher	1944
530	New Virginia	Geo. McIntosh	E. J. Fullmer	F. C. Stiffler	1945
531	Nichols	W. E. Loeb	E. J. Woolever	H. Kirchner	1944
532	Nodaway	Wm. E. Laco	F. P. Carothers	H. D. Vaughn	1945
533	Nora Springs	R. H. Hansen	Paul E. Artz	W. H. Schnedler	1944
534	Northboro	John Irwin	Leonard Gell	Mrs. B. E. Standiford	1944
535	North Buena Vista	Benj. Breitbach	Catherine Brimeyer	Veronica Engling	1944
536	North English	Elmor Miller	R. S. Ferris	E. B. Warner	1944
537	North Liberty	R. M. Work	Jesse Musgrave	Clifford Koser	1944
538	North Washington	Victor Baltes	Peter Nosbisch	Cletus Baltes	1945
539	Northwood	Arthur J. Johnson	L. A. Baken	C. L. Bolender	1944

540	Norwalk	Claude Bishop	Lee Bishop	Geo. T. Desenberg	1945
541	Norway	John Markham	Ed Crees	P. G. Folvag	1944
542	Numa	Ted E. Hibbs	Dick Lowe	Jimmie Agazza	1945
543	Oakland	P. G. Green	Jack W. Ferrel	J. J. Evans	1944
544	Oakville	R. D. Sheridan	G. W. Graham	J. F. Schultz	1945
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	Wm. Paukon	D. O. Clark	H. A. Boehm	1944
548	Okoboji	Byron A. Smith	Maud G. Elston	Beth A. Smith	1944
549	Olds	E. J. Roush	J. S. Huston	Frank Haganman	1945
550	Old Town—P. O. Milford	H. M. Wilson	Nina B. Chaffin	Selma Enderson	1944
551	Olin	H. E. Carter	E. H. Lawson	Guy Swartzell	1944
552	Ollie	Tom Miller	Wilson D. Terrell	O. S. Terrell	1944
553	Oneida	J. B. Howe	S. J. 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	O. W. Rogers	H. E. Hahn	1944
557	Orient	F. G. Mason	V. R. Meltabarger	Lizzie Wolfe	1944
558	Orleans—P.O. Spirit Lake	M. L. Omer	Earl F. Peterson	Fred S. Barlow	1944
559	Ossian	W. Mallen	Bernice Verner	A. S. Andresen	1944
560	Osterdock	Wm. Troester	Roy Eush	H. J. Wellman	1944
561	Oto	F. Seifert	F. H. GoBell	M. B. Camerer	1944
562	Otoson	H. B. Lovig	Merle E. Holt	Chester E. Alme	1944
563	Owasa	Fred Reed	Charlotte Reed	R. D. Rabenold	1945
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	1945
567	Pacific Junction	E. L. Mendenhall	M. K. Moore	K. C. Flynn	1944
568	Packwood	M. N. Bos	Clair Kingaman	B. T. Lutes	1944
569	Palmer	F. O. Christoffers	Ernest Swartzendruber	D. G. Hartman	1944
570	Palo	Louis Eye	Wm. Swallon	B. E. Sheets	1944
571	Panama	Emil Coenen	P. J. Willmes	Leo Waltz	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	Mayme Rock	Ann Cooner	James McCune	1945
575	Paton	O. McWilliam	John Miller	Carrie Miller	1944
576	Patterson	Howard Lull	M. E. Osborn	Mrs. Geo. Kinnaird	1945
577	Paullina	John Tjossem	G. W. Harris	C. G. Kislingbury	1944
578	Peosta	F. J. Dardis	F. Beckett		1945
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	Herman Rock	O. C. Grote	L. H. McClurg	1944
582	Pilot Mound	Wm. Barrowman	Earl Howe	Roy Crouch	1945
583	Pioneer	W. P. Coleman	Estella Walsh	Bertha Frank	1944
584	Pisgah	Lloyd B. Swain	Mack C. Hutchinson	V. S. Peterson	1944
585	Plainfield	W. W. Taylor	H. B. Creger	Elna Hirsch	1944
586	Plain View—R.F.D. Walcott.	W. Peckenschneider	Melvin Peckenschneider	Edna Koberg	1944
587	Plano	Earl Anderson	Arthur Bristow	Howard Bane	1945

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year Term Expires
588	Pleasanton	W. E. Argo	Chas. Cornett	Franklin Reaves	1944
589	Pleasant Plain	Jake Shutz	Josephine Benda	B. M. Popejoy	1945
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	Evelyn M. Snell	Chas. Ciner	1945
593	Pocahontas	T. A. Nixon	Theo. F. McCarton	J. B. Pattee	1944
594	Polk City	F. S. Durr	E. A. Landess	K. S. Berry	1944
595	Pomeroy	C. L. Drommer	L. G. Schmidt	W. E. Maltby	1944
596	Popejoy	Ed Ackerman	M. S. Altizer	E. P. Blaine	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. Spargrove	P. M. DeLancey	C. O. Rowley	1945
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. Halbach	James M. Metcalf	W. A. Hoeven	1944
604	Princeton	Frank Norton	Wm. McClenahan	Z. G. Suiter	1944
605	Promise City	Ray Sharp	R. L. Coates	Verl Jones	1944
606	Protivin	Joseph D. Bouska	Clarence J. Bouska	W. C. Dostal	1944
607	Pulaski	D. J. Bollman	N. Gleason	Maud Giles	1944
608	Quasqueton	Bert Bearbower	M. E. Adams	C. L. Kimball	1945
609	Quimby	M. V. Smith	H. V. Riseling	R. Rohde	1944
610	Radcliffe	A. B. Narland	H. M. Thompson	A. O. Rorem	1944
611	Rake	Ole O. Ryg	O. H. Taft	Johnnie Rake	1944
612	Raiston	L. H. Gregory	H. C. Linn	Mrs. Karl Nolin	1944
613	Randalia	Pete Heopfner	N. M. Frye	Harlan McComb	1945
614	Randall	E. M. Erickson	Alvina Sopeland	G. A. Aasland	1944
615	Randolph	W. B. Estes	D. D. Williamson	J. S. Zdychnee	1944
616	Rathbun	Laddie Todey	Tony Chebuhar	Wm. Swab	1945
617	Readlyn	F. L. Diekmann	K. O. Becker	B. C. Stumme	1945
618	Reasnor	G. M. Carnahan	Nota Anderson	J. B. Wasson	1945
619	Redding	J. R. Main	E. E. Edwards	Roy R. Smith	1944

620	Redfield	A. S. Paterson	O. O. Dalen	John Hanes	1944
621	Reinbeck	C. F. Dufel	J. W. Hepperle	E. P. Bieber	1944
622	Rembrandt	W. L. Gulbranson	E. H. Edwall	J. B. Altwegg	1945
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	Fred M. Cheville	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	1945
628	Ricketts	Aug. Dickemann	J. H. A. Christiansen	Victor Schwarz	1945
629	Ridgeway	C. T. Trytten	R. G. Baker	M. O. Rice	1944
630	Rinard	B. W. Moore	Ivan Jamison	Ivan Jamison	1944
631	Ringsted	H. C. Christiansen	J. A. Andreasen	J. M. Jensen	1945
632	Rippey	H. E. VanHorn	Jay G. States	J. H. VanScoy	1944
633	Riverside	Ed Yeggy	C. E. Fitzsimmons	Mrs. Clara Fitzsimmons	1944
634	Riverton	Verne R. Bright	Arnold Fox	W. P. Cowden	1945
635	Robins	J. A. Sutera	Miles P. Sutera	Chas. G. Quaas	1944
636	Rock Falls	John Gorkowski	Lewis Wegener	Wm. Maher	1945
637	Rockford	L. R. Searle	V. R. Crabtree	T. E. Batty	1944
638	Rock Valley	F. T. McGill	Harvey A. Barnard	C. Rozeboom	1944
639	Rockwell	G. A. Bower	Henry Africa	Joe Gallagher	1944
640	Rodman	Louis Lowman	R. O. Truner	Fred Wirtz	1944
641	Rodney	G. E. Myers	W. L. Swanson	Emma K. Swanson	1944
642	Roland	L. A. Swenson	Arthur Britson	Severie Parker	1944
643	Rolfe	N. J. Bixler	F. E. Grant	M. W. Webb	1944
644	Rome	Howard Swailes	Jno. B. Stoffs	Greta Freeman	1944
645	Rose Hill	W. N. Wright	L. C. Hagedorn	Ethel Ferguson	1944
646	Rossie	Ernest Lae	F. J. Allen	Sylvia Russett	1944
647	Rowan	R. Virden	A. F. Sloan	D. W. Whitten	1944
648	Rowley	O. G. Foreman	Helen L. Oliver	L. D. Wallace	1945
649	Royal	R. A. Miller	Fred C. Muller	W. M. Bailey	1944
650	Rudd	E. W. Cheney	C. B. Osborne	W. G. Willett	1945
651	Runnells	R. A. Johnson	E. G. Latham	C. C. Taylor	1944
652	Russell	P. F. Sprague	E. B. Henderson	H. E. Smith	1944
653	Ruthven	D. Rosacker	Fay Ferris	R. W. Lightle	1944
654	Rutland	E. F. Blomker	Joe McCusker	G. R. Bristol	1944
655	Ryan	Jas. Weiler	S. F. Haynes	A. L. Schemmel	1944
656	Sabula	George Ulmer	J. C. Gantz	James L. Petersen	1944
657	Sageville—P.O. Dubuque	Nick Freiburger	T. H. Hume	J. C. Gantz	1945
658	St. Ansgar	W. A. Moe	Elizabeth Ridgway	Albert Halverson	1944
659	St. Anthony	Oscar Wallwork	C. E. Downs	Lizzie Flanagan	1944
660	St. Charles	Leo Huffman	Albert Bulgren	C. C. Williams	1944
661	St. Lucas	John C. Mihm	Thomas H. Lippold	Richard Bucheit	1944
662	St. Marys	Theo Lippold	F. K. Orvis	W. J. Lippold	1945
663	St. Olaf	A. J. Larson	J. G. Kempker	V. H. Embretson	1945
664	St. Paul—R.F.D. West Point.	Rex Hellweg	Victor Morron	A. C. Merschman	1944
665	Salem	W. H. Johnson	W. H. Lamoureux	W. W. Simkin	1944
666	Salix	C. F. Carr	J. M. Eason	S. S. Westly	1944
667	Sanborn	Henry Kissler		J. W. Cravens	1944

TOWN OFFICIALS—Continued

Number					Year Term Expires
	Towns	Mayor	Clerk	Treasurer	
668	Sandyville—P.O. Ackworth	Alfred Schroder	Amanda Warren	L. E. Spurgin	1945
669	Scarville	L. B. Blom	G. L. Sanke	Harvey Anderson	1944
670	Schaller	W. J. Mohler	W. J. Clerk	Samuel Hahne	1944
671	Schleswig	Otto A. Hollander	A. C. Schwarz	Leonard Hollander	1944
672	Scranton	Arley Jemison	B. E. Friend	E. F. Buenneke	1944
673	Searsboro	John L. McDowell	Leroy Watson	Bert Saunders	1944
674	Sergeant Bluff	F. C. Colby	A. O. Olson	Blanche Waterman	1944
675	Shambaugh	T. J. Whitehill	B. T. Yeager	D. Richardson	1945
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	C. R. Ringgenberg	Lawrence Stevens	L. P. Earp	1945
681	Shell Rock	George R. Pohl	Lloyd L. Gibson	M. B. Chesebro	1944
682	Shellsburg	Reuben Senft	Richard Kibbie	C. L. Blattger	1944
683	Sherrill—P.O. Spechts Ferry	Paul Spoerl	J. J. Behr	J. J. Behr	1945
684	Sidney	Vernon Johnson	Brit Stiles	Gene Stiles	1944
685	Silver City	W. A. Wilkins	J. H. Kruse	C. H. Kruse	1944
686	Sioux Center	Maurice A. TePaske	E. Straatsma	Eda Kroon	1944
687	Sioux Rapids	C. E. Marsh	G. L. Hornor	Chas. Spavin	1944
688	Slater	F. T. Riis	Roy Cole	M. S. Heggen	1944
689	Sloan	Geo. Hilts	Lawrence G. Duchaine	Jas. W. Hicks	1944
690	Smithland	J. M. Yoskey	F. W. Jones	A. C. Brown	1944
691	Soldier	Theo. Uhlig	John T. Wade	Olaf T. Olson	1945
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. Safourek	H. W. Raplinger	1944
695	Spillville	H. G. Hang	Roy V. Novak	C. J. Andera	1944
696	Spragueville	Fred Bahr	Ted M. Struble	Leo Helmle	1945
697	Springbrook	John Zimet	Viola Cloos	Florian Schmidt	1945
698	Spring Hill	C. A. Dewey	Mrs. A. P. Brand	A. P. Brand	1945
699	Springville	L. A. Johnston	Norman J. Graham	Don H. Colehans	1944

700	Stacyville	Wm. R. Brown	Joseph N. Wolf	A. J. Heimerman	1944
701	Stanhope	Wm. Johnson	C. B. Wing	Herman F. Grempel	1944
702	Stanley	Amos Keifer	Ruby Slater	Lydia Mahoney	1945
703	Stanton	E. L. Erickson	L. Edw. Erickson	E. E. Larson	1944
704	Stanwood	L. W. Meyer	Parke F. Jones	Mrs. Lou 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	1945
708	Stockton	C. H. Anderson	Walter J. Henricksen	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 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 Willemsen	Harris E. Boat	Mamie Boat	1944
715	Sumner	W. S. Weatherill	H. W. Bathke	W. A. Heyer	1944
716	Superior	Floyd Hoovel	H. E. Olson	Ruby Bradfield	1944
717	Sutherland	A. H. Noethe	Opal Kaizer	Lu M. Camery	1944
718	Swaledale	Lester Bonner	R. J. Carr	Henry Donner	1944
719	Swan	R. P. King	W. E. Wellons	Carrie Koons	1944
720	Swea City	A. J. Christensen	Fred D. Infelt	J. J. Anderson	1944
721	Swisher	W. H. Dvorak	Elmer Ulch	Chas. J. Koss	1945
722	Tabor	A. M. McMahon	L. M. Perkins	V. H. Patrich	1944
723	Templeton	Jno. Bock	John W. Buger	Lambert Greteman	1944
724	Tennant	Wm. Halloran	C. A. Langbehn	R. D. Morris	1945
725	Terrill	C. H. Hewitt	E. G. Untiedt	Beryl Coleman	1944
726	Thayer	H. V. Lowe	H. J. Eden	J. B. Yount	1944
727	Thompson	A. W. Payne	A. H. Anderson	Edith Ellickson	1944
728	Thor	M. H. Carter	W. J. 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	1944
732	Tiffin	Ralph Springmire	Mary Herdliska	Nora Hinchliffe	1945
733	Tingley	John Clough	Howard VerPloegh	J. E. Fierce	1944
734	Titonka	H. A. French	Florence K. Reaser	Edward Boyken	1944
735	Toronto	F. G. Horstman	L. V. Ahl	M. G. Yale	1944
736	Traer	L. L. Sawyer	G. H. Schwertley	Otto Moeller	1944
737	Treynor	Joseph Karrer	H. F. Schmidt	N. Schumacher	1944
738	Tripoli	Wm. F. Krueger	Mrs. Pearl L. Buechele	E. H. Kuker	1944
739	Truesdale	H. A. 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	Clay Farlen	1944
742	Udell	E. A. Powers	Bertha Dotson	Muriel Spurgeon	1944
743	Underwood	M. Ross	H. F. Aney	John C. Damitz	1944
744	Union	C. F. Long	J. P. Johnson	K. J. Lyon	1944
745	Unionville	O. E. Brown	A. E. Batterson	R. Allender	1944
746	University Hts.—P.O. Iowa City	L. D. Koser	J. W. Howe	J. W. Howe	1945

TOWN OFFICIALS—Continued

Number	Towns	Mayor	Clerk	Treasurer	Year Term Expires
747	University Park	Robert Graham	Thos. S. Allgood	Dwight C. Kessler	1945
748	Urbana	Rush Cumberland	Wiley S. Jones	Willie Cue	1944
749	Urbandale—R.F.D. Däs				
	Moines	James Ahern	Mrs. Tordis	F. W. Willis	1944
750	Ute	E. J. Liska	D. A. Hodgdon	Alice Temple	1944
751	Vail	L. L. Hoffman	M. J. Monaghan	Frank Slegel	1944
752	Valeria	M. T. Snow	Carrie DeReus	Creta Owens	1945
753	Van Horne	O. W. Ilten	P. R. Smith	Osborne O'Brien	1944
754	Van Meter	John Jungmann	Earl F. England	Clarence Dunn	1944
755	Van Wert	L. P. Hastings	Selma Thompson	H. J. Vaught	1944
756	Varina	Edw. Hanke	C. E. McGrew	H. J. Deacon	1945
757	Victor	Roy Waline	W. M. Kilcoin	H. W. Chittenden	1944
758	Vincent	Merle A. Blue	A. O. Swasand	J. B. Thorsness	1945
759	Vining	Albert Vorba	John V. Sokol	Paul Kouba	1945
760	Volga City	C. E. Lovett	L. A. Candee	Arthur Smith	1944
761	Wadena	W. E. Corkery	J. O. Prebert	E. Herrling	1944
762	Wahpeton—P.O. Milford	F. J. Smith	Homer E. Pitcher	Tressa Pitcher	1944
763	Walcott	A. Moeller	A. T. Leabo	N. Leabo	1944
764	Walker	Guy H. Althenhein	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	A. Don Parsons	R. H. Ernest	M. W. Hunter	1944
769	Washta	Henry Hatch	Wm. L. Hunter	Ferne Conley	1944
770	Waterville	Sam Glynn	Joseph M. Johnson	John Fellows	1944
771	Waucoma	C. H. Miller	O. J. Perry	F. B. Reed	1944
772	Waukee	A. B. Carter	S. M. Ninly	F. Snow	1944
773	Wayland	R. T. McGuire	Glenn Gisel	J. Laurence Henss	1944
774	Webb	C. A. Anderson	Paul J. Wellnitz	W. W. Munson	1944
775	Webster	G. E. Rubins	W. N. Van Tuyl	W. A. Beinke	1945
776	Weldon	A. I. Tansey	Chas. Richards	L. M. Parr	1945
777	Wellman	W. S. McIntosh	J. A. Dodds	W. L. Darnell	1944

778	Wellsburg	C. C. Graham	G. H. Geerdes	J. D. Beving	1944
779	Welton	W. J. Scheckel	Genevieve Berst	F. A. Grindrod	1944
780	Wesley	John Hutchinson	Thos. A. McMahon	Guy M. Butts	1944
781	West Bend	Jos. Dorweiler	A. W. Hansen	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	W. E. Pearson	Merle Thrapp	F. M. Lindenmeyer	1945
785	Westfield	A. W. Hummel	N. R. Beaubien	R. H. Raub	1944
786	Westgate	Paul Gruetzmacher	Hy. H. Suhr	R. Stalnaker	1944
787	West Liberty	W. B. Jayne	Waldo C. Myers	Irwin Mosher	1944
788	West Mitchell—P.O. Mitchell	George Walters	Anna E. Clayton	Nicholas Klein	1945
789	West Okoboji—P.O. Milford	Mark Wheeler	Genevieve Henderson	Sibyl Wheeler	1944
790	Westphalia	John Goesser	Susan Schomer	Clara Langenfeld	1944
791	West Point	John Winnike	Edna C. Loving	Julette B. Pogge	1944
792	West Side	A. Rossman	P. H. Dohse	Aug. Rohwer	1944
793	What Cheer	Everett Hemsley	Carl G. Draegert	Ethel Manary	1945
794	Wheatland	Gus Horstman	C. J. Hoker	Henry Guenther	1944
795	Whiting	C. S. Hale	L. H. Wilen	J. W. Beggs	1944
796	Whittemore	H. E. Woodward	R. H. Finnell	L. H. Pertl	1944
797	Whitten	J. W. Wilcox	M. E. Day	Enos Fouts	1944
798	Wiley—P.O. Carroll	John Kraus, Jr.	John B. Greteman	L. 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	Gernall 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	Homer Tesdell	1945
804	Winfield	W. H. Feldman	Fred H. Weirather	Chas. VanDyke	1944
805	Winthrop	Kenneth Norman	J. S. Luther	J. D. Jackson	1944
806	Wiota	Carl L. Reed	Harold McCrory	L. Bruce Robinson	1944
807	Woden		R. W. Thorn	Ray D. Valley	1944
808	Woodbine	J. B. Aughey	C. S. King	H. L. Haight	1944
809	Woodburn	J. D. Crist	O. N. Gardner	H. Oehlert	1944
810	Woodward	E. R. Hurlock	John D. Turner	V. A. Neal	1944
811	Woolstock	Geo. L. Jones	Arlo J. McGowan	Mason Doughten	1944
812	Worthington	O. J. Hess	T. M. Feltes	Geo. N. Feltes	1944
813	Wyoming	Lee M. Sherrill	William Peck	R. L. Orth	1944
814	Yale	E. R. Deardorff	Mrs. Glenn Francis	O. D. Stotts	1944
815	Yetter	Willis Reaman	Otto Gutz	Lula B. Blair	1944
816	Yorktown	Ernest Winger	Cecil Gwynn	Kathryn Winger	1945
817	Zearing	C. G. Muschick	J. V. Moon	Dale E. Tisdale	1944
818	Zwingle	R. J. Kennedy	Floyd Veach	Mrs. B. E. Alspach	1944

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

For the Year Beginning August 1, 1942, and Ending July 31, 1943
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, 1943 TO JULY 31, 1944

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, 1943 to July 31, 1943

Cash on hand Aug. 1, 1942.....	\$ 3,923.11	St. Charles	15.00
Gilbert	15.00	Badger	15.00
Carpenter	10.00	Silver City	15.00
Elkport	10.00	Smithland	15.00
Scarville	10.00	Templeton	15.00
Spragueville	10.00	Thornton	15.00
Alexander	15.00	Truro	15.00
Melvin	15.00	Walcott	15.00
Clear Lake	30.00	Westgate	15.00
Goose Lake	10.00	Afton	20.00
Greenville	10.00	Allison	20.00
Jackson Jct.	10.00	Anthon	20.00
Jolley	10.00	Armstrong	20.00
Kelley	10.00	Bayard	20.00
Keystone	15.00	Breda	20.00
Lincoln	10.00	Brighton	20.00
Matlock	10.00	Calmar	20.00
Meriden	10.00	Charter Oak	20.00
Old Town	10.00	Cincinnati	20.00
Oyens	10.00	Clermont	20.00
Ricketts	10.00	Durant	20.00
Rinard	10.00	Eddyville	20.00
St. Lucas	10.00	Elgin	20.00
Searsboro	10.00	Farley	20.00
Swisher	10.00	Farmington	20.00
Wahpeton	10.00	Fontanelle	20.00
Webster	10.00	Graettinger	20.00
Westfield	10.00	Hedrick	20.00
Alta Vista	15.00	Inwood	20.00
Arthur	15.00	Kellerton	20.00
Atkins	15.00	Luverne	20.00
Birmingham	15.00	Marquette	20.00
Blencoe	15.00	Mitchellville	20.00
Blue Grass	15.00	Olin	20.00
Boyden	15.00	Clearfield	20.00
Bradgate	15.00	Shelby	20.00
Brandon	15.00	Shellsburg	20.00
Calumet	15.00	Wall Lake	20.00
Cantril	15.00	Wayland	20.00
Center Junction	15.00	West Bend	20.00
Clare	15.00	West Branch	20.00
Corwith	15.00	West Point	20.00
Deep River	15.00	Whittemore	20.00
Deloit	15.00	Winfield	20.00
Dickens	15.00	Wyoming	20.00
Elk Horn	15.00	Adel	25.00
Farmersburg	15.00	Alton	25.00
Farnhamville	15.00	Avoca	25.00
Fort Atkinson	15.00	Britt	25.00
Garrison	15.00	Cascade	25.00
Gilman	15.00	Garner	25.00
Henderson	15.00	Greene	25.00
Hillsboro	15.00	Holstein	25.00
Huxley	15.00	Lake View	25.00
Imogene	15.00	Lansing	25.00
Lakota	15.00	Manson	25.00
Larchwood	15.00	Mount Vernon	25.00
Laurel	15.00	Nashua	25.00
Lidderdale	15.00	New London	25.00
Liscomb	15.00	Melcher	25.00
Macksburg	15.00	Primghar	25.00
Minden	15.00	Reinbeck	25.00
New Hartford	15.00	Remsen	25.00
Oakville	15.00	Rolfe	25.00
Onslow	15.00	Sanborn	25.00
Oto	15.00	Tripoli	25.00
Paton	15.00	Wilton	25.00
Plover	15.00	Woodbine	25.00
Prescott	15.00	Bedford	30.00
Quimby	15.00	Colfax	30.00
Rake	15.00	Denison	30.00
Randolph	15.00	Dyersville	30.00
Rowan	15.00	Eldora	30.00
Royal	15.00	Grundy Center	30.00
Runnells	15.00	Hampton	30.00

SECRETARY'S REPORT—Continued

Indianola	30.00	Marathon	20.00
Marion	30.00	Mechanicsville	20.00
Osage	30.00	Montrose	20.00
Rockwell City	30.00	Murray	20.00
Sac City	30.00	Newell	20.00
Sibley	30.00	Preston	20.00
Spirit Lake	30.00	Redfield	20.00
Tama	30.00	St. Ansgar	20.00
West Union	30.00	Schaller	20.00
Charles City	40.00	Slater	20.00
Creston	40.00	Stratford	20.00
Grinnell	40.00	Sutherland	20.00
Knoxville	40.00	Walnut	20.00
Perry	40.00	Whiting	20.00
Storm Lake	40.00	Akron	25.00
Washington	40.00	Alta	25.00
Fort Madison	50.00	Dunlap	25.00
Burlington	60.00	Fayette	25.00
Atalissa	10.00	Hartley	25.00
Barnum	10.00	Keota	25.00
Clayton	10.00	Kingsley	25.00
Cumming	10.00	Lamoni	25.00
Dolliver	10.00	Monona	25.00
Luxemburg	10.00	Nora Springs	25.00
Moneta	10.00	Odebolt	25.00
Monmouth	10.00	Orange City	25.00
Okoboji	10.00	Parkersburg	25.00
St. Paul	10.00	Sheffield	25.00
Sageville	10.00	Sioux Center	25.00
Tennant	10.00	Sioux Rapids	25.00
Udell	10.00	Sumner	25.00
Westphalia	10.00	What Cheer	25.00
Albion	15.00	Clarion	30.00
Ayrshire	15.00	Eagle Grove	30.00
Baldwin	15.00	Harian	30.00
Boxholm	15.00	Hawarden	30.00
Clutier	15.00	Madrid	30.00
Crawfordsville	15.00	Onawa	30.00
Danville	15.00	Osceola	30.00
Dedham	15.00	Rock Rapids	30.00
Dike	15.00	Tipton	30.00
Dixon	15.00	Waverly	30.00
Fenton	15.00	Chariton	40.00
Granville	15.00	Cherokee	40.00
Greeley	15.00	Estherville	40.00
Harpers Ferry	15.00	Fairfield	40.00
Janesville	15.00	Spencer	40.00
Kiron	15.00	Newton	50.00
LaMotte	15.00	West Okoboji	10.00
Lawton	15.00	Alburnett	10.00
Lost Nation	15.00	Castalia	10.00
Luana	15.00	Chatsworth	10.00
Lynnville	15.00	Dundee	10.00
Mallard	15.00	N. Washington	10.00
Meservey	15.00	Orchard	10.00
Orient	15.00	Patterson	10.00
Palo	15.00	Popejoy	10.00
Panama	15.00	Truesdale	10.00
Quasqueton	15.00	Plainview	10.00
Ridgeway	15.00	Welton	10.00
Stanhope	15.00	Charlotte	15.00
Stockport	15.00	Delmar	15.00
Terrill	15.00	Gilbertville	15.00
Urbana	15.00	Lester	15.00
Williams	15.00	Miles	15.00
Woolstock	15.00	Moorhead	15.00
Arnolds Park	20.00	Moorland	15.00
Aurelia	20.00	Norway	15.00
Bancroft	20.00	Ollie	15.00
Bode	20.00	Palmer	15.00
Buffalo Center	20.00	Sully	15.00
Churdan	20.00	Tiffin	15.00
Collins	20.00	Waterville	15.00
Davis City	20.00	Yale	15.00
Donnellson	20.00	Zearing	15.00
Fredricksburg	20.00	Allerton	20.00
Glidden	20.00	Anamosa	20.00
Hospers	20.00	Aplington	20.00
Kellogg	20.00	Burt	20.00

SECRETARY'S REPORT—Continued

Colo	20.00	West Liberty	25.00
Elliott	20.00	Bettendorf	30.00
Gladbrook	20.00	Emmetsburg	30.00
Goldfield	20.00	Glenwood	30.00
Ireton	20.00	Pella	30.00
Lawler	20.00	Vinton	30.00
Sabula	20.00	Bouton	10.00
Schleswig	20.00	Middletown	10.00
Shell Rock	20.00	Northboro	10.00
Swea City	20.00	Stanley	10.00
Ute	20.00	Ainsworth	15.00
Wellsburg	20.00	Aredale	15.00
Woodward	20.00	Bristow	15.00
Brooklyn	25.00	Farragut	15.00
Eldon	25.00	Fremont	15.00
Hull	25.00	Grand River	15.00
Marcus	25.00	Hastings	15.00
Mount Ayr	25.00	Hinton	15.00
Rock Valley	25.00	Lacona	15.00
W. Burlington	25.00	Marysville	15.00
Audubon	30.00	Maynard	15.00
Belmond	30.00	Melbourne	15.00
Cresco	30.00	Minburn	15.00
Guthrie Center	30.00	Modale	15.00
Lake City	30.00	Rowley	15.00
Mo. Valley	30.00	University Park	15.00
Mt. Pleasant	30.00	Washta	15.00
Nevada	30.00	Waukee	15.00
New Hampton	30.00	Westside	15.00
Villisca	30.00	Ankeny	20.00
Waukon	30.00	Dallas Center	20.00
W. Des Moines	30.00	Delta	20.00
Boone	50.00	Dysart	20.00
Des Moines	150.00	Earlham	20.00
Donohue	10.00	Early	20.00
Donnan	10.00	Elma	20.00
Gray	10.00	Hubbard	20.00
Guernsey	10.00	Lone Tree	20.00
McClelland	10.00	New Albin	20.00
Ottosen	10.00	Ocheyedan	20.00
Rodman	10.00	Ossian	20.00
Alvord	15.00	Radcliffe	20.00
Arion	15.00	Riceville	20.00
Blockton	15.00	Riverton	20.00
Callender	15.00	Ackley	25.00
Defiance	15.00	Greenfield	25.00
Bagley	15.00	Lake Mills	25.00
Dawson	15.00	McGregor	25.00
Fertile	15.00	Malvern	25.00
Garnavillo	15.00	Strawberry Point	25.00
Harcourt	15.00	Forest City	30.00
LeGrand	15.00	Sheldon	30.00
Maurice	15.00	Atlantic	40.00
N. Buena Vista	15.00	Le Mars	40.00
Rippey	15.00	Dubuque	80.00
St. Anthony	15.00	Ely	10.00
Salem	15.00	Green Island	10.00
Center Point	20.00	Gruver	10.00
Conrad	20.00	Kirkman	10.00
Dayton	20.00	Maysville	10.00
Everly	20.00	Stout	10.00
Hopkinton	20.00	Batavia	15.00
Lake Park	20.00	Cleghorn	15.00
Le Claire	20.00	Fraser	15.00
Lewis	20.00	Harris	15.00
Lowden	20.00	Havelock	15.00
Moravia	20.00	Joice	15.00
Pacific Junction	20.00	Latimer	15.00
Pierson	20.00	New Vienna	15.00
Sloan	20.00	Norwalk	15.00
Stanwood	20.00	Persia	15.00
Van Horne	20.00	Pisgah	15.00
Victor	20.00	Plainfield	15.00
Winthrop	20.00	Polk City	15.00
Bellevue	25.00	Steamboat Rock	15.00
Coon Rapids	25.00	Thurman	15.00
Grand Junction	25.00	Treynor	15.00
Jewell Junction	25.00	Waucoma	15.00
Wapello	25.00	Casey	20.00

SECRETARY'S REPORT—Continued

Cumberland	20.00	New Liberty	10.00
Gravity	20.00	Hudson	15.00
Maxwell	20.00	Livermore	20.00
Morning Sun	20.00	Corning	30.00
Prairie City	20.00	Bloomfield	30.00
Griswold	25.00	Maquoketa	30.00
Manning	25.00	DeWitt	30.00
Milford	25.00	Ottumwa	70.00
Marengo	30.00	Pleasantville	20.00
Ames	50.00	Bassett	10.00
Sioux City	100.00	Ellston	10.00
Beaman	10.00	Randalia	10.00
Bertram	10.00	Barnes City	15.00
Ferguson	10.00	Spillville	15.00
Galt	10.00	Ashton	20.00
Hayesville	10.00	Denver	20.00
Leighton	10.00	Essex	20.00
Prairieburg	10.00	Lineville	20.00
Zwingle	10.00	Peterson	20.00
Andrew	15.00	Rockwell	20.00
Castle Hill	15.00	Sergeant Bluff	20.00
Coulter	15.00	Scranton	25.00
Eldridge	15.00	Williamsburg	25.00
Grafton	15.00	Decorah	40.00
Granger	15.00	Marshalltown	50.00
Kensett	15.00	Brunsville	10.00
Leland	15.00	Buckeye	10.00
Linden	15.00	Dana	10.00
Lytton	15.00	Garber	10.00
Macedonia	15.00	Nemaha	10.00
Mt. Auburn	15.00	Sherrill	10.00
Pilot Mound	15.00	Aurora	15.00
Portsmouth	15.00	Carbon	15.00
West Chester	15.00	Clemons	15.00
Alden	20.00	Cushing	15.00
Dow City	20.00	Earling	15.00
Dows	20.00	Galva	15.00
Garwin	20.00	Hancock	15.00
Grand Mound	20.00	Marne	15.00
Milton	20.00	Protivin	15.00
Roland	20.00	Renwick	15.00
Thompson	20.00	Rudd	15.00
Manilla	25.00	Rutland	15.00
Manly	25.00	Ryan	15.00
Oakland	25.00	Walker	15.00
Paullina	25.00	Blairstown	20.00
Stuart	25.00	Clarence	20.00
Belle Plaine	30.00	Danbury	20.00
Independence	30.00	Diagonal	20.00
Winterset	30.00	Doon	20.00
Cedar Falls	40.00	Earlville	20.00
Oelwein	40.00	Fairbank	20.00
Keokuk	50.00	Klemme	20.00
Fort Dodge	60.00	Mediapolis	20.00
Mason City	60.00	Oxford Jet.	20.00
Cedar Rapids	90.00	Ringsted	20.00
Waterloo	90.00	Correctionville	25.00
Long Grove	10.00	Lehigh	25.00
Morley	10.00	Northwood	25.00
Beacon	15.00	Jefferson	30.00
Floyd	15.00	Manchester	30.00
Low Moor	15.00	Oskaloosa	50.00
Malcom	15.00	Clinton	60.00
Newhall	15.00	Davenport	90.00
Readlyn	15.00	Registration Fees	90.00
Underwood	15.00	Banquet Tickets	204.00
Battle Creek	20.00	North Liberty	15.00
Central City	20.00	Shenandoah	40.00
Dallas	20.00	Iowa Falls	30.00
Neola	20.00	Registration Fees	15.00
Oxford	20.00	Andover	10.00
Riverside	20.00	Hazleton	20.00
Solon	20.00	Muscatine	50.00
Springville	20.00	Toronto	10.00
Titonka	20.00	Webster City	40.00
Exira	25.00	Registration Fees	15.00
Mapleton	25.00	Harper	10.00
Iowa City	50.00	Hartwick	10.00
Council Bluffs	80.00	Merrill	20.00

SECRETARY'S REPORT—Continued

McCausland	10.00	Princeton	15.00
Chester	15.00	Coburg	10.00
Kimballton	15.00	Elkader	25.00
Wheatland	20.00	Martelle	15.00
George	25.00	Plano	10.00
Red Oak	40.00	Libertyville	15.00
Auburn	15.00	Clarksville	25.00
Coin	15.00	Rock Falls	10.00
Hanlontown	15.00	Lovilia	20.00
Lisbon	20.00	Colwell	10.00
State Center	25.00	Hurstville	10.00
Algona	30.00	Hamburg	30.00
Lone Rock	10.00	Vincent	10.00
Drakesville	15.00	Moville	20.00
Gowrie	25.00	Altoona	20.00
Wallingford	15.00	Craig	10.00
Ruthven	20.00	Gilmore City	20.00
Albert City	20.00	Hornick	15.00
LaPorte City	25.00	Monticello	30.00
Mitchell	10.00	Camanche	20.00
Little Sioux	15.00	Carroll	40.00
Plymouth	15.00	Grimes	15.00
Webb	15.00	Rockford	25.00
Postville	25.00	Berkley	10.00
Leon	30.00	Linn Grove	15.00
Durango	10.00	Castana	15.00
Colesburg	15.00	Brayton	15.00
Rembrandt	15.00	Halbur	15.00
Whitten	15.00	Toledo	30.00
Arlington	20.00	Bondurant	15.00
Lorimor	20.00	Duncombe	15.00
Marble Rock	20.00	Lamont	20.00
Montezuma	25.00	Bonaparte	20.00
Liscomb	75.00	Martensdale	10.00
College Springs	15.00	Kalona	20.00
Exline	15.00	Wadena	15.00
Orleans	15.00	Pomeroy	20.00
Rhodes	15.00	Fostoria	10.00
Worthington	15.00	Woden	15.00
Baxter	20.00	Nodaway	15.00
Carter Lake	20.00	Ackworth	10.00
Dumont	20.00	Arcadia	15.00
University Heights	15.00	Geneva	15.00
Buffalo	20.00	Calamus	15.00
Little Rock	20.00	Packwood	15.00
Rodney	10.00	Soldier	15.00
Letts	15.00	Wesley	15.00
New Providence	15.00	Buck Grove	10.00
Dougherty	15.00	Thor	15.00
Adair	20.00	Dexter	20.00
Kanawha	20.00	Vining	10.00
Cambridge	20.00	Varina	15.00
Nichols	15.00	Chelsea	20.00
Bennett	15.00	Holland	10.00
Olds	15.00	Ellsworth	15.00
Mount Union	10.00	Volga City	15.00
North English	20.00	Carson	20.00
Morrison	10.00	Archer	10.00
Stockton	10.00	Jesup	20.00
Delaware	10.00	Mingo	15.00
Luther	10.00	Thornburg	10.00
Ladora	15.00	Sharpsburg	10.00
Laurens	25.00	Superior	15.00
Cromwell	10.00	Union	20.00
Fairfax	15.00	Somers	15.00
Goodell	15.00	Braddyville	15.00
Blakesburg	15.00	Keswick	15.00
Ogden	25.00	Blairsburg	15.00
Vail	20.00	Lohrville	20.00
Epworth	15.00	Tingley	15.00
McCallsburg	15.00	G. A. Mote	2.00
McIntire	15.00	Montour	15.00
Lenox	25.00	Mondamin	15.00
Owasa	10.00	Struble	10.00
South English	15.00	Columbus Jct.	20.00
Turin	10.00	Edgewood	20.00
Stanton	20.00	Mun. Pub. Co.	400.00
Luzerne	10.00	Centralia	10.00
Panora	25.00	Registration Fees ..	80.00

SECRETARY'S REPORT—Continued

Monroe	25.00	Brooklyn	25.00
Peosta	10.00	Stockport	15.00
Moorland	15.00	Waterloo	90.00
U. S. War Bonds Int.	25.00	Correction	20.00
Windsor Heights	20.00		
Carbon	15.00	Total Receipts	\$20,469.11

Disbursements August 1, 1942 to August 1, 1943

F. G. Pierce	\$ 200.00	F. G. Pierce	200.00
Minnie Offman	80.00	Minnie Offman	80.00
Clerk Hire	70.00	Clerk Hire	70.00
Office Rent	40.00	Office Rent	60.00
Mun. Pub. Co.	422.50	Clerk Sup. Court	.75
Iva C. Clark	24.75	Office Cash	10.00
Postmaster	20.00	Postmaster	6.00
Postage, Convention Cards	15.92	Mun. Pub. Co.	421.30
F. G. Pierce	23.26	W. E. Mabrey	25.75
Office Cash	5.00	Ia. Press Clip. Bur.	12.80
Mrs. Max Conrad	10.00	Postmaster	60.00
L. L. Waggoner	13.80	O. B. Rogers	31.46
Bruce Watts	15.65	Postmaster	7.59
Mrs. Ray Langhurst	10.00	F. G. Pierce	200.00
Helen E. Clark	10.00	Minnie Offman	80.00
Tri State Theater	11.30	Clerk Hire	70.00
Hotel Roosevelt	35.14	Office Rent	40.00
A. H. Avery	30.00	Mun. Pub. Co.	421.45
Carrie Courtney	10.00	Iowa Assoc. of Com. Org. Se'cy.	5.00
M. Kane	10.00	State Printer	7.00
Don Van de Steeg	10.00	Exec. Council	3.06
Eppley Hotel	345.67	Postmaster	10.09
D. Jones	50.00	F. G. Pierce	200.00
F. G. Pierce	53.25	Minnie Offman	80.00
Minnie Offman	10.49	Clerk Hire	70.00
Juanita Wood	13.29	Office Rent	40.00
Ruby Bray	9.72	C. E. Brooks	12.00
F. K. Hahn	3.00	C. H. Nelson	8.50
W. E. Mabrey	55.40	W. E. Cadwell	26.00
M. A. Conrad	21.75	Max Conrad	37.85
John Mitchell	25.00	Homer Lowrey	8.39
J. F. Walter	56.96	H. R. Sittig	16.50
A. P. Augustine	30.00	Lester Milligan	10.00
Midwest Badge & Novelty Co.	38.92	P. E. Minner	16.52
F. G. Pierce	200.00	Kirkwood Hotel	106.32
Minnie Offman	80.00	Minnie Offman	35.99
Clerk Hire	70.00	O. B. Rogers	24.34
Office Rent	40.00	W. E. Mabrey	50.90
Mun. Pub. Co.	422.30	R. B. Slippy	15.65
Ia. Press Clip. Bur.	14.22	J. F. Walter	46.92
R. B. Slippy	41.21	Postmaster	15.83
Martin's Fireworks Co.	55.39	G. E. Swanson	23.20
Office Cash	10.00	Mun. Pub. Co.	819.70
Postmaster	65.76	H. B. Lowrey	9.21
O. B. Rogers	61.61	B. L. Main	24.98
Virginia Lovell	50.00	P. E. Minner	24.65
F. G. Pierce	200.00	J. F. Prather	26.90
Minnie Offman	80.00	H. R. Sittig	24.40
Clerk Hire	70.00	C. W. Schmidt	75.00
Office Rent	40.00	Kirkwood	82.75
Marshall Printing Co.	250.87	F. T. Van Liew	74.89
Mun. Pub. Co.	421.70	R. G. Miller	23.87
B. L. Main	15.01	R. B. Slippy	29.57
F. G. Pierce	200.00	P. E. Minner	25.84
Minnie Offman	80.00	Kirkwood Hotel	93.82
Clerk Hire	70.00	John W. Prather	25.00
Office Rent	40.00	F. A. Hass	21.73
Mun. Pub. Co.	421.65	H. R. Sittig	30.96
Iowa Supreme Court	.75	P. E. Minner	21.76
Max Conrad	29.65	Ia. Press Clip. Bur.	17.88
R. B. Slippy	21.52	F. G. Pierce	200.00
J. F. Walter	34.81	Minnie Offman	80.00
F. G. Pierce	32.62	Clerk Hire	70.00
E. R. Boyle	15.00	Office Expense	40.00
E. A. Doerr	16.79	Minnie Offman	70.74
Don Mullan	15.00	A. E. J. Johnson	39.41
Virgil DeWitt	17.02	Marshall Printing Co.	121.21
Postmaster	18.00	Mun. Pub. Co.	423.35
War Bonds	2,000.00	F. G. Pierce	37.17

REPORT OF MUNICIPAL FINANCES

SECRETARY'S REPORT—Continued

O. B. Rogers	56.67	Mun. Pub. Co.	426.30
W. E. Mabrey	125.00	P. Minner	27.42
H. C. Brown	43.51	Max Conrad	28.85
H. B. Lowrey	10.81	Iowa Printing Co.	15.81
Max Conrad	49.85	W. E. Mabrey	237.50
P. E. Minner	15.96	Western Union	86.65
J. W. Prather	23.90	R. B. Slippy	11.00
P. E. Minner	39.86	J. F. Walter	31.69
R. B. Slippy	25.09	F. G. Pierce	8.38
Office Cash	5.00	F. G. Pierce	200.00
F. G. Pierce	200.00	Minnie Offman	80.00
Minnie Offman	80.00	Clerk Hire	70.00
Clerk Hire	70.00	Office Expense	40.00
Office Expense	40.00	Postage	9.59
F. M. DeWitt	7.25	Mun. Pub. Co.	428.45
C. Van de Steeg	32.35	Mun. Pub. Co.	428.60
Mun. Pub. Co.	423.80	Office Cash	5.00
Kirkwood Hotel	129.62	R. G. Miller	15.86
R. D. Stewart	13.45	F. R. Pierce	180.80
O. B. Rogers	51.21	M. Offman	77.30
Ralph B. Slippy	10.62	Clerk Hire	70.00
F. DeWitt	5.50	Office Expense	40.00
W. M. Ropes	5.75	Wilson E. Mabrey	21.00
Western Union	7.69	Collector of Int. Rev.	21.90
Collector of Int. Rev.	14.60	Telephone	47.63
Minnie Offman	16.78	St. Louis Button Co.	20.78
Frank Pierce	35.94	Wilson E. Mabrey	24.00
Postmaster	65.76	Ralph B. Slippy	6.00
F. G. Pierce	187.20	Mrs. E. Greenwood	17.25
Minnie Offman	78.20	Collection charges	23.51
Clerk Hire	70.00		
Office Expense	40.00	Total Disbursements	\$16,875.07
Ia. Press Clip. Bur.	9.10	On Hand August 1, 1943.....	\$ 3,594.04

AUDITOR'S REPORT

Hon. Chet B. Akers, Auditor of State, State of Iowa, Des Moines, Iowa:
Dear Sir:

Pursuant to your instructions rendered in keeping with Chapter 10, Section 124, Code of Iowa, 1939, I have made an examination of the records and the accounts of the LEAGUE OF IOWA MUNICIPALITIES, Marshalltown, Iowa, for the period from August 1, 1942 through July 31, 1943 and submit herewith a report of my findings.

Respectfully,

JOHN H. FERGUSON,
Examiner

COMMENTS AND RECOMMENDATIONS

This report of examination covers the fiscal period August 1, 1942 through July 31, 1943.

RECEIPTS:

Receipts were verified by comparing the stubs of all receipts issued with the receipt register. The receipt register was totaled and the amounts reconciled with the deposits credited to the bank account. See Schedule No. 2 for classification of receipts.

DISBURSEMENTS:

Cancelled vouchers representing all expenditures were found on file together with supporting invoices and bills. These were found to agree in amount with the entries in the disbursement register. The disbursement register was totaled and with the exception of one outstanding check agreed with the debits as shown on the depository bank statements.

BALANCE:

The Secretary's book balance totaling \$3,594.04 was reconciled with the

depository bank balance, and the bank balance certified by an authorized official.

SECURITIES:

In addition to the above bank balance the Secretary had in his possession securities belonging to the League as described.

CONCLUSION:

Your examiner wishes to express his appreciation for the cooperation extended him by the Secretary and the Assistant Secretary during the course of this examination.

LEAGUE OF IOWA MUNICIPALITIES CASH BALANCES AND TRANSACTIONS

August 1, 1942 through July 31, 1943

Balance August 1, 1942.....\$ 3,923.11

RECEIPTS

League Dues		\$ 15,620.00	
Convention Receipts:			
Registration Fees	\$ 120.00		
Banquet Tickets	204.00	324.00	
Electrical Subdivision:			
Registration Fees		80.00	
Revising Ordinances:			
Town of Liscomb		75.00	
Miscellaneous:			
Interest on Bonds	\$ 25.00		
To Adjust errors in checks:			
No. 2755	\$400.00		
No. 2716	20.00	420.00	
Refund	2.00	447.00	16,546.00
Total to Account for.....			\$ 20,469.11

DISBURSEMENTS

League Headquarters:		
Secretary's Salary	\$2,400.00	
Assistant Secretary's Salary.....	960.00	
Clerk Hire—Regular	840.00	
Clerk Hire—Extra	92.00	
Office Rent	500.00	
Printing and Supplies.....	314.63	
Postage	278.71	
Press Clippings	54.00	
Office Cash	35.00	
Office Expense—Meetings	191.88	
Secretary's Expense—Meetings	41.00	
President's Expense—Meetings	65.75	
Telephone and Telegraph.....	47.63	
Bank Collection Charges.....	23.51	
Miscellaneous Expense	16.50	\$ 5,860.61
Official Publication		
Municipal Publishing Company.....		5,481.10

Convention Expense:

Secretary and Staff.....	\$ 110.01	
Presidents	55.40	
Officers	181.53	
Ladies Entertainment	59.44	
Banquet and Entertainment.....	395.67	
Reporters	50.00	
Supplies	115.09	
Speakers	85.00	1,052.14

Legislative Expense:

Legislative Headquarters	412.51	
President	392.65	
Secretary	73.11	
Assistant Secretary	123.51	
Officers	611.56	
Printing and Supplies.....	84.48	
Postage	15.83	
Telephone and Telegraph.....	94.34	1,807.99
Attorney's Meetings		138.70

Utilities Subdivision:

Officers Expense	171.53		
Printing and Supplies.....	4.59	176.12	
Accounting Officers		358.41	
Purchase of War Bonds.....		2,000.00	16,875.07
Balance July 31, 1943.....			\$ 3,594.04

CASH RECONCILIATION

July 31, 1943

Secretary's Book Balance.....	\$3,594.04	
Plus Outstanding Check No. 2843.....	24.00	\$3,618.04
Depository Bank Balance		
Fidelity Savings Bank, Marshalltown, Iowa.....		\$3,618.04

CERTIFICATION OF BANK BALANCES

As of Date of July 31, 1943

AUDITOR OF STATE, DES MOINES, IOWA.

I, Roy F. Bradbury, President of the Fidelity Savings Bank, bank of the City of Marshalltown, hereby certify there was on deposit in this bank, at the close of business July 31, 1943, to the credit of Frank G. Pierce, Secretary, League of Iowa Municipalities, funds belonging to League of Iowa Municipalities located in Marshalltown, Iowa in the sum of \$3,618.04.

Signed ROY F. BRADBURY,
President.

SECURITIES HELD BY SECRETARY

July 31, 1943

Inspected February 7, 1944

Types of Security	Number	Date Issued	Interest Rate	Date Due	Amount
United States Savings Bond (Series G)	M1140737G	11-1-42	2½ %	11-1-54	\$1,000.00
United States Savings Bond (Series G)	M1140738G	11-1-42	2½ %	11-1-54	1,000.00
Total					<u>\$2,000.00</u>

Additional Securities Purchased During Current Period:

United States Savings Bond (Series G)	M1975551	9-1-43	2½ %	9-1-55	\$1,000.00
United States Savings Bond (Series G)	M1975552	9-1-43	2½ %	9-1-55	1,000.00

STATE LIBRARY OF IOWA



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