

Sixth Annual Report

— OF THE —

Department of Finance and
Municipal Accounts

Auditor of State

Statistics of Cities and Towns
of Iowa

Fiscal Year Ending March 31, 1913

DES MOINES
Robert Henderson, State Printer
1913

LETTER OF TRANSMITTAL

October 13, 1913.

HON. GEORGE W. CLARKE, Governor of Iowa:

SIR: I have the honor to present herewith the Sixth Annual Report of the Auditor of State, Department of Finance and Municipal Accounts, as provided for by Chapter 14-a, Supplement to the Code, 1907, the same being for the year beginning April 1, 1912, and ending March 31, 1913.

This report contains returns as to financial transactions for the year from all of the 101 cities in the state and from 692 of the 735 incorporated towns.

The amendment made to the Municipal Accounting law by the 35th General Assembly, whereby the Auditor of State is given authority to send examiners to make reports for cities and towns whose clerks failed to attend to their duties, has been of great help to the department. It was necessary to secure reports from four of the cities and five of the towns in this manner. A lack of examiners and limitation of time prevented the department from securing reports from the 43 missing towns. The amendment to the law making the date for filing the report with the department May 1st following the close of the municipal year, instead of July 1st, as heretofore provided, will, I think, be an aid in securing these reports in the future.

It is my opinion that the law providing now for biennial examinations by the department of cities of 5,000 or more population should be amended so as to apply to all cities. I also believe it is high time for the consideration of a general civil service law to cover employes of cities and towns. The necessity of such a law, especially as it would apply to city and town clerks, has become evident to this department. Efficiency should be the test by which clerks are employed and competency should be a sufficient recommendation to keep a clerk in office. In very few instances are efficiency and competency given due consideration by city and town councils, and clerks are too often appointed because of political services. Until this tendency on the part of councils to reward their political or factional friends is done away with, the uniform

system of accounting by Iowa cities and towns cannot be what it should be or what the legislature intended it to be.

COMMISSION GOVERNED CITIES.

Eight Iowa cities are now operated under the law providing for government by commission. They are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Keokuk and Marshalltown. These cities have a total population of 256,268, as shown by the census of 1910. The total payments for these cities for the year amounted to \$3,928,271 or \$15.33 per capita. The total receipts of these commission governed cities for the year amounted to \$3,815,184, or \$14.49 per capita. At the close of the year these cities had cash on hand totalling \$529,584 or \$2.07 per capita. The cash held by the commission governed cities at the beginning of the year was \$643,071 or \$2.51 per capita.

A comparison of the receipts and payments of these cities for the past three years is interesting.

Receipts 1910-11.		Payments 1910-11.	
Des Moines	\$ 975,726	Des Moines	\$1,114,277
Sioux City	626,067	Sioux City	680,320
Cedar Rapids	674,160	Cedar Rapids	517,370
Burlington	517,904	Burlington	520,210
Ottumwa	163,739	Ottumwa	270,046
Fort Dodge	467,005	Fort Dodge	474,032
Keokuk	140,370	Keokuk	151,580
Marshalltown	147,763	Marshalltown	137,901
Total	\$3,692,724	Total	\$3,863,816
Receipts 1911-12.		Payments 1911-12.	
Des Moines	\$1,225,415	Des Moines	\$1,449,655
Sioux City	782,837	Sioux City	764,575
Cedar Rapids	607,921	Cedar Rapids	637,941
Burlington	264,656	Burlington	261,766
Ottumwa	109,301	Ottumwa	115,480
Fort Dodge	253,140	Fort Dodge	252,964
Keokuk	123,326	Keokuk	138,453
Marshalltown	162,672	Marshalltown	147,007
Total	\$3,629,168	Total	\$3,767,841
Receipts 1912-13.		Payments 1912-13.	
Des Moines	\$1,103,300	Des Moines	\$1,156,115
Sioux City	940,660	Sioux City	933,262
Cedar Rapids	577,799	Cedar Rapids	622,606
Burlington	333,438	Burlington	318,005
Ottumwa	284,025	Ottumwa	293,534
Fort Dodge	232,818	Fort Dodge	287,560
Keokuk	170,112	Keokuk	170,112
Marshalltown	132,741	Marshalltown	147,477
Total	\$3,814,984	Total	\$3,928,671

The tax levies for municipal purposes made by these cities for the years named expressed in mills are as follows:

	1910-11	1911-12	1912-13
Des Moines	37.1	37.	37.1
Sioux City	33.3	37.	34.9
Cedar Rapids	*10.07	*10.31	x39.9
Burlington	41.2	38.	38.2
Ottumwa	45.5		48.
Fort Dodge	34.	29.	39.
Keokuk	36.	36.	40.
Marshalltown	34.	35.	35.

*On 100 % valuation.
xOn 25 % valuation.

SUMMARY OF FINANCIAL TRANSACTIONS.

An additional table to those included in the last annual report has been introduced in this report, (Table A) showing a summary of the financial transactions of the 101 cities of the state. Des Moines, being much larger than other cities, is presented in this table independently. The other cities are classified by population and arranged for easy comparison, both as to receipts and expenditures.

Another table, not included in previous reports, (Table B) shows the percentage of net indebtedness of each city to its actual property valuations.

RECEIPTS AND PAYMENTS.

The 793 cities and towns reporting show total receipts from all sources for the year amounting to \$12,855,028 and the total expenditures, \$13,360,160. The total cash of these cities and towns on hand at the beginning of the year was \$3,219,717, and the cash on hand at the close of the year was \$2,713,585, showing a depletion in the cash account of \$505,132, but this is accounted for in the total of corporate payments which exceed the receipts by that amount.

The total assessed valuation of the cities and towns reporting is shown as \$261,067,999 and the actual valuation \$1,044,271,996.

MUNICIPAL POSSESSIONS.

The 101 cities show municipal industries and property owned, totalling a valuation of \$28,043,640, itemized as follows:

Municipal buildings and land.....	\$ 1,916,730
Furniture and fixtures	158,547
Police departments, land, buildings, apparatus and other property	252,533
Fire department, land, buildings, apparatus and other property	2,140,059
Equipment of streets and alleys.....	339,924
Bridges	2,314,238
Markets and public scales	166,452
Cemeteries	577,746
City electric light works	1,065,032
City water works	10,065,145
Libraries, land, buildings, books, furniture and apparatus	3,402,722
Parks, land and other property	5,161,501
Miscellaneous	483,001
Total	\$28,043,640

LEAGUE OF IOWA MUNICIPALITIES.

Under the provisions of Chapter 59 of the laws adopted by the 35th General Assembly, there is included in this report an itemized statement of the receipts and disbursements of the Iowa League of Municipalities for the year beginning September 1, 1912, and ending August 31, 1913.

PAYMENTS BY CITIES, PER CAPITA.

The total payments of the 101 cities of the state during the year amounted to \$10,857,895 or \$14.55 per capita, the population of the cities, census 1910, being 746,241. Details of this expenditure are shown in Table 14 in this report. The divisional and departmental totals are:

	Amount	Per Capita.
For general and municipal service expense.....	\$ 5,112,489	\$ 6.86
For municipal industrial expense	1,001,056	1.34
For outlay, other than municipal industries	2,267,672	3.04
For outlay for municipal industries	884,220	1.18
For decrease of indebtedness.....	1,592,418	2.13
Total	\$10,857,895	\$14.55

RECEIPTS BY CITIES, PER CAPITA.

The receipts of the 101 cities from all sources for the year totalled \$10,558,110 or \$14.15 per capita, detailed by sources (See Table 15) as follows:

	Amount	Per Capita
From general and commercial revenue.....	\$ 6,534,662	\$ 8.76
From municipal service income.....	287,590	.39
From municipal industrial income.....	1,518,199	2.03
From loans, interest, refund, etc.....	2,217,659	2.97
Total	\$10,558,110	\$14.15

NEW CORPORATIONS.

The following towns have been incorporated since the issuance of the last report from this department, the date of incorporation with the population of each at the time of the 1910 census being given:

	Population
Alburnett, June 29, 1912.....	54
Berkley, October 11, 1912.....	200
Beaver, October 5, 1912.....	200
Durango, January 2, 1912.....	500
Fostoria, January 30, 1912.....	109
Graf, September 16, 1912.....	47
Grant, February 27, 1912.....	486
Newhall, June 3, 1912.....	287
Oneida, May 29, 1912.....	100
Waterville, June 18, 1912.....	266

By vote at its last city election the town of Bentonsport was discontinued as an incorporated town.

The town of Foster failed to hold an election for town officials and has no officers, according to reports from former officers received by this department, but has not been legally discontinued as an incorporated town.

The department was unable to secure reports from the clerks of the following towns:

Alburnett	Dolliver	Pioneer
*Anthon	Dougherty	Pisgah
Arlape	Farley	Pleasanton
Altheistan	Farnhamville	Preston
Ayrshire	Foster	Rockwell
Berkley	Federika	Rodman
Blanchard	Gowrie	Sandyville
Bouton	Graf	Shannon City
Calamus	Grand River	Spring Hill
*Calmar	Hepburn	Treyner
Cantril	*Lehigh	Union
Carpenter	Marysville	Volga
Clare	Melrose	Waterville
Cleveland	Oneida	
Coralville	Patterson	

*The clerks of the towns of Anthon, Calmar and Lehigh forwarded their reports too late for tabulation.

Respectfully submitted,

John L. Cleary

Auditor of State.

MUNICIPAL ACCOUNTING LAW

TITLE V., Chapter 14-a of the Supplement to the Code, 1907 as amended by the 35th General Assembly, 1913-

SECTION 1056-a7. *Annual Financial Report.* It shall be the duty of the chief accounting and warrant issuing officer of each city and town, namely auditor or clerk as the case may be, to prepare and to publish the annual report of the financial condition and transactions of the city or town now or hereafter required by law, and all accounting officers of all boards or commission departments and offices whatsoever within the corporate area receiving or disbursing public funds shall file with the auditor or clerk, within thirty days from the expiration of their fiscal year, a report in writing of official transactions in the form and manner required by law. In case of refusal or gross neglect to comply with the law and provisions herein governing the method of accounting for and reporting municipal transactions herein referred to, the official so delinquent shall be deemed guilty of a misdemeanor. The auditor or clerk aforesaid is hereby authorized to institute legal proceedings to enforce the provisions herein requiring report to him. (31 G. A. ch. 34, Sec. 1.)

Sec. 1056-a8. *How published.* In cities having a population of five thousand or over, the annual report shall be published in pamphlet form. At least five hundred copies of said report shall be printed and the expense thereof shall be provided for annually by the city council. In cities and towns having less than five thousand population, the annual report may be published in pamphlet form if authorized by the city council. (31 G. A., ch. 34, Sec. 2.)

Sec. 1056-a9. *Certified to Auditor of State—Auditor to Publish Returns—Failure to Report—State Examiner—Compensation.* On or before the first day of May of each year the auditor or clerk of each city or town shall forward to the auditor of state a certified copy of the annual report in a form prescribed as hereinafter provided, and said auditor of state shall publish in a separate volume such returns, showing under appropriate schedules the total receipts and expenditures, assets and indebtedness and related data of all cities and towns in the state together with his comment and recommendations respecting desirable changes in the laws governing financial administration in municipalities. If the auditor or clerk of any city or town shall fail to file his report with the auditor of state within the time hereby prescribed the auditor shall have authority to send an examiner or examiners, to said city or town to make the report, and the expense of said examiner or examiners, including per diem for the time so employed, shall be charged against such delinquent city or town. It shall be the duty of the auditor or

clerk who served in such capacity during the time covered by the report, to prepare and file the same, and if the said auditor or clerk shall have retired from the office the city or town council shall allow him such compensation for preparing the report as its members may deem proper, the same not to exceed five dollars per day for the time actually employed in such service. Three thousand five hundred copies of said report by the auditor of state shall be annually printed on or before December first for general distribution in accordance with law. (35 G. A., ch. 97.)

Sec. 1056-a10. *Uniform System of Accounts—Auditor to Prescribe—Advisory Committee.* That uniformity in the methods of accounting for and reporting the financial transactions of municipalities may be secured, the auditor of state is authorized and he is hereby directed to formulate and prescribe a system of municipal accounts and method of presenting departmental and general reports which shall be adopted and complied with in the administration of all cities and towns on and after April first nineteen hundred and seven (1907). To insure careful consideration of the merits and defects of existing methods in local accounting, the auditor of state shall appoint an advisory committee of not less than five nor more than seven persons familiar with municipal accounts, a majority of whom shall be city accounting officers; said committee shall serve without compensation except that their necessary traveling and hotel expenses for a period not to exceed thirty days shall be allowed them and for such expense the auditor of state is authorized to issue warrants upon the treasurer of state. In the system to be devised as herein contemplated, the officer and persons charged therewith shall adopt so far as practicable the latest and most approved methods in municipal accounting, especially the classifications and definitions of municipal finance in use in the national census office. (31 G. A., ch. 34, Sec. 4.)

Sec. 1056-a11. *Examiners of Municipal Accounts—Compensation.* The auditor of state shall appoint one or more examiners of municipal accounts whose duty it shall be at least once in two years to examine into, audit and report upon the financial condition and transactions of all cities having a population of five thousand or more. Said examiners shall have power to compel the attendance of witnesses and to administer oaths and shall have access to all books, papers or records essential in a thoroughgoing examination. The examiner in charge of an investigation shall, on the conclusion thereof, file a written report of his findings with the mayor and council and with the auditor of state including his criticisms of any faults found and his recommendations respecting improvements desirable. Any and all reports thus made and filed shall be open to public inspection. The compensation of said examiners shall be five dollars (\$5.00) for each day actually employed together with their necessary traveling expenses; the sum so due in any case shall be paid by the auditor of state, upon the presentation of proper bills therefor, by warrants on the treasury of state; thereupon the auditor of state shall file a claim for the full amount so allowed with the auditor or clerk of the city or town examined, and the council thereof shall provide for its payment. (31 G. A., ch. 34, Sec. 5.)

Sec. 1056-a12. *Application for Examination.* Any city or town with a population of less than five thousand may secure an examination of its financial transactions and the condition of its funds and a report thereon by a state examiner upon application by either the mayor or council to the auditor of state. Further upon petition of fifty or more taxpayers of any city or town setting forth facts that in the opinion of the state auditor justify action, the auditor of state shall send an examiner to inspect and report upon the financial administration and condition of the municipality in question. (31 G. A., ch. 34, Sec. 6.)

Sec. 1056-a13. *Applicable to Special Charter Cities.* The foregoing provisions shall apply to cities under special charters. (31 G. A., ch. 34, Sec. 7.)

Sec. 1056-a14. *Repeal—Acts in Conflict.* All acts or parts of acts inconsistent with this act are hereby repealed. (31 G. A., ch. 34, Sec. 8.)

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GENERAL TABLES

CITIES AND TOWNS

TABLE A—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS, Year Ending March 31, 1913.	Des Moines Population 86,368
Taxes, Licenses and Fines	
General levy, city government.....	\$ 810,022
Independent divisions, city government.....	
Franchise taxes.....	167,764
Poll taxes.....	
Special assessments.....	2,377
Muet tax and saloon license.....	107,360
Other business licenses.....	14,583
Dog license.....	2,962
Departmental permits.....	5,982
Police court fines and forfeits.....	15,567
County road fund.....	11,390
Gifts, individuals or corporations.....	
General Offices	
Executive offices.....	
Law offices.....	
Elections.....	
Municipal property.....	
Courts.....	5,087
Police department.....	
Fire department.....	4,349
Department of inspection.....	
Pounds.....	
Health department.....	
Sewers and sewage disposal.....	
Refuse disposal.....	
Miscellaneous.....	
General street services.....	900
Bridges (other than toll).....	36,982
Libraries.....	5,511
Parks.....	1,113
Baths and bathing beaches.....	5,361
	1,992
Municipal Industries	
Water works.....	
Electric light works.....	
Gas works.....	
Markets and public scales.....	1,868
Docks, wharves and landings.....	
Cemeteries.....	
Miscellaneous.....	39,623
	6,760
From Debt Obligations	
General bonds.....	
Municipal industry bonds.....	
Special assessments.....	
Temporary loans, etc.....	
Outstanding warrants.....	
Miscellaneous.....	17,007
Interest Receipts	
Current deposits.....	
Other sources.....	5,000
	4,223
All Other Receipts	
Sale of real property.....	
Refund receipts.....	
Special assessments made during the year.....	180
From private trust accounts.....	
Recapitulation	
Taxes, licenses and fines.....	\$ 987,736
General offices.....	61,304
Municipal industries.....	27,600
From debt obligations.....	
Interest receipts.....	17,007
All other receipts.....	9,383
	180
Total receipts.....	\$ 1,106,300
Cash on hand beginning of year.....	315,787
Grand total	\$ 1,422,087

OF CITIES, GRADED BY POPULATION..

	PAYMENTS, Year Ending March 31, 1913.	Des Moines Population 86,368
General Government		
Mayor's office.....	\$ 5,713	
City council.....	13,000	
City clerk and auditor.....	14,001	
City treasurer.....	2,500	
City collector.....	12,000	
Other attorneys.....		
City assessor.....		
Engineer's office.....	17,740	
Collection of taxes.....	8,533	
Audits and examinations.....	200	
Board of public works.....		
Elections.....	6,416	
City hall.....	10,383	
Courts.....	8,308	
Miscellaneous.....		
Protection of Life and Property		
Police department.....	62,373	
Fire department.....	218,528	
Inspection and pounds.....	4,516	
Police and fire alarm systems.....	1,267	
Miscellaneous.....	1,643	
Health Department and Sanitation		
General expenditures.....	11,369	
Quarantine and pest house.....	929	
Sewers and sewage disposal.....	37,813	
Refuse disposal.....	1,100	
Miscellaneous.....		
Highways		
General administration.....	5,878	
General street expenditures.....	75,496	
Paving and curbing.....	36,682	
Sidewalks and crossings.....	10,136	
Bridges (other than toll).....	11,968	
Snow removal.....	203	
Street lighting.....	80,773	
Street sprinkling and cleaning.....	40,664	
Miscellaneous.....	2,161	
Recreation, Libraries & Miscellaneous		
General administration.....	68,233	
General park and garden expense.....	21,664	
Miscellaneous.....	84,774	
Municipal Industries		
Water works.....		
Electric light works.....		
Gas works.....		
Markets and public scales.....	43,580	
Docks, wharves, etc.....		
Cemeteries and crematories.....	31,006	
Miscellaneous.....		
Payments on Public Debt		
General and municipal bonds.....	71,007	
Interest.....	63,673	
Special assessments and outstanding warrants.....	31,414	
Refund, transfers, etc.....	8,163	
Recapitulation		
General government.....	\$ 99,465	
Protection of life and property.....	318,237	
Health department and sanitation.....	61,250	
Highways, recreation, etc.....	443,761	
Municipal industries.....	74,605	
Payments on public debt.....	176,237	
Total payments.....	\$ 1,196,115	
Cash on hand close of year.....	290,562	
Grand total	\$ 1,422,087	

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Sioux City Population 47,828	Davenport Population 43,028	Des Moines Population 38,494	Cedar Rapids Population 32,811
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 324,541	\$ 419,582	\$ 236,056	\$ 278,265
Ind. div., city government	18,255	—	65,948	21,816
Franchise taxes	—	—	—	—
Poll taxes	—	—	—	—
Special assessments	—	200,413	50,625	—
Millet tax and saloon license	82,751	41,490	44,436	69,975
Other business licenses	11,640	17,635	2,373	2,359
Dog license	692	5,339	118	779
Departmental permits	2,402	597	—	6,411
Police et. fines and forfeits	7,108	5,233	320	8,574
County road fund	—	—	—	8,574
Gifts, individuals or corp.	55,000	—	4,372	578
General Offices				
Executive offices	34	—	—	—
Law offices	44	—	—	—
Election	62	1,070	21	22
Municipal property	7,876	—	477	3,444
Courts	—	—	—	879
Police department	—	—	—	209
Fire department	622	—	118	280
Department of inspection	1,106	2,000	5	2,372
Founds	131	—	—	34
Health department	—	—	—	208
Sewers and sewage disposal	1,592	—	—	258
Refuse disposal	65	—	—	1,619
Miscellaneous	—	1,162	—	2,289
General street services	9,911	—	549	16,732
Bridges (other than toll)	208	—	—	1,845
Libraries	624	—	—	—
Parks	415	—	—	—
Baths and bathing beaches	—	—	—	—
Municipal Industries				
Water works	126,626	—	—	106,151
Electric light works	—	—	—	—
Gas works	—	—	—	—
Markets and public scales	1,237	—	790	1,068
Docks, wharves and landings	—	—	292	—
Cemeteries	975	—	—	15
Miscellaneous	—	—	30	607
From Debt Obligations				
General bonds	—	—	—	12,000
Municipal industry bonds	21,556	—	—	—
Special assessments	—	—	86,528	—
Temporary loans, etc.	—	—	22,200	—
Outstanding warrants	12,259	—	19,128	27,694
Miscellaneous	—	—	237	—
Interest Receipts				
Current deposits	1,842	5,508	—	679
Other sources	—	—	—	683
All Other Receipts				
Sale of real property	—	—	19	277
Refund receipts	—	—	—	—
Spec. assess'mts during year	259,491	—	118,637	3,797
From private trust accounts	—	—	—	—
Recapitulation				
Taxes, licenses and fines	\$ 507,999	\$ 600,276	\$ 404,217	\$ 352,483
General offices	22,723	4,849	1,431	31,869
Municipal industries	128,868	—	1,022	107,841
From debt obligations	33,854	—	127,303	26,094
Interest receipts	1,812	5,508	—	1,362
All other receipts	250,404	—	118,566	4,674
Total receipts	\$ 949,900	\$ 701,080	\$ 652,760	\$ 677,900
Cash on hd. beginning yr.	41,194	397,648	200,005	177,303
Grand total	\$ 991,094	\$ 1,098,728	\$ 852,765	\$ 855,203

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Sioux City Population 47,828	Davenport Population 43,028	Des Moines Population 38,494	Cedar Rapids Population 32,811
General Government				
Mayor's office	\$ 3,747	\$ 1,500	\$ 1,460	\$ 2,283
City council	10,259	2,400	3,592	7,607
City clerk and auditor	4,387	3,730	5,014	4,402
City treasurer	2,334	4,966	3,974	1,828
City solicitor	2,167	3,117	3,133	3,518
Other attorneys	600	—	—	—
City assessor	—	2,384	2,838	3,282
Engineer's office	9,584	2,809	5,119	8,238
Collection of taxes	—	—	230	307
Audits and examinations	301	1,342	—	307
Record of public works	—	5,730	—	—
Elections	3,627	6,476	3,379	156
City hall	12,659	8,121	3,443	39,250
Courts	1,614	2,100	42	2,043
Miscellaneous	33	567	532	412
Protection of Life and Prop.				
Police department	48,848	47,559	40,432	29,292
Fire department	62,767	88,206	61,377	38,123
Inspection and pounds	6,963	4,495	1,084	8,064
Police and fire alarm systems	580	—	671	12
Miscellaneous	390	—	439	—
Health Dept. and Sanitation				
General expenditures	2,251	8,123	2,497	2,502
Quarantine and pest house	1,630	—	—	22
Sewers and sewage disposal	57,198	7,026	29,241	27,505
Refuse disposal	18,455	14,904	9,537	1,091
Miscellaneous	—	29,943	95	838
Highways				
General administration	1,825	4,555	1,200	11,521
General street expenditures	30,531	3,276	49,414	18,137
Paving and curbing	235,059	43,079	66,556	19,776
Sidewalks and crossings	7,697	9,276	1,914	3,913
Bridges (other than toll)	18,477	2,773	—	74,713
Snow removal	1,256	863	—	—
Street lighting	24,077	41,480	27,500	24,497
St. sprinkling and cleaning	19,427	64,678	11,233	29,962
Miscellaneous	2,289	15,980	—	1,050
Recreation, Libraries & Misc.				
General administration	71,632	67,572	1,250	39,206
Gen. park and garden exp.	9,146	843	—	7,153
Miscellaneous	4,330	15,079	9,088	2,251
Municipal Industries				
Water works	181,874	—	—	161,822
Electric light works	—	—	—	—
Gas works	—	—	—	—
Markets and public scales	1,086	—	—	837
Docks, wharves, etc.	—	—	69	60
Cemeteries and crematories	794	270	—	543
Miscellaneous	—	225	37	—
Payments on Public Debt				
General and municipal bonds	50,680	*201,205	68,302	44,700
Interest	37,583	24,900	37,371	21,156
Spec. ass'mts & outst. war.	6,237	8,759	69,839	58,600
Refund transfers, etc.	182	15,084	134,780	20,286
Recapitulation				
General government	51,472	\$ 42,661	\$ 32,891	\$ 66,482
Protection of life and prop.	719,452	140,441	108,914	89,481
Health dept. and sanitation	79,234	44,761	31,529	31,529
Highways, recreation, etc.	434,823	272,451	199,450	256,491
Municipal industries	133,734	498	619	167,362
Payments on public debt	114,721	245,508	331,678	134,992
Total payments	\$ 923,292	\$ 745,817	\$ 675,332	\$ 622,600
Cash on hd. close of yr.	48,592	532,891	177,332	133,287
Grand total	\$ 971,884	\$ 1,278,708	\$ 852,664	\$ 755,887

*Temporary loans paid.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Council Bluffs Population 29,292	Waterloo Population 26,693	Clinton Population 25,377	Burlington Population 24,324
Taxes, Licenses and Fines				
Gen. levy, city government and div., city government	\$ 133,862	\$ 219,750	\$ 23,249	\$ 174,654
Franchise taxes	21,277	28,558	12,381	
Police taxes	10,272			
Pool taxes	2,806	1,441	893	
Special assessments		22,850	78,241	38,654
Market tax and ration license	20,433	28,475	49,273	
Other licenses licenses	3,281	3,570	1,304	4,594
Dog license	1,665	389	117	1,247
Departmental permits	235	3,028	653	2,467
Police et. fines and forfeits	3,340	5,078	1,611	4,156
County road fund	1,194	905	2,129	2,330
Gifts, individuals or corp.	10,643	105		1,251
General Offices				
Executive offices	15			
Law offices	338			
Elections		141		
Municipal property				
Courts	128			
Police department	268			
Fire department	175	498	163	
Department of inspection	730			1,679
Pounds				
Health department		27		
Sewers and sewage disposal	154	47		
Refuse disposal	70			
Miscellaneous	484	469		
General street services		1,371		
Bridges (other than toll)		116		
Libraries	377	1,235		
Parks	1,540	80		
Baths and bathing beaches		1,009		
Municipal Industries				
Water works	112,006			
Electric light works				
Gas works				
Markets and public scales	847			
Docks, wharves and landings				
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds				12,300
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				22,008
Outstanding warrants		6,853		
Miscellaneous				
Interest Receipts				
Current deposits		6,702	653	245
Other sources				4,450
All Other Receipts				
Sale of real property		1,225		
Refund receipts		5	1,309	422
Spec. assessments during year			77,543	16,589
From private trust accounts			28,112	8,102
Recapitulation				
Taxes, licenses and fines	\$ 271,734	\$ 286,900	\$ 169,828	\$ 257,473
General offices	3,724	5,548	165	1,679
Municipal industries	117,813			14,589
From debt obligations	41,345	6,853		34,303
Interest receipts	6,782	6,782	653	4,798
All other receipts	167,369	1,230	77,053	25,115
Total receipts	\$ 597,667	\$ 307,103	\$ 247,411	\$ 322,477
Cash on hd. beginning yr.	190,158	88,539	28,833	3,670
Grand total	\$ 787,825	\$ 395,642	\$ 276,244	\$ 326,147

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913	Council Bluffs Population 29,292	Waterloo Population 26,693	Clinton Population 25,377	Burlington Population 24,324
General Government				
Mayor's office	1,860	1,355	500	2,528
City council	2,400	1,500	683	7,280
City clerk and auditor	2,400	2,253	1,975	3,500
City treasurer	1,200	75	1,393	1,473
City solicitor	1,500	2,361	500	1,900
Other attorneys				125
City assessor	7,000	5,383	1,375	2,913
Engineer's office	741		1,166	1,337
Collection of taxes	361		350	164
Audits and examinations			125	
Board of public works	232	167		1,300
Elections	1,207	7,122	2,418	2,510
City hall	1,302	1,248	1,200	600
Courts	1,100	2,401		1,022
Miscellaneous				
Protection of Life and Prop.				
Police department	28,570	23,462	16,528	24,467
Fire department	23,387	25,776	26,122	26,958
Inspection and pounds	1,009			1,183
Police and fire alarm systems	2,333	2,313	1,230	2,909
Miscellaneous		2, 74	715	61
Health Dept. and Sanitation				
General expenditures	5,671	1,418	226	5,648
Quarantine and pest house		25		
Sewers and sewage disposal	10,812	12,535	5,736	46,770
Refuse disposal		1,104		2,968
Miscellaneous				
Highways				
General administration	1,000	1,002	3,149	1,000
General street expenditures	26,320	28,406	14,262	29,361
Paving and curbing	91,029		8,430	8,718
Sidewalks and crossings	14,918	3,194	610	2,322
Bridges (other than toll)	8,888	3,638		
Snow removal	200			
Street lighting			16,112	18,077
Street sprinkling and cleaning	4,450	15,229	467	6,947
Miscellaneous	20,013	35	1,925	
Recreation, Libraries & Misc.				
General administration	13,751			6,246
Gen. park and garden exp.	21,297			3,144
Miscellaneous	5,430	3,018	6,464	
Municipal Industries				
Water works	200,205			4,300
Electric light works				
Gas works		860	359	600
Markets and public scales				467
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous			81	
Payments on Public Debt				
General and municipal bonds	24,000	6,300	1,000	
Interest	26,623	24,373	10,845	23,258
Spec. assessments & outst. war.	51,747	12,068	31,863	38,006
Refund transfers, etc.	28,414	27,787	56,330	10,822
Recapitulation				
General government	\$ 21,690	\$ 28,395	\$ 15,531	\$ 25,322
Protection of life and prop.	68,751	64,645	54,625	67,592
Health dept. and sanitation	14,589	15,890	9,062	25,616
Highways, recreation, etc.	213,211	78,257	66,130	104,313
Municipal industries	291,235	321		5,267
Payments on public debt	170,794	196,295	119,239	62,774
Total payments	\$ 684,884	\$ 591,588	\$ 350,999	\$ 318,005
Cash on hd. close of yr.	102,310	109,989	33,155	9,116
Grand total	\$ 787,194	\$ 691,577	\$ 384,154	\$ 327,121

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending March 31, 1913.	Ottumwa Population 22,012	Muscataine Population 15,178	Fort Dodge Population 15,543	Keokuk Population 14,008
Taxes, Licenses and Fines				
Gen. lev., city government.....	\$ 112,235	\$ 118,417	\$ 110,704	\$ 111,700
Ind. div., city government.....	27,807	32,503		
Franchise taxes.....	700			
Poll taxes.....	1,813	556	2,782	
Special assessments.....	13			819
Misc. tax and saloon license.....			25,025	14,000
Other business licenses.....	4,135	950	2,469	1,698
Dog license.....	303		39	1,301
Departmental permits.....				
Police et. fines and forfeits.....	1,259	233	8,872	
County road fund.....			1,509	942
Gifts, individuals or corp.....				
General Offices				
Executive offices.....		413		
Law offices.....		250		
Elections.....				27
Municipal property.....	1,285			1,092
Courts.....				615
Police department.....		44		786
Fire department.....			144	
Department of inspection.....				430
Pounds.....				177
Health department.....	87			84
Sewers and sewage disposal.....				199
Refuse disposal.....			5,677	1,636
Miscellaneous.....	278			417
General street service.....	84	8,542		
Bridges (other than toll).....		5,043	16	101
Libraries.....	1,500	39	10	
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	48,597	46,242	29,519	
Electric light works.....				
Gas works.....		641	735	1,084
Markets and public scales.....				221
Docks, wharves and landings.....		4,459		4,653
Cemeteries.....				
Miscellaneous.....	200			
From Debt Obligations				
General bonds.....	78,000			
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....				22,706
Outstanding warrants.....	4,211	2,877	10,910	717
Miscellaneous.....				
Interest Receipts				
Current deposits.....				304
Other sources.....	727			
All Other Receipts				
Sale of real property.....		4,500		
Refund receipts.....	180	1,784		3,559
Spec. ass'ts during year.....			65,696	903
From private trust accounts.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 148,459	\$ 151,117	\$ 149,189	\$ 130,260
General offices.....	5,248	14,321	5,847	5,475
Municipal industries.....	49,799	51,342	29,374	6,858
From debt obligations.....	80,211	2,877	19,910	25,462
Docks, wharves, etc.....	727			294
Interest receipts.....	100	6,284	86,696	3,522
All other receipts.....				
Total receipts	\$ 384,455	\$ 325,861	\$ 380,918	\$ 170,112
Cash on hd. beginning yr.....	42,705	42,129	17,586	
Grand total	\$ 326,737	\$ 283,680	\$ 300,504	\$ 170,112

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending March 31, 1913.	Ottumwa Population 22,012	Muscataine Population 15,178	Fort Dodge Population 15,543	Keokuk Population 14,008
General Government				
Mayor's office.....	\$ 750	\$ 500	\$ 1,500	\$ 2,227
City council.....	2,250	2,400	2,400	2,184
City clerk and auditor.....	1,258	1,200	1,250	2,380
City treasurer.....	200	400	300	10
City solicitor.....	1,200	1,500	1,500	1,200
Other attorneys.....				600
City assessors.....				
Engineer's office.....	2,586	2,588	2,462	2,078
Collection of taxes.....	2,308	244		
Audits and examinations.....	215	456		50
Board of public works.....				
Elections.....	688	495	701	333
City hall.....	1,559	397	2,989	1,559
Courts.....	100	894		1,000
Miscellaneous.....	6,091	5,749	462	225
Protection of Life and Prop.				
Police department.....	6,554	8,908	11,417	15,443
Fire department.....	11,813	4,161	10,617	24,305
Inspection and pounds.....				111
Police and fire alarm systems.....				112
Miscellaneous.....				
Health Dept. and Sanitation				
General expenditures.....	700	997	1,043	1,218
Quarantine and pest house.....				61
Sewers and sewage disposal.....	19,882	5,053	60,072	5,676
Refuse disposal.....				
Miscellaneous.....	1,188			
Highways				
General administration.....	1,000	900	9,799	1,806
General street expenditures.....	7,967	12,479	7,415	37,215
Paving and curbing.....	2,580	5,505	21,217	1,429
Sidewalks and crossings.....	229	6,149		1,453
Bridges (other than toll).....	17,000	8,901	19,268	1,977
Snow removal.....		50		
Street lighting.....	13,942	14,942	18,072	11,646
Street sprinkling & cleaning.....	8,625	1,049		
Miscellaneous.....				1,610
Recreation, Libraries & Misc.				
General administration.....	10,842	4,729	8,711	5,799
Gen. park and garden exp.....	1,727	780	321	4,352
Miscellaneous.....	3,508	85,129	5,914	4,112
Municipal Industries				
Water works.....	50,201	46,097	47,801	
Electric light works.....				
Gas works.....			480	770
Markets and public scales.....				
Docks, wharves, etc.....			5,642	2,904
Cemeteries and crematoria.....				
Miscellaneous.....				
Payments on Public Debt				
General and municipal bonds.....	4,400	80,161		4,000
Interest.....	30,729		9,646	8,071
Spec. ass'ts and outst. war.....	78,800		24,156	15,509
Refund, transfers, etc.....	589		6,727	7,068
Recapitulation				
General government.....	\$ 18,106	\$ 18,641	\$ 14,958	\$ 14,355
Protection of life and prop.....	18,269	13,159	23,147	29,539
Health dept. and sanitation.....	21,265	6,000	62,639	6,553
Highways, recreation, etc.....	21,284	74,700	59,643	71,089
Municipal industries.....	59,231	52,220	68,584	4,274
Payments on public debt.....	114,222	80,161	60,329	34,112
Total payments	\$ 268,234	\$ 215,971	\$ 287,599	\$ 170,112
Cash on hd. close of yr.....	32,128	35,109	13,944	
Grand total	\$ 236,107	\$ 180,860	\$ 300,504	\$ 170,112

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending March 31, 1915.	Marshalltown Population 12,374	Mason City Population 11,799	Boone Population 10,547	Iowa City Population 10,091
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 23,700	\$ 56,413	\$ 40,925	\$ 22,192
Ind. div., city government	43,245	15,367	8,337	
Franchise taxes			587	
Poll taxes	975	2,193	2,818	1,234
Special assessments				1,225
Muet tax and saloon license			15,005	7,350
Other business licenses			1,917	1,097
Dog license	311	168	127	169
Departmental permits				
Police ct. fines and forfeits	6,014	5,143	1,620	1,455
County road fund	2,500			
Gifts, individuals or corp.			92	
General Offices				
Executive offices				
Law offices				
Elections			36	
Municipal property	669	578		
Courts				
Police department				
Fire department	683	193	5	5,380
Department of inspection		486		
Founds				
Health department				
Swears and sewage disposal		455	197	2,464
Refuse disposal				
Miscellaneous	800	9,728	81	
General street services		229	254	3,200
Bridges (other than toll)				
Libraries	285	144	100	4,855
Parks	118	88		4,628
Baths and bathing beaches				
Municipal Industries				
Water works	87,156	26,188	33,643	10,692
Electric light works	309			10,739
Gas works				
Markets and public scales	669			
Docks, wharves and landings				
Cemeteries				2,674
Miscellaneous				
From Debt Obligations				
General bonds		40,123		
Municipal industry bonds				12,514
Special assessments				21,371
Temporary loans, etc.				
Outstanding warrants		4,158	21,630	
Miscellaneous		21,000		
Interest Receipts				
Current deposits				
Other sources		66		8,779
All Other Receipts				
Sale of real property			50	
Refund receipts	8,700	784	14,177	
Spec. ass'ts during year	9,098	75,436	30,942	
From private trust accounts		14,131	8,758	3,677
Recapitulation				
Taxes, licenses and fines	\$ 76,605	\$ 80,624	\$ 65,743	\$ 35,382
General offices	8,255	4,876	622	30,720
Municipal industries	29,882	30,188	33,643	22,728
From debt obligations		68,283	21,636	36,783
Interest receipts		66	8,779	
All other receipts	15,798	90,351	45,297	9,077
Total receipts	\$ 130,741	\$ 280,468	\$ 165,611	\$ 128,751
Cash on hd. beginning yr.	46,649	7,784	19,502	
Grand total	\$ 179,390	\$ 288,252	\$ 185,113	\$ 128,751

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending March 31, 1915.	Marshalltown Population 12,374	Mason City Population 11,799	Boone Population 10,547	Iowa City Population 10,091
General Government				
Mayor's office	\$ 1,200	\$ 1,383	\$ 750	\$ 900
City council	1,800	327	280	749
City clerk and auditor	2,689	2,084	1,484	1,200
City treasurer		155	50	200
City solicitor	1,000	1,275	386	730
Other attorneys		2,264		
City assessor	1,500	2,108	3,168	4,417
Engineer's office				
Collection of taxes				100
Audits and examinations				
Board of public works				16
Elections	500	384	228	2,018
City hall		1,228	2,139	335
Courts		1,500		756
Miscellaneous				
Protection of Life and Prop.				
Police department	6,820	9,871	6,025	5,640
Fire department	11,620	35,384	6,590	6,272
Inspection and boards				87
Police & fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General expenditures			404	457
Quarantine and pest house			371	250
Sewers and sewage disposal		6,854	109	14,088
Refuse disposal		2,410	379	1,180
Miscellaneous				
Highways				
General administration		1,960		720
General street expenditures	10,665	9,493	5,019	22,728
Paving and curbing	36,844	68,421	29,102	2,791
Sidewalks and crossings		82	1,254	684
Bridges (other than toll)				16
Snow removal			792	483
Street lighting		8,172	7,066	
Street sprinkling & cleaning		5,289	1,802	
Miscellaneous		548	741	
Recreation, Libraries & Misc.				
General administration	5,230	4,400	3,640	4,321
Gen. park and garden exp.	767	2,718	33	222
Miscellaneous		5,619	2,061	2,598
Municipal Industries				
Water works	22,427	40,068	55,611	9,535
Electric light works	9,434			10,686
Gas works				75
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				2,140
Miscellaneous		218		
Payments on Public Debt				
General and municipal bonds	26,000	2,000	500	
Interest	4,155	6,393	10,588	8,130
Spec. ass'ts & outst. war.		12,297	7,485	23,619
Refund, transfers, etc.		4,907	23,104	39
Recapitulation				
General government	\$ 8,640	\$ 14,416	\$ 8,480	\$ 10,980
Protection of life and prop.	18,440	45,256	12,710	12,013
Health dept. and sanitation	4,265	10,126	1,710	15,056
Highways, recreation, etc.	50,918	106,628	50,916	28,050
Municipal industries	30,388	62,086	55,686	25,367
Payments on public debt	34,155	35,508	41,687	31,808
Total payments	\$ 147,477	\$ 265,988	\$ 172,191	\$ 128,751
Cash on hd. close of year	31,913	22,504	12,922	
Grand total	\$ 179,390	\$ 288,252	\$ 185,113	\$ 128,751

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Oskaloosa Population 9,466	Fort Madison Population 8,900	Centerville Population 6,936	Creston Population 6,924
Taxes, Licenses and Fines				
Gen. lev., city government	\$ 49,945	\$ 49,847	\$ 34,520	\$ 21,377
Ind. div., city government	2,303			
Franchise taxes	500			
Poll taxes	1,000	709	249	684
Special assessments	15			15,261
Mullet tax and saloon license		17,000		11,250
Other business licenses	1,328	145	1,460	82
Dog license	556	334	115	82
Departmental permits				8
Police et. fines and forfeits.	1,722	800	373	749
County road fund	646			581
Gifts, individuals or corp.				429
General Offices				
Executive offices		30		
Law offices				
Elections			984	
Municipal property				135
Courts	69			
Police department				
Fire departments	389			
Department of inspection				248
Pounds				53
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous	1,303		68	
General street services				
Bridges (other than toll)	364			
Libraries		154		
Parks				30
Baths and bathing beaches				
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales			114	
Docks, wharves and landings				
Cemeteries		479		1,361
Miscellaneous			75	
Long Term Debt Obligations				
General bonds	7,708		3,011	
Municipal industry bonds				
Special assessments				2,110
Temporary loans, etc.				
Outstanding warrants	25,649	4,351		4
Miscellaneous				
Interest Receipts				
Current deposits		188		
Other sources	95			
All Other Receipts				
Sale of real property	335			
Refund receipts	1,020	42		
Spec. ass'ts during year				307,861
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 59,377	\$ 68,717	\$ 36,795	\$ 51,275
General offices	2,182	174	1,046	556
Municipal industries		479	189	1,361
From debt obligations	29,323		2,011	2,114
Interest receipts	95	188		
All other receipts	1,553	42		307,861
Total receipts	\$ 94,506	\$ 73,951	\$ 41,041	\$ 363,367
Cash on hd. beginning yr.	47,230	6,148	9,544	13,137
Grand total	\$ 141,736	\$ 80,099	\$ 50,585	\$ 376,504

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Oskaloosa Population 9,466	Fort Madison Population 8,900	Centerville Population 6,936	Creston Population 6,924
General Government				
Mayor's office	\$ 1,225	\$ 300	\$ 1,001	\$ 600
City council	371	6,332	250	179
City clerk and auditor	922	400	735	505
City treasurer	300	300	50	200
City solicitor	925	300	229	448
Other attorneys				85
City assessor				262
Engineer's office	1,975	1,300	614	
Collection of taxes				30
Audits and examinations				
Board of public works			1,328	249
Elections			388	120
City hall	41,066			1
Courts				75
Miscellaneous				
Protection of Life and Prop.				
Police department	5,591	5,532	2,733	3,645
Fire department	11,943	4,967	6,370	11,280
Inspection and pounds				763
Police & fire alarm systems				90
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	1,063	150	52	110
Quarantine and pest house				
Sewers and sewage disposal			1,282	2,651
Refuse disposal			170	93
Miscellaneous				
Highways				
General administration	6,371		793	900
General street expenditures	787	19,496	7,480	5,353
Paving and curbing	692		2,601	104,842
Sidewalks and crossings	3,245		968	413
Bridges (other than toll)				
Snow removal				
Street lighting	9,405	6,587	4,258	4,258
Street sprinkling & cleaning	2,436			709
Miscellaneous	1,639	2,253		925
Recreation, Libraries & Misc.				
General administration	3,376	2,236	1,545	549
Gen. park and garden exp.				1,430
Miscellaneous	10,369	6,506	334	1,736
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales	204		19	
Docks, wharves, etc.				
Cemeteries and crematories		658	240	1,538
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	2,015	4,000	2,000	14,825
Interest	5,841	5,254	2,309	4,512
Spec. ass'ts & outst. war.	241	20,968	1,000	1,496
Refund, transfers, etc.	66			1,350
Recapitulation				
General government	\$ 49,236	\$ 8,685	\$ 4,900	\$ 2,720
Protection of life and prop.	17,134	10,249	9,193	15,778
Health dept. and sanitation	2,021	235	2,084	2,684
Highways, recreation, etc.	45,559	32,327	18,279	139,005
Municipal industries	194	968	259	1,293
Payments on public debt	6,106	30,222	8,400	21,924
Total payments	\$ 122,361	\$ 72,664	\$ 40,954	\$ 169,189
Cash on hd. close of yr.	21,691	7,445	9,631	10,115
Grand total	\$ 144,052	\$ 80,099	\$ 50,585	\$ 179,304

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Oelwein Population 6,028	Charles City Population 5,892	Webster City Population 5,208	Grinnell Population 5,036
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 29,372	\$ 42,437	\$ 9,130	\$ 23,961
Ind. div., city government		5,235	23,262	2,815
Franchise taxes			532	
Poll taxes	1,779	1,345	876	1,048
Special assessments				63
Mule tax and saloon license	4,000			
Other business licenses	854		550	1,179
New license	40			281
Departmental permits			43	357
Police et. fines and forfeits	1,366		232	
County road fund				479
Gifts, individuals or corp.	456			
General Offices				
Executive offices				
Law offices			21	
Elections				
Municipal property	161	50		
Courts				
Police department				
Fire department			150	
Department of inspection		246		
Pounds				
Health department		129		95
Sewers and sewage disposal			142	
Refuse disposal	58			
Miscellaneous				137
General street services	144	1,244		
Bridges (other than toll)				
Libraries				227
Parks		164		
Baths and bathing beaches				
Municipal Industries				
Water works	8,541	10,390	6,830	12,319
Electric light works			42,094	
Gas works				
Markets and public scales			1,291	
Docks, wharves and landings				
Cemeteries	871		1,097	27
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments		16,000		
Temporary loans, etc.				
Outstanding warrants	244	7,456	2,450	10
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources			182	300
All Other Receipts				
Sale of real property			818	
Refund receipts		18,598		
Spec. ass'ts during the yr.			69,962	
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 29,345	\$ 45,017	\$ 24,455	\$ 60,008
General offices	333	1,823	212	500
Municipal industries	9,412	10,360	53,413	12,556
From debt obligations	244	23,456	2,453	10
Interest receipts			182	302
All other receipts			70,775	
Total receipts	\$ 39,334	\$ 102,064	\$ 161,259	\$ 72,430
Cash on hd. beginning yr.	12,187	17,025	24,153	22,158
Grand total	\$ 51,521	\$ 119,089	\$ 185,792	\$ 100,588

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Oelwein Population 6,028	Charles City Population 5,892	Webster City Population 5,208	Grinnell Population 5,036
General Government				
Mayor's office	\$ 525	\$ 75	\$ 272	\$ 390
City council	525	321	441	391
City clerk and auditor	861	675	1,071	1,000
City treasurer	50	27	49	70
City solicitor	100	1,074	420	100
Other attorneys	1,549		1,179	56
City assessor		2		
Engineer's office	1,399	2,141	2,000	286
Collection of taxes		141		391
Audits and examinations			255	144
Board of public works				
Elections	41	245	275	105
City hall	1,257	314	54	74
Courts	1,284			1
Miscellaneous	35			298
Protection of Life and Prop.				
Police department	2,730	3,211	1,521	2,210
Fire department	624	1,547	3,691	645
Inspection and pounds				
Police & fire alarm systems	39			
Miscellaneous	4			
Health Dept. and Sanitation				
General expenditures	50	50	25	102
Quarantine and pest house				13
Sewers and sewage disposal	427	6,689	5,427	258
Refuse disposal	12	158		8
Miscellaneous				
Highways				
General administration	763	658	900	851
General street expenditures	2,000	2,705	3,866	2,102
Paving and curbing	482	5,463	68,748	
Sidewalks and crossings	997		618	1,292
Bridges (other than toll)	47		748	
Snow removal	33	98	59	
Street lighting	2,190	50	103	6,623
Street sprinkling & cleaning	2,539	2,870	2,870	
Miscellaneous	190			2,943
Recreation, Libraries & Misc.				
General administration	1,126	2,347	207	2,102
Gen. park & garden expense	1,275	15,959		458
Miscellaneous	1,147	1,028	6,865	389
Municipal Industries				
Water works	7,195	7,864	10,861	7,707
Electric light works			45,427	5700
Gas works				
Markets and public scales			825	
Docks, wharves, etc.				
Cemeteries and crematories	853		1,303	508
Miscellaneous			87	
Payments on Public Debt				
General and municipal bonds	1,000	12,000	1,500	9,607
Interest	2,714	4,578	5,061	9,607
Spec. ass'ts & outst. war.	5,252	36,355	888	17,298
Refund, transfers, etc.	474	142		7,968
Recapitulation				
General government	\$ 7,634	\$ 4,816	\$ 6,866	\$ 4,336
Protection of life and prop.	3,287	4,758	5,212	3,265
Health dept. and sanitation	500	6,877	5,455	378
Highways, recreation, etc.	10,986	36,389	84,135	18,890
Municipal industries	7,548	7,221	25,446	12,449
Payments on public debt	9,446	48,075	7,430	29,843
Total payments	\$ 39,225	\$ 125,714	\$ 167,552	\$ 64,721
Cash on hd. close of yr.	12,296	16,546	18,229	49,845
Grand total	\$ 51,521	\$ 119,260	\$ 185,781	\$ 100,566

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending March 31, 1918.	Cedar Falls Population 5,912	Shenandoah Population 4,976	Fairfield Population 4,750	Albia Population 4,969
Taxes, Licenses and Fines				
Gen. lev., city government.....	\$ 19,148	\$ 23,016	\$ 22,701	\$ 13,724
Ind. div., city government.....	13,500	2,964	1,500	15,547
Franchise taxes.....	.....	.....	.....	.....
Toll taxes.....	294	630	1,207	149
Special assessments.....	.....	.....	.....	.....
Mulek tax and saloon license.....	.....	.....	.....	.....
Other business licenses.....	319	21	861	1,207
Dog license.....	46	21	45	.....
Departmental permits.....	.....	.....	.....	120
Police ct. fines and forfeits.....	200	.....	66	294
County road fund.....	.....	.....	.....	.....
Gifts, individuals or corp.....	.....	373	.....	.....
General Offices				
Executive offices.....	.....	943	.....	.....
Law offices.....	.....	.....	.....	.....
Elections.....	.....	.....	113	.....
Municipal property.....	.....	.....	463	.....
Courts.....	.....	.....	.....	.....
Police department.....	.....	805	.....	.....
Fire department.....	.....	.....	.....	.....
Department of inspection.....	.....	167	.....	.....
Pounds.....	.....	.....	.....	.....
Health department.....	.....	.....	.....	.....
Sewers and sewage disposal.....	.....	15	2,450	.....
Refuse disposal.....	.....	73	.....	.....
Miscellaneous.....	.....	30	7	.....
General street services.....	1,336	.....	1,310	.....
Bridges (other than toll).....	.....	.....	.....	.....
Libraries.....	.....	.....	.....	.....
Parks and bathing beaches.....	.....	.....	.....	.....
Municipal Industries				
Water works.....	12,300	5,470	7,951	4,597
Electric light works.....	.....	.....	.....	.....
Gas works.....	.....	.....	.....	.....
Markets and public scales.....	.....	84	84	.....
Docks, wharves and landings.....	.....	.....	.....	.....
Cemeteries.....	913	.....	.....	336
Miscellaneous.....	.....	.....	.....	.....
From Debt Obligations				
General bonds.....	.....	106	35,000	.....
Municipal industry bonds.....	19,222	.....	.....	.....
Special assessments.....	.....	.....	.....	.....
Temporary loans, etc.....	.....	397	.....	3,500
Outstanding warrants.....	3,585	.....	153	.....
Miscellaneous.....	.....	.....	.....	.....
Interest Receipts				
Current deposits.....	.....	.....	.....	.....
Other sources.....	.....	.....	127	.....
All Other Receipts				
Sale of real property.....	.....	.....	.....	.....
Refund receipts.....	8	.....	.....	.....
Spec. ass'ts during year.....	.....	.....	62,091	.....
From private trust accounts.....	.....	.....	.....	.....
Recapitulation				
Taxes, licenses and fines.....	\$ 37,367	\$ 36,568	\$ 36,430	\$ 31,108
General offices.....	1,236	2,023	4,963	.....
Municipal industries.....	13,213	5,754	8,015	5,223
From debt obligations.....	19,507	393	35,153	3,500
Interest receipts.....	.....	.....	127	.....
All other receipts.....	8	.....	62,091	.....
Total receipts.....	\$ 69,331	\$ 44,743	\$ 145,149	\$ 39,841
Cash on hd. beginning yr.....	19,814	4,038	8,232	7,159
Grand total.....	\$ 71,645	\$ 38,711	\$ 154,471	\$ 47,000

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending March 31, 1918.	Cedar Falls Population 5,912	Shenandoah Population 4,976	Fairfield Population 4,750	Albia Population 4,969
General Government				
Mayor's office.....	\$ 200	\$ 225	\$ 206	\$ 460
City council.....	200	120	300	333
City clerk and auditor.....	300	650	566	150
City treasurer.....	300	100	150	100
Other attorneys.....	80	285	.....	300
City assessor.....	.....	.....	415	.....
Engineer's office.....	739	121	.....	.....
Collection of taxes.....	.....	25	.....	221
Audits and examinations.....	.....	.....	.....	.....
Board of public works.....	.....	140	15	177
Elections.....	300	108	254	176
City hall.....	.....	1,011	.....	162
Courts.....	.....	.....	.....	276
Miscellaneous.....	10,314	.....	.....	426
Protection of Life and Prop.				
Police department.....	1,586	1,361	2,250	1,462
Fire department.....	468	2,004	654	1,728
Inspection and pounds.....	.....	.....	.....	.....
Police & fire alarm systems.....	.....	25	229	.....
Miscellaneous.....	.....	.....	.....	.....
Health Dept. and Sanitation				
General expenditures.....	50	141	35	301
Quarantine and pest house.....	.....	.....	.....	.....
Sewers and sewage disposal.....	25	.....	18,569	7,296
Refuse disposal.....	.....	55	.....	156
Miscellaneous.....	.....	.....	.....	.....
Highways				
General administration.....	660	605	600	770
General street expenditures.....	5,797	2,139	7,691	2,840
Paving and curbing.....	.....	.....	24,335	1,829
Sidewalks and crossings.....	.....	50	.....	671
Bridges (other than toll).....	.....	.....	.....	.....
Snow removal.....	.....	301	254	112
Street lighting.....	3,613	2,604	1,654	2,700
Street sprinkling & cleaning.....	684	2,265	802	650
Miscellaneous.....	.....	299	.....	.....
Recreation, Libraries & Misc.				
General administration.....	460	2,001	60	3,221
Gen. park and garden exp.....	162	.....	.....	.....
Miscellaneous.....	848	504	230	236
Municipal Industries				
Water works.....	22,337	12,064	21,000	10,289
Electric light works.....	.....	.....	.....	.....
Gas works.....	.....	.....	.....	.....
Markets and public scales.....	.....	.....	30	.....
Docks, wharves, etc.....	.....	.....	.....	.....
Cemeteries and crematoriums.....	738	.....	78	234
Miscellaneous.....	.....	.....	.....	.....
Payments on Public Debt				
General and municipal bonds.....	7,300	.....	.....	2,000
Interest.....	5,735	1,966	1,292	2,436
Spec. ass'ts & extd. war.....	2,142	.....	8,200	.....
Refund, transfers, etc.....	.....	.....	1,500	.....
Recapitulation				
General government.....	\$ 12,846	\$ 2,370	\$ 1,900	\$ 2,564
Protection of life and prop.....	2,154	2,900	2,406	2,420
Health dept. and sanitation.....	75	196	58,904	7,702
Highways, recreation, etc.....	12,029	12,410	60,270	11,228
Municipal industries.....	22,520	12,064	21,007	10,723
Payments on public debt.....	12,427	1,966	10,192	5,436
Total payments.....	\$ 62,811	\$ 23,606	\$ 146,633	\$ 44,711
Cash on hd. close of yr.....	8,833	5,205	7,837	2,869
Grand total.....	\$ 71,645	\$ 38,711	\$ 154,471	\$ 47,000

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913	Cherokee Population 4,884	Red Oak Population 4,830	Perry Population 4,630	Newton Population 4,616
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 23,316	\$ 27,304	\$ 20,100	\$ 22,122
Ind. div., city government	1,381			
Franchise taxes				
Poll taxes	267		502	
Special assessments	128	45	22,000	
Misc. tax and saloon license				
Other business licenses	664	1,053	737	2,417
Dog license	79	80	64	
Departmental permits	161			
Police et. fines and forfeits.	254	4	700	
County road fund	230			
Gifts, individuals or corp.				
General Offices				
Executive offices	196	85		
Law offices		56		
Elections	5			
Municipal property			505	
Courts				
Police department		8		268
Fire department				3,149
Department of inspection				
Pounds				
Health department		290		
Sewers and sewage disposal				6,785
Refuse disposal				
Miscellaneous	23		405	21,372
General street services	674	823	148	
Bridges (other than toll)				
Libraries	497			2,183
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	5,000	10,416	9,873	18,422
Electric light works				85,366
Gas works				7,019
Markets and public scales				12
Docks, wharves and landings				
Cemeteries	885	851	579	1,906
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds	3,500			
Special assessments				
Temporary loans, etc.				
Outstanding warrants	3,006	162	857	1,192
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	119			
Spec. ass'ts during year	2,321			
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 26,679	\$ 28,716	\$ 46,071	\$ 11,338
General offices	1,304	1,133	1,128	45,773
Municipal industries	5,886	11,827	10,443	22,543
From debt obligations	7,106	162	857	1,182
Interest receipts				
All other receipts	2,349			
Total receipts	\$ 43,313	\$ 41,850	\$ 58,509	\$ 142,907
Cash on hd. beginning yr.	16,607	1,180	7,311	19,544
Grand total	\$ 59,920	\$ 43,030	\$ 65,820	\$ 162,451

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 21, 1913	Cherokee Population 4,884	Red Oak Population 4,830	Perry Population 4,630	Newton Population 4,616
General Government				
Mayor's office	\$ 267	\$ 302	\$ 75	\$ 312
City council	250	152	244	329
City clerk and auditor	650	398	1,200	2,883
City treasurer	100	100	50	
City solicitor	282		829	312
Other attorneys				38
City assessor				
Engineer's office		315	1,328	
Collection of taxes				747
Audits and examinations				
Board of public works				
Elections	35	237	254	66
City hall	1,083	221	716	145
Courts			1,076	
Miscellaneous	117		156	
Protection of Life and Prop.				
Police department	803	1,603	1,496	1,869
Fire Department	413	3,945	1,445	1,151
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous	913			
Health Dept. and Sanitation				
General expenditures	155	1,300	25	25
Quarantine and pest house		49	46	
Sewers and sewage disposal		600	62	1,022
Refuse disposal	50	314	13	
Miscellaneous				
Highways				
General administration	719	1,256	3,222	1,772
General street expenditures	4,067	2,028	471	973
Paving and curbing	4,404	1,120	3,056	28,154
Sidewalks and crossings	60	43	200	1,721
Bridges (other than toll)				
Snow removal		138	36	35
Street lighting	2,406	2,458	3,147	3,423
Street sprinkling & cleaning		1,222	79	5,618
Miscellaneous	3,464			
Recreation, Libraries & Misc.				
General administration	1,676	2,381	2,313	2,773
Gen. park and garden exp.				
Miscellaneous	713	877	466	68
Municipal Industries				
Water works	10,066	15,873	16,226	12,880
Electric light works				46,518
Gas works				2,423
Markets and public scales				800
Docks, wharves, etc.				
Cemeteries and crematories	1,154	527	623	734
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	7,458	2,000	12,315	6,436
Interest	1,292	1,292	9,231	5,044
Spec. ass'ts & outlet war.		30	2,451	68
Refund transfers, etc.	2			
Recapitulation				
General government	\$ 2,850	\$ 1,526	\$ 5,028	\$ 4,825
Protection of life and prop.	2,221	5,560	2,960	2,660
Health dept. and sanitation	304	2,363	146	1,945
Highways, recreation, etc.	16,268	12,123	12,290	42,437
Municipal industries	12,120	14,710	12,249	64,513
Payments on public debt	9,514	3,422	21,997	12,492
Total payments	\$ 41,969	\$ 29,618	\$ 63,170	\$ 129,697
Cash on hand close of year.	18,959	3,367	2,500	28,228
Grand total	\$ 59,928	\$ 32,985	\$ 65,670	\$ 157,925

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Atlantic Population 4,560	Marion Population 4,409	Washington Population 4,380	Ames Population 4,223
Taxes, Licenses and Fines				
Gen. levy, city government..	\$ 18,960	\$ 18,433	\$ 27,506	\$ 25,863
Ind. div., city government..	3,863		3,047	2,507
Franchise taxes	57		7	
Poll taxes	701			1,029
Special assessments		3,962	42	
Hotel tax and saloon license				
Other business licenses	950	268	512	228
Dog license	137			122
Departmental permits			991	95
Police et. fines and forfeits	225			39
County road fund	698			786
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property			90	
Courts				
Police department			5	
Fire department				
Department of inspection				121
Founds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				
General street services	72		7	1,709
Bridges (other than toll)				4
Libraries				80
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	13,300		5,210	10,840
Electric light works	21,433			28,575
Gas works				
Markets and public scales	214	541		
Docks, wharves and landings				
Cemeteries		263		
Miscellaneous	0			
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants				1,172
Miscellaneous				
Interest Receipts				
Current deposits	230			
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year	477			
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 25,361	\$ 22,833	\$ 32,458	\$ 28,532
General offices	53		149	1,554
Municipal industries	32,361	880	8,210	42,224
From debt obligations				1,172
Interest receipts	239			
All other receipts	477			
Total receipts	\$ 60,232	\$ 22,493	\$ 40,817	\$ 80,562
Cash on hd. beginning yr.	11,124	7,683	5,142	22,001
Grand total	\$ 71,357	\$ 31,144	\$ 48,559	\$ 102,564

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Atlantic Population 4,560	Marion Population 4,409	Washington Population 4,380	Ames Population 4,223
General Government				
Mayor's office	\$ 27	\$ 150	\$ 150	\$ 300
City council	187	88	210	125
City clerk and auditor	361	300	490	295
City treasurer	75	75	75	40
City solicitor	50	311	300	250
Other attorneys				
City assessor				
Engineer's office		53	478	1,851
Collection of taxes		267		143
Audits and examinations				
Boa. of public works				
Elections	27	65		400
City hall	181		67	36
Courts	159			
Miscellaneous	9		228	
Protection of Life and Prop.				
Police department	1,977	1,122	1,454	1,478
Fire department	1,066	4,825	728	310
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	101	50	155	293
Quarantine and pest house				
Sewers and sewage disposal				485
Refuse disposal	253	10	2,436	
Miscellaneous				
Highways				
General administration	633	780	745	1,310
General street expenditures	3,310	3,872	3,224	5,483
Paving and curbing	1,399		333	472
Sidewalks and crossings	236	360	1,535	565
Bridges (other than toll)				
Snow removal		161		
Street lighting		2,618	3,488	3,100
Street sprinkling & cleaning	147	122	1,518	1,494
Miscellaneous	3		459	
Recreation, Libraries & Misc.				
General administration			2,467	
Gen. park & garden expense		159		
Miscellaneous	1,345	430	192	469
Municipal Industries				
Water works	10,477		11,707	9,128
Electric light works	14,558			27,346
Gas works				
Markets and public scales	20	544		
Docks, wharves, etc.				
Cemeteries and crematoriums		302	150	
Miscellaneous			500	
Payments on Public Debt				
General and municipal bonds	5,224	2,000	2,000	4,622
Interest	2,310	1,369	1,825	4,622
Spec. ass'ts & outst. war.	6,562	2,223		3,801
Refund, transfers, etc.	1,680		92	2,552
Recapitulation				
General government	\$ 1,280	\$ 1,309	\$ 1,888	\$ 4,147
Protection of life and prop.	2,075	6,017	2,182	1,788
Health dept. and sanitation	431	60	2,811	690
Highways, recreation, etc.	6,918	5,535	13,824	22,905
Municipal industries	25,091	1,244	12,447	27,644
Payments on public debt	15,862	5,611	5,417	11,908
Total payments	\$ 56,323	\$ 22,609	\$ 26,549	\$ 67,779
Cash on hd. close of year	15,764	9,455	12,610	34,785
Grand total	\$ 71,357	\$ 31,144	\$ 48,559	\$ 102,564

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Le Mars Population 4,157	Glenwood Population 4,002	Mt. Pleasant Population 3,874	Clarinda Population 3,822
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 21,198	\$ 11,183	\$ 17,728	\$ 6,922
Ind. div., city government		2	1,717	12,615
Franchise taxes			226	138
Publ taxes	351			2,613
Special assessments	860	49		
Mort tax and saloon license	6,770			
Other business licenses	320	651	383	1,288
Dog license	128	45	44	58
Departmental permits				
Police et. fines and forfeits	919	280	160	765
County road fund			200	265
Gifts, individuals or corp.			80	
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property		7	203	
Courts				
Police department				
Fire department				
Department of Inspection				
Pounds				
Health department		15		32
Sewers and sewage disposal		1,000		
Refuse disposal		1,900		
Miscellaneous			61	301
General street services				
Bridges (other than toll)				
Libraries		60	92	
Parks		48		
Baths and bathing beaches				
Municipal Industries				
Water works		1,584	5,568	5,709
Electric light works			19,747	
Gas works				
Markets and public scales				85
Docks, wharves and landings				
Cemeteries			233	289
Miscellaneous		2		
From Debt Obligations				
General bonds		24,130		
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	709	868	4,904	
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	1,718			1,625
Spec. ass'ts during year				
From private trust accounts				
Recapitalization				
Taxes, licenses and fines	\$ 30,566	\$ 11,267	\$ 20,724	\$ 25,569
General offices		1,127	416	323
Municipal industries		1,662	25,156	6,842
From debt obligations	709	25,004	4,904	
Interest receipts				
All other receipts	1,718			1,625
Total receipts	\$ 33,073	\$ 40,074	\$ 50,810	\$ 31,370
Cash on hd. beginning yr.	5,706	1,335	16,798	8,882
Grand total	\$ 38,779	\$ 41,409	\$ 67,608	\$ 40,252

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Le Mars Population 4,157	Glenwood Population 4,002	Mt. Pleasant Population 3,874	Clarinda Population 3,822
General Government				
Mayor's office	683	50	254	44
City council	293	141	109	
City clerk and auditor	479	11		
City treasurer	324	50	202	
City solicitor	310	50	125	300
Other attorneys				
City assessor	78	567	60	140
Engineer's office	19			
Collection of taxes		20		
Audits and examinations				
Elections	50	25	15	390
City hall	1,229	49	238	41
Courts	479	49	86	130
Miscellaneous				
Protection of Life and Prop.				
Police department	1,952	764	1,850	1,006
Fire department	5,577	311	845	1,808
Inspection and pounds			100	
Police & fire alarm systems	48			
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	135	265		121
Quarantine and pest house	1			
Sewers and sewage disposal	5,314	34	100	78
Refuse disposal	50			84
Miscellaneous				
Highways				
General administration	600			2,926
General street expenditures	5,953	2,228	2,528	2,242
Paving and curbing	1,458	12,800		2,926
Sidewalks and crossings	75	500	625	
Bridges (other than toll)		42	200	
Snow removal	5,443	1,637		5,400
Street lighting	820	83	710	
Street sprinkling & cleaning	1,220			1,671
Miscellaneous				
Recreation, Libraries & Misc.				
General administration	1,022	714	2,280	
Gen. park & garden expense	241	850	171	
Miscellaneous	355	285	448	70
Municipal Industries				
Water works		2,715	11,461	5,470
Electric light works			26,700	
Gas works				
Markets and public scales	31		20	650
Docks, wharves, etc.				871
Cemeteries and crematories			85	1,000
Miscellaneous				
Payments on Public Debt				
General and municipal bonds		3,000	300	
Interest	859	1,700	2,844	1,321
Spec. ass'ts & outst. war		11,920	2,003	
Refund, transfers, etc.				
Recapitalization				
General government	\$ 4,221	\$ 1,102	\$ 2,145	\$ 2,261
Protection of life and prop.	7,955	3,052	2,768	3,474
Health dept. and sanitation	2,008	239	100	201
Highways, recreation, etc.	15,734	19,006	7,925	14,266
Municipal industries	31	2,800	28,860	8,006
Payments on public debt	826	16,000	4,847	1,321
Total payments	\$ 22,135	\$ 40,972	\$ 58,719	\$ 39,313
Cash on hd. close of yr.	6,544	227	19,809	12,934
Grand total	\$ 28,779	\$ 41,200	\$ 67,528	\$ 42,247

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Chariton Population 3,794	Decorah Population 3,592	Maquoketa Population 3,570	Carroll Population 3,546
Taxes, Licenses and Fines				
Gen. levy, city government.....	\$ 4,402	\$ 6,630	\$ 18,807	\$ 10,392
Ind. div., city government.....	17,071	7,024		
Franchise taxes.....				
Poll taxes.....	190	368	3	
Special assessments.....		1		132
Malt tax and saloon licenses.....			4,125	8,100
Other business licenses.....	299		631	705
Dog license.....	104			
Departmental permits.....			25	
Police et. fines and forfeits.....			121	
County road fund.....	210		225	
Gifts, individuals or corp.....				
General Offices				
Executive offices.....				
Law offices.....				
Elections.....	5		27	59
Municipal property.....				
Courts.....				
Police department.....				
Fire department.....		498		
Department of inspection.....				
Pounds.....				
Health department.....				
Sewers and sewage disposal.....	25		4	
Refuse disposal.....				
Miscellaneous.....	1,390			
General street services.....				
Bridges (other than toll).....				
Libraries.....			171	
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	1,130	4,236	5,986	6,544
Electric light works.....	24,239			
Gas works.....				
Markets and public scales.....			905	
Docks, wharves and landings.....				
Cemeteries.....				65
Miscellaneous.....				
From Debt Obligations				
General bonds.....				
Municipal industry bonds.....				
Special assessments.....			23	
Temporary loans, etc.....			379	
Outstanding warrants.....				
Miscellaneous.....			681	
Interest Receipts				
Current deposits.....				
Other sources.....				
All Other Receipts				
Sale of real property.....		225		
Refund receipts.....	405			
Spec. ass'ts during year.....				
From private trust accounts.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 22,807	\$ 14,563	\$ 25,954	\$ 19,289
General offices.....	1,290	498		
Municipal industries.....	25,349	4,236	6,791	6,590
From debt obligations.....			1,083	
Interest receipts.....				
All other receipts.....	805	225		
Total receipts	\$ 50,241	\$ 19,522	\$ 31,565	\$ 26,128
Cash on hd. beginning yr.....	4,063	9,845	6,439	4,687
Grand total	\$ 54,304	\$ 29,367	\$ 37,004	\$ 30,815

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Chariton Population 3,794	Decorah Population 3,592	Maquoketa Population 3,570	Carroll Population 3,546
General Government				
Mayor's office.....	\$ 58	\$ 60	\$ 134	\$ 151
City council.....	190	117	141	168
City clerk and auditor.....	600	1,126	630	534
City treasurer.....	180	122		54
City solicitor.....	41		80	50
Other attorneys.....				
City assessor.....				
Engineer's office.....	197	62	15	1,289
Collection of taxes.....				
Audits and examinations.....			20	
Board of public works.....				
Elections.....			7	273
City hall.....		219	330	
Courts.....				
Miscellaneous.....		761	790	
Protection of Life and Prop.				
Police department.....	1,713	1,230	1,180	1,022
Fire department.....	214	1,840	414	961
Inspection and pounds.....				
Police & fire alarm systems.....		630		
Miscellaneous.....				
Health Dept. and Sanitation				
General expenditures.....	50	50		30
Quarantine and pest house.....				
Sewers and sewage disposal.....	737		319	661
Refuse disposal.....				
Miscellaneous.....			18	
Highways				
General administration.....		400		2,548
General street expenditures.....	2,029		5,407	45
Paving and curbing.....			3,892	2,797
Sidewalks and crossings.....	787	2,176		141
Bridges (other than toll).....				
Snow removal.....				
Street lighting.....		2,074	2,356	2,313
Street sprinkling & cleaning.....		1,020		1,153
Miscellaneous.....		500	203	
Recreation, Libraries & Misc.				
General administration.....	1,178	671	1,542	1,346
Gen. park and garden exp.....			199	
Miscellaneous.....	1,040	264	256	443
Municipal Industries				
Water works.....	1,507	4,625	5,871	6,730
Electric light works.....	23,595			
Gas works.....				
Markets and public scales.....			275	
Docks, wharves, etc.....				
Cemeteries and crematories.....				149
Miscellaneous.....				
Payments on Public Debt				
General and municipal bonds.....	5,468	1,500	3,000	1,422
Interest.....	3,593	412	808	1,422
Spec. ass'ts & outst. war. refund, transfers, etc.....	6,197		4,110	2,390
Recapitulation				
General government.....	\$ 1,317	\$ 2,269	\$ 2,147	\$ 2,913
Protection of life and prop.....	1,327	2,500	1,294	2,563
Health dept. and sanitation.....	787	50	307	671
Highways, recreation, etc.....	5,004	8,715	14,492	10,629
Municipal industries.....	25,823	4,622	6,185	6,908
Payments on public debt.....	15,258	1,912	7,897	3,822
Total payments	\$ 50,126	\$ 21,869	\$ 32,708	\$ 27,668
Cash on hd. close of year.....	4,280	7,778	4,301	2,917
Grand total	\$ 54,406	\$ 29,647	\$ 37,009	\$ 30,585

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1933.	Independence Population 3,517	Etherville Population 2,404	Eagle Grove Population 2,387	Vinton Population 3,536
Taxes, Licenses and Fines				
Gen. lev., city government.....	\$ 23,563	\$ 15,973	\$ 8,449	\$ 20,623
Ind. div., city government.....		1,373	1,864	4,298
Franchise taxes.....				
Poll taxes.....	285	383	659	338
Special assessments.....		140	75	
Misc. tax and license.....				
Other business licenses.....	333	738	454	338
Dog license.....	31		40	80
Departmental permits.....			22	
Police et. fines and forfeits.....	89		162	86
County road fund.....	887		131	
Gifts, individuals or corp.....				
Executive offices				
Law offices.....				
Elections.....	500			
Municipal property.....			28	68
Courts.....				
Police department.....				
Fire department.....				
Department of inspection.....				
Pounds.....				
Health department.....				
Sewers and sewage disposal.....	763		2	4
Refuse disposal.....	31			
Miscellaneous.....		65		
General street services.....	310			2,100
Bridges (other than toll).....				
Libraries.....				
Parks.....			15	242
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	15,476	2,322	3,468	8,375
Electric light works.....	28,146	18,119		17,705
Gas works.....				
Markets and public scales.....	101	273		
Docks, wharves and landings.....				
Cemeteries.....				
Miscellaneous.....		2,480		
From Debt Obligations				
General bonds.....				5,000
Municipal industry bonds.....				
Special assessments.....			21	
Temporary loans, etc.....				
Outstanding warrants.....	874			
Miscellaneous.....		2,460		
Interest Receipts				
Current deposits.....				
Other sources.....				
All Other Receipts				
Sale of real property.....	365			48
Refund receipts.....				
Spec. ass'ts during the yr.....			9,919	
From private trust accounts.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 35,189	\$ 19,307	\$ 11,876	\$ 25,476
General offices.....	1,276	63	43	2,714
Municipal industries.....	43,753	23,704	9,428	29,175
From debt obligations.....	874	2,460	21	5,000
Interest receipts.....				
All other receipts.....	365		9,919	48
Total receipts	\$ 71,727	\$ 44,030	\$ 25,387	\$ 59,106
Cash on hd. beginning yr.....	12,861	5,318	2,682	11,474
Grand total	\$ 84,588	\$ 49,348	\$ 28,069	\$ 70,579

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1933.	Independence Population 3,517	Etherville Population 2,404	Eagle Grove Population 2,387	Vinton Population 3,536
General Government				
Mayor's office.....	\$ 300	\$ 25	\$ 225	\$ 200
City clerk.....	272	66	198	144
City council and auditor.....	300	1,083	469	300
City treasurer.....	100	60		
City solicitor.....	134	220	105	300
Other attorneys.....	126			
City assessor.....				
Engineer's office.....	373			
Collection of taxes.....				
Audits and examinations.....				
Board of public works.....			16	13
Elections.....	517			426
City hall.....				
Courts.....				
Miscellaneous.....	112	265	22	
Protection of Life and Prop.				
Police department.....	1,388	1,555	1,200	1,550
Fire department.....	2,925	1,161	549	483
Inspection and pounds.....				
Police & fire alarm systems.....				
Miscellaneous.....				14
Health Dept. and Sanitation				
General expenditures.....	119		13	83
Quarantine and pest house.....			42	42
Sewers and sewage disposal.....	1,280	785	325	2,721
Refuse disposal.....		21		17
Miscellaneous.....			138	
Highways				
General administration.....	2,680		480	600
General street expenditures.....	602	1,567	5,577	1,207
Paving and curbing.....	3,967	115	5,647	1,004
Sidewalks and crossings.....	494	309		1,129
Bridges (other than toll).....				
Snow removal.....	185		111	
Street lighting.....	4,867		1,712	
Street sprinkling & cleaning.....	675		100	460
Miscellaneous.....			224	154
Recreation, Libraries & Misc.				
General administration.....	1,340	1,400		
Gen. park and garden exp.....	792	294		
Miscellaneous.....	430	394	650	2,388
Municipal Industries				
Water works.....	15,464	2,621	4,370	15,889
Electric light works.....	20,869	26,279		25,165
Gas works.....				
Markets and public scales.....	82	494		
Docks, wharves, etc.....				
Cemeteries and crematories.....				
Miscellaneous.....				
Payments on Public Debt				
General and municipal bonds.....			1,000	1,500
Interest.....	661	1,658	425	1,806
Spec. ass'ts & outst. war.....	847	178	135	
Refund, transfers, etc.....			1,874	4,422
Recapitulation				
General government.....	\$ 2,284	\$ 2,041	\$ 1,861	\$ 1,322
Protection of life and prop.....	4,713	2,418	1,848	2,067
Health dept. and sanitation.....	1,360	790	811	2,804
Highways, recreation, etc.....	12,412	4,700	14,913	7,542
Municipal industries.....	28,416	29,404	4,370	41,654
Payments on public debt.....	1,498	5,138	3,424	7,733
Total payments	\$ 41,322	\$ 41,353	\$ 27,128	\$ 65,422
Cash on hd. close of year.....	27,266	7,509	941	8,097
Grand total	\$ 84,588	\$ 49,354	\$ 28,069	\$ 70,579

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913	Indianola	Waverly	Knoxville	Missouri
	Population 2,283	Population 2,256	Population 2,190	Population 2,187
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 9,329	\$ 6,050	\$ 20,228	\$ 4,463
Ind. divs., city government	18,453	9,229		8,049
Franchise taxes				251
Poll taxes	292	573		1,257
Special assessments		3,167		
Muket tax and saloon license		3,575		
Other business licenses	102	233	443	646
Dog license	12	159	24	248
Department permits				215
Police et. fines and forfeits	136	248	101	299
County road fund				70
Gifts, individuals or corp.				750
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	135	13	25	
Courts				
Police department				
Fire department				
Department of inspection				
Pounds	1			
Health department	57			
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				
General street services	40			
Bridges (other than toll)				
Libraries				
Parks	298			
Baths and bathing benches				
Municipal Industries				
Water works	2,078	5,061	2,028	7,102
Electric light works	27,742	18,408		
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries				600
Miscellaneous			112	
From Debt Obligations				
General bonds		21,879		
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	2,244		3,775	6,889
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'm'ts during the yr.	90	46,062		
From private trust acco'ts				
Recapitulation				
Taxes, licenses and fines	\$ 28,294	\$ 23,426	\$ 22,645	\$ 15,189
General offices	208	13	25	7,132
Municipal industries	30,846	23,409	2,700	6,889
From debt obligations	2,244	21,879	3,775	
Interest receipts				
All other receipts	90	46,062		
Total receipts	\$ 61,590	\$ 114,817	\$ 30,145	\$ 29,230
Cash on hd. beginning yr.	13,784	19,645	8,132	4,496
Grand total	\$ 75,374	\$ 133,462	\$ 38,277	\$ 33,726

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913	Indianola	Waverly	Knoxville	Missouri
	Population 2,283	Population 2,256	Population 2,190	Population 2,187
General Government				
Mayor's office	\$ 153	\$ 267	\$ 303	\$ 300
City council	244	329	139	171
City clerk and auditor	290	271	270	180
City treasurer	46	113	36	111
City solicitor	240	200		200
Other attorneys	28	100	50	50
City assessor				
Engineer's office	29	145	200	86
Collection of taxes				
Audits and examinations				
Board of public works				
Elections	75	30	62	808
City hall				
Courts	467	14		542
Miscellaneous				
Protection of Life and Prop.				
Police department	1,223	1,322	1,240	1,202
Fire department	627	2,180	1,121	1,240
Inspection and pounds	25			
Police & fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	50		35	
Quarantine and pest house	4			
Sewers and sewage disposal	313	10,169	210	2,781
Refuse disposal	38	16	45	
Miscellaneous				
Highways				
General administration	15	244	2,466	1,500
General street expenditures	4,005	64,325		333
Paving and curbing			736	
Sidewalks and crossings	509	22		90
Bridges (other than toll)				
Snow removal			2,168	2,177
Street lighting	2,000	464	201	
Street sprinkling & cleaning		94		
Miscellaneous				
Recreation, Libraries & Misc.				
General administration	2,213	1,242	881	1,944
Gen. park and garden exp.	466	79	158	406
Miscellaneous				
Municipal Industries				
Water works	5,169	8,068	8,072	5,707
Electric light works	25,823	15,410		
Gas works				
Markets and public scales				
Docks, wharves, etc.			945	
Cemeteries and crematories	242			
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	6,000	1,000	2,828	1,500
Interest	5,623	2,360	3,025	7,850
Spec. ass'm'ts & outst. war.	10,461	253		
Refund, transfers, etc.				
Recapitulation				
General government	\$ 1,602	\$ 2,527	\$ 2,523	\$ 2,228
Protection of life and prop.	3,975	2,513	2,267	2,741
Health dept. and sanitation	407	10,185	300	2,781
Highways, recreation, etc.	16,528	70,507	6,700	6,269
Municipal industries	31,244	23,499	9,017	5,747
Payments on public debt	19,964	3,713	5,847	10,373
Total payments	\$ 64,500	\$ 114,003	\$ 26,843	\$ 30,948
Cash on hd. close of year	71,184	19,859	11,435	2,042
Grand total	\$ 75,774	\$ 133,862	\$ 38,277	\$ 32,790

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS.	Denison Population 3,133	Belle Plaine Population 3,121	Pella Population 3,021	Spencer Population 3,003
Year Ending March 31, 1913				
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 18,033	\$ 17,976	\$ 28,008	\$ 8,635
Ind. div., city government		497		2,981
Franchise taxes			686	350
Poll taxes	69		739	
Special assessments				106
Mule tax and saloon license	4,800			1,010
Other business licenses	801	797		
Dog license	58			
Departmental permits			212	191
Police et. fines and forfeits	38		392	413
County road fund				
Gifts, individuals or corp.				
General Offices				
Executive offices				420
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				305
Refuse disposal				26
Miscellaneous		54		7
General street services				2
Bridges (other than toll)	61			8
Libraries				75
Parks	17			12
Baths and bathing beaches				
Municipal Industries				
Water works	3,036	1,239	4,187	3,061
Electric light works			17,419	23,184
Gas works				1,317
Markets and public scales				
Docks, wharves and landings				1,072
Cemeteries				
Miscellaneous			35	
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		525	11,000	
Miscellaneous				
Interest Receipts				
Current deposits			126	
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	7,581			
Spec. ass'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 23,049	\$ 19,390	\$ 30,427	\$ 13,856
General offices	78	64		806
Municipal industries	3,036	1,739	21,624	28,631
From debt obligations		525	11,000	
Interest receipts			126	
All other receipts	7,581			
Total receipts	\$ 34,344	\$ 21,688	\$ 63,177	\$ 43,123
Cash on hd. beginning year	3,580	10,497	2,423	3,171
Grand total	\$ 37,924	\$ 32,185	\$ 65,600	\$ 46,297

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS.	Denison Population 3,133	Belle Plaine Population 3,121	Pella Population 3,021	Spencer Population 3,003
Year Ending March 31, 1913				
General Government				
Mayor's office	\$ 300	\$ 25	\$ 250	\$ 220
City council	250	105	229	177
City clerk and auditor	100	286	200	470
City treasurer	100	190	100	50
City solicitor		150	150	157
Other attorneys	100			
City assessor				
Engineer's office	41	630	151	38
Collection of taxes				
Audits and examinations				
Board of public works				
Elections	119	14		54
City hall	165	747		
Courts			300	
Miscellaneous	48			
Protection of Life and Prop.				
Police department	1,076	1,332	773	1,367
Fire department	254	877	2,062	369
Inspection and pounds				57
Police & fire alarm systems				
Miscellaneous	5	34	951	
Health Dept. and Sanitation				
General expenditures			85	3
Quarantine and pest house				
Sewers and sewage disposal		6,700	2,157	324
Refuse disposal		7	50	10
Miscellaneous				
Highways				
General administration		651	661	702
General street expenditures	4,755	3,047	2,555	901
Paving and curbing				
Sidewalks and crossings	877	1,143	1,224	548
Bridges (other than toll)				
Snow removal	68	26		114
Street lighting	2,649	1,811	1,500	1,391
Street sprinkling & cleaning			706	
Miscellaneous	8,585	4	406	
Recreation, Libraries & Misc.				
General administration			1,159	1,239
Gen. park and garden exp.			148	414
Miscellaneous	221	451	1,195	502
Municipal Industries				
Water works	2,021	9,410	3,233	2,776
Electric light works			11,419	21,035
Gas works				
Markets and public scales				849
Docks, wharves, etc.				
Cemeteries and crematories			113	1,441
Miscellaneous			5,644	
Payments on Public Debt				
General and municipal bonds			5,500	1,000
Interest	958	3,247	5,752	1,072
Spec. ass'ts & outst. war.	9,234		9,805	1,390
Refund transfers, etc.				
Recapitulation				
General government	\$ 1,222	\$ 2,232	\$ 1,580	\$ 1,194
Protection of life and prop.	1,335	2,163	3,776	1,623
Health dept. and sanitation		6,707	2,392	9-7
Highways, recreation, etc.	36,571	7,163	9,245	6,174
Municipal industries	2,021	9,410	20,414	26,701
Payments on public debt	10,222	3,247	21,057	3,272
Total payments	\$ 51,372	\$ 31,653	\$ 58,491	\$ 39,215
Cash on hand close of year	6,552	502	7,134	7,082
Grand total	\$ 57,924	\$ 32,155	\$ 65,600	\$ 46,297

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913	Anamosa Population 2,983	Sheldon Population 2,941	Algona Population 2,906	Winterset Population 2,818
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 3,888	\$ 9,312	\$ 4,475	\$ 19,592
Ind. div., city government			7,549	
Franchise taxes	350			364
Poll taxes		416	542	104
Special assessments	9,500			
Muet tax and saloon license				
Other business licenses	27	566	338	225
Dog license	92			15
Departmental permits				
Police et. fines and forfeits	171	158	81	
County road fund	411			24
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property			565	
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal			1,025	
Refuse disposal				
Miscellaneous				
General street services				
Bridges (other than toll)				
Libraries	71		1,122	
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	5,350	5,631		1,582
Electric light works			18,607	11,531
Gas works				
Markets and public scales	74			
Docks, wharves and landings				
Cemeteries		1,032		
Miscellaneous		407	602	48
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments	4,327			
Temporary loans, etc.	2,748			
Outstanding warrants			2,140	1,400
Miscellaneous				1,500
Interest Receipts				
Current deposits				
Other sources			300	
All Other Receipts				
Sale of real property				
Refund receipts				2,264
Spec. assmts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 14,329	\$ 10,422	\$ 13,125	\$ 30,124
General offices	71		2,715	
Municipal industries	5,424	7,070	19,399	12,961
From debt obligations	7,085		2,140	2,900
Interest receipts	300			
All other receipts				2,254
Total receipts	\$ 27,509	\$ 17,492	\$ 37,639	\$ 48,399
Cash on hd. beginning yr.	5,132	6,105	21,801	4,335
Grand total	\$ 32,641	\$ 23,597	\$ 59,440	\$ 52,734

*Includes water works.

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Anamosa Population 2,983	Sheldon Population 2,941	Algona Population 2,908	Winterset Population 2,818
General Government				
Mayor's office	\$ 80	\$ 50	\$ 50	\$ 345
City council	120	99	105	54
City clerk and auditor	115	341	915	485
City treasurer		30	40	75
City solicitor	200	150	75	400
Other attorneys				
City assessor				353
Engineer's office				
Collection of taxes				9
Audits and examinations				83
Board of public works				
Elections	56	84	9	
City hall				51
Courts				
Miscellaneous				
Protection of Life and Prop.				
Police department	1,317	915	683	1,121
Fire department	347	380	172	1,311
Inspection and pounds				
Police and fire alarm systems	426			
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	25	50	50	185
Quarantine and pest house				
Sewers and sewage disposal	15	650	1,382	23
Refuse disposal	7			
Miscellaneous				
Highways				
General administration	5,492	1,520	585	790
General street expenditures	3,483	621	2,014	4,826
Paving and curbing	1,742			39
Sidewalks and crossings	169			
Bridges (other than toll)				
Snow removal				1,501
Street lighting	1,054	1,050		730
Street sprinkling & cleaning	120			1,352
Miscellaneous	38		220	
Recreation, Libraries & Misc.				
General administration	1,576	530	1,125	1,732
Gen. park and garden exp.	170	303		2,450
Miscellaneous	210	15	394	
Municipal Industries				
Water works	3,034	9,377	*30,608	951
Electric light works	1,634			10,880
Gas works				
Markets and public scales				
Docks, wharves, etc.			760	313
Cemeteries and crematories				
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	1,000		1,000	3,595
Interest	962	420	2,388	903
Spec. assmts & outst. war.	3,019		5,585	802
Refund, transfers, etc.				
Recapitulation				
General government	\$ 381	\$ 754	\$ 1,505	\$ 1,463
Protection of life and prop.	1,990	1,255	655	2,632
Health dept. and sanitation	45	679	1,432	218
Highways, recreation, etc.	15,494	4,879	4,437	14,322
Municipal industries	4,998	30,145	30,608	12,169
Payments on public debt	5,011	620	8,923	5,511
Total payments	\$ 27,189	\$ 18,286	\$ 47,750	\$ 36,714
Cash on hd. close of year	4,805	5,211	31,790	8,020
Grand total	\$ 32,014	\$ 23,597	\$ 56,530	\$ 42,614

*Includes water works.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Iowa Falls Population 2,797	Manchester Population 2,758	Mystic Population 2,663	Cresco Population 2,658
Taxes, Licenses and Fines				
Gen. levy, city government.	\$ 5,731	\$ 13,967	\$ 2,297	\$ 15,133
Ind. div., city government.	10,300	1,238		
Franchise taxes				
Poll taxes	725	211	156	
Special assessments	5,094	9,686		
Mulet tax and saloon license				
Other business licenses		200	699	38
Dog license			15	
Departmental permits				10
Police et. fines and forfeits	475		570	
County road fund.	255	330		
Gifts, individuals or corp.				650
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	20			
Courts				
Police department				
Fire department	7	10		
Department of inspection				
Pounds				
Health department	261			
Sewers and sewage disposal	806			
Refuse disposal				
Miscellaneous	30			
General street services				
Bridges (other than toll)				
Libraries	30			195
Parks	173			
Baths and bathing beaches.				
Municipal Industries				
Water works	5,700	4,834		2,877
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments		3,665		
Temporary loans, etc.			600	
Outstanding warrants	10,654	819		5,356
Miscellaneous				
Interest Receipts				
Current deposits	48			
Other sources				
All Other Receipts				
Sale of real property		100		
Refund receipts	368			
Spec. ass'ts during year.				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 22,620	\$ 25,401	\$ 3,647	\$ 15,801
General offices	1,322	19		195
Municipal industries	5,700	4,834		2,877
From debt obligations	10,654	4,484		5,856
Interest receipts	48			
All other receipts	368	100		
Total receipts	\$ 40,712	\$ 34,839	\$ 3,647	\$ 24,739
Cash on hd. beginning yr.	4,240	7,989	108	2,615
Grand total	\$ 45,052	\$ 42,818	\$ 3,755	\$ 27,354

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Iowa Falls Population 2,797	Manchester Population 2,758	Mystic Population 2,663	Cresco Population 2,658
General Government				
Mayor's office	\$ 100	\$ 50	\$ 90	\$ 300
City council	300	250	82	69
City clerk and auditor	412	904	108	256
City treasurer	35		40	50
City solicitor	150	163		44
Other attorneys			100	
City assessor				
Engineer's office		180	10	
Collection of taxes				
Audits and examinations				
Board of public works				
Elections	90			
City hall	87		163	77
Courts	25	524	87	
Miscellaneous	779			271
Protection of Life and Prop.				
Police department	762	941	730	960
Fire department	278	1,121	19	443
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous			4	
Health Dept. and Sanitation				
General expenditures	513	18	12	71
Quarantine and pest house				
Sewers and sewage disposal	10,431	1,151		4,076
Refuse disposal				
Miscellaneous				
Highways				
General administration	3	519	92	648
General street expenditures	1,054	2,099	953	2,232
Paving and curbing	4,380	15,883		
Sidewalks and crossings	707	107	182	414
Bridges (other than toll)				
Snow removal	2,849	2,798		27
Street lighting				2,288
Street sprinkling & cleaning				702
Miscellaneous	316		33	
Recreation, Libraries & Misc.				
General administration	2,530	1,238		575
Gen. park and garden exp				
Miscellaneous		617	37	265
Municipal Industries				
Water works	8,680	3,673		6,467
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous				
Payments on Public Debt				
General and municipal bonds				
Interest	1,306	1,316		1,127
Spec. ass'ts & outst. war.	4,262	1,864		4,964
Refund, transfers, etc.			29	
Recapitulation				
General government	\$ 1,981	\$ 2,071	\$ 905	\$ 1,097
Protection of life and prop.	1,840	2,066	743	1,412
Health dept. and sanitation	10,944	1,169	12	4,147
Highways, recreation, etc.	11,239	24,261	1,297	2,218
Municipal industries	8,030	3,673		6,467
Payments on public debt	5,568	3,210	29	5,491
Total payments	\$ 38,092	\$ 36,446	\$ 2,696	\$ 25,265
Cash on hd. close of yr.	6,150	6,373	700	1,483
Grand total	\$ 45,052	\$ 42,818	\$ 3,755	\$ 27,354

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

	Hampton Population 2,617	Valley Junction Population 2,573	Harlan Population 2,570	Colfax Population 2,364
RECEIPTS.				
Year Ending March 31, 1913.				
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 5,833	\$ 3,305	\$ 5,148	\$ 15,005
Ind. div., city government	10,927	4,892	7,975	
Franchise taxes				
Poll taxes		2	204	250
Special assessments			7,569	1,087
Millet tax and saloon license		2,888		
Other business licenses		340	268	
Dog license	120		47	26
Departmental permits				
Police et. fines and forfeits.		71	83	231
County road fund		546		
Gifts, individuals or corp.		50		
General Offices				
Executive offices		3		
Law offices				
Elections				150
Municipal property		22		69
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				79
Health department				
Sewers and sewage disposal	73			
Refuse disposal				
Miscellaneous	471			628
General street services				18
Bridges (other than toll)				
Libraries	373			48
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	4,023		6,469	5,874
Electric light works			16,506	
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds			1,509	
Special assessments				
Temporary loans, etc.	1,383			6,088
Outstanding warrants				
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 19,880	\$ 11,394	\$ 21,305	\$ 17,797
General offices	919	25		1,022
Municipal industries	4,023		22,975	5,874
From debt obligations	1,383		1,509	6,088
Interest receipts				
All other receipts				
Total receipts	\$ 26,205	\$ 11,419	\$ 45,879	\$ 30,781
Cash on hd. beginning yr.		2,479	5,652	1,200
Grand total	\$ 26,205	\$ 13,898	\$ 51,531	\$ 32,141

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

	Hampton Population 2,617	Valley Junction Population 2,573	Harlan Population 2,570	Colfax Population 2,364
PAYMENTS.				
Year Ending March 31, 1913.				
General Government				
Mayor's office	\$ 150	\$ 32	\$ 308	\$ 144
City council	100	179		253
City clerk and auditor	154	84	925	253
City treasurer	39		75	1
City solicitor	150	60		190
Other attorneys				318
City assessor				
Engineer's office	173			
Collection of taxes				125
Audits and examinations				
Board of public works				
Elections—public works	12	65	80	94
City hall		5		70
Courts				
Miscellaneous	100			
Protection of Life and Prop.				
Police department	775	728	1,140	1,354
Fire department	487	1,000	173	656
Inspection and pounds				
Police & fire alarm systems	1			
Miscellaneous		520	12	
Health Dept and Sanitation				
General expenditures		39		43
Quarantine and pest house				26
Sewers and sewage disposal	1,270	970	218	
Refuse disposal	7		2,002	
Miscellaneous				
Highways				
General administration	721	720		617
General street expenditures	4,008	2,161		1,535
Paving and curbing				
Sidewalks and crossings	653	350		267
Bridges (other than toll)				5
Snow removal	81			
Street lighting	2,140	1,413		1,992
Street sprinkling & cleaning	418			604
Miscellaneous		648	1,283	99
Recreation, Libraries & Misc.				
General administration	1,505			661
Gen. park and garden exp.	159			
Miscellaneous	387	712	198	130
Municipal Industries				
Water works	6,070		20,969	22,221
Electric light works			13,840	
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous			2,205	2,650
Payments on Public Debt				
General and municipal bonds				2,000
Interest	191		1,198	1,406
Spec. ass'ts & outst. war.	6,628		11,499	6,901
Behind transfers, etc.			223	
Recapitulation				
General government	\$ 779	\$ 467	\$ 1,076	\$ 1,169
Protection of life and prop.	1,294	2,396	1,225	178
Health dept. and sanitation	1,277	920	2,375	
Highways, recreation, etc.	9,986	5,941	2,209	5,078
Municipal industries	6,070		28,815	17,942
Payments on public debt	6,829		12,800	11,247
Total payments	\$ 26,205	\$ 9,689	\$ 47,161	\$ 29,229
Cash on hd. close of year		4,202	4,430	2,921
Grand total	\$ 26,205	\$ 13,898	\$ 51,531	\$ 32,141

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Jefferson Population 2,477	Osage Population 2,445	Storm Lake Population 2,428	Osceola Population 2,416
Taxes, Licenses and Fines				
Gen. levy, city government..	\$ 13,226	\$ 8,494	\$ 10,960	\$ 17,560
Ind. div., city government..	1,601	4,163	1,692	
Franchise taxes	96		88	
Poll taxes				2
Special assessments		1,331		5,382
Mulet tax and saloon license				69
Other business licenses	210	216	37	1
Dog license				
Departmental permits				
Police et. fines and forfeits		11	653	251
County road fund	712	107	228	
Gifts, individuals or corp.				
General Offices				
Executive offices				24
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				143
General street services		15		
Bridges (other than toll)	74	214		27
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,612	2,812	1,738	467
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and landing				
Cemeteries		803		365
Miscellaneous				
From Debt Obligations				
General bonds				4,402
Municipal industry bonds	6,105		19,530	
Special assessments				
Temporary loans, etc.				
Outstanding warrants	73	2,350	2,350	
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year	49			
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 15,845	\$ 14,392	\$ 13,690	\$ 24,477
General offices	74	329	107	136
Municipal industries	2,612	3,613	1,738	971
From debt obligations	6,181	2,350	19,530	4,402
Interest receipts				
All other receipts	49			
Total receipts	\$ 24,764	\$ 20,599	\$ 35,955	\$ 30,047
Cash on hd. beginning yr.	5,131	3,954	2,155	5,480
Grand total	\$ 29,895	\$ 24,553	\$ 38,110	\$ 35,527

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Jefferson Population 2,477	Osage Population 2,445	Storm Lake Population 2,428	Osceola Population 2,416
General Government				
Mayor's office	\$ 75	\$ 100	\$ 24	\$ 237
City council	152	107	136	132
City clerk and auditor	130	201	61	815
City treasurer		35	201	187
City solicitor	360	100	125	60
Other attorneys		50		
City assessor				
Engineer's office	223		48	113
Collection of taxes				
Audits and examinations				
Board of public works				18
Elections				141
City hall	294	29		4,653
Courts				
Miscellaneous				
Protection of Life and Prop.				
Police department	520	610	784	1,390
Fire department	34	628	155	583
Inspection and pounds	10			
Police & fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General expenditures		25	15	34
Quarantine and pest house				
Sewers and sewage disposal			202	1,130
Refuse disposal	75	4		
Miscellaneous	1,513			
Highways				
General administration	600		2,000	1,859
General street expenditures	4,846	430	1,012	
Paving and curbing				66
Sidewalks and crossings	1,458			
Bridges (other than toll)				
Snow removal	50			
Street lighting	1,821	2,250	1,160	2,479
Street sprinkling & cleaning			138	745
Miscellaneous	55			
Recreation, Libraries & Misc.				
General administration	1,435	2,000	1,947	1,360
Gen. parks and garden exp.				
Miscellaneous	261	48	906	185
Municipal Industries				
Water works	22,510	2,843	15,410	2,794
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				360
Miscellaneous				
Payments on Public Debt				
General and municipal bonds		1,900	1,742	6,623
Interest	819	600	1,608	4,210
Spec. ass'ts & outst. war.	79	2,723	2,185	16
Refund, transfers, etc.				
Recapitulation				
General government	\$ 1,234	\$ 702	\$ 974	\$ 5,879
Protection of life and prop.	564	1,328	939	1,969
Health dept. and sanitation	1,588	29	608	1,164
Highways, recreation, etc.	10,965	6,110	7,392	6,634
Municipal industries	13,510	6,706	15,410	2,138
Payments on public debt	868	6,622	5,555	10,855
Total payments	\$ 27,669	\$ 20,717	\$ 38,228	\$ 39,527
Cash on hd. close of year		3,829	7,372	
Grand total	\$ 27,669	\$ 24,546	\$ 36,100	\$ 35,527

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Emmetsburg Population 2,225	Tama Population 2,200	Seymour Population 2,500	New Hampton Population 2,275
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 6,933	\$ 16,108	\$ 2,500	\$ 4,961
Ind. div., city government		1,567	8,405	7,258
Franchise taxes				
Foil taxes	82	600	561	196
Special assessments	65		76	1,127
Muet tax & saloon license				2,662
Other business licenses	545		502	638
Dog license				58
Departmental permits				11
Police et. fines and forfeits	164		128	417
County road fund	30	105	243	402
Gifts, individuals or corp.				
General Offices				
Executive offices		1,282		
Law offices				
Elections				
Municipal property				
Courts				
Police department				7
Fire department	410			19
Department of inspection				
Pounds				
Health department				
sewers and sewage disposal	1,940			
Refuse disposal	10			
Miscellaneous	902			2,500
General street services				
Bridges (other than toll)				
Libraries	1,223			
Parks	440			
Baths and bathing beaches				
Municipal Industries				
Water works	4,087	2,370	2,020	6,154
Electric light works	70		0,958	20,744
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries			250	
Miscellaneous				
From Debt Obligations				
General bonds			14,722	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	519		678	
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources	429			
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 7,819	\$ 18,381	\$ 12,332	\$ 16,824
General offices	4,834	1,722		2,317
Municipal industries	4,157	2,370	12,228	26,878
From debt obligations	519		15,410	
Interest receipts	429			
All other receipts				
Total receipts	\$ 17,768	\$ 17,472	\$ 20,971	\$ 46,219
Cash on hd. beginning yr.	1,558	2,135	4,022	7,806
Grand total	\$ 19,326	\$ 19,607	\$ 25,003	\$ 54,025

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Emmetsburg Population 2,225	Tama Population 2,200	Seymour Population 2,500	New Hampton Population 2,275
General Government				
Mayor's office		\$ 50	\$ 27	\$ 50
City council	9	250	124	115
City clerk and auditor	240	175	244	1,008
City treasurer	25	40		
City solicitor	200	50	307	300
Other attorneys				
City assessor				
Engineer's office		25		589
Collection of taxes				
Audits and examinations	42			
Board of public works				
Elections				
City hall	169			394
Courts				
Miscellaneous			65	
Protection of Life and Prop.				
Police department	686	710	721	687
Fire department	33	300	500	675
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous	2			
Health Dept. and Sanitation				
General expenditures		40		
Quarantine and pest house				
sewers and sewage disposal	246			1,214
Refuse disposal				
Miscellaneous	13			
Highways				
General administration	511		202	1,110
General street expenditures	1,465	520	2,443	1,008
Paving and curbing				
Sidewalks and crossings	383	908	777	1,117
Bridges (other than toll)				
Snow removal		125		
Street lighting	1,742	1,485	521	3,750
Street sprinkling & cleaning		165		1,114
Miscellaneous	1,795			
Recreation, Libraries & Misc.				
General administration	1,241	601		1,014
Gen. park and garden exp.	112			
Miscellaneous	120	650	110	15
Municipal Industries				
Water works	2,150	2,550	2,787	5,322
Electric light works			10,672	17,029
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories			212	
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	590	12,972	1,500	
Interest	978		5,402	2,708
Spec. ass'ts & outst. war.	1,385		12,212	7,380
Refund, transfers, etc.	6			
Recapitulation				
General government	\$ 685	\$ 560	\$ 548	\$ 2,186
Protection of life and prop.	721	1,020	1,311	1,512
Health dept. and sanitation	259	40		1,214
Highways, recreation, etc.	7,320	3,520	3,560	9,213
Municipal industries	3,160	2,550	12,971	22,762
Payments on public debt	2,809	12,972	17,304	10,548
Total payments	\$ 15,644	\$ 22,100	\$ 36,194	\$ 47,233
Cash on hd. close of yr.	4,282	5,065	7,800	6,000
Grand total	\$ 19,326	\$ 27,165	\$ 44,000	\$ 53,233

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913	Sac City Population 2,301	Nevada Population 2,138	Hawarden Population 2,107	Clarion Population 2,065
Taxes, Licenses and Fines				
Gen. levy, city government.....	\$ 12,222	\$ 13,866	\$ 6,919	\$ 7,743
Ind. div., city government.....			780	
Franchise taxes.....			268	242
Toll taxes.....		492		
Special assessments.....		22,265	302	
Mulet tax & saloon licenses.....		743	303	400
Other business licenses.....		46	66	57
Dog license.....	21	46	42	
Departmental permits.....	215	302	142	185
Police et. fines and forfeits.....		949	73	250
County road fund.....		500	54	
Gifts, individuals or corp.....	28			
General Offices				
Executive offices.....				
Law offices.....			10	
Elections.....				
Municipal property.....				
Courts.....				
Police department.....				
Fire department.....				
Department of inspection.....		108		
Pounds.....				
Health department.....				
Sewers and sewage disposal.....	45			
Refuse disposal.....				
Miscellaneous.....		148	9	
General street services.....				
Bridges (other than toll).....			40	212
Libraries.....				
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	4,473	1,900	2,663	2,117
Electric light works.....			13,668	
Gas works.....				
Mar'ets and public scales.....				
Docks, wharves and landings.....			564	307
Cemeteries.....				239
Miscellaneous.....	70	250		
From Debt Obligations				
General bonds.....				
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....				
Outstanding warrants.....		1,127		1,563
Miscellaneous.....				
Interest Receipts				
Current deposits.....		97		
Other sources.....				
All Other Receipts				
Sale of real property.....		18		
Refund receipts.....				
Spec. ass'ts during year.....				
From private trust accounts.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 12,483	\$ 30,172	\$ 8,655	\$ 8,890
General offices.....	45	351	69	212
Municipal industries.....	4,643	2,230	16,665	2,663
From debt obligations.....		1,127		4,863
Interest receipts.....		97		
All other receipts.....		18		
Total receipts	\$ 17,971	\$ 42,998	\$ 25,379	\$ 16,534
Cash on hd. beginning yr.....	5,430	1,661	8,870	8,628
Grand total	\$ 22,510	\$ 44,664	\$ 34,249	\$ 25,162

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913	Sac City Population 2,301	Nevada Population 2,138	Hawarden Population 2,107	Clarion Population 2,065
General Government				
Mayor's office.....	\$ 25	\$ 100	\$ 100	
City council.....		325	325	
City clerk and auditor.....		100	100	\$ 150
City treasurer.....			50	50
City solicitor.....		150	50	
Other attorneys.....				
City assessor.....				
Engineer's office.....		623		606
Collection of taxes.....			56	
Audits and examinations.....				
Board of public works.....				
Elections.....				
City hall.....	456	406	111	633
Courts.....	145			
Miscellaneous.....	105			
Protection of Life and Prop.				
Police department.....	466	743	600	720
Fire department.....	487	155	145	279
Inspection and pounds.....				
Police & fire alarm systems.....			28	
Miscellaneous.....	530	19		
Health Dept. and Sanitation				
General expenditures.....		86	53	25
Quarantine and pest house.....				
Sewers and sewage disposal.....	196	20,801	218	
Refuse disposal.....		43		
Miscellaneous.....		323		
Highways				
General administration.....	331	831	612	
General street expenditures.....	2,381	1,300	654	1,333
Paving and curbing.....	5			
Sidewalks and crossings.....	680	1,201	829	
Bridges (other than toll).....				211
Snow removal.....	8	27		
Street lighting.....	1,018	1,834	1,019	1,803
Street sprinkling & cleaning.....	80			
Miscellaneous.....	100		8	
Recreation, Libraries & Misc.				
General administration.....	1,050	1,473	692	1,608
Gen. park and garden exp.....	45			
Miscellaneous.....	181	1,511	192	507
Municipal Industries				
Water works.....	1,306	2,811		2,023
Electric light works.....			*12,651	
Gas works.....				
Mar'ets and public scales.....				
Docks, wharves, etc.....				
Cemeteries and crematories.....		589	1,121	
Miscellaneous.....	1,817			
Payments on Public Debt				
General and municipal bonds.....	2,000		1,000	
Interest.....	688	1,423	176	734
Spec. ass'ts & outst. war.....		1,017		4,903
Refund, transfers, etc.....				530
Recapitulation				
General government.....	\$ 821	\$ 1,792	\$ 644	\$ 2,611
Protection of life and prop.....	1,492	941	745	960
Health dept. and sanitation.....	196	21,813	371	25
Highways, recreation, etc.....	6,680	3,277	3,927	5,018
Municipal industries.....	3,123	4,090	13,772	3,023
Payments on public debt.....	2,828	2,937	1,176	
Total payments	\$ 15,138	\$ 26,240	\$ 20,635	\$ 17,610
Cash on hand close of year.....	7,372	4,744	8,634	9,446
Grand total	\$ 22,510	\$ 44,664	\$ 39,249	\$ 27,192

*Includes water works.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913	Tipton Population 2,948	Lake City Population 2,043	Monticello Population 2,043	Villisca Population 2,086
Taxes, Licenses and Fines				
Gen. levy, city government.	\$ 3,244	\$ 8,000	\$ 13,319	\$ 11,745
Ind. city, city government.			1,842	
Franchise taxes				38
Poll taxes	297		242	
Special assessments	7,493	600	78	
Mule tax and saloon license			165	640
Other business licenses			48	23
Dog license		400	47	30
Departmental permits	1,282	300	25	129
Police et. fines and forfeits		300		
County road fund		300		
Gifts, individuals or corp.				
General Offices				
Executive offices		250		
Law offices				3
Elections			91	58
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Founds				31
Health department				
Sewers and sewage disposal.				
Refuse disposal				
Miscellaneous			9	
General street services				
Bridges (other than toll)				
Libraries	81			
Parks			20	
Baths and bathing beaches				
Municipal Industries				
Water works	4,866		3,406	2,436
Electric light works				145
Gas works	1,169		211	263
Markets and public scales				
Docks, wharves and landings				
Cemeteries		820	714	653
Miscellaneous		20		9
From Debt Obligations				
General bonds	7,500	6,500		
Municipal industry bonds				
Special assessments				
Temporary loans, etc.			500	
Outstanding warrants		600		1,296
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 12,999	\$ 9,800	\$ 15,746	\$ 12,566
General offices	81	250	148	82
Municipal industries	6,064	1,000	4,731	3,449
From debt obligations	7,500	10,100	584	1,296
Interest receipts				
All other receipts				
Total receipts	\$ 26,574	\$ 21,170	\$ 21,209	\$ 17,381
Cash on hd. beginning yr.	7,846	6,780	4,302	5,588
Grand total	\$ 34,420	\$ 27,950	\$ 25,511	\$ 22,969

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913	Tipton Population 2,948	Lake City Population 2,043	Monticello Population 2,043	Villisca Population 2,086
General Government				
Mayor's office	\$ 150	\$ 225	\$ 120	\$ 206
City council	119	156	96	198
City clerk and auditor	901	113	200	229
City treasurer	35	59		283
City solicitor	164		55	
Other attorneys		50		730
City assessor				
Engineer's office	200			35
Collection of taxes				
Audits and examinations	27	20		
Board of public works				
Elections	60	190		110
City hall			45	18
Courts			15	72
Miscellaneous				
Protection of Life and Prop.	1,329	700	667	925
Police department	112	800	225	241
Inspection and pounds				5
Police & fire alarm systems				
Miscellaneous	14	80		
Health Dept. and Sanitation				
General expenditures		140		729
Quarantine and pest house		70		
Sewers and sewage disposal	7,621	270	146	350
Refuse disposal		15		
Miscellaneous		120		
Highways				
General administration		250	275	543
General street expenditures	4,726	2,120	1,428	1,087
Paving and curbing	102			
Sidewalks and crossings	309			1,437
Bridges (other than toll)				4
Snow removal	45	80	45	
Street lighting	2,339	1,000	1,269	3,274
Street sprinkling & cleaning	584	120	368	555
Miscellaneous	543	600	20	59
Recreation, Libraries & Misc.				
General administration	1,085	1,510	1,309	1,180
Gen. park and garden exp.		60	818	20
Miscellaneous	13	200	271	320
Municipal Industries				
Water works	2,320	1,525	4,065	4,866
Electric light works				
Gas works		268		263
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories		690	648	1,019
Miscellaneous		20		
Payments on Public Debt				
General and municipal bonds		6,500	4,300	1,000
Interest	160		680	1,547
Spec. ass'ts & outst. war		1,700		44
Refund, transfers, etc.		420	1,993	
Recapitulation				
General government	\$ 1,214	\$ 860	\$ 653	\$ 1,066
Protection of life and prop.	1,465	1,700	800	1,171
Health dept. and sanitation	7,621	615	156	489
Highways, recreation, etc.	9,668	5,740	7,540	6,791
Municipal industries	4,967	2,305	5,018	6,673
Payments on public debt	160	11,610	7,188	2,900
Total payments	\$ 24,085	\$ 22,860	\$ 21,445	\$ 20,209
Cash on hand close of year		5,669	4,666	6,800
Grand total	\$ 34,417	\$ 27,950	\$ 25,511	\$ 22,969

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913	Sigourney Population 2,062	Bloomfield Population 2,028	Onawa Population 2,026	Waukon Population 2,025
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 10,238	\$ 3,270	\$ 2,902	\$ 10,463
Ind. div., city government		9,244	2,920	
Franchise taxes				
Foll taxes				540
Special assessments				
Mulct tax and saloon license				
Other business licenses	413	516		353
Dog license				
Departmental permits		22		21
Police et. fines and forfeits.	43	185		
County road fund.		300	546	194
Gifts, individuals or corp.				500
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property		28		
Courts				316
Police department		11		
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				19
Miscellaneous		65		
General street services				3
Bridges (other than toll)				
Libraries		111		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,261	2,437	563	2,163
Electric light works		11,305	6,390	
Gas works				
Markets and public scales		63	215	
Docks, wharves and landings				
Cemeteries			222	
Miscellaneous			473	
From Debt Obligations				
General bonds				
Municipal industry bonds		8,067		
Special assessments				
Temporary loans, etc.				
Outstanding warrants	4,684	17,496	9,920	4,518
Miscellaneous				
Interest Receipts				
Current deposits				366
Other sources				
All Other Receipts				
Sale of real property		90		
Refund receipts		1,362		
Spec. ass'mts during year				568
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 10,694	\$ 13,537	\$ 6,428	\$ 12,531
General offices		215		338
Municipal industries	2,261	13,806	9,812	2,164
From debt obligations	4,684	25,563	9,920	4,548
Interest receipts				366
All other receipts		1,352		568
Total receipts	\$ 17,689	\$ 54,472	\$ 26,160	\$ 20,515
Cash on hd. beginning yr.	15,465	7,342	2,717	9,579
Grand total	\$ 33,154	\$ 61,814	\$ 28,877	\$ 30,094

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913	Sigourney Population 2,062	Bloomfield Population 2,028	Onawa Population 2,026	Waukon Population 2,025
General Government				
Mayor's office	\$ 246	\$ 71	\$ 50	\$ 120
City council	227	105	145	143
City clerk and auditor	115	170	600	200
City treasurer	151	300	100	
City solicitor	25	100	75	
Other attorneys	30			29
City assessor				
Engineer's office	621	621		
Collection of taxes				
Audits and examinations		10		
Miscellaneous				
Elections	107	22	196	90
City hall				613
Courts			23	
Miscellaneous		80		
Protection of Life and Prop.				
Police department	370	304		51
Fire department		225		71
Inspection and pounds				
Police & fire alarm systems		12		
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	21	16	15	73
Quarantine and pest house		4		
Sewers and sewage disposal	18,054	801		189
Refuse disposal				6
Miscellaneous				
Highways				
General administration		1,180	2,520	780
General street expenditures	2,131	2,780	673	1,784
Paving and curbing		1,578		
sidewalks and crossings	602	405		1,110
Bridges (other than toll)				
Snow removal		10		
Street lighting			1,100	1,419
Street sprin'g & cleaning			111	112
Miscellaneous				19
Recreation, Libraries & Misc.				
General administration				17
Gen. park and garden exp.				
Miscellaneous	226	544	105	3,775
Municipal Industries				
Water works	2,056	4,215	970	2,479
Electric light works	2,324	22,728	6,859	
Gas works				
Markets and public scales		31		
Docks, wharves, etc.				
Cemeteries and crematories			58	219
Miscellaneous				
Payments on Public Debt				
General and municipal bonds		8,000		7,500
Interest	2,507	274		745
Spec. ass'mts & outst. war.		17,465	9,920	925
Refund, transfers, etc.				12
Recapitulation				
General government	\$ 1,332	\$ 1,615	\$ 1,174	\$ 1,215
Protection of life and prop.	370	1,041		142
Health dept. and sanitation	18,075	821	15	298
Highways, recreation, etc.	2,969	5,896	4,877	9,016
Municipal industries	5,280	27,002	10,514	2,479
Payments on public debt	2,537	31,370	9,920	6,182
Total payments	\$ 30,773	\$ 57,805	\$ 26,000	\$ 22,332
Cash on hand close of year	2,351	4,000	2,577	7,762
Grand total	\$ 33,124	\$ 61,814	\$ 28,577	\$ 30,094

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913	Eldon Population 3,024	Clear Lake Population 2,014	Rock Rapids Population 2,005	Eldora Population 1,995
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 1,775	\$ 3,026	\$ 2,005	\$ 13,328
Ind. div., city government		5,495	5,827	
Franchise taxes				
Poll taxes	68	396		
Special assessments				
Motel tax and saloon license				
Other business licenses	259	431	179	554
Dog license				
Departmental permits				
Police et. fines and forfeits	6	63		
County road fund				
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	45	80		
Courts				
Police department				
Fire department				
Department of inspection				
Police				
Health department		156		
Sewers and sewage disposal				
Refuse disposal				1,918
Miscellaneous				
General street services		142	81	
Bridges (other than toll)				
Libraries	488		99	
Parks				
Baths and bathing beaches				
Municipal Industries		3,153	4,749	4,719
Water works				
Electric light works	9,015		15,343	
Gas works				
Markets and public scales			268	
Docks, wharves and landings				
Cemeteries	87	340	488	
Miscellaneous			1,012	
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		7,597		
Miscellaneous				
Interest Receipts			167	
Current deposits			72	
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 3,078	\$ 9,801	\$ 8,908	\$ 14,092
General offices	531	979	171	1,918
Municipal industries	8,102	3,493	22,958	4,719
From debt obligations		7,597		
Interest receipts			230	
All other receipts				
Total receipts	\$ 10,713	\$ 21,870	\$ 31,669	\$ 20,729
Cash on hd. beginning yr.	356	573	8,809	10,455
Grand total	\$ 11,069	\$ 22,443	\$ 40,478	\$ 31,214

*Includes water works.

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Eldon Population 2,024	Clear Lake Population 2,014	Rock Rapids Population 2,005	Eldora Population 1,995
General Government				
Mayor's office	\$ 300	\$ 3	\$ 50	\$ 300
City council	250	49	102	180
City clerk and auditor	300	87	139	480
City treasurer	50		75	
City solicitor	100		300	50
Other attorneys		100		
City assessor				
Engineer's office		54		
Collection of taxes				
Audits and examinations				
Board of public works				
Elections		46	51	
City hall		50		
Courts				
Miscellaneous				
Protection of Life and Prop.				
Police department	470	1,019	1,219	802
Fire department	16	392	278	529
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous			80	
Health Dept. and Sanitation			11	
General expenditures				
Quarantine and pest house	24			
Sewers and sewage disposal	117	1,701	260	1,321
Refuse disposal	8			
* Miscellaneous				
Highways				
General administration	164	53		
General street expenditures	337	2,992	2,005	4,158
Paving and curbing				
Sidewalks and crossings	15	628		
Bridges (other than toll)				
Snow removal				
Street lighting		1,971		2,617
Street sprinkling & cleaning			1,067	
Miscellaneous			14	3,439
Recreation, Libraries & Misc.				
General administration	488	395	1,352	
Gen. park and garden exp.			241	
Miscellaneous	332	101	271	614
Municipal Industries				
Water works		8,370	3,380	6,721
Electric light works	7,405		12,691	
Gas works				
Markets and public scales			728	
Docks, wharves, etc.				
Cemeteries and crematories	96	377	383	
Miscellaneous			1,250	
Payments on Public Debt			1,000	
General and municipal bonds			790	
Interest	512	1,296		
Special assessments				
Refund, transfers, etc.			11	
Recapitulation				
General government	\$ 600	\$ 920	\$ 628	\$ 820
Protection of life and prop.	486	1,821	1,577	1,331
Health dept. and sanitation	149	1,701	260	1,321
Highways, recreation, etc.	1,276	3,075	5,621	11,548
Municipal industries	7,501	8,056	19,217	6,721
Payments on public debt	512	1,296	1,801	
Total payments	\$ 10,424	\$ 20,455	\$ 29,134	\$ 21,731
Grand total	\$ 11,069	\$ 22,443	\$ 40,585	\$ 31,214

*Includes water works.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Leon Population 1,991	Bedford Population 1,883	Ida Grove Population 1,874	Stuart Population 1,829
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 12,182	\$ 4,115	\$ 8,039	\$ 4,774
Ind. div., city government		2,778		1,441
Franchise taxes				173
Foil taxes	960		171	
Special assessments				
Mulet tax and saloon license			2,400	
Other business licenses	817	124	528	325
Dog license	73	46		
Departmental permits				
Police et. fines and forfeits	419	322		192
County road fund		459		89
Gifts, individuals or corp.	817			
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Founds				
Health department				
Sewers and sewage disposal		1,388	107	
Refuse disposal			121	
Miscellaneous				
General street services				
Bridges (other than toll)				
Libraries			50	
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,001	2,268	2,340	306
Electric light works				8,566
Gas works				
Mar'ets and public scales		115		
Docks, wharves and landings				
Cemeteries	180	237		20
Miscellaneous		8,845	2,874	
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		2,485		
Miscellaneous				
Interest Receipts				
Current deposits				
Other sources				
All Other Receipts				
Sale of real property				45
Refund receipts				
Spec. ass'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 14,968	\$ 7,655	\$ 11,133	\$ 6,904
General offices		1,383		273
Municipal industries	2,781	7,295	5,314	2,892
From debt obligations		2,485		
Interest receipts				
All other receipts				
Total receipts	\$ 17,489	\$ 18,818	\$ 16,823	\$ 15,811
Cash on hd. beginning yr.	5,962	2,126	9,067	3,696
Grand total	\$ 22,891	\$ 20,944	\$ 25,692	\$ 17,507

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Leon Population 1,991	Bedford Population 1,883	Ida Grove Population 1,874	Stuart Population 1,829
General Government				
Mayor's office	\$ 250	\$ 29	\$ 100	\$ 62
City council	110	322	94	98
City clerk and auditor	75	330	232	220
City treasurer	75	65	69	50
City solicitor		75	238	63
Other attorneys	15	10		107
City assessor				
Engineer's office				
Collection of taxes			19	11
Audits and examinations				25
Board of public works				
Elections		44	70	
City hall	60	269	89	
Courts			34	
Miscellaneous			48	
Protection of Life and Prop.				
Police department	850	649	1,012	404
Fire department	425	550	613	251
Inspection and pounds				
Police & fire alarm systems			7	
Miscellaneous				
Health Dept. and Sanitation				
General expenditures		50	22	
Quarantine and pest house				
Sewers and sewage disposal		28	6	
Refuse disposal				
Miscellaneous				5
Highways				
General administration		481	4,688	360
General street expenditures	1,753	4,892		1,263
Paving and curbing				
Sidewalks and crossings	690	400	1,273	111
Bridges (other than toll)				
Snow removal	30	100		11
Street lighting	1,813	1,383		
Street sprinkling & cleaning		400		
Miscellaneous	885			
Recreation, Libraries & Misc.				
General administration	563			879
Gen. park and garden exp.			55	56
Miscellaneous	25	362	128	85
Municipal Industries				
Water works	3,061	1,075	2,577	289
Electric light works				10,879
Gas works				
Mar'ets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	192	163		452
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	500	1,500	2,000	
Interest	2,305	1,645	558	
Spec. ass'ts & outst. war.	1,575	1,885	2,594	
Refund, transfers, etc.	685	7	2,293	
Recapitulation				
General government	\$ 585	\$ 1,399	\$ 816	\$ 631
Protection of life and prop.	1,370	1,199	1,632	745
Health dept. and sanitation		78	28	5
Highways, recreation, etc.	5,792	8,018	6,143	3,787
Municipal industries	4,185	1,258	2,377	11,139
Payments on public debt	5,065	5,007	7,455	
Total payments	\$ 16,507	\$ 16,879	\$ 18,881	\$ 15,288
Cash on hd. close of yr.	6,901	4,065	7,011	2,229
Grand total	\$ 22,891	\$ 20,944	\$ 25,692	\$ 17,507

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1913.	Marengo Population 1,786	What Cheer Population 1,710	Corning Population 1,702	Toledo Population 1,626
Taxes, Licenses and Fines				
Gen. lev., city government.....	\$ 10,746	\$ 4,338	\$ 13,301	\$ 11,233
Ind. div., city government.....				
Franchise taxes.....			32	
Poll taxes.....			124	
Special assessments.....			205	
Motel tax and saloon licenses.....		176	59	82
Other business licenses.....	342			
Dog license.....	39			5
Departmental permits.....		16	219	85
Police et. fines and forfeits.....	54			177
County road fund.....				
Gifts, individuals or corp.....				
General Offices				
Executive offices.....				
Law offices.....				
Elections.....				
Municipal property.....				
Courts.....				
Police department.....				
Fire department.....				
Department of inspection.....				
Pounds.....				
Health department.....				
Sewers and sewage disposal.....				
Refuse disposal.....				
Miscellaneous.....	123			4
General street services.....				
Bridges (other than toll).....				
Libraries.....				
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	1,402		2,413	2,302
Electric light works.....				
Gas works.....				
Markets and public scales.....				
Docks, wharves and landings.....				
Cemeteries.....			55	363
Miscellaneous.....			1,066	
From Debt Obligations				
General bonds.....	487			
Municipal industry bonds.....	2,315			
Special assessments.....				
Temporary loans, etc.....				
Outstanding warrants.....	11		2,029	1,673
Miscellaneous.....				
Interest Receipts				
Current deposits.....				
Other sources.....		67		
All Other Receipts				
Sale of real property.....			59	15
Refund receipts.....				49
Spec. ass'ts during year.....				
From private trust accounts.....				
Recapitalization				
Taxes, licenses and fines.....	\$ 11,131	\$ 4,500	\$ 14,155	\$ 11,582
General offices.....	123		3,324	2,665
Municipal industries.....	1,402		2,029	1,673
From debt obligations.....	2,813			
Interest receipts.....		67		
All other receipts.....			59	64
Total receipts.....	\$ 15,349	\$ 4,567	\$ 16,768	\$ 15,900
Cash on hd. beginning yr.....	2,653	2,564	7,455	2,817
Grand total.....	\$ 18,002	\$ 7,131	\$ 24,223	\$ 18,707

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1913.	Marengo Population 1,786	What Cheer Population 1,710	Corning Population 1,702	Toledo Population 1,626
General Government				
Mayor's office.....	\$ 153	\$ 106	\$ 88	\$ 50
City council.....	66	35	132	132
City clerk and auditor.....	77	100	24	200
City treasurer.....	77	121	25	107
City solicitor.....	100	100	87	50
Other attorneys.....	150		71	600
City assessor.....				694
Engineer's office.....	33		100	
Collection of taxes.....	31			
Audits and examinations.....				
Board of public works.....		79	49	
Elections.....		65		4
City hall.....				67
Courts.....				248
Miscellaneous.....				
Protection of Life and Prop.				
Police department.....	502	700	321	700
Fire department.....	601	387	27	228
Inspection and pounds.....				
Police & fire alarm system.....				6
Miscellaneous.....				
Health Dept. and Sanitation				
General expenditures.....				50
Quarantine and pest house.....				
Sewers and sewage disposal.....				1,007
Refuse disposal.....				10
Miscellaneous.....				
Highways				
General administration.....	480		440	22
General street expenditures.....	374	608	5,684	2,856
Paving and curbing.....			129	444
Sidewalks and crossings.....	1,037	45		
Bridges (other than toll).....				
Snow removal.....	1,225	645	1,830	1,865
Street lighting.....				90
Street sprinkling & cleaning.....	64			
Miscellaneous.....				
Recreation, Libraries & Misc.				
General administration.....	1,015		1,167	
Gen. park and garden exp.....			55	
Miscellaneous.....	115	45	600	146
Municipal Industries				
Water works.....	2,842		3,561	2,972
Electric light works.....				
Gas works.....				
Markets and public scales.....				
Docks, wharves, etc.....			215	475
Cemeteries and crematories.....				
Miscellaneous.....				
Payments on Public Debt				
General and municipal bonds.....	2,820	1,500	730	1,000
Interest.....	1,847	359		696
Spec. ass'ts & public war.....	9		2,801	552
Refund, transfers, etc.....				
Recapitalization				
General government.....	\$ 787	\$ 626	\$ 1,615	\$ 2,787
Protection of life and prop.....	953	1,087	254	985
Health dept. and sanitation.....	4,306	1,431	10,554	5,413
Highways, recreation, etc.....	3,842		3,776	3,447
Municipal industries.....	4,206	1,730	3,531	2,158
Payments on public debt.....				
Total payments.....	\$ 14,093	\$ 4,864	\$ 30,292	\$ 15,900
Cash on hd. close of year.....	4,108	2,307	7,031	2,807
Grand total.....	\$ 18,201	\$ 7,171	\$ 37,323	\$ 18,707

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments.					
		General					
		Salaries, Wages and Other Expendi-					
		Total	Mayor's office	Council or aldermen	Clerk's office	Auditor's office	Treasurer's office
58	Anamosa	581	80	120	135		
59	Rheldon	734	50	19	241		30
60	Algona	1,455	50	105	915		40
61	Winteret	1,413	295	24	485		75
62	Iowa Falls	1,851	100	300	452		35
63	Manchester	1,691	50	290	745		
64	Mystic	905	50	82	163		40
65	Cresco	884	200	90	240		20
66	Hampton	779	150		154		55
67	Valley Junction	467	52	100	84		
68	Harlan	1,676	108	170	955		75
69	Colfax	1,100	144	283	332		1
70	Jefferson	1,254	73	153	190		
71	Osage	702	100	107	291		25
72	Storm Lake	124	54	166	81		201
73	Osceola	5,878	227	122	215		50
74	Emmetsburg	685	9	240	20		25
75	Tama	560	50	250	175		40
76	Keokuk	548	27	124	244		
77	New Hampton	1,992	50	243	1,098		
78	Sae City	419	25		60		
79	Nevada	1,555	100	323	160		
80	Hawarden	644	100	125	150		50
81	Clarion	1,755			150		50
82	Tipton	1,314	150	119	201		75
83	Lake City	621	100		100		65
84	Monticello	653	130	91	300		
85	Villisca	1,900	206	198	350		283
86	Bigourney	1,032	248	227	115		131
87	Bloomfield	1,485	71	175	258		200
88	Onawa	1,174	50	105	600		20
89	Waukon	624	150	142	200		100
90	Hidon	490	100	250	100		
91	Clear Lake	9 6	2	48	87		30
92	Rock Rapids	928	50	192	150		75
93	Eldora	830	100	180	480		15
94	Leora	625	500	119	75		75
95	Bedford	1,306	29	322	250		45
96	Ida Grove	846	100	94	222		60
97	Stuart	621	62	65	220		250
98	Marengo	782	153	66	77		77
99	What Cheer	561	106	55	100		321
100	Coring	1,615	88	132	54		25
101	Toledo	2,787	50	132	300		307

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts										No. in order of population
Government										
ures of Each Office or Department										
Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal court	Audits and examinations	Miscellaneous		
58				50						68
59				84						69
60			262	9			9			60
61				96	87	51	28			79
62					303					64
63		180		39	163	317				65
64							6			66
65			178	32	68	5	51			67
66					80					68
67		125		94						69
68			223			254				70
69				48	141					71
70		124	125			4,453				72
71						169				73
72				23						74
73			260							75
74										76
75										77
76										78
77										79
78					84	145				80
79			623							81
80		56		2	111					82
81					533				1,022	83
82			330							84
83				175		30				85
84							27			86
85										87
86			85	110		18				88
87			621	107						89
88			679	32		65				90
89				196			22			91
90				90						92
91			554	66	90					93
92				61						94
93										95
94										96
95					44	200				97
96					70	80	81			98
97		11								99
98		81	83							100
99										101
100		100	601	49			67			102
101			1,544			4				103

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Offices				
		Protection of Life				
		Total	Salaries, Wages and		Department of In- spection	
			Police department	Fire Departments		Water for by- drains, etc.
	Salaries and wages					
55	Belle Plaine	1,731	1,252	394	241	
56	Pella	2,327	773	633		
57	Spencer	1,921	1,927	257	40	
58	Anamosa	1,253	1,217	24		
59	Sheldon	1,798	918	880		
60	Algona	655	483	172		
61	Winterset	2,522	1,121	1,010	501	
62	Iowa Falls	943	702	62	119	
63	Manchester	1,476	1,441	62	443	
64	Mystic	743	730	19		
65	Hampton	1,379	969	410		
66	Creco	1,114	776	213	124	
67	Valley Junction	2,406	728	312	767	
68	Harlan	1,216	1,140	22	42	
69	Colfax	1,285	1,254	19	12	
70	Jefferson	864	804	34		
71	Osage	788	610	160	18	
72	Storm Lake	909	784	155		
73	Oescola	1,853	1,280	62	583	
74	Emmetsburg	691	691		53	
75	Tama	1,020	730	300		
76	Seymour	811	721	90		
77	New Hampton	827			45	
78	Sac City	511	466			
79	Nevada	941	743	153		
80	Hawarden	715	600	145		
81	Clarion	999	730	60	229	
82	Tipton	1,455	1,329	112		
83	Lake City	1,569	600	680	200	
84	Monticello	897	897			
85	Villisca	1,171	975	135	106	5
86	Sigourney	370	370			
87	Bloomfield	841	804	25		
88	Onawa					
89	Waukon	142	51	10	81	
90	Eldon	1,370	470			
91	Clear Lake	1,254	1,019	227	19	
92	Rock Rapids	1,497	1,219	273		
93	Eldora	802	802			
94	Leon	859	859			
95	Bedford	759	649		119	
96	Ida Grove	1,122	1,012		113	
97	Stuart	866	494	75	17	
98	Marengo	953	292	211	450	
99	What Cheer	700	700	60		
100	Corning	554	521	25	2	
101	Toledo	953	790	173		

GENERAL AND MUNICIPAL SERVICE EXPENSE.

and Accounts	Classified by Departments, Offices and Accounts									
	Health Department and Sanitation									
	Salaries, Wages and Other Expenditures									
	Found	Police and fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Sewers			Miscellaneous
General expense							Sewage dis- posal plant	Refuse disposal		
		34	7							
		961	2,292	85			1,090	1,061	7	
	57		247	3			324		10	
	12		45	25			13		7	
			679	30			659			
			1,422	50		1,392				
			218	185				33		
			1,187	513		595	379			
			71	18			53			
			12	12						
		4	2,759	71			76	2,612		
	1		195			25	183			
		539	959	29		458	419	96		
		12	218	45	58		218			
	10		1,388	25					75	1,513
			29	25					4	
			16	16						
			1,164	14		1,150				
		2	246	40			246			
			49	40						
			477				306	168		
			70			53	17			
	20	19	512	86					43	383
			186	53			133			
			25	25						
		14	7,821	100	60		130	50	15	60
	100	80	405	66			119		10	
			129	386			247			
			21	21						
			15	15		4	78			
			15	15						
			293	73			159		6	
			149		24		117		8	
			1,188			827				861
			280	11			309			
			78	50		28				
	7		5							
			60	50					10	
			307	50			157			

No. in order of population

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by			
		Total	High-		
			Salaries, Wages		
			General admini- stration	General street expenditures	Street paving and curbing
Grand total.....	\$ 1,324,446	\$ 101,693	\$ 432,456	\$ 100,471	
1 Des Moines.....	188,925	6,378	28,351	14,000	
2 Sioux City.....	100,314	1,900	30,581	6,727	
3 Davenport.....	119,029	3,959	2,676	6,601	
4 Dubuque.....	76,446	1,200	24,779	.....
5 Cedar Rapids.....	76,046	5,807	10,648	6,458	
6 Council Bluffs.....	50,584	1,000	13,332	.....
7 Waterloo.....	75,800	1,922	28,435	.....
8 Clinton.....	41,690	3,140	13,413	5,430	
9 Burlington.....	28,083	1,000	7,597	.....
10 Ottumwa.....	29,000	900	4,961	.....
11 Muscatine.....	34,985	7,352	.....	809
12 Fort Dodge.....	46,826	1,456	27,878	934	
13 Marshalltown.....	47,021	.....	10,995	26,844
14 Mason City.....	16,215	1,900	1,712	259	
15 Boone.....	13,302	730	2,486	2,791	
16 Boone.....	28,055	.....	22,728	2,791
17 Iowa City.....	28,022	6,871	10	.....
18 Okaloosa.....	39,841	.....	18,321	3,222
19 Fort Madison.....	8,238	703	3,067	.....
20 Centerville.....	10,020	900	4,074	.....
21 Creston.....	6,353	703	1,963	318	
22 Osceola.....	8,415	628	822	93	
23 Charles City.....	10,915	600	3,672	3,054	
24 Webster City.....	10,788	851	2,102	.....
25 Grinnell.....	5,604	600	5,449	.....
26 Cedar Falls.....	7,259	605	524	.....
27 Shenandoah.....	10,992	600	6,113	.....
28 Fairfield.....	5,630	770	1,310	.....
29 Albia.....	7,548	719	4,067	.....
30 Cherokee.....	6,846	720	1,889	.....
31 Red Oak.....	4,071	3,225	132	1,107	
32 Perry.....	6,571	608	667	1,096	
33 Newton.....	4,334	658	2,195	1,200	
34 Atlantic.....	7,482	780	2,767	.....
35 Marion.....	9,700	748	2,566	858	
36 Washington.....	11,002	1,310	5,316	472	
37 Ames.....	10,595	600	4,492	.....
38 Le Mars.....	4,291	.....	2,228	4
39 Glenwood.....	4,438	.....	5,358	.....
40 Mt. Pleasant.....	10,660	2,025	2,324	.....
41 Clarinda.....	2,786	.....	2,029	.....
42 Chariton.....	5,100	400	4,432	.....
43 Decora.....	5,800	.....	.....	2,602
44 Macooketa.....	8,071	2,415	46	419	
45 Carroll.....	8,761	2,060	131	156	
46 Independence.....	1,734	.....	1,697	607
47 Estherville.....	5,803	480	2,319	.....
48 Eagle Grove.....	2,810	600	1,132	.....
49 Vinton.....	9,326	.....	2,115	.....
50 Indianola.....	8,333	544	2,481	.....
51 Waverly.....	5,506	.....	2,300	.....
52 Knoxville.....	4,340	290	1,500	.....
53 Missouri Valley.....	16,973	.....	4,755	.....
54 Denison.....	.....	.....	.....	.....

*Grading.

GENERAL AND MUNICIPAL SERVICE EXPENSE.

No. in order of population	Departments, Offices and Accounts							
	ways							
	and Other Expenses							
	Sidewalks and crossings	Bridges, other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	
	\$ 40,150	\$ 28,600	\$ 6,721	\$ 222,758	\$ 25,047	\$ 205,028	\$ 47,452	
1	2,168	8,872	265	82,773	.....	40,132	2,796	1
2	407	7,300	1,195	24,077	2,729	16,858	2,280	2
3	1,284	507	863	41,480	2,807	59,280	477	3
4	1,714	.....	.....	27,500	6,628	4,615	.....	4
5	1,549	5,970	222	24,437	644	20,901	289	5
6	.....	3,628	200	25,655	42	4,714	2,887	6
7	3,354	2,830	.....	26,305	256	11,994	96	7
8	323	.....	.....	36,112	.....	467	1,925	8
9	4,656	.....	.....	18,077	.....	6,317	.....	9
10	329	1,974	.....	13,200	.....	2,425	.....	10
11	501	1,105	50	14,949	100	945	.....	11
12	390	323	.....	18,072	723	5,639	.....	12
13	1,455	1,977	.....	11,648	.....	.....	1,619	13
14	.....	.....	.....	.....	.....	.....	.....	14
15	43	16	701	8,172	.....	3,288	149	15
16	2,516	.....	683	7,095	102	1,700	715	16
17	2,098	.....	.....	.....	2,606	.....	5,190	17
18	.....	.....	.....	9,305	.....	.....	.....	18
19	.....	.....	.....	6,587	.....	.....	.....	19
20	.....	.....	.....	1,208	.....	.....	.....	20
21	.....	.....	.....	4,258	56	711	925	21
22	53	.....	33	3,167	.....	.....	.....	22
23	53	47	98	5,100	404	1,070	190	23
24	417	.....	93	.....	21	2,538	.....	24
25	1,210	.....	.....	3,023	.....	2,945	.....	25
26	.....	.....	.....	2,613	684	.....	.....	26
27	00	.....	.....	2,624	1,325	1,025	.....	27
28	.....	.....	.....	254	7	705	.....	28
29	.....	.....	.....	2,709	96	564	70	29
30	.....	.....	.....	2,496	.....	506	.....	30
31	1,210	.....	.....	2,458	.....	1,141	.....	31
32	.....	.....	.....	.....	.....	56	.....	32
33	137	.....	35	.....	213	3,905	.....	33
34	86	.....	.....	.....	.....	101	.....	34
35	.....	.....	164	2,648	121	.....	.....	35
36	.....	.....	.....	2,488	75	1,243	.....	36
37	.....	.....	.....	2,100	615	879	.....	37
38	.....	.....	.....	3,405	889	1,220	.....	38
39	290	7	42	1,627	.....	83	.....	39
40	.....	.....	200	.....	10	700	.....	40
41	.....	.....	.....	2,400	400	1,671	.....	41
42	.....	.....	.....	.....	.....	1,629	.....	42
43	39	.....	.....	.....	.....	1,308	.....	43
44	.....	.....	.....	2,853	.....	1,152	.....	44
45	404	.....	180	4,807	.....	673	.....	45
46	51	.....	.....	.....	.....	305	254	46
47	.....	.....	111	1,717	.....	489	154	47
48	634	.....	.....	.....	.....	.....	.....	48
49	698	.....	.....	3,900	.....	.....	.....	49
50	.....	.....	2	.....	.....	494	94	50
51	303	.....	90	2,706	.....	.....	.....	51
52	.....	.....	.....	2,177	.....	.....	.....	52
53	.....	.....	.....	.....	.....	.....	8,585	53
54	.....	.....	.....	.....	.....	.....	.....	54

No. in order of population

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments.				
		Salaries, Wages and				
		Recreation, Libraries, Etc.				
		Total	General adminis- trations	General park and recreation expense	Literature	Miscellaneous
	Grand total.....	\$ 311,321	\$ 112,329	\$ 25,949	\$ 155,264	\$ 7,728
1	Dea Moines	\$ 70,258	\$ 27,817	\$ 9,284	\$ 20,888	\$ 1,699
2	Sioux City	20,427	1,475	4,995	12,115	1,821
3	Davenport	55,177	39,048		17,979	50
4	Des Moines	390				309
5	Cedar Rapids	25,410	15,295	1,222	8,965	928
6	Council Bluffs	13,427	1,673	6,165	5,252	327
7	Waterloo	307				307
8	Chitten					
9	Hurlington	11,659	900	4,222	6,277	
10	Ottumwa	8,892	2,384	1,797	4,711	
11	Muscatine	5,972		780	4,192	
12	Fort Dodge	1,258	8,469		3,828	191
13	Keokuk	6,855	2,799	1,020	3,000	
14	Marshalltown	2,997	2,220	767		
15	Mason City	4,978		1,214	3,764	
16	Boone	2,247		1,214	2,232	15
17	Iowa City	5,083		222	4,221	540
18	Oskaloosa					
19	Fort Madison	1,023	449		1,284	
20	Centerville	1,545			1,545	
21	Croston	549	549			
22	Oswein	227			227	
23	Charles City	1,700	400		1,445	1
24	Webster City	212		205		
25	Grinnell	2,214		468	2,102	4
26	Cedar Falls	195	105			
27	Shenandoah	2,703	99	102	2,601	
28	Fairfield	2,224				
29	Albia	1,192	99		1,020	
30	Cherokee	1,676	143		1,676	
31	Red Oak					
32	Perry	1,107			1,107	
33	Newton	2,089			2,089	
34	Atlantic	1,124			1,107	27
35	Marion	129				
36	Washington	1,141		159		
37	Ames	39			1,141	
38	Le Mars	1,928	412	207	1,269	
39	Glenwood	2,224	168	220	498	
40	Mt. Pleasant	1,720	48	171	1,501	
41	Clarinda					
42	Chariton	1,128	39		1,148	
43	Decorah					
44	Maquoketa	1,262		199	1,262	
45	Carroll	934				
46	Independence	1,745		763		
47	Estherville	1,664	384		1,400	
48	Eagle Grove					
49	Vinton					
50	Indianola	1,939	251		1,128	62
51	Waverly	1,142		70	1,172	
52	Knockville		232			
53	Missouri Valley	1,944	209		1,744	
54	Des Moines					
55	Dele Plaine					

GENERAL AND MUNICIPAL SERVICE EXPENSE.

No. in order of population	Offices and Accounts		Other Expenditures		No. in order of population			
	Total	Miscellaneous Objects	Total	Miscellaneous				
						Damage settle- ments and judgments	Printing and stationery	Miscellaneous
	\$ 225,457	\$ 101,728	\$ 54,689	\$ 69,640	\$ 122,041	\$ 97,492	\$ 25,549	
1	\$ 82,273	\$ 43,215	\$ 11,776	\$ 27,682	\$ 1,628	\$ 1,628		
2	4,061	2,109	892	50	162	162		
3	12,276	5,200	7,242	2,244	15,684	2,239	11,284	
4	2,907	55	2,742	300				
5	1,795	1,259	498	127	26,997	7,097	9,900	
6	5,100	1,599	1,475	2,026	626	626		
7	2,464	2,464		376	25,000	25,000		
8	6,464	5,149	124	1,200	7,842	7,842		
9	2,144	908	2,686	120	2,789	2,789		
10	2,566	2,566			589	589		
11	25,129	22,954	2,171					
12	2,514	252	2,128	134	6,727	6,727		
13	4,719	1,456	1,489	1,774	7,048	7,048		
14								
15	5,618	259		5,958	126	126		
16	2,561	749	1,129	192	14,498	14,498		
17	1,848		1,574	224	39	39		
18	10,000	270		10,224	69	69		
19	6,341		221	5,820				
20	224		224					
21	1,726	796	709	620	1,859	1,859		
22	1,147	709	417	39	474	74	400	
23	978	476	45	457	142	142		
24	6,258	828	1,769	4,260				
25	885		62	322				
26	846	400	416	39				
27	374			374				
28	528	69	223		1,500		1,500	
29	226			338				
30	712	159	162	490				
31	618	309	92	251				
32	71		51	29				
33	68		68					
34	1,546	1,228	128		1,689	1,689		
35	439		43	347				
36	192		56	92				
37	439		279	89	2,502	2,502		
38	245		173					
39	282		199	86				
40	448		209	118				
41	29		29					
42	1,040		291	647				
43	294		294					
44	71		71					
45	445	173	218	39				
46	429		499	39				
47	294		294					
48	482	4	458	39	1,874	1,902		
49	2,288		289	2,100	4,428	4,428		
50								
51	413	17	226	244	255		253	
52	158		158					
53	496		286	39				
54	211	18	198	39				
55	459		439	29				

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments,				
		Salaries, Wages and				
		Recreation, Libraries, Etc.				
		Total	General admini- stration	General park and garden expense	Libraries	Miscellaneous
56	Pella	1,061		148	1,150	250
57	Spencer	1,189			1,189	
58	Anamosa	708	184		475	45
59	Sheldon	1,083	530			503
60	Algona	1,125			1,125	
61	Winterset	1,128		28	1,105	
62	Iowa Falls	756	796			
63	Manchester	1,228			1,228	
64	Mystic	144				54
65	Cresco	155	10		120	25
66	Hampton	1,988		199	1,503	28
67	Valley Junction					
68	Harlan					
69	Colfax	463			408	
70	Jefferson	1,211	188	14	1,019	
71	Osage	2,020			2,020	
72	Storm Lake	1,947	936		1,011	
73	Oceola	1,350			1,350	
74	Emmetsburg	869		112	757	
75	Tama	601			601	
76	Seymour	660			660	
77	New Hampton	690			690	
78	Sac City	1,050			1,050	
79	Nevada	1,540		57	1,479	4
80	Hawarden	497	17		390	
81	Clarion	1,668	311		1,297	
82	Tipton	1,083			297	
83	Lake City	1,000	800	60		80
84	Monticello	1,196		46	1,186	13
85	Villisca	1,219		20	1,180	
86	Sigourney					
87	Bloomfield					
88	Onawa					
89	Waukon	17	17			
90	Eldon	488			488	
91	Clear Lake	298	179	119		
92	Rock Rapids	1,245	841		504	
93	Eldera					
94	Leon	263			263	
95	Bedford					
96	Ida Grove	55		55		
97	Stuart	425		59	366	
98	Marengo	1,015			1,015	
99	Wheat Chert					
100	Corning	1,167			1,167	
101	Toledo	190				100

GENERAL AND MUNICIPAL SERVICE EXPENSE.

No. in order of population	Offices and Accounts						
	Other Expenditures						
	Total	Miscellaneous Objects			Total	Refund taxes, licenses, etc.	Miscellaneous
		Damage settle- ments	Printing and stationery	Miscellaneous			
56	802	603		170			56
57	362		443	60			57
58	270	27	128	30			58
59	15			15			59
60	264		264				60
61	205		187	48			61
62	617	523	95				62
63	12			12			63
64	15			15			64
65	161		291				65
66	212	100	112		20		66
67	158		125	15	40	40	67
68	120		105	15			68
69	147		147				69
70	48		37				70
71	966		129	807			71
72	187		187				72
73	304		80	18	6	6	73
74	660	515		175			74
75	116		116				75
76	15			15			76
77	212		147	14			77
78	158		125	15			78
79	147		147				79
80	1,811	1,052	459	88			80
81	192		104				81
82	297		297		800	800	82
83	15			15			83
84	271		211	40	430	410	84
85	320			15	1,900	57	1,843
86	236		236				86
87	544		529	15			87
88	145		105				88
89	3,772	3,576	181	15	12	12	89
90	302	73	114	165			90
91	191		191				91
92	271		256	15	685	685	92
93	25			30			93
94	25	15					94
95	362		362		7	7	95
96	158		106	22	2,303	2,303	96
97	82		73				97
98	115		115				98
99	43		38	5			99
100	690		690				100
101	45		45				101

TABLE NO. 5—PAYMENT FOR OBLIGATION AND PAYMENT

No. in order of population	CITY	Payments for		
		Total outlay	For salaries and wages	For purchase of equipment
	Grand total	\$ 2,961,300	\$ 182,153	\$ 233,240
1	Des Moines	170,760		35,168
2	Sioux City	443,080	15,085	5,925
3	Davenport	114,572	36,943	14,006
4	Dubuque	130,566	1,002	11,418
5	Cedar Rapids	205,200	25,601	42,851
6	Council Bluffs	300,257		37,925
7	Waterloo	5,126		568
8	Clinton	45,422		2,798
9	Burlington	143,157	16,649	755
10	Ottumwa	39,622	7,878	5,414
11	Muscatine	21,326		2,826
12	Fort Dodge	134,598	30,721	5,181
13	Keokuk	98,754	13,657	4,450
14	Marshalltown	22,598		383
15	Mason City	110,646	1,461	924
16	Boone	4,820		924
17	Iowa City	33,250	3,904	1,918
18	Oskaloosa	108,620		61
19	Centerville	2,554	24	24
20	Creston	20,146		30
21	Delweta	10,808	1,615	
22	Charles City	109,794		629
23	Webster City	18,640	6,065	1,222
24	Grinnell	13,991	550	2,545
25	Cedar Falls	14,064	1,868	2,814
26	Shenandoah	12,148	1,206	3,227
27	Fairfield	4,621	1,208	9,231
28	Albia	465	9	106
29	Decorah	6,380	465	1,828
30	Red Oak	9,180	253	856
31	Perry	15,314		631
32	Newton	22,227	2,682	7,238
33	Atlantic	7,801	3,971	1,334
34	Marion	10,173	135	417
35	Washington	5,702	671	706
36	Ames	4,102	1,420	4,012
37	Le Mars	4,700	4,288	214
38	Udenwood	17,325	1,445	575
39	Mt. Pleasant	13,834	1,320	10,944
40	Clarinda	22,227	2,682	9,977
41	Chariton	7,801	3,971	658
42	Desora	10,173	135	54
43	Decorah	5,702	671	27
44	Mason City	4,102	1,420	651
45	Carroll	4,700	4,288	658
46	Independence	17,325	1,445	575
47	Latherville	13,834	1,320	10,944
48	Eagle Grove	22,227	2,682	9,977
49	Vinton	7,801	3,971	658
50	Indianola	10,173	135	54
51	Waverly	5,702	671	27
52	Knobby	4,102	1,420	651
53	Missouri Valley	4,700	4,288	658
54	Denison	17,325	1,445	575
55	Bella Plaine	13,834	1,320	10,944
56	Vella	22,227	2,682	9,977

OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

No. in order of population	CITY	Interest on Municipal Debt Obligations					
		Total Payments	Items of Payment			Total	
			On loans for general purposes	On bonds for local improvements (50% adv't)	On loans for municipal industries		
	Grand total	\$ 2,139,443	\$ 376,545	\$ 577,000	\$ 338,066	\$ 60,291	\$ 156,502
1	Des Moines	132,590	65,673	63,805	2,278		
2	Sioux City	300,970	79,400	36,136		\$ 1,497	
3	Davenport	41,296	22,258	1,900			
4	Dubuque	102,546	23,750	20,638	6,474		
5	Cedar Rapids	37,876	31,156	12,849			
6	Council Bluffs	23,793	36,623	9,633			
7	Waterloo	24,775	24,775	10,998			
8	Clinton	2,433	137	6,597			
9	Burlington	25,278	10,846	2,549			
10	Ottumwa	30,733	25,278	29,568	1,775		
11	Muscatine	78,257	30,733	38,568			
12	Fort Dodge	115,503	11,306	9,646			
13	Keokuk	9,971	8,971	2,816			
14	Marshalltown	9,571	9,571	8,071			
15	Mason City	4,136	4,136	3,968			
16	Boone	30,599	6,388	2,719			
17	Iowa City	8,551	10,598	1,629			
18	Oskaloosa	8,130	8,130	311			
19	Centerville	3,841	2,043	253			
20	Creston	5,254	5,254	508			
21	Delweta	3,829	2,409	1,683			
22	Charles City	4,843	40	1,692			
23	Webster City	2,778	2,778	1,450			
24	Grinnell	4,678	300	2,620			
25	Cedar Falls	5,001	5,001	2,141			
26	Shenandoah	5,407	1,001	6,861			
27	Fairfield	2,735	2,735	2,141			
28	Albia	1,993	629	750			
29	Decorah	1,222	1,222	89			
30	Red Oak	2,545	2,545	1,001			
31	Perry	2,814	605	1,228			
32	Newton	3,227	5,970	459			
33	Atlantic	9,231	1,425	8,569			
34	Marion	106	5,316	540			
35	Washington	1,828	1,828	900			
36	Ames	1,127	1,325	1,127			
37	Le Mars	4,855	4,855	2,356			
38	Udenwood	856	856	794			
39	Mt. Pleasant	631	1,700	1,700			
40	Clarinda	7,238	2,844	1,134			
41	Chariton	1,335	1,271	1,120			
42	Desora	64	1,271	80			
43	Decorah	706	2,568	292			
44	Mason City	4,012	417	794			
45	Carroll	214	214	214			
46	Independence	575	575	575			
47	Latherville	10,944	10,944	419			
48	Eagle Grove	9,977	1,664	631			
49	Vinton	658	54	870			
50	Indianola	54	465	75			
51	Waverly	1,806	1,806	735			
52	Knobby	2,078	2,078	2,025			
53	Missouri Valley	78,790	4,497	2,850			
54	Denison	477	801	1,428			
55	Bella Plaine	1,222	1,222	111			
56	Vella	998	8,722	998			
		8,885	6,702	1,060			

No. in order of population

No. in order of population

TABLE NO. 5—CONTINUED—PAYMENT FOR OUTLAY AND

No. in order of population	CITY	Payments for		
		Total outlay	For salaries and wages	For purchase of equipment
57	Spencer			
58	Anamosa			
59	Sheldon	7,046		
60	Algona	7,335		
61	Winterset	6,877	262	667
62	Iowa Falls	33,704	2,845	1,734
63	Manchester	39,255	1,918	915
64	Myrtle			
65	Cresco	7,510	718	1,768
66	Hampton	5,610		850
67	Valley Junction			
68	Harlan	17,558	64	2,283
69	Colfax	4,189	616	2,780
70	Jefferson	10,204		5,618
71	Osage	5,758	745	1,445
72	Storm Lake	10,791		
73	Osceola	7,704		
74	Emmetsburg	7,967	180	484
75	Tama			
76	Seymour	2,146	170	630
77	New Hampton			
78	Sac City	5,563		1,956
79	Nevada	22,839	1,049	
80	Hawarden	1,360	30	304
81	Clinton	856		
82	Tipton			
83	Lake City			
84	Monticello	5,077		
85	Villisca	5,274		821
86	Sigourney	18,054		
87	Bloomfield	16,310	3,700	250
88	Onawa	5,092		
89	Waukon	2,600		
90	Eldon			
91	Clear Lake	4,355		752
92	Rock Rapids	4,197	1,859	731
93	Eldora	14,400		764
94	Leon	5,314	2,005	485
95	Resford			
96	Ida Grove	1,797		600
97	Stuart			
98	Marengo	2,315		
99	What Cheer			
100	Corning	7,300		
101	Toledo	1,961		206

PAYMENT OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

Outlay	Interest on Municipal Debt Obligations					No. in order of population	
	For contracts for construction	For material, land and miscellaneous objects	Total Payments	Items of Payment			
				On loans for general purposes	On debts for local improvements (87 1/2 as %)		On loans for municipal industries
			1,072	1,009		33	
			965	625		58	
	7,565		630			59	
	5,000	2,250	2,388			2,388	
		5,958	3,256	175		2,120	
	12,921	5,374	1,536	841	265		
	16,980	1,413	1,216		416	900	
	4,325	699	1,127	609		218	
	2,961		191			66	
	15,211		1,168		253	815	
		773	1,496	975	321	69	
			4,286	810	95	724	
			8,386	190	212	487	
			10,676	115	802	536	
			2,794	4,216		2,166	
			1,343	180	978	5	
			777	660	5,495	1,903	
			2,177	1,450	343	959	
			20,810	1,270		501	
			518	617		176	
				895	704	178	
				160		160	
				685	734	201	
	4,557	306	1,547	507	450	540	
	18,054		2,557	1,981		976	
	5,475		10,882	274		290	
	2,600	832					
			745	160	125	669	
	4,183		1,256	627		660	
	2,057	80	790	79		730	
	5,344	8,392		2,305		58	
	2,774	50				84	
			1,645	82	1,663	283	
	1,373	25	556	175		67	
	2,315		1,247	228	470	566	
			250	250		99	
			730	145		100	
	845	940	605	19		506	

TABLE NO. 6—PAYMENTS AND RECEIPTS ON ACCOUNT

No. in order of population	CITY	Payments for Cancellation or Redemption of Debt Obligations					Total
		General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations	
	Grand total	\$1,466,625	\$483,544	\$191,130	\$287,936	\$654,904	\$ 66,381
1	Des Moines	\$ 107,421	\$ 71,007			\$ 31,414	
2	Sioux City	56,976	59,689			6,287	
3	Davenport	204,964			\$301,205	3,759	
4	Dubuque	135,221	49,000	\$ 49,925	29,322	21,079	\$ 38
5	Cedar Rapids	53,200	54,700	1,484		24,865	\$ 2,810
6	Council Bluffs	75,747	24,000			24,815	25,092
7	Waterloo	42,500	5,300			4,187	
8	Clinton	32,362	1,000		22,800	28,373	100
9	Burlington	26,995		4,000	12,300	10,395	
10	Okonua	85,539	4,400			78,800	
11	Muscatine	59,161	59,161				
12	Fort Dodge	24,156				24,156	
13	Rocky	20,000	4,000		15,000		
14	Marshalltown	30,000					
15	Mason City	14,207	2,000			8,089	4,137
16	Boone	7,985	500			7,242	243
17	Iowa City	23,269			14,195		9,446
18	Oskaloosa	2,236	2,011			241	
19	Fort Madison	14,968	4,000			10,968	
20	Centerville	4,009	3,000			1,009	
21	Creston	18,221	7,833	6,560		5,611	1,496
22	Delwain	6,252	1,000			2,827	
23	Charles City	38,355	12,000	15,000		10,351	
24	Whiter City	2,288	1,500				966
25	Grinnell	17,298				7,782	
26	Cedar Falls	2,192		9,486		5,192	
27	Shenandoah						
28	Fairfield	8,200				8,200	
29	Albia	2,000	2,000				
30	Cherokee	7,428	1,275				
31	Red Oak	2,000	2,000	5,293			
32	Perry	14,796	1,000		11,315	2,451	30
33	Newton	6,548	6,420			57	41
34	Atlantic	11,289	5,224	1,650		4,912	
35	Marion	4,233	2,000	2,221			
36	Washington	2,000	2,000				18
37	Ames	3,491			3,500	301	
38	Le Mars						
39	Glenwood	14,900	3,000			11,900	
40	St. Pleasant	7,303	500			3	2,000
41	Clarinda						
42	Chariton	11,665	4,500	988		2,681	2,510
43	Decorah	1,500	1,500				
44	Maquoketa	7,119	8,000			8,230	499
45	Carroll	3,200				2,200	
46	Independence	847				847	
47	Fisherville	178					178
48	Eagle Grove	1,123	1,000			125	
49	Vinton	1,500	1,500				
50	Indianola	16,461	6,000			4,904	
51	Waverly	1,999	1,000	8,897			
52	Knoxville	3,024				3,024	
53	Missouri Valley	9,237	1,500			1,225	5,982
54	Denison	9,284				8,192	1,072
55	Belle Plaine						
56	Pella	15,395	5,000			9,505	
57	Spencer	2,500	1,000				
58	Anamosa	4,019	1,000	3,019	1,800		
59	Sheldon						

OF THE PRINCIPAL OF THE PUBLIC DEBT.

Total	Receipts from Debt Obligations Issued						Excess of receipts over payments	Excess of payments over receipts	No. in order of population
	General and municipal industry bonds	Special assessments	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations				
\$ 953,067	\$ 329,616	\$ 135,304	\$ 69,023	\$ 395,092	\$ 57,052		\$40,538		
\$ 17,037	\$ 21,536			\$ 47,067				65,384	
33,854				12,298				25,122	
								294,654	
187,295	\$ 85,528	\$ 22,500		19,128	227			11,828	
39,494	12,000			27,994				45,666	
41,245				29,728	14,569			34,399	
6,833				6,833				35,097	
								52,393	
24,268			12,900	22,068		\$ 7,769			
82,211	78,000			4,211				989	
2,877				2,877				47,294	
19,619				10,919				13,246	
29,868				29,868				18	
								30,000	
68,232	40,125			4,157		24,000		54,975	
21,639				21,639				15,651	
39,785	12,614	24,271						15,146	
33,227	7,708			25,649				33,101	
4,351				4,351					
5,011	5,011							989	
2,114			7,110	4				11,117	
6,252				244				22	
7,429		19,000		7,429	6,008			16,859	
2,433				2,433				66	
10				10				17,298	
18,997	15,223			3,665				29	
298	100	287						715	
35,133	25,000			153				26,533	
3,500		3,500		5,000				1,950	
7,098	9,200			2,000				392	
162				162				2,058	
857				857				13,000	
1,182				1,182				5,296	
								11,886	
								4,223	
								2,000	
								3,019	
1,772				1,772				799	
769				769				769	
25,004	24,196			808				10,614	
4,594				4,594				2,001	
								81	
		22	379					681	
574				574				27	
2,460					4,600			3,282	
31			31					1,094	
5,009	5,009				3,500			14,217	
2,244				2,244				6,036	
21,278			31	21,278				20,878	
3,715				3,715				751	
6,889					6,889			2,498	
								2,000	
								54	
								9,284	
								54	
								4,205	
								2,800	
7,085		4,237	2,748					318	

TABLE NO. 6—CONTINUED—PAYMENTS AND RECEIPTS ON

No. in order of population	CITY	Payments for Redemption or Cancellation of Debt Obligations					
		Total	General and municipal bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations
60	Algona	6,583	1,000			5,583	
61	Winteret	1,406	500			906	
62	Iowa Falls	4,302			1,000	3,312	
63	Mischester	1,894				1,894	
64	Mystic						
65	Creese	4,364				4,364	
66	Hampton	9,658		2,223	4,415		
67	Valley Junction						
68	Harrison	11,502		8,614		2,775	183
69	Collfax	10,931	1,000	1,000		3,978	6,653
70	Jefferson	79				79	
71	Osage	5,253	500	1,000		2,233	1,500
72	Storm Lake	3,927	1,742			2,185	
73	Osceola	6,620	6,623			4,402	
74	Emmetsburg	1,883	500			16	
75	Tama	13,973	13,973				
76	Seymour	13,812	1,500			12,312	
77	New Hampton	7,599				7,500	80
78	Sac City	2,000	2,000				
79	Nevada	1,017				1,017	
80	Hawarden	1,000	1,000				
81	Clarion	4,863				4,863	
82	Tipton						
83	Lake City	11,500	2,500			1,500	200
84	Monticello	4,344	1,500	1,000	2,000		
85	Vilisca	1,353		1,000		323	
86	Rigourney						
87	Bloomfield	21,006	3,000			17,406	
88	Onawa	9,920				9,920	
89	Waukon	8,425	7,500			925	
90	Eldon						
91	Clear Lake						
92	Rock Rapids	1,000	1,000				
93	Tidora						
94	Leos	2,075	500			1,575	
95	Bedford	3,885		1,500		1,885	
96	Ida Grove	4,904	2,000		1,000	1,900	4
97	Stuart						
98	Marengo	2,829	2,829			9	
99	What Cheer	1,500	1,500				
100	Cornish	2,803					
101	Toledo	1,852	1,000			2,801	52

ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

Total	Receipts from Debt Obligations Issued					Miscellaneous debt obligations	Excess of receipts over payments	Excess of payments over receipts	No. in order of population
	General and municipal bonds	Special assessments	Temporary loans, tax loans, etc.	Outstanding warrants and orders					
2,140				2,140				4,445	60
2,900				1,490	1,500			1,557	61
30,624				10,954			6,292		62
4,484		2,695		819			2,500		63
5,826									64
1,383			1,383	3,356			992	5,253	65
1,509			1,509						66
6,088				6,088				10,083	67
6,184	6,106			79		6,106			68
2,206				2,256				2,077	70
19,220	15,580			2,560		14,960			71
519				519				2,237	72
								1,306	73
								13,973	74
15,419	14,792			673		920			75
								7,580	76
								2,000	77
1,117				1,117			110		78
								1,000	79
4,863				4,863					81
7,500	7,500					7,500			82
10,100	7,500							1,100	83
								3,700	84
584			500	34					85
1,353				1,353			42		86
4,684				4,684		4,684			87
25,563	6,097			17,406		4,407			88
9,920				9,920					89
4,540				4,540				3,876	90
									91
7,507				7,507		7,507			92
								1,000	93
								2,075	94
2,485				2,485				900	95
								4,501	96
									97
2,813	2,802			11				37	98
								1,500	99
2,629				2,629				772	100
1,675				1,675			123		101

TABLE NO. 7—RECEIPTS FROM GENERAL

Table with columns: No. in order of population, CITY, Total, From General Revenue Tax, General levy for city government and county road fund, For independent levies of city government, Poll taxes for city government. Includes rows for Des Moines, Sioux City, Dubuque, Cedar Rapids, Council Bluffs, Waterloo, Fort Dodge, Burlington, Ottumwa, Muscatine, Fort Dodge, Keokuk, Marshalltown, Mason City, Boone, Iowa City, Oklaheoosa, Fort Madison, Centerville, Creston, DeWain, Charles City, Webster City, Grinnell, Cedar Falls, Shenandoah, Fairfield, Albia, Cherokee, Red Oak, Perry, Newton, Atlantic, Marion, Washington, Ames, Le Mars, Glenwood, Mt. Pleasant, Clarinda, Chariton, Decorah, Masquolata, Carroll, Independence, Pesherville, Eagle Grove, Vinton, Indianola, Waverly, Knoxville, Missouri Valley, Denison, Wells, Pella, Spencer.

AND COMMERCIAL REVENUES.

Table with columns: Municipal Service Income, Special assessments, Franchise taxes, Total, From Licenses, Permits and Fines, Multi tax and ration license, Other business licenses, Dog licenses, Departmental permits, Police court fines and forfeitures, Gifts from individuals and corporations, No. in order of population. Includes rows for Des Moines, Sioux City, Dubuque, Cedar Rapids, Council Bluffs, Waterloo, Fort Dodge, Burlington, Ottumwa, Muscatine, Fort Dodge, Keokuk, Marshalltown, Mason City, Boone, Iowa City, Oklaheoosa, Fort Madison, Centerville, Creston, DeWain, Charles City, Webster City, Grinnell, Cedar Falls, Shenandoah, Fairfield, Albia, Cherokee, Red Oak, Perry, Newton, Atlantic, Marion, Washington, Ames, Le Mars, Glenwood, Mt. Pleasant, Clarinda, Chariton, Decorah, Masquolata, Carroll, Independence, Pesherville, Eagle Grove, Vinton, Indianola, Waverly, Knoxville, Missouri Valley, Denison, Wells, Pella, Spencer.

TABLE NO. 7—CONTINUED—RECEIPTS FROM

No. in order of population	CITY	Receipts from Taxes and				
		Total general and commercial revenue	From General Revenue Tax			Poll taxes for city government
			Total	General levy for city government and county road fund	For independent divisions of city government	
58	Anamosa	14,329	14,009	4,069		
59	Sheldon	19,422	9,738	9,312		416
60	Algona	15,185	15,560	4,475	7,549	542
61	Winterset	20,174	19,784	19,316		104
62	Iowa Falls	25,929	25,145	8,095	20,260	725
63	Manchester	35,403	35,141	14,006	1,238	211
64	Mystic	5,447	5,453	2,297		156
65	Cresco	15,861	15,133	15,132		
66	Hampton	19,880	19,760	8,832	10,927	
67	Valley Junction	11,994	8,645	9,505	5,438	2
68	Harlan	21,326	20,807	5,148	7,978	204
69	Colfax	17,797	16,972	15,055		250
70	Jefferson	15,945	15,655	13,938	1,601	96
71	Osage	14,322	14,125	8,601	4,193	
72	Storm Lake	13,000	17,898	20,680	1,800	
73	Osceola	24,477	25,488	17,569		2
74	Emmetsburg	7,819	7,130	6,983		82
75	Tama	18,281	18,281	16,214	1,567	600
76	Seymour	12,333	11,945	2,833	8,495	951
77	New Hampton	15,823	13,054	4,483	7,255	126
78	Sac City	12,488	12,222	12,222		
79	Nevada	29,172	37,372	18,815		426
80	Hawarden	8,045	8,045		786	68
81	Clarion	8,968	8,235	7,958		242
82	Tipton	12,596	11,604	8,844		297
83	Lake City	9,800	8,500	8,200		600
84	Monticello	15,746	15,431	13,319	1,843	242
85	Wilsea	12,555	11,783		11,745	38
86	Sigourney	10,694	10,258	10,258		
87	Ricefield	12,337	15,814	1,670	9,244	
88	Osawa	6,428	6,428	3,508	2,900	
89	Waukon	12,531	11,697	11,147		549
90	Eldon	2,073	1,843	1,773		68
91	Clear Lake	9,991	9,397	2,623	5,405	306
92	Rock Rapids	8,098	7,292	2,006	5,827	
93	Eldora	14,002	13,528	12,208		
94	Lyon	14,068	12,413	12,132		300
95	Bedford	7,652	7,353	4,373	2,778	
96	Ida Grove	11,335	8,297	8,036		171
97	Stuart	6,904	6,477	4,882	1,441	173
98	Marengo	11,131	10,746	10,746		
99	What Cheer	4,525	4,338	4,328		
100	Corning	15,495	15,495	12,221		155
101	Toledo	11,482	11,410			36

GENERAL AND COMMERCIAL REVENUES.

Municipal Service Income										No. in order of population
Special assessments	Franchise taxes	Total	From Licenses, Permits and Fines					Police court fines and forfeitures	Gifts from individuals and corporations	
			Mileage tax and station license	Other business licenses	Dog licenses	Departmental permits	Police court fines and forfeitures			
9,590	260	290		27	92			171	58	
		491		506				128	59	
		919		628				81	60	
	364	340		25	15				61	
		475						475	62	
5,004		393		260					63	
9,988		1,194		909				279	64	
		695		58				39	65	
		120		38	120				66	
		2,749	2,288	849				71	67	
7,560		495		355	47			83	68	
1,987		825		669	26			221	69	
		210		210					70	
1,321		227		218				11	71	
88		702		37				653	72	
5,287		989		684	1			354	73	
65		709		545				194	74	
		76		205				125	75	
1,107		5,729	5,063	638		11		417	76	
		381		745	21			215	77	
		1,000		745	46	130		385	78	
		469	102	203	96	42		142	79	
		961		409	27			106	81	
		1,261		1,261				1,261	82	
		900		400		400		100	83	
		315		195	45	47		25	84	
		812		649	23	50		129	85	
		22,295		14,619				45	86	
		723		516		22		185	87	
		814		323		21		6	88	
		325		239				6	89	
		494		431				63	91	
		174		278					92	
		564		564					93	
		1,956		317	73			419	94	
		305		124	46			138	95	
		2,256	2,400	226					96	
		427		325				102	97	
		405		343		39		14	98	
		192		170				16	99	
		692		662		50		24	100	
		172		82				85	101	

TABLE NO. 8—DEPARTMENTAL RECEIPTS

No. in order of population	CITY	Total departmental receipts	Classified by Source				Total
			Charges	Fees	Rents and privileges	Salies	
	Grand total	\$ 288,115	\$ 129,567	\$ 87,792	\$ 21,407	\$ 29,220	\$ 288,115
1	Des Moines	61,204	49,334	4,291	2,202	14,117	61,204
2	Sioux City	22,732	18,612	4,013	2,178	2,909	22,732
3	Davenport	4,846		4,845			4,846
4	Dubuque	4,431	377	111	475	506	4,431
5	Oedar Rapids	21,285	5,622	2,538	18,273	5,947	21,285
6	Council Bluffs	3,734	1,254	653	1,102	643	3,734
7	Waterloo	5,548	2,903	1,644	643	658	5,548
8	Clinton	183				185	183
9	Burlington	1,679	1,679				1,679
10	Ottumwa	3,242	69	315	106	2,713	3,242
11	Muscatine	14,331	13,993	407	390		14,331
12	Fort Dodge	5,847	5,743	94	10		5,847
13	Keokuk	5,473	1,172	2,542	37	1,723	5,473
14	Marshalltown	2,735	1,572			683	2,735
15	Mason City	4,868	4,220			648	4,868
16	Boons	652	617			35	652
17	Iowa City	20,350	6,691	11,359		2,300	20,350
18	Okaloona	2,182	1,533	96	264	289	2,182
19	Fort Madison	174	164			10	174
20	Centerville	1,046	1,033			11	1,046
21	Creston	536	53	348	135	39	536
22	Osweiga	333		179		333	333
23	Charles City	1,833	1,397	6	81	351	1,833
24	Webster City	213	142		21	150	213
25	Grinnel	539				539	539
26	Oedar Falls	1,359	1,226		10		1,359
27	Shenandoah	2,022	93	687	745	398	2,022
28	Fairfield	4,265	3,900			463	4,265
29	Albia						
30	Cirotocoe	1,304	869	76	259		1,304
31	Red Oak	1,433	967	5		863	1,433
32	Perry	1,123				1,123	1,123
33	Newton	44,733	294	44,500		72	44,733
34	Atlantic	72					72
35	Marion						
36	Washington	149				148	149
37	Adair	1,831	1,713	121			1,831
38	Le Mars						
39	Glenwood	1,197	1,015		108	7	1,197
40	Mt. Pleasant	419	92		263	61	419
41	Clarinda	333					333
42	Chariton	1,290	1,290				1,290
43	Decorah	498	498				498
44	Magnolia	397	4	171	82		397
45	Carroll						
46	Independence	1,376	1,376				1,376
47	Estherville	65				65	65
48	Eagle Grove	45	43				45
49	Vinton	2,414	2,100	4	242	98	2,414
50	Indianola	536				536	536
51	Waverly	196	183			13	196
52	Knoxville	25				13	25
53	Missouri Valley	73				33	73
54	Dwanson	78				17	78
55	Belle Plaine	64				64	64
56	Pella						

FROM MUNICIPAL SERVICE INCOME.

Executive offices	Municipal property	Police department and courts	Fire department	Department of inspection	Health departments	Sewers and sewage disposal	General street service and bridges	Classified by Departments, Offices and Accounts					No. in order of population
								General Government					
								Library	Parks	All other			
\$ 3,241	\$22,905	\$10,090	\$13,359	\$10,411	\$ 1,311	\$21,073	\$97,441	\$25,415	\$17,012	\$95,861			
\$ 54	7,876	57	622	1,108	2,000	1,300	847,492	1,113	5,261	2,993			
							10,319	684	415	398			
							545			2,227			
							344	2,428	1,843	26			
							19,012	30	277	1,960			
							17	4,487	1,355	80	1,631		
							185						
							1,679						
							37						
							84		1,505	278			
							5,542	5,043	39	250			
							44	18	10	5,977			
							114						
							410	177	91	1,973			
							990	693	255	118	800		
							225	7	485	229	144	88	
							5	786	107	354	109	117	
							5,960		2,454	3,993	4,653	4,658	
							389		23	254		1,510	
							96			154			
							30					1,048	
							139					20	
							348		53	144			
							61		129	1,241	164		
							21	120	246				
							95						
							15	1,308		227		142	
							343	800				137	
							167						
							483	800	2,470	1,310			
							193		861	230		27	
							85		82			270	
							225	8	148			663	
							260					31	
							245	245	3,149	6,785	3,180	31,872	
							9		72			34	
							50		7	7	80		
							9		1,700			37	
							121					39	
												1,000	
												29	
												40	
												41	
												42	
												1,565	
												43	
												44	
												27	
												45	
												46	
												47	
												48	
												49	
												50	
												51	
												52	
												53	
												54	
												55	
												56	

TABLE NO. 10—TOTAL AND PER CAPITA

No. in order of population	CITY	Par Value	
		Total	General bonds
	Grand total	\$ 12,592,200	\$ 6,800,042
1	Des Moines	1,011,671	973,000
2	Sioux City	1,374,949	1,235,100
3	Davenport	449,000	320,000
4	Dubuque	1,323,659	658,732
5	Cedar Rapids	848,994	625,969
6	Council Bluffs	818,348	117,000
7	Waterloo	1,180,660	238,000
8	Clinton	251,408	154,281
9	Burlington	418,867	363,000
10	Ottumwa	617,534	233,000
11	Muscatine	188,685	82,500
12	Fort Dodge	229,000	170,000
13	Kosciusko	172,348	170,000
14	Marshalltown	128,078	78,000
15	Mason City	128,422	32,000
16	Boone	201,658	221,340
17	Iowa City	288,723	106,000
18	Oskaloosa	88,708	83,708
19	Fort Madison	116,000	116,000
20	Centerville	32,000	32,000
21	Creston	136,199	31,000
22	Oelwein	43,324	60,600
23	Charles City	92,350	28,913
24	Webster City	98,107	28,913
25	Grinnell	148,722	17,229
26	Cedar Falls	96,362	3,400
27	Shenandoah	46,572	37,277
28	Fairfield	46,996	40,000
29	Albia	31,549	7,000
30	Cherokee	49,232	10,000
31	Bed Oak	30,241	30,000
32	Perry	304,146	12,000
33	Newton	124,386	206,000
34	Atlantic	150,282	12,000
35	Marion	24,300	18,500
36	Washington	29,000	29,000
37	Ames	94,500	25,000
38	Le Mars	21,860	17,000
39	Glenwood	47,800	43,000
40	Mt. Pleasant	81,491	33,200
41	Clarinda	30,809	27,000
42	Chariton	71,600	5,700
43	Decorah	5,000	44,000
44	Maquoketa	20,640	11,000
45	Carroll	22,181	22,500
46	Independence	35,638	15,000
47	Etherville	35,420	30,500
48	Eagle Grove	31,212	10,000
49	Vinton	41,000	16,000
50	Indianola	45,854	15,719
51	Waverly	74,664	250
52	Knoxville	54,000	22,000
53	Missouri Valley	18,222	8,000
54	Imon	28,926	27,500
55	Belle Plaine	45,796	796
56	Pella	122,126	82,000
57	Speecee	22,000	22,000
58	Anamosa	42,692	12,500
59	Sheldon		

DEBT OBLIGATIONS AT CLOSE OF YEAR.

of Debt Obligations at Close of Year							Per Capita	No. in order of population
Municipal Indus-try bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	*Special fund bonds	All other obligations	Total debt			
\$ 3,307,587	\$ 374,078	\$ 377,200	\$ 2,111,118	\$ 381,905	\$ 18.10			
	\$ 85,064	\$ 17,002	\$ 450,000	\$ 77,925	\$ 18.67	1	1	
\$ 27,536		12,200			20.65	2	2	
	244,000	234,061			10.43	3	3	
			27,694		34.30	4	4	
600,000		26,788			25.86	5	5	
325,000		8,114	415,552		44.45	6	6	
		15,427	82,700		5.25	7	7	
		31,300	31,500		17.10	8	8	
275,000		4,219	5,115	500	22.32	9	9	
40,500		2,878	49,117	7,600	11.60	10	10	
52,000					8.29	11	11	
		2,348			15.10	12	12	
		37,000	1,795	1,312	8.88	13	13	
		4,700	89,719		16.34	14	14	
		21,658			21.31	15	15	
			179,723		28.21	16	16	
					8.54	17	17	
					13.03	18	18	
					4.62	19	19	
			159	105,022	2,048	19.67	20	20
	14,000		8,301	19,932	1,390	7.93	21	21
			15,839	16,000	15.68	22	22	
			57,350	6,912	779	17.87	23	23
			45,000	4,293	82,500	19.03	24	24
			42,000	286	60,567	19.22	25	25
			6,984		2,211	9.33	26	26
			153	6,843		9.45	27	27
			81,000	13,540		16.47	28	28
			3,600	14,648		10.68	29	29
			241			6.29	30	30
			14,000	41,736		22.49	31	31
			5,267		13,540	26.90	32	32
			5,242			32.95	33	33
			3,462	65,800		1.07	34	34
				6,000		6.67	35	35
			20,000			22.25	36	36
			62,000	7,500		5.26	37	37
				760	4,100	10.86	38	38
						13.28	39	39
				2,000	28,000	8.06	40	40
			5,700	100	17,966	1.30	41	41
			44,000	513		7.45	42	42
				1,754		9.07	43	43
				5,370	4,302	4.56	44	44
					1,086	10.41	45	45
						9.24	46	46
					21,510	15.09	47	47
						15.06	48	48
				2,844		23.20	49	49
					21,664	16.92	50	50
					6,888	6.72	51	51
					5,366	9.23	52	52
					1,433	14.67	53	53
					796	33.14	54	54
					11,105	7.82	55	55
					27,000	14.81	56	56

*Special fund bonds are not to be considered as affecting limit of constitutional indebtedness, but are an obligation

TABLE NO. 10—CONTINUED—TOTAL AND PER

No. in order of population	CITY	Par Value	
		Total	General bonds
60	Algona	20,000	
61	Winterset	22,141	
62	Iowa Falls	27,200	3,000
63	Manchester	10,654	
64	Mystic	20,819	20,000
65	Cresco	25,207	11,500
66	Hampton		
67	Valley Junction	2,280	
68	Harlan	11,870	
69	Colfax	28,528	2,500
70	Jefferson	18,000	2,000
71	Osage	11,500	1,000
72	Storm Lake	20,900	3,000
73	Oesola	69,284	22,000
74	Emmetsburg	17,670	
75	Tama	57,282	
76	Seymour	27,178	12,500
77	New Hampton	21,110	22,200
78	See City	15,273	15,000
79	Nevada	41,923	
80	Hawarden	2,000	2,000
81	Chariton	19,823	15,000
82	Tipton	11,500	
83	Lake City	11,000	9,500
84	Mantlelo	13,277	7,221
85	Vilsea	20,146	4,000
86	Sigourney	24,184	19,200
87	Bloomfield	29,000	12,000
88	Onawa	42,220	25,000
89	Waukon	15,048	
90	Eldon	8,900	
91	Clear Lake	20,729	9,500
92	Rock Rapids	15,000	600
93	Eldora	26,846	26,846
94	Leon	49,000	49,000
95	Bedford	62,520	
96	Ida Grove	8,900	7,500
97	Stuart		
98	Marengo	16,172	2,715
99	What Cheer	5,500	5,200
100	Corning	13,721	4,000
101	Toledo	13,000	

CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

of Debt Obligations at Close of Year						Per Capita	No. in order of population
Municipal Indenture bonds	Tra. wa. transp., telegraph, loans, etc.	Outstanding warrants	*Special fund bonds	All other obligations	Total debt		
20,000	2,141				17.90	60	
76,000		1,400		6,800	3.09	61	
		10,654			3.81	62	
		819			7.54	63	
	5,256	8,251			9.48	64	
						65	
		2,280			.88	66	
17,000		1,827	2,025	18	8.51	68	
		6,088	28,370		16.28	69	
15,000					7.71	70	
	1,972	2,296			5.54	71	
24,000		2,960			16.47	72	
16,000			10,000		25.72	73	
19,000		582		21,284	8.42	74	
					7.77	75	
42,000		678		400	24.00	76	
			7,800		12.67	77	
			273		6.94	78	
19,000		1,126		11,500	19.46	79	
		4,803			1.42	80	
4,000			7,500		9.61	81	
					5.61	82	
					5.28	83	
					6.79	84	
		6,322	34		11.29	85	
12,000			7,740	7,000	14.34	85	
			4,864		11.29	86	
			17,000		19.34	87	
			9,900	25,000	29.57	88	
			4,548		7.43	89	
					2.50	90	
				400	4.29	90	
			21,229		15.25	91	
15,000					7.78	92	
					13.45	93	
					24.61	94	
				28,408	33.19	95	
			1,400		4.75	96	
						97	
	2,687			10,470	9.05	98	
					3.20	99	
	8,781				8.06	100	
12,000					7.91	101	

*Special fund bonds are not to be considered as affecting limit of constitutional indebtedness, but are an obligation.

TABLE NO. 11—ASSESSED VALUATION OF PROPERTY—BASIS

Table with columns: No. in order of population, CITY, Valuation of Property (Total, Real property, Personal property), and Grand total. Lists 66 cities including Des Moines, Davenport, Dubuque, Cedar Rapids, etc.

OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Table with columns: Assessed for Taxation (Railroad property, Telephone and telegraph companies, Express companies), Reported Basis of Assessment in Practice (Real property, Personal property), General Property Taxes Levied for Municipal Purposes (Amount, Mills Levied), and Per Capita (Total assessed valuation, Tax levy for municipal purposes). Lists 66 cities with numerical values.

TABLE NO. 11—CONTINUED—ASSESSED VALUATION OF PROPERTY—

No. in order of population	CITY	Valuation of Property		
		Total	Real property	Personal property
50	Sheldon	325,984	243,833	82,151
51	Algona	470,229	292,979	177,250
52	Winterset	368,232	208,758	259,474
53	Iowa Falls	315,307	258,688	195,522
54	Manchester	331,281	322,862	107,000
55	Myrtle	139,000	84,522	72,921
56	Cresco	341,700	313,642	238,231
57	Hampton	344,904	297,874	117,453
58	Valley Junction	303,470	235,162	58,819
59	Harlan	483,908	302,882	149,146
60	Colfax	365,434	192,203	95,956
70	Jefferson	621,800	394,010	175,585
71	Osage	400,151	190,820	139,568
72	Storm Lake	308,727	246,972	139,559
73	Oscola	661,544	543,827	487,997
74	Emmetsburg	457,892	293,078	132,855
75	Tama	402,030	245,298	90,409
76	Seymour	343,472	145,312	69,392
77	New Hampton	394,263	271,543	231,142
78	Nae City	356,962	212,134	211,590
79	Nevada	319,568	257,022	171,801
80	Hewarden	234,432	143,086	64,696
81	Clarion	301,408	273,427	66,626
82	Tipton	431,202	367,789	125,857
83	Lake City	393,901	250,061	17,840
84	Monticello	614,138	180,396	621,859
85	Villava	342,411	139,947	139,469
86	Sigourney	417,668	211,483	196,432
87	Bloomfield	449,569	230,139	100,822
88	Onawa	498,805	236,792	147,495
89	Waukon	398,068	246,272	143,442
90	Eldon	167,743	117,012	32,164
91	Clear Lake	322,063	223,677	88,696
92	Rock Rapids	371,737	213,666	126,261
93	Eldora	329,916	217,026	81,337
94	Leon	647,510	111,279	68,901
95	Bedford	290,827	198,264	92,100
96	Ida Grove	232,422	191,430	313,345
97	Stuart	277,567	154,276	114,960
98	Marengo	325,474	179,567	138,980
99	Wheat Chief	174,827	94,254	79,138
100	Cerning	204,568	177,345	204,267
101	Toledo	337,707	212,942	108,556

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Assessed for Taxation			Reported Basis of Assessment in Practice	General Property Taxes Levied for Municipal Purposes			Per Capita		
Railroad property	Telephone and telegraph companies	Express companies		Real property	Personal property	Amount	Mills Levied	Total assessed valuation	Tax levy for municipal purposes
									No. in order of population
			25	25				110.85	69
	30,375	1,905	166	25	13,516	37.5	2.	4.65	69
				25	19,371	30.1		301.64	61
		1,567	184	25	20,546	34.5	4.	184.16	77
	19,541	742	136	25	14,879	28.5	5.	192.67	68
	10,794	200	79	25				48.67	64
	8,479	738	14	25	11,403	27.73	4.	336.01	65
	43,709	6,900	203	25	17,106	29.5	5.	215.88	67
				25	9,860	30.		102.59	66
	10,882	19,900	2,100	25	11,300	19.5		188.39	63
	5,300	169	21	25	9,010	34.		101.90	67
	59,470	1,562	190	25	14,730	32.	9.5	210.66	70
	5,292	375	96	25	9,341	22		366.11	71
	21,100	879	134	25	13,680	26.7	6.	309.53	72
				25	12,441	38.7	5.	286.09	73
	28,212	2,880	156	25	12,265	32.		196.25	74
	36,091	1,461	543	25	15,095	41.	2.5	175.39	75
	28,286	969	116	25				106.49	76
	20,504	931	83	25	11,741	36.	5.	169.12	77
	21,749	926	174	25	30,362	32.5	5.	165.14	78
	32,739	1,080	116	25	10,828	30.3	4.	163.87	79
	25,507	971	149	25	7,670	39.5	4.	111.22	80
	42,902	1,675	885	25	15,105	38.5	4.	191.68	73
	6,737	739	69	25	11,544	27.		210.57	82
	15,000	700		25	19,656	37.5		133.43	83
	9,130	2,128	79	25	12,319	41.	5.	305.59	84
	25,469	15,314	90	25	17,645	30.	4.	171.36	85
	15,282	439	309	25	17,960	41.5	5.	203.23	86
	10,900	2,284	74	25	11,969	31.		221.68	87
	22,094	1,477	111	25	7,340	25.		246.23	88
	1,130	129	13	25	1,281	29.		192.13	89
	17,711	821	34	25	3,446	21.5		82.87	90
				25	7,812	27.		136.91	91
	23,012	2,205	242	25	7,918	25.00	3.	185.41	91
	22,672	6,095	186	25	10,854	33.	4.	194.87	94
	441,149	22,785	3,895	25	28,924	31.5	2.	225.27	102
	2,000	1,168	35	25	11,901	36.	5.	154.19	95
	6,094	1,705	47	25	7,398	23.8		273.44	98
	3,523	159	9	25	6,400	23.5	3.	149.27	97
	6,178	651	18	25	9,339	25.5	4.5	182.26	96
	9,347			25	4,942	24.9	5.	101.40	92
	12,161	110	15	25	14,097	35.5		231.82	100
	15,401	600	119	25	11,411	32.5	4.	397.09	101

TABLE NO. 12—VALUE AT CLOSE OF THE

YEAR OF MUNICIPAL POSSESSIONS.

No. in order of population	CITY	Total value of possessions	Municipal Buildings		Police Department	Fire Department	Equipment of streets and alleys	Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Libraries	Parks	Hospitals, docks, wharves and miscellaneous	No. in order of population
			Land and buildings	Furniture and other property	Land, buildings, apparatus and other	Land, buildings, apparatus and other										
	Grand total	\$28,945,640	\$ 1,916,730	\$ 108,547	\$ 232,532	\$ 2,140,000	\$ 229,924									
1	Des Moines	\$ 3,470,104	\$ 410,000	\$ 18,000	\$ 25,055	\$ 223,786	\$ 36,579	\$ 700,000	\$ 80,000	\$ 245,780	\$ 511,529	\$ 1,018,710	\$ 21,026	\$ 32,026	\$ 13,000	1
2	Sioux City	1,749,067	116,000	21,845	50,000	125,000	44,820	170,000	417		\$ 794,865	120,000	104,020	123,000	2	
3	Hawmpport	1,518,323	364,000	6,000	60,000	165,000	30,875				25,000	165,000	700,000	102,000	3	
4	Dubuque	1,396,556	30,000	2,500	6,000	124,800	15,000		6,000		500,000	128,750	154,300	60,000	4	
5	Cedar Rapids	1,374,222	198,478	16,580	13,425	44,227	21,014	492,864	220	115	730,845	134,000	256,007	39,817	5	
6	Council Bluffs	2,040,977	22,000	8,000	28,300	123,500	4,000				365,000	180,800	616,500	6,000	6	
7	Watrlog	1,788,000	40,000	2,000	2,000	306,000	50,000				100,000	70,000	200,000		7	
8	Clinton	881,549	95,000	3,500	5,000	44,300	800				36,949	77,000	123,000		8	
9	Burlington	327,111	15,000	3,000	4,000	100,000	7,700			6,558	30,000	100,880	145,000	878	9	
10	Ottumwa	1,005,300	12,500	2,500	1,800	156,673	918				400,000	73,000	32,475	52,000	10	
11	Muscatine	756,000	70,000	2,000	500	35,200				80,000	500,000	20,000	20,000		11	
12	Fort Dodge	1,029,700	12,000	1,200	1,500		1,000				100,000	19,000	70,000	200,000	12	
13	Keokuk	396,920	40,000	2,500	4,700	27,800	6,100				15,000	32,000	31,000	36,000	13	
14	Marshalltown	485,000	17,000	1,800	10,000	18,000	2,200				600	\$ 25,000	358,000	8,000	14	
15	Mason City	961,000	7,000	1,000		48,000	1,500					226,100	84,500	518,000	15	
16	Boone	295,736	15,000	1,100		11,700	1,500				7,800	300,000	35,500	20,150	16	
17	Iowa City	485,738	35,000	2,200	3,200	17,000	3,500				20,000	40,000	6,280	500	17	
18	Osakaola	179,671	62,000	8,000	3,200	20,000				30,000	7,500	30,000	20,000	200	18	
19	Fort Madison	80,200	1,000	600	450	15,000	5,500	1,800		250	8,000	30,000	23,000	3,000	19	
20	Centerville	85,000	5,600	500		3,500	000			400	15,000	55,000	2,000		20	
21	Creighton	36,250	4,000	350		47,000	2,000				1,300		10,000		21	
22	Orwren	117,000	23,000	600	4,000		1,800				6,300		70,000		22	
23	Charles City	176,100	5,000	1,600		8,500	1,800			600		30,000	21,000	45,000	23	
24	Wabat City	420,000	13,000	1,000		2,500				10,000	20,200	100,000	70,000	325,000	24	
25	Grinnell	242,300	7,000	700		5,000					22,000	150,000	35,000	1,000	25	
26	Cedar Falls	298,800	10,000			5,200	18,000	25,000		5,000	100,000	80,000	15,000	20,000	26	
27	Shenandoah	147,900	12,000	800	500	4,000	2,000			800	55,000	20,000	19,000		27	
28	Fairfield	348,150	4,500	700	2,000	6,000	1,200			250	250	105,000	81,150	200,000	28	
29	Albia	156,100	5,500	100	5,700	4,000	800			2,000	72,500	14,000	4,400		29	
30	Cherokee	101,150	13,500	870		3,000	250				10,000	57,000	23,000		30	
31	Red Oak	327,850	370	1,800		10,400	10,000			10,000		180,000	160,000	100,000	31	
32	Perry	127,500	2,200	3,000		8,500	6,000			2,500	7,000	75,000	16,000	8,000	32	
33	Newton	187,400	0,600	9,800		2,500	1,500			2,500		55,500	90,000	39,000	33	
34	Atlantic	288,275	1,250		1,300		200				199,000	24,000	10,000		34	
35	Marion	29,250				4,000	300			2,500		16,000	3,000		35	
36	Washington	137,700	4,000	200		2,000					15,000	88,000	22,000	6,500	36	
37	Ames	398,550	8,000		200	2,850	3,200				80,000	70,000	20,000	15,000	37	
38	Le Mars	8,000		450		5,000	900			450					38	
39	Glenwood	68,400	8,000	500		1,500	1,000			8,000		20,000	12,000	11,000	39	
40	Mt. Pleasant	145,100	4,000	500		2,800	1,300				6,000	8,000	45,000	30,000	40	
41	Clarinda	225,200	8,000	600		8,000				500	10,000	60,000	18,500	20,000	41	
42	Chariton	90,600	5,000			4,000	100				40,500	35,000	15,000		42	
43	Decorah	100,010	18,775	1,275		2,400				12,000		75,000		1,500	43	
44	Magnolia	132,000	12,260	10,000		2,900	2,300			200		100,000	18,000	5,500	44	
45	Castro	85,400	4,000			4,000				2,800		17,000	16,500		45	
46	Independence	228,700	25,300			2,250	800			200	5,000	75,000	7,000		46	
47	Estherville	129,400		400		3,600	600			200		80,000	14,000	50,800	47	
48	East Grove	65,000	1,200			4,200					4,000	27,000	12,000	10,000	48	
49	Vinton	173,500	8,540	500		2,500	940				60,333	62,976	21,150	7,000	49	
50	Indianola	141,250	8,750			2,450	200			1,700	60,000	40,000	23,000	10,000	50	
51	Waverly	136,150	13,450	1,000	800	4,500	1,000				80,000	46,500	15,000	7,000	51	
52	Keosauqua	85,750	15,000	200	550	2,000		4,500			15,000	40,000	40,000		52	
53	Missouri Valley	131,000	35,000	500	2,000							50,000	18,000	1,500	53	
54	Denison	21,075	10,250	100		2,200						45,000	15,000		54	
55	Belle Plaine	75,100				0,000						85,000	22,000	30,000	55	
56	Pella	300,100	32,500	600		1,434	570				47,000	45,000	80,000		56	

*Gas works, \$30,000 of this amount.

TABLE NO. 12—CONTINUED—VALUE AT CLOSE OF

No. in order of population	CITY	Total value of possessions	Municipal Buildings		Police Department	Fire Department	• Fire Department	• Fire Department	Equipment of streets and alleys
			Land and buildings	Furniture and other property					
57	Spencer	99,121	1,500				5,100	490	
58	Anamosa	96,797	4,000				1,782		
59	Sheldon		125						
60	Algona	87,225	5,000	5,000			1,000		
61	Winterset	114,200	2,200		1,000		1,000		
62	Iowa Falls	122,472	28,000	800			5,000	1,250	
63	Manchester	142,250	18,000	1,500	50		6,500	47,700	
64	Mystic	10,850	3,000	500		750	200	3,000	
65	Cresco	25,986	1,685	250			2,100		
66	Hampton	81,900					2,500		
67	Valley Junction	6,300	5,000	50			1,000	300	
68	Harlan	77,441	5,000	500			3,000	1,500	
69	Colfax	24,730	6,700	300			4,000	420	
70	Jefferson	55,300	1,500				2,500	300	
71	Osage	51,200	3,000	200			2,500	500	
72	Storm Lake	87,200					4,000	200	
73	Oswola	59,000	6,000				2,000	200	
74	Emmettsburg	96,500	12,500				4,000	1,000	
75	Tama	17,200	2,000	300			1,500		
76	Seymour	57,655	900	50	25		1,500	250	
77	New Hampton	107,440					25,000		
78	Sac City	36,419	4,270	250			2,500	320	
79	Nevada	66,700	2,000	200	1,200		3,000		
80	Hawarden	57,773	1,000	100			2,000	75	
81	Clarion	47,200	8,000	200			2,000	500	
82	Tipton	72,800	5,000				2,400		
83	Lake City	5,000	1,200						
84	Monticello	75,468	2,000	177	11		2,150	1,730	
85	Villena	41,875	1,000	200			3,000	900	
86	Sigourney	55,000							
87	Bloomfield	55,200	2,000	800	1,000		5,700	1,500	
88	Osawa	69,200	2,000	250			2,000		
89	Waukon	69,500	10,000						
90	Ehlon	37,550	1,000	50			1,200		
91	Clear Lake	35,500	6,000	1,000			1,500		
92	Rock Rapids	71,120	8,500	550			2,500	1,100	
93	Elmira	42,425	4,000				2,425	2,000	
94	Leola	44,200	100				3,000		
95	Bedford	36,200	10,000	200			2,000	200	
96	Ida Grove	45,700	5,000				1,700		
97	Stuart	39,707	6,000	100	2,007		7,000	300	
98	Marengo	34,208	4,123	175			2,205	605	
99	What Cheer	7,450	5,000	150			2,500	200	
100	Corning	51,100	4,000	100			2,000		
101	Toledo	55,500	25,000	200			2,000	250	

*Gas works, \$80,000 of this amount.

THE YEAR OF MUNICIPAL POSSESSIONS.

No. in order of population	Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Libraries	Parks	Hospitals, docks, wharves and miscellaneous	No. in order of population
		332	11,631	34,124	30,587	16,457	2,000		57
					30,000	10,800	10,000		58
									59
		135		25,000	30,000		500		60
				*90,000		15,000	5,000		61
						40,000	20,772	25,700	62
						20,000		2,500	63
	2,900		500						64
					29,000		2,000		65
					28,000	28,000	19,000		66
									67
									68
				22,776	33,465		1,200		69
					32,000	10,800			70
					25,000	16,000	10,000		71
			5,000		15,000	25,000			72
					40,000	13,100	30,000		73
						44,000	5,000		74
					45,000	17,000	15,000		75
						12,000	1,500		76
			1,800	30,000			2,500		77
				28,200	27,140	12,000	5,000		78
					32,000				79
					30,000	21,000	9,000		80
	9,000				35,000	7,000	1,000		81
			2,000		15,000	36,000	5,500		82
					40,000	22,000		400	83
					1,000		1,000		84
					45,000	15,500	6,500		85
					4,000				86
		500	1,500						87
		275	6,000	23,000					88
					25,000				89
		1,500	2,000	14,000	11,000	14,000			90
		500	5,000	20,000	12,500	1,000	25,000		91
					46,000		4,500		92
					25,000				93
					10,000	9,300			94
					16,000	9,500	1,800		95
					36,000	16,000	2,000	30,000	96
					35,000	6,000			97
		300	2,800		20,000				98
					22,000		4,000		99
	1,000			30,000		5,800	5,500		100
			2,000		40,000	2,000			101
					18,000				102

TABLE NO. 13—SUPPLEMENTARY INFORMATION, GIVING

No. in order of population	CITY	SALARIES						Assistant clerk	Marshal
		Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk		
1	Des Moines	\$3,500	\$2,300	\$2,000	\$2,100	\$2,000	\$1,800		\$ 1,800
2	Sioux City	3,000	1,000	1,000	2,000	1,500	1,500		1,380
3	Des Moines	1,500		2,500	1,500	1,300	1,500		1,500
4	Dubuque	1,400	1,400	1,500	2,000	1,500	1,500		\$1,020
5	Cedar Rapids	2,500	1,500	1,500	2,000	1,500	1,500		1,000
6	Council Bluffs	1,500	1,200	1,300	1,800	1,500	1,300	1,000	1,500
7	Waterloo	1,200	500	75	2,500	1,300	1,200		1,320
8	Clinton	500		900	600		1,200		300
9	Burlington	2,300	1,300	1,200	1,500	1,080	1,300	500	300
10	Ottumwa	750		300	1,300	1,020			
11	Muscatine	500		1,300	1,000		1,200		1,080
12	Fort Dodge	1,500		300	1,300		1,300		1,200
13	Keokuk	1,200		5	1,500	840			1,200
14	Marshalltown	1,200			1,500	720			1,200
15	Mason City	1,200			1,500	720			1,200
16	Boone	1,000			1,200		500		1,200
17	Iowa City	1,500		500	1,800	1,200			900
18	Okalaona	300		300	1,200				840
19	Fort Madison	300		300	1,200				900
20	Centerville	1,000		50		720			900
21	Creston	600		300		840	180		900
22	Oelwein	350			1,500				900
23	Charles City	62		25	1,300		600		780
24	Wehster City	500				1,020	600		780
25	Grinnell	300		100		900			720
26	Cedar Falls	300			480				720
27	Shenandoah	215		100		500			720
28	Fairfield	300		125	400		250		600
29	Albia	300			300		180		600
30	Cherokee	300		300		480			600
31	Red Oak	250		100	100		300		600
32	Perry	25			1,200				660
33	Newton	400		25		300			780
34	Atlantic	50		150		600			660
35	Marion	100		75		400			600
36	Washington	120				300			600
37	Ames	300		40		840			900
38	Le Mars	200			77		480		840
39	Glenwood	50		120		60			648
40	Mt. Pleasant	300			300		300		720
41	Clarinda	320				300			720
42	Chariton	50		180		60			600
43	Decorah	50		122		600			600
44	Magueta	110			60		600		600
45	Carroll	50			50		60		600
46	Independence	300		100	1,500		900		900
47	Fatherville	25			50		900		720
48	Eagle Grove	150			1		300		300
49	Vinton	220				150	400		750
50	Indianola					200			750
51	Waverly	100		100	146		300		720
52	Knovvle	800		54		240			600
53	Missouri Valley	300				180			720
54	Denison	300		300		175			720
55	Bella Plaine	50				50			720
56	Pella	300				300			720
57	Spencer	200				300			840
58	Anamosa	80				250			840
59	Sheldon	50				50			720
60	Algona	50			40		480		480
61	Winterset	200			75		480		720
62	Iowa Falls	100				450			720
63	Manchester	100			35		450		720
					180		240		700

*Assistant \$900.00.
Deputy \$780.00.

SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

Solicitor	Street commis- sioner	Weighmaster	Physician	Health officer	Number	Council men		Chief of fire de- partment	Assistant chief of fire department	Firemen		Police judge	No. in order of population
						Salary of each	Number			Salary of each			
\$ 4,000	\$1,500	\$1,400	\$1,000	\$ 840	4	\$3,000	82,000	\$1,500	94		\$1,800	1	
2,000	1,200	720	720	720	4	2,500	1,300	1,200	43	\$ 840	900	2	
2,400	1,380		400	1,200	8	300	1,500	1,200	45	900	1,000	3	
1,800	1,200	780	600	780	7	300	1,500	1,200	47		900	4	
\$2,500	1,500	660	900	1,080	4	1,800	1,000	1,200	26		900	5	
1,500	1,000	840	500	500	8	250	1,300	600	23	840	2,000	6	
1,850	1,020			600	6	250	1,500	1,200	24	880		7	
500				200	9	100	1,300	1,020	22	840	1,300	8	
1,800	1,000	600	100	900	4	1,800	1,500	1,200	17	900	600	9	
1,200	1,000	750			9	250	1,200	900	7	820	600	10	
1,200	900	480		600	8	300	50		4	100	100	11	
1,200	1,080	720	400		3	1,200	1,080	900	4	740	840	12	
1,000	1,200	720	300	720	2	1,800	900	240	11	740	600	13	
1,000			600	50	3	1,800	1,200		11	840		14	
1,020				50	2	1,080			8	675		15	
600	720		300	7	500	900	75	4	780			16	
750	900	180		7	50	1,700	720					17	
900	885	400		7	40	920		5	780	900		18	
600	600		600	7	60	900						19	
100			50	5	50	60						20	
480	600	600		100	7	50	60		2	720		21	
50				6	50	60					1,800	22	
700				6	23							23	
600	950	600		23	7			11				24	
100	840			100	6		100	50				25	
200	660	780		6	22							26	
100	600			5	50				21			27	
225	50			25	6	50			16	85		28	
780	780			25	5		100					29	
300				5	50	60						30	
720			1,200	600	6	50	25	23	3	600		31	
400	900	25		6	30	50	25	25			2,000	32	
50				6	30							33	
100				100	6	300		1	1,200			34	
780	480			100	20		150	25				35	
250	25			25	6		25					36	
780				100	6		100					37	
1,810				25	6	22	50					38	
100	780			100	5	25	100	60				39	
60				25	5	20						40	
300	700	600		100	4	40	50	50	3	60		41	
60	60			50	5	26						42	
400	400			30	7							43	
90		300	25	30	5							44	
250				250	6							45	
100				300	7							46	
780				300	7							47	
240				100	8							48	
150	450			60	6	32						49	
200	600			50	6		120		60	90		50	
720				20	6							51	
300	780			100	7	50						52	
720				25	6	28						53	
50	624			25	5	20						54	
400				60	5	50						55	
800		800		25	5	20						56	
300				25	6	26			20	10		57	
300				25	6	30						58	
640				20	6	20	100					59	
55	640			25	6	18						60	
200				25	6	20						61	
150				25	6	50	25					62	
50				25	5	50	25					63	

*Assistant \$1,200.00.

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION.

No. in order of population	CITY	Supplementary Information							
		Mayor	Assessor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshal
64	Mystic	90		45			300	480	
65	Cresco	300		50			*480	900	
66	Hampton	150		35			150	750	
67	Valley Junction	50		75			300	750	
68	Harlan	15		75			900	600	
69	Colfax	50		1			340	780	
70	Jefferson	75		35			90	350	
71	Osage	300		35			375	600	
72	Storm Lake			35			60	720	
73	Osceola	250		30			400	600	
74	Emmettsburg			25			240	600	
75	Tama			45			175	60	
76	Seymour			30			240	720	
77	New Hampton	50		50			*1,320	600	
78	Sac City	35		35			30	350	
79	Nevada	100			1,200		180	600	
80	Hawarden	100		30			*600	300	
81	Clarion	300		50			150	720	
82	Tipton	300		35			120	600	
83	Lake City	100		60			100	300	
84	Monticello	300					300	600	
85	Villisca	240		130			300	600	
86	Sigourney	300		150			300	1720	
87	Bloomfield	60		200	000		150	480	
88	Onawa	50		300	000	720	000		
89	Waukon	150					300	720	
90	Eldon	100		50			100		
91	Clear Lake						80		
92	Rock Rapids	50		75			150	600	
93	Eldora	100					720	720	
94	Leon	250		75			75	416	
95	Bedford	100		30			100	540	
96	Ila Grove	100		60			100	480	
97	Stuart	65		50			230	180	
98	Marengo	100		75			75	55	
99	What Cheer	100			60		100	740	
100	Coring	100		25			35		
101	Toledo	50					200	720	

*Also clerk of water department.
Also street commissioner.

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

Solicitor	Street commissioner	Weighmaster	Physician	Health officer	Councilmen		Chief of fire department	Assistant chief of fire department	Firemen		Police judge	No. in order of population
					Number	Salary of each			Number	Salary of each		
				12	5	22						64
	648		25		5							65
	945				6		90					66
	730		25		5	90	30					67
			25		5	90						68
	000		45		5	90	24					69
	50	600			5	6	18	60				70
	300			25	5	6	32					71
					5	5		50				72
	240				6	6		25				73
	50	600			5	60						74
				15	5							75
	35				6		18					76
	150	750		00	6	52						77
	420		25		5	25	50					78
	600			25	5	50						79
	5	480			5	24						80
	480				5	100						81
	270				5	19						82
	540	300			5	50	50					83
					6	50						84
	100				5	50						85
	100	000			6							86
	75	780			5	50						87
	100				5							88
					35	5						89
	300		720		5	21	50	34				90
	50	720			25	6	30					91
					5							92
	50	480			25	5	64					93
	100				5	18						94
	62	500			5	18						95
	100	480			5	15						96
	100				5	11						97
	100	480			5	35						98
					25	5						99
	50				5	25						100
					25	5						101

TABLE NO. 14—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
	Grand total	\$10,807,805	\$14.55	\$5,112,480	\$ 6.86
1	Des Moines	1,156,115	\$12.39	\$61,706	\$ 9.22
2	Sioux City	623,262	19.51	324,282	8.04
3	Davenport	745,817	17.23	435,785	9.69
4	Iudouge	673,332	17.54	405,000	10.50
5	Cedar Rapids	625,656	18.97	227,897	6.94
6	Council Bluffs	681,886	23.28	251,284	8.55
7	Waterloo	251,563	10.92	248,712	9.31
8	Clinton	250,959	9.81	706,019	7.64
9	Burlington	315,005	13.07	190,430	7.64
10	Ottumwa	260,534	13.23	119,548	5.91
11	Muscatine	312,971	13.16	84,924	5.25
12	Fort Dodge	287,269	15.20	161,729	7.49
13	Keokuk	170,112	12.14	120,215	9.61
14	Marshalltown	147,477	11.02	79,028	5.91
15	Mason City	305,288	23.05	74,973	6.67
16	Boone	172,192	18.63	27,817	2.65
17	Iowa City	128,751	13.76	66,890	6.00
18	Fort Madison	122,207	12.91	67,652	7.08
19	Oskaloosa	79,654	8.19	26,108	6.21
20	Centerville	49,954	8.89	28,311	4.98
21	Creton	146,189	23.45	38,013	5.49
22	Osceola	20,222	4.31	10,617	2.60
23	Charles City	168,714	17.69	36,610	6.54
24	Weber City	167,553	22.17	86,408	3.69
25	Grinnell	64,721	12.85	83,866	6.73
26	Cedar Falls	60,812	15.53	21,505	6.12
27	Shenandoah	63,607	16.43	19,168	3.85
28	Fairfield	165,625	39.00	19,767	3.67
29	Abia	44,171	8.97	17,797	3.98
30	Cherokee	42,823	11.04	3,469	6.49
31	Red Oak	39,815	8.20	16,051	3.51
32	Perry	62,170	13.64	23,764	5.13
33	Newton	129,328	16.96	23,619	5.19
34	Atkins	56,253	12.35	11,997	2.42
35	Marion	22,626	8.12	16,665	3.78
36	Washington	26,245	12.22	13,246	3.94
37	Ames	67,779	18.02	28,711	6.99
38	Le Mars	32,135	7.73	25,861	6.16
39	Glenwood	49,922	10.11	9,998	3.89
40	Mt. Pleasant	56,719	14.02	11,617	2.99
41	Charlton	30,518	7.91	17,777	4.51
42	Chariton	50,126	13.21	12,408	3.39
43	Decorah	21,259	6.01	11,099	3.00
44	Maquoketa	32,703	12.18	11,047	3.09
45	Carroll	27,898	7.80	17,051	4.81
46	Independence	61,392	17.40	18,435	5.25
47	Etherville	41,355	12.14	10,963	3.11
48	Eagle Grove	27,128	8.05	11,960	3.44
49	Vinton	61,482	18.72	8,813	2.64
50	Indianola	21,269	12.62	13,956	4.07
51	Waverly	114,083	35.58	7,013	2.03
52	Knoxville	28,242	8.41	14,254	4.07
53	Missouri Valley	20,684	9.02	12,839	4.03
54	Denison	21,276	9.03	2,628	6.28
55	Belle Plaine	21,083	9.09	13,454	4.22
56	Felix	28,697	19.35	20,959	6.02
57	Spencer	26,215	13.94	9,274	2.12
58	Anamosa	27,236	9.11	13,690	4.36

PAYMENTS, TOTAL AND PER CAPITA.

No. in order of population	Payments for Municipal Industrial Expense		Payments for Outlay				Payments for Decrease of Indebtedness		No. in order of population	
	Total	Per capita	Other than for Municipal Industries		For Municipal Industries		Total	Per capita		
			Total	Per capita	Total	Per capita				
	\$ 1,001,056	\$ 1.24	\$ 2,307,712	\$ 3.04	\$ 884,250	\$ 1.18	\$ 1,592,415	\$ 2.15		
1	31,228	\$.30	127,263	\$ 1.68	43,297	\$.53	302,421	\$ 1.18	1	
2	1,04		358,150	7.48	89,900	1.75	56,975	1.29	2	
3	495	.01	114,572	2.67			204,064	4.76	3	
4	939	.01	159,566	3.36			130,251	3.61	4	
5	50,957	1.55	156,935	4.77	22,695	1.60	134,902	4.11	5	
6	27,458	1.95	150,020	5.24	149,777	4.91	75,747	2.69	6	
7	331	.01					42,550	1.90	7	
8			8,120	.15			82,353	2.05	8	
9			77,984	3.18			36,605	1.00	9	
10			40,657	1.85	41,268	1.87	88,200	3.78	10	
11			2,514	.06	1,259	.08	64,161	1.19	11	
12			132,900	7.25	30,197	1.95	9,648	.63	12	
13			30,023	1.26			10,900	1.26	13	
14			14,416	.56	14,416	1.08	20,000	2.24	14	
15			112,808	10.05	41,790	3.71	14,397	1.57	15	
16			27,601	3.57	31,753	2.07	41,657	4.02	16	
17			15,255	1.61			32,299	3.34	17	
18			229	.06	52,565	5.56	1,256	.54	18	
19			869	.19	622	.59	14,965	1.68	19	
20			8,384	.21			4,090	.27	20	
21			110,646	17.45			36,221	2.34	21	
22			6,565	.29			6,352	1.02	22	
23			30,814	5.28	2,416	.41	88,355	6.01	23	
24			70,316	13.51	32,822	6.39	2,388	.49	24	
25			1,188	.03	5,556	.47	17,208	3.43	25	
26			11,053	2.19	7,881	1.47	19,900	3.77	26	
27			7,881	1.47	4,237	.84	1,428	.29	27	
28			3,631	.42	2,274	.46	5,934	.97	28	
29			8,874	1.79	97,973	19.52	12,753	2.46	29	
30			12,653	2.74	1,369	.30	14,900	3.49	30	
31			6,350	1.30	7,211	1.48	5,770	1.18	31	
32			5,942	1.23	8,142	1.68	5,030	.92	32	
33			11,492	2.48	7,791	1.68	14,705	3.19	33	
34			11,252	2.48	34,614	7.59	6,548	1.41	34	
35			21,912	4.82	1,903	.26	18,882	4.14	35	
36			1,346	.31	440	.10	4,233	.96	36	
37			10,723	2.45	4,656	1.07	1,728	.36	37	
38			19,681	6.80	1,223	.29	7,963	1.88	38	
39			81	.02			2,801	.69	39	
40			2,960	.69	13,514	3.34	14,900	3.09	40	
41			17,018	4.41	1,864	.46	4,547	1.18	41	
42			5,150	1.35	5,085	1.31	8,566	.74	42	
43			15,756	4.16	139	.01	10,028	2.64	43	
44			2,298	.62	4,297	1.21	1,533	.42	44	
45			2,487	.67	7,059	1.97	9,899	.74	45	
46			5,067	1.60	1,549	.43	1,241	.35	46	
47			24,765	7.04	6,904	1.80	11,011	3.31	47	
48			4,827	1.26	12,293	3.29	2,800	.77	48	
49			1,898	.56	9,473	2.60	2,074	.79	49	
50			24,697	7.37	4,872	1.46	16,497	4.93	50	
51			10,995	2.92	2,906	.68	20,692	6.10	51	
52			15,854	4.56	7,923	2.13	9,366	2.62	52	
53			8,549	2.67	547	.15	3,054	.96	53	
54			2,157	.69	8,722	2.32	9,236	2.94	54	
55			27	.01	900	.24	9,391	2.95	55	
56			8,936	.23	8,936	.23			56	
57			11,915	3.54	1,825	.58	15,305	5.97	57	
58			19,267	6.64	840	.21	2,200	.78	58	
			2,456	.62	6,499	1.84	1,612	.54	4,919	1.85

TABLE NO. 14—CONTINUED—CLASSIFIED

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
59	Sheldon	18,206	6.25	5,249	2.50
60	Algona	47,750	16.42	10,467	3.50
61	Winterset	36,478	12.94	18,123	6.43
62	Iowa Falls	38,902	13.91	7,823	2.73
63	Nancester	39,446	13.21	11,500	4.02
64	Mystic	5,986	1.12	2,995	1.12
65	Cresco	25,692	9.73	11,383	4.33
66	Hampton	39,305	10.01	9,727	3.72
67	Valley Junction	9,436	3.74	9,206	3.74
68	Harlan	17,101	18.32	6,020	2.34
69	Colfax	39,210	11.27	9,200	3.54
70	Jefferson	17,050	11.28	14,982	5.98
71	Orange	30,717	8.47	7,248	2.96
72	Storm Lake	38,288	11.87	10,784	4.44
73	Oscola	29,557	12.23	19,755	8.17
74	Emmetsburg	15,044	6.46	7,758	3.33
75	Tama	32,102	9.94	5,880	3.43
76	Seymour	36,150	15.30	7,904	3.25
77	New Hampton	47,585	20.60	12,022	5.73
78	Sac City	15,198	6.87	5,126	2.32
79	Nevada	39,349	18.49	12,720	5.95
80	Hawarden	20,033	9.78	4,853	2.30
81	Clarion	17,816	8.82	9,024	4.37
82	Tipton	54,286	11.86	30,518	9.97
83	Lake City	22,900	11.19	8,006	3.92
84	Monticello	21,443	10.49	9,234	4.31
85	Villona	19,309	9.47	5,437	4.54
86	Sigourney	30,773	15.13	7,489	3.06
87	Bloomfield	37,805	28.20	5,693	2.81
88	Onawa	36,000	12.83	5,466	2.69
89	Waukon	22,332	11.01	9,697	4.78
90	Eldon	10,024	5.24	2,595	1.28
91	Clear Lake	39,433	10.15	9,497	4.72
92	Rock Rapids	16,500	8.49	6,003	3.83
93	Elmore	29,134	14.53	11,836	6.27
94	Leon	21,731	10.89	5,771	2.80
95	Bedford	16,500	8.49	7,024	3.83
96	Iola Grove	16,879	9.95	11,836	6.27
97	Stuart	18,083	9.95	9,803	5.23
98	Marengo	15,208	8.30	2,830	1.55
99	West Chester	14,004	7.89	7,295	4.11
100	Cornuda	4,904	2.84	3,219	1.28
101	Toledo	20,332	11.86	7,789	4.56
		15,500	9.84	9,110	5.94

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

No. in order of population	Payments for Municipal Industrial Expense		Payments for Outlay				Payments for Decrease of Indebtedness	
	Total	Per capita	Other than for Municipal Industries		For Municipal Industries		Total	Per capita
			Total	Per capita	Total	Per capita		
	2,300	1.05			7,046	3.40		
	23,463	8.97			7,235	3.49	6,585	2.96
	10,073	3.57	4,850	1.72	2,027	.78	1,405	.69
	2,212	1.14	16,887	6.76	4,817	1.72	4,302	1.96
	2,060	1.12	19,719	7.15	607	.23	1,804	.89
	2,000	1.00	3,973	1.88	3,887	1.44	4,364	1.98
	4,220	1.62	9,709	1.43	1,850	.71	6,638	2.52
	11,931	4.64	2,974	1.04	14,884	5.79	11,562	4.52
	4,918	1.94	1,145	.45	3,924	1.20	10,011	4.24
	3,824	1.14	318	.08	9,986	4.94	79	.04
	2,478	1.02	1,540	.60	4,228	1.73	5,223	2.13
	3,326	1.37	707	.29	10,084	4.15	3,927	1.62
	369	.15			2,791	1.16	6,620	2.75
	2,430	1.04	1,227	.53	700	.22	2,869	1.24
	3,550	1.11			730	.23	13,973	6.10
	12,331	5.38	1,497	.61	10,000	4.43	12,812	6.00
	15,672	9.57	3,941	1.76	964	.30	7,280	3.14
	2,459	1.11	4,889	2.22			2,000	.91
	2,745	1.28	21,594	10.05	1,335	.66	1,017	.45
	15,413	6.56	1,010	.48	850	.17	1,000	.40
	3,952	1.46	868	.41			4,852	2.35
	3,125	1.38			941	.45		
	630	.31	1,449	.71	1,985	.77	11,300	5.48
	4,769	2.33	2,949	1.40	228	.13	4,344	2.12
	3,225	1.58	2,450	1.19	2,854	1.40	1,333	.66
	8,000	2.50	18,054	8.88				
	3,290	6.26	3,954	1.95	14,356	7.08	21,090	10.40
	12,705	9.32			9,495	1.73	9,920	4.89
	1,610	.79	1,731	.86	869	.42	8,425	4.16
	6,258	3.12			1,208	.59	512	.25
	6,003	2.68	1,885	.99	2,058	1.46		
	15,600	7.81	2,040	1.22	2,537	1.77	1,000	.50
	1,569	.78	9,229	4.64	5,161	2.58		
	1,877	.95	3,008	1.61	2,906	1.15	2,075	1.05
			788	.40	460	.21	2,385	1.29
			1,797	.90			4,504	3.40
			1,322	.72			2,430	1.34
			1,327	.85			2,813	1.29
			1,178	.69			1,500	.87
	2,442	1.44	5,803	3.44	1,324	.78	2,801	1.64
	2,597	2.08	1,841	1.35	190	.09	1,502	.95

TABLE NO. 15—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Receipts			
		Total	Per capita		
		\$	\$		
Grand total				\$ 10,000,100	\$ 14.23
1	Des Moines	1,105,800	12.76		
2	Sioux City	840,000	12.06		
3	Davenport	701,000	12.59		
4	Des Moines	692,700	12.85		
5	Cedar Rapids	577,900	17.62		
6	Council Bluffs	507,000	39.38		
7	Waterloo	507,000	39.38		
8	Clinton	507,000	39.38		
9	Burlington	347,411	9.67		
10	Ottumwa	335,438	12.29		
11	Muskegon	284,925	25.90		
12	Fort Dodge	235,961	13.96		
13	Keokuk	182,018	15.30		
14	Marshalltown	170,112	12.14		
15	Mason City	152,741	9.33		
16	Boone	380,408	24.96		
17	Iowa City	165,011	16.00		
18	Oskaloosa	126,751	12.75		
19	Fort Madison	96,666	10.20		
20	Centerville	75,051	8.21		
21	Creston	41,941	5.91		
22	Osceola	162,167	22.96		
23	Charles City	80,334	6.32		
24	Webster City	105,034	17.47		
25	Irwin	191,029	31.03		
26	Cedar Falls	72,430	11.08		
27	Shenandoah	60,831	12.13		
28	Fairfield	34,673	6.90		
29	Albia	146,119	20.41		
30	Cherokee	39,841	8.06		
31	Red Oak	31,515	8.35		
32	Perry	41,300	8.85		
33	Newton	58,700	12.64		
34	Atlantic	142,267	30.97		
35	Marion	33,523	15.31		
36	Washington	23,459	5.32		
37	Amp	49,817	9.22		
38	Le Mars	26,622	10.25		
39	Glenwood	33,072	7.35		
40	Mt. Pleasant	40,074	9.23		
41	Clarinda	20,810	13.11		
42	Chariton	34,370	8.67		
43	Decorah	50,341	13.23		
44	Maquoketa	19,322	5.42		
45	Carroll	31,555	8.24		
46	Independence	26,128	7.33		
47	Estherville	17,727	20.29		
48	Eagle Grove	44,038	12.92		
49	Vinton	25,287	7.49		
50	Indianola	30,108	17.71		
51	Waverly	61,900	28.58		
52	Keosauqua	114,817	33.85		
53	Missouri Valley	30,145	9.45		
54	Denison	29,230	9.17		
55	Boyle Plains	24,244	19.96		
56	Pella	21,988	6.73		
57	Spencer	63,177	30.91		
58	Anamosa	14,325	6.22		
59	Sheldon	26,900	9.02		
60	Algona	17,422	5.24		

RECEIPTS, TOTAL AND PER CAPITA.

No. in order of population	CITY	Receipts from General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans Increasing Indebtedness; Interest and Refund									
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita								
		\$	\$	\$	\$	\$	\$	\$	\$								
Grand total										\$ 6,502,050	\$ 8.70	\$ 289,116	\$.39	\$ 1,519,045	\$ 2.08	\$ 2,210,983	\$ 2.97
1	Des Moines	887,730	11.43	61,804	.71	27,600	.32	26,600	.30								
2	Sioux City	508,989	10.51	22,723	.48	128,898	2.69	586,100	5.98								
3	Davenport	690,670	16.00	4,946	.11	4,946	.11	5,828	1.13								
4	Des Moines	494,717	10.51	1,451	.00	1,072	.02	246,949	6.39								
5	Cedar Rapids	392,483	11.97	31,590	.97	107,841	3.29	45,730	1.39								
6	Council Bluffs	271,234	9.28	3,734	.12	112,853	3.85	238,717	7.12								
7	Waterloo	286,200	10.74	5,548	.21	---	---	14,845	.55								
8	Clinton	169,528	6.43	---	---	---	---	77,708	3.63								
9	Burlington	357,478	10.58	1,679	.07	49,206	1.36	64,281	2.64								
10	Ottumwa	148,469	6.75	3,242	.15	---	---	83,108	3.77								
11	Muskegon	151,117	9.54	14,201	.86	---	---	9,131	.37								
12	Fort Dodge	149,189	6.63	5,847	.26	30,274	1.94	97,695	6.27								
13	Keokuk	130,300	9.21	5,275	.39	6,858	.49	27,280	1.55								
14	Marshalltown	70,995	5.73	2,255	.17	38,083	2.85	15,708	1.13								
15	Mason City	89,664	7.17	4,806	.43	36,138	3.23	128,700	14.13								
16	Boone	65,728	8.35	692	.00	33,943	3.23	65,565	6.34								
17	Iowa City	35,882	3.55	10,950	1.07	23,778	2.31	48,641	4.82								
18	Oskaloosa	19,277	6.27	2,182	.22	---	---	35,007	3.70								
19	Fort Madison	68,717	7.72	174	.02	479	.05	4,381	.32								
20	Centerville	36,795	5.21	1,046	.15	189	.02	3,011	.43								
21	Creston	51,275	7.40	506	.08	1,301	.19	109,975	15.89								
22	Osceola	29,345	4.87	332	.05	9,412	1.56	244	.04								
23	Charles City	49,017	8.87	1,688	.31	10,900	1.76	41,724	7.68								
24	Webster City	24,485	6.63	312	.06	10,471	10.25	73,410	14.00								
25	Irwin	60,033	11.91	569	.11	22,569	2.49	---	---								
26	Cedar Falls	27,397	6.46	1,330	.50	13,213	2.63	18,315	3.78								
27	Shenandoah	36,563	5.32	2,023	.40	5,754	1.16	393	.08								
28	Fairfield	39,400	7.23	4,863	.87	8,015	1.62	97,371	19.20								
29	Albia	11,100	3.86	---	---	1,933	1.05	31	.01								
30	Cherokee	28,670	5.47	1,804	.37	5,886	1.21	9,455	1.97								
31	Red Oak	29,776	5.06	1,435	.29	11,427	2.37	162	.03								
32	Perry	46,071	9.06	1,134	.22	70,442	2.34	567	.18								
33	Newton	14,839	3.15	44,773	9.69	82,043	17.88	1,182	.24								
34	Atlantic	23,981	5.62	72	.01	31,864	7.43	716	.15								
35	Marion	22,622	5.14	---	---	829	.19	---	---								
36	Washington	24,468	5.24	146	.03	8,710	1.88	---	---								
37	Amp	1,854	.43	49,234	11.05	---	---	1,172	.27								
38	Le Mars	30,586	7.25	---	---	---	---	2,487	.60								
39	Glenwood	11,957	2.65	1,586	.37	---	---	25,004	6.16								
40	Mt. Pleasant	20,734	5.33	416	.11	23,159	6.49	4,904	.74								
41	Clarinda	25,660	6.60	333	.08	6,843	1.78	1,623	.42								
42	Chariton	23,792	6.23	1,290	.35	25,849	6.93	---	---								
43	Decorah	4,396	4.06	---	---	4,396	4.06	---	---								
44	Maquoketa	23,954	6.70	297	.07	6,991	1.76	---	---								
45	Carroll	19,259	5.61	---	---	6,599	1.85	---	---								
46	Independence	26,128	7.16	1,676	.45	43,723	12.43	1,289	.35								
47	Estherville	29,189	7.49	---	---	2,400	6.81	---	---								
48	Eagle Grove	15,307	5.98	---	---	9,960	3.02	9,960	3.04								
49	Vinton	11,896	3.52	---	---	26,170	7.81	6,049	1.51								
50	Indianola	25,475	7.64	2,414	.72	30,846	9.29	2,224	.71								
51	Waverly	25,204	8.02	---	---	---	---	---	---								
52	Keosauqua	22,426	7.21	13	.00	22,466	7.22	67,000	21.19								
53	Missouri Valley	22,645	7.09	---	---	---	---	3,772	1.18								
54	Denison	15,189	4.77	---	---	7,162	2.34	6,889	2.14								
55	Boyle Plains	12,642	7.96	---	---	2,630	1.36	7,263	2.42								
56	Pella	19,300	6.17	---	---	---	---	---	---								
57	Spencer	30,427	10.07	---	---	---	---	---	---								
58	Anamosa	13,688	4.55	---	---	---	---	---	---								
59	Sheldon	14,229	4.80	---	---	---	---	---	---								
60	Algona	10,422	5.54	---	---	---	---	---	---								

TABLE NO. 15—CONTINUED—CLASSIFIED

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
		61	Winteret	38,299	13.39
62	Iowa Falls	40,712	14.55
63	Manchester	34,829	12.07
64	Myrtle	3,647	1.38
65	Cresco	24,729	9.30
66	Hampton	36,355	10.91
67	Valley Junction	11,419	4.44
68	Harlan	45,879	17.85
69	Colfax	30,781	12.19
70	Jefferson	24,764	9.20
71	Osage	20,592	8.43
72	Storm Lake	33,965	13.97
73	Oswala	30,047	12.45
74	Emmetsburg	17,768	7.04
75	Tama	22,042	9.02
76	Seymour	29,971	17.45
77	New Hampton	46,219	20.32
78	Rice City	17,071	7.75
79	Nevada	45,995	33.10
80	Hawarden	25,379	18.04
81	Clarion	16,624	8.05
82	Tipton	26,371	12.97
83	Lake City	21,309	10.38
84	Monticello	17,521	8.50
85	Villisca	10,694	5.30
86	Sigourney	17,039	8.07
87	Bloomfield	34,472	20.85
88	Onawa	26,160	12.91
89	Waukon	20,515	10.13
90	Eldon	10,715	5.39
91	Clear Lake	21,970	10.55
92	Rock Rapids	31,460	15.09
93	Elkora	29,725	10.23
94	Leon	16,849	8.44
95	Bedford	18,818	9.59
96	Ira Grove	16,025	8.37
97	Stuart	15,841	8.07
98	Marengo	15,549	8.70
99	Wheat Cheer	4,597	2.67
100	Corning	19,768	11.61
101	Toledo	15,990	9.83

MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA.

No. in order of population	Receipts from General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans increasing indebtedness; interest and refund		No. in order of population
	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
	61	20,134	7.14			15,961	4.80	5,214		1.85	61
62	22,630	8.09	1,222	.47	5,700	2.04	11,070	3.96	62
63	25,491	9.21	30		4,834	1.75	4,564	1.65	63
64	2,647	1.28							64
65	15,901	5.94	196	.08	2,877	1.08	5,830	2.20	65
66	19,589	7.60	919	.35	4,023	1.53	1,383	.54	66
67	11,394	4.43	25	.01					67
68	21,565	8.53			21,975	8.53	1,569	.59	68
69	17,797	7.05	1,022	.40	5,874	2.32	6,088	2.42	69
70	19,845	6.87	74	.03	2,012	1.00	6,253	2.53	70
71	14,332	5.86	329	.13	3,615	1.47	2,286	.97	71
72	13,000	5.60	107	.04	1,728	.71	18,559	7.63	72
73	84,477	10.13	196	.08	972	.40	4,402	1.82	73
74	7,819	2.87	4,334	2.07	4,187	1.73	352	.12	74
75	18,351	8.60	1,382	.56	3,379	1.63			75
76	12,533	5.38			12,228	5.24	15,410	6.73	76
77	16,824	7.49	2,317	1.11	29,878	11.82			77
78	12,483	5.67	45	.02	4,543	2.06			78
79	39,172	18.32	351	.16	2,230	1.04	2,240	.88	79
80	8,055	4.11	59	.02	10,065	7.91			80
81	8,266	4.51	212	.10	2,668	1.29	4,863	2.35	81
82	12,026	6.31	81	.04	6,094	2.97	7,500	3.66	82
83	9,800	4.79	250	.12	1,029	.50	10,150	4.95	83
84	10,749	7.71	68	.03	4,731	2.31	284	.14	84
85	12,055	6.18	92	.04	3,449	1.69	1,205	.60	85
86	13,517	6.67	215	.10	2,391	1.11	4,684	2.30	86
87	6,428	3.18			12,395	6.83	26,515	13.57	87
88	12,511	6.18	288	.17	2,164	1.07	5,482	2.71	88
89	2,078	1.08	693	.39	8,101	4.00	9,229	4.80	89
90	5,851	4.91	379	.19	4,655	1.73	7,507	3.72	90
91	5,028	4.03	171	.08	22,968	11.45	239	.12	91
92	14,028	7.05	1,018	.50	4,719	2.37			92
93	7,653	4.07	1,083	.73	2,781	1.40			93
94	14,092	7.05			7,255	3.87	5,485	1.92	94
95	11,123	5.94	378	.15	5,214	2.78			95
96	6,904	3.77			5,802	4.87	45	.02	96
97	11,151	6.24	132	.07	1,402	.82	2,813	1.57	97
98	4,430	2.62					67	.04	98
99	14,155	8.32			3,034	3.06	2,075	1.23	99
100	11,982	7.12	4		2,965	1.63	1,729	1.08	100

TABLE NO. 16—WATERWORKS, GENERAL

No. in order of population	CITY	Water Works					
		Municipal					
		Number of miles of mains	Number of fire hydrants	Water Rate per M Gallons		Number of connections	Number of meters
				Maximum	Minimum		
Cost (rate per hydrant, for year)							
1	Des Moines						
2	Sioux City	108	476	\$ 23		6,314	6,221
3	Davenport						
4	Dubuque	84.90	432	.25	.10	5,707	5,600
5	Cedar Rapids	65	480	.25	.08	5,947	5,200
6	Council Bluffs	52	370	.33	.10	5,200	2,200
7	Waterloo	42	455	\$ 40.00	.33	4,118	3,881
8	Clinton						
9	Burlington						
10	Ottumwa	37	287				970
11	Muscatine	14	327	14.79	.33	.08	3,000
12	Fort Dodge	27	175	.50	.08		1,800
13	Koosauk	20	106	50.00			
14	Marshalltown	32.78	318				
15	Mason City	38.3	172	.72	.40	2,300	1,500
16	Boone	22	223	.66	.10	1,851	1,851
17	Iowa City						
18	Oakaleosa						
19	Fort Madison						
20	Centerville						
21	Creston						
22	Oelwein	11	59	.40	.15	590	650
23	Charles City	16	90	35.00	.30	840	825
24	Webster City	12	74	.30	.30		250
25	Grinnell	14.5	78	.40	.30	1,000	828
26	Cedar Falls	18.33	116	.30	.08	1,230	722
27	Shenandoah	12.77	101	.50	.08	829	641
28	Albia	11.5	62	.40	.15	526	434
29	Cherokee	7	59	.40	.17	290	285
30	Red Oak	8.03	47	.25	.25	686	667
31							
32	Perry	12	65	30.00	.50	1,200	1,000
33	Newton	16	90	35.00	.40	1,150	750
34	Atlantic	15	115	45.00	.35	1,000	700
35	Marion						
36	Washington	10	117		.40	766	530
37	Ames	13	70	.60	.15	900	600
38	Le Mars	10	94	50.00	.50	800	500
39	Glenwood	3	18	.60	.30	153	153
40	Mt. Pleasant	10	76	.50	.30	402	390
41	Clarinda	18	121	.60	.30	575	600
42	Chariton	3	62	.60	.30	150	150
43	Decorah	5	50	35.00	.30	300	225
44	Maquoketa	14	108	.17	.08	1,000	800
45	Carroll	5	62	30.00	.35	.07	600
46	Independence	7	77	15.00	.25	15	470
47	Estherville	4	28		.20	200	200
48	Eagle Grove	4	37	28.00	.30	.06	
49	Vinton	7	56		.40		
50	Indianola	5			.40		
51	Waverly	10	88		.40		
52	Knoxville	12	48		.40	425	430
53	Missouri Valley	6	60		.35	12	104
54	Desh Moines	12	60	35.00	.60	500	475
55	Belle Plaine	11	60	30.00	.35	250	150
56	Pella	10	46		.40	140	140
57	Spencer	7	30		.25	15	
58	Anamosa	7	37		.40	400	225

INFORMATION AND COST OF SERVICE.

Water Works								Other City Enterprises				No. in order of population			
Private or Corporation								Miles of Sewers							
Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant, for year)	Water Rate per M Gallons		Number of connections	Number of meters	Miles of paving	Sanitary		Miles of permanent walk	Acres in park				
			Maximum	Minimum				Sanitary	Storm						
157	1,679						106.21	136.06	2.80		717.20	1			
							84	71	21		90	2			
							80	75.58	8.69		100	3			
							83.70	40.63	11.18		150	4			
							82	776	88		163	5			
					.08	1,560		82	35	124	164	6			
							34	63	2	235	786	6			
							41	90	1	130	192	7			
							49.5	292	33.2	25.4	1.5	98	8		
					.30	3,670	2,958	34.76	34.35			99	9		
						4,500	200	30	50	4.5	150	10			
								33	29		43	11			
								33	35.25	17.35	108	12			
								23	11	7	81	13			
								12	31.71	5	80	14			
								9.8	25.3		40	15			
								7	37		5	16			
								18	210	45.00	.40	.08	1,900	17	
								13	21		56	1	18		
								16	132	40.00		600	400	19	
								11.25	75	32.00	.50	600	375	20	
								141	55.07					21	
								9.25	15.7	.5	30			22	
								9.5	7	2	25	35	21	23	
								1.5	8	1	50	55	22	24	
								3	14		38	80	23	25	
								5.73	11	4	10	4	24	26	
								5.50	13.5	3.50	22	3	25	27	
								10.90	13.75		46.50	3	30	28	
								5.05	13.47		35.50	34.50	27	29	
								4.12	14	6	28	1.12	28	30	
								4.25	15	2.50	15	29	31	31	
								4.28	7.30					32	32
								8	11	2	58	4	21	33	
								11	21.5	5	30	50	22	34	
								8.60	10		15	4	34	35	
								6.50	20	2	25	1	35	36	
								5.5				10	39	37	
								1.50	13	6	21	2.02	37	38	
								1	13	2	15	9	38	39	
								1	4	2	15	10	39	40	
								5	5	8	23	34	40	41	
								8.00	18		31	20	41	42	
								2.5	5		50	2	42	43	
								2.00	5				43	44	
								4.50	9		32	5	44	45	
								5	5	1	7	7	45	46	
								8	5		42	5	46	47	
								50	8		38	44	48	48	
								1.50		5		57	48	49	
								.75	9		4	50	49	50	
								2.5	0			20	49	51	
								3	5.5		10	31	51	52	
								10	6.5		16	40	52	53	
								11			16	8	54	54	
								7			15	8	55	55	
								9			15	8	56	56	
								6		1	15	26	57	57	

TABLE NO. 17—STREET LIGHTING.

No. in order of population	CITY	Plant Owned and Operated by					
		Arc Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
1	Des Moines	442	\$65.00	2,000			
2	Sioux City	98	75.00	2,000			
3	Davenport	600	60.00				
4	Dubuque				482	\$ 60.00	
5	Cedar Rapids						
6	Council Bluffs	143	85.00	4,000			
7	Waterloo	180	72.00				
8	Clinton	320	60.00				
9	Burlington	284	60.00	2,000			
10	Ottumwa	59	80.00	2,000			
11	Muscatine						
12	Fort Dodge	157	70.00				
13	Keokuk	194	60.00	2,000			
14	Marshalltown						
15	Mason City	128	60.00	2,000			
16	Boone				72	52.50 1,300	
17	Iowa City				172	56.00 1,300	
18	Oskaloosa						
19	Fort Madison				105	60.00 1,300	
20	Centerville				44	65.00 2,000	
21	Creston				44	72.00 2,000	
22	Oelwein						
23	Charles City				8	66.00 60	
24	Weber City						
25	Grinnell						
26	Cedar Falls				5	45.00 1,300	
27	Shenandoah						
28	Fairfield				4		
29	Albia				43	70.00 1,300	
30	Cherokee				9	75.00 1,300	
31	Red Oak				4	77.00 2,000	
32	Perry				3	60.00 1,300	
33	Newton						
34	Atlantic						
35	Marion						
36	Washington						
37	Ames						
38	Le Mars						
39	Glenwood	16					
40	Mt. Pleasant						
41	Clarinda	8	32.00	800			
42	Chariton						
43	Decorah	14	72.00	2,000			
44	Maquoketa				115	38.00 100	
45	Carroll	27	60.00	2,000			
46	Independence						
47	Estherville						
48	Eagle Grove						
49	Vinton						
50	Indianola						
51	Waverly						
52	Knoxville			799			
53	Missouri Valley						
54	Denison	50	60.00	1,300			
55	Belle Plaine						
56	Pella						
57	Spencer						

GENERAL INFORMATION, COST OF SERVICE.

Private Parties or Corporation													
Incandescent; Candle Power						Gaslight Weisbach and Others		Total amount paid by city for street lighting	Commercial Incandescent per h. W. hour		Gas lighting per M. cubic feet	Heating per cubic foot	No. in order of population
All Night			Moonlight			Number	Price each per annum		Max.	Min.			
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power								
1,126	\$ 17.04	32				1,154	\$22.00	\$83,376	\$.12	\$.06	\$1.00	1	
1,239	20.00	32						34,077			1.00	2	
								41,500				3	
								27,500				4	
												5	
630	21.25	60						25,856				6	
95	21.60					501	23.10	26,365	.14	.07	1.00	7	
101	18.00							14,755	.10	.06	1.00	8	
								18,639	.09	.06	1.00	9	
								15,378				10	
								14,919				11	
46	18.00					154	28.00	18,071	.14	.06	1.25	12	
								11,648				13	
												14	
12	24.00	60						6,342				15	
10	10.00	22	138	820.00	60			7,036	.12	.06	1.25	16	
			72	17.00	60			10,686	.14	.07	1.25	17	
								9,304				18	
								6,300				19	
						20	24.00	60	3,340	.15	.06	1.50	20
						48	18.00	32	4,258				21
						167	22.60	60	5,190	.15	.10	1.50	22
													23
													24
													25
23	30.00	48	113	25.00	80			3,623					26
8	18.00	32	202	12.00	32			3,613	.11		1.00		27
													28
													29
						107			3,323				30
						31	18.00	32	3,706				31
						82	22.00		2,400				32
						27	13.80	25	2,457	.18	.06	1.75	33
21	15.80	25	160	15.00	60			2,510	.12		1.50		34
													35
													36
													37
						192	18.00		2,648				38
													39
													40
143									3,468			1.40	41
						166	15.00	60	1,600	.16	.15		42
									3,900				43
										.13	.08		44
172	12.00	32						3,972					45
75	15.00	75						2,106			1.25		46
								2,358					47
													48
						180	12.00	32	1,692	.13	.11	1.50	49
													50
													51
45									3,000	.10			52
													53
									710	.10	.10		54
									2,178				55
									2,640				56
						117	16.00	80	1,639				57

TABLE NO. 17—CONTINUED—STREET LIGHTING;

CITY	Plant Owned and Operated by					
	Arc Light; Candle Power					
	All Night			Moonlight		
	Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
58 Anamosa	14	70.00				
59 Sheldon						
60 Algona						
61 Winterset						
62 Iowa Falls	24	36.00				
63 Manchester						
64 Myrtle						
65 Cresco	10	96.00		80	15.00	
66 Hampton						
67 Valley Junction	15	65.00	2,000			
68 Harlan						
69 Colfax	2	72.00	1,000			
70 Jefferson						
71 Osage						
72 Storm Lake	7	32.00	30	81	9.00	10
73 Osceola	15	72.50	2,000			
74 Emmetsburg						
75 Tama	24	62.00		4	7.50	
76 Seymour						
77 New Hampton						
78 Sae City	20	36.00				
79 Nevada				22	54.00	1,200
80 Hawarden						
81 Clarion				31	30.00	
82 Tipton						
83 Lake City	4					
84 Monticello						
85 Tillesa						
86 Sigourney						
87 Bloomfield						
88 Chaska						
89 Waukon	5	72.00				
90 Eldon						
91 Clear Lake						
92 Rock Rapids						
93 Eldora	45					
94 Leon				17	87	
95 Bedford						
96 Ida Grove						
97 Stuart				102	10.50	32
98 Marengo						
99 West Chief						
100 Corning	22			88		
101 Toledo	22	45.00	1,200			

GENERAL INFORMATION, COST OF SERVICE.

Private Parties or Corporation		Incandescent; Candle Power						Gaslight Welsbach and Others		Total amount paid by city for street lighting	Commercial incandes- cens per K. W. hour		Gas lighting per M cubic feet	Heating per cubic foot	No. in order of population
All Night		Moonlight				Number	Price each per annum	Total amount paid by city for street lighting	Max.		Min.				
Number	Price each per annum	Number	Price each per annum	Candle power	Number							Price each per annum			
68	17.00							1,034						58	
								1,500						59	
														60	
						117	12.00							61	
								2,182						62	
								1,900						63	
								2,319		.15	.10			64	
								1,906						65	
								1,500		.15	.11			66	
								1,875						67	
								1,280						68	
								1,190						69	
						50	30.00	50				1.50		70	
						50	21.00	60						71	
								1,443		.20				72	
						51	15.00							73	
														74	
														75	
														76	
														77	
								2,070			.15			78	
						33	19.50	22	1,824					79	
														80	
														81	
														82	
														83	
						67	30.00		1,611					84	
									2,292					85	
									1,200					86	
									1,569		.15			87	
									1,745					88	
														89	
						2	7.33	10	85	12.60	22	1,468	.15	90	
														91	
														92	
														93	
									1,571					94	
														95	
									2,617					96	
									1,812					97	
									1,284					98	
														99	
									1,225					100	
									645					101	
									1,830		.15	.08		100	
						24	15.00	32	91		22	1,965	.15	101	

TABLE NO. 17—CONTINUED—STREET LIGHTING; GENERAL INFORMATION, COST OF SERVICE.

No. in order of population	CITY	Plant Owned and Operated by City											No. in order of population					
		Arc Light; Candle Power						Incandescent; Candle Power										
		All Night			Moonlight			All Night			Moonlight			Over- head light- ing per K. W. Gas lighting per M. cubic feet	Heating price per cubic foot			
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum				Candle power		
5	Cedar Rapids	384						71								\$.15	\$.90	5
14	Marshalltown																	14
22	Oelwein				10	\$ 60.00	1,300					122	\$ 18.00	32		.10		22
24	Webster City	68						280								.10		24
27	Shenandoah	25		2,500				115		100								27
28	Fairfield															.10		28
33	Newton	156										460		30	.10			33
34	Atlantic																	34
36	Washington																	36
37	Ames							222	\$ 21.00							.05		37
40	Mt. Pleasant				20		2,000	16		40		94		80	.10	.06		40
46	Independence	234	13.25	60														46
47	Estherville							50		350				80				47
49	Vinton	48		48	196			22	210	32					.12	.04		49
60	Indianola																	60
61	Waverly	8		2,000				234		100					.10			61
51	Spencer	156		48							156	60.00						51
57	Algona				32			176			150			32	.11			57
60	Winterset																	60
68	Harlan							167		32					.15			68
71	Osage															.06		71
76	Seymour				12		1,200				132		100	.13				76
77	New Hampton														.15			77
80	Hawarden	4		60.00							64	10.00			.15			80
87	Bloomfield								202		200				.13	.10		87
88	Onawa																	88
90	Eldon	1	60.00													.15		90
92	Rock Rapids				6		2,000				75	60.00			.15			92
97	Stuart	11		1,800							85		16	.15				97

TOWN TABLES

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1920	Total payments of town	Cash on hand at close of year
	Grand total.....		572,815	\$ 2,602,506	\$ 651,022
1	Ackley.....	1.044	18,907	2,004	9,024
2	Ackworth.....	1.110	207	171	171
3	Adair.....	1.000	12,568	1,229	1,229
4	Adel.....	1.1359	6,226	2,007	2,007
5	Afton.....	1.014	3,430	3,243	3,243
6	Agency.....	028	701	228	228
7	Ala-worth.....	2.75	1,444	1,327	1,327
8	Akron.....	1.130	13,540	1,428	1,428
9	Albany City.....	001	921	225	225
10	Albion.....	457	328	1	1
11	Albarnett.....	54			
12	Alden.....	1.17	699	10,632	941
13	Alexander.....	4	262	378	222
14	Alberton.....	0	98	10,101	965
15	Albion.....	1.	496	3,500	1,381
16	Alta.....	1.	959	21,907	2,528
17	Alta Vista.....	1.	328	3,973	2,462
18	Alton.....	1.	1,048	10,122	2,300
19	Altoona.....	1.	438	466	466
20	Alvord.....	1.	328	2,124	1,354
21	Andover.....	28	132	317	645
22	Andrew.....	1.	307	374	1,612
23	Anita.....	1.56	1,118	5,141	2,764
24	Ankeny.....	1.	544	544	456
25	Antbon.....	025			
26	Aplington.....	.5	448	1,061	1,518
27	Arcadia.....	1.	560	1,093	1,224
28	Archer.....	1.	241	244	244
29	Arion.....	1.	358	1,065	840
30	Arispe.....	1.	102	1,020	1,586
31	Arlington.....	1.	560	5,074	2,982
32	Armstrong.....	5.	278	1,086	327
33	Arnold's Park.....	1.	215	2,700	257
34	Arthur.....	1.	518	1,053	472
35	Ashton.....	.13	320	1,106	94
36	Atalissa.....	1.	148		
37	Atchafalaya.....	1.	628	823	823
38	Auburn.....	1.56	1,928	20,774	1,040
39	Audubon.....	1.	625	9,829	
40	Aurelia.....	1.	287	442	214
41	Aurora.....	1.	1,229	8,965	3,222
42	Avoca.....	1.	227	227	227
43	Ayrshire.....	1.	211	473	505
44	Badger.....	1.	468	2,248	2
45	Bagley.....	1.	229	6,616	227
46	Bailey.....	1.	229	6,616	227
47	Baldwin.....	1.	229	6,616	227
48	Bancroft.....	1.	229	6,616	227
49	Barnes City.....	1.05	302	421	2,380
50	Barnum.....	2.63	134	782	498
51	Bassett.....	1.	130	115	50
52	Batavia.....	1.	660	1,076	824
53	Battle Creek.....	1.	277	7,801	30
54	Baxter.....	1.	627	1,076	824
55	Bayard.....	1.5	627	5,843	806
56	Beacon.....	1.	529	16,019	997
57	Beaconsfield.....	.73	148	610	192
58	Beaman.....	.13	220	710	423
59	Beaver.....	1.	220	900	32
60	Bellevue.....	1.	1,776	19,949	1,712
61	Belmond.....	1.	1,224	6,927	1,222

NO. 1.

Receipts and Cash Balances				Payments for Outlay or New Improvements					Number
Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous		
\$ 2,130,357	\$ 297,013	\$ 2,556,341	\$ 736,064	\$ 419,280	\$ 83,049	\$ 62,301	\$ 134,235		
27,061	7,155	20,778						1	
378	122	122						2	
13,867	504	13,363	4,504	4,073	823	159		3	
8,092	2,305	6,627	405	215			190	4	
6,670	2,878	274	50			178	49	5	
927	174	753				8	29	6	
2,965	512	3,483						7	
16,968	2,998	13,970	667	567				8	
1,426	622	821	416		221	385		9	
929	9	929						10	
11,573	1,212	10,361	4,942	4,549		262	221	11	
801		801					17	12	
10,161		2,006			1,928	98	37	13	
4,950	1,820	3,130	1,005		548	442	151	15	
24,845	2,607	22,238	5,242	2,273	306	60	1,400	16	
12,438	2,400	9,938	6,673	6,764			81	17	
13,091	307	13,494	254	82	12	300	18	18	
1,509	300	1,119	49		16	23		19	
2,678	1,454	2,134	489				680	20	
965	558	407	50		30	30		21	
1,901	1,287	704	54		54			22	
7,405	1,716	5,689	22					23	
1,002		1,002				4	25	24	
2,000	1,099	1,943	28				28	25	
2,327	679	2,451	49				49	26	
244	61	183	229		229			27	
2,814	109	2,645	636		321	176		28	
2,227	1,479	2,227	104		154	57	5	29	
8,607	1,652	7,005	2,254	1,378	354		405	31	
2,042	803	1,239	310			310		32	
215,927	2,150	2,771	221		109		34	33	
6,423	2,050	4,373	3,300	112	153	2,104	17	35	
1,292	303	790	790		195		668	36	
1,695	460	1,235	878			278		37	
24,814	6,196	18,618	10,109	9,129	170	815		38	
9,228	451	9,445	2,870	2,509	152	156		40	
724	445	245	78		66	10		41	
11,271	3,490	7,781	1,166		767	166	14	42	
678	304	474	89				39	43	
2,250	904	1,646	1,368		558	1,010		44	
1,509	1,100	279	673		573			45	
6,316	3,214	3,482	6,194	6,148		10		46	
6,393	2,100	4,298						47	
558	6	562	75	0			60	49	
1,190	599	391	295				50	50	
2,070	147	1,923	936			48	21	51	
9,992	1,927	8,065				38	170	52	
6,199	478	5,711	1,430		826	877		53	
16,019	6,449	9,570	12,732	12,732			217	54	
907		907						55	
702	174	528	321				21	56	
1,152	947	195					82	57	
632	70	562	902			992		58	
21,661	828	21,133	3,824	3,800	40	4	411	60	
8,202	980	7,222	783	228	645			61	

TABLE

NO. 1—CONTINUED.

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
62	Bennett		943	6,476	192
63	Benton		391	267	400
64	Berkley		54		
65	Bernard		95	982	65
66	Bettendorf	1.	909	17,304	
67	Birmingham		573	1,019	117
68	Blairsburg		241	1,547	9
69	Blairtown		632	1,337	1,800
70	Blakesburg		244	915	
71	Blanchard	1.	498		
72	Blencoe	.75	283	1,822	81
73	Blockton		618	1,088	104
74	Blue Grass		223	435	1,029
75	Bode	2.91	410	2,711	226
76	Bonaparte	.75	597	1,793	2,715
77	Bondurant	1.5	287	1,465	
78	Bouton		109		
79	Boyd	2.	954	1,053	468
80	Braddyville		283	893	433
81	Bradgate	1.	175	503	435
82	Brandon	.5	393	325	730
83	Brayton		137	322	135
84	Breda	1.	274	4,830	1,720
85	Bridgewater		305	583	477
86	Brighton	.75	776	6,180	363
87	Brieton		291	597	187
88	Britt	1.	1,303	6,996	2,531
89	Brooklyn	1.	1,232	14,310	4,918
90	Brunsville			697	49
91	Bunkeye		180	587	114
92	Buffalo		723	2,389	1,141
93	Buffalo Center		723	3,740	
94	Burt	1.	495	2,638	865
95	Busey	.31	629	1,513	145
96	Calamus		270		
97	Callender	1.	321	843	1,407
98	Calmar		849		
99	Calumet	.25	542	520	451
100	Camanche		629	1,106	571
101	Cambridge	4.	696	3,528	584
102	Cantril	.47	445		
103	Carbon	.75	340	841	20
104	Carlisle	.69	592	850	113
105	Carpenter		121		
106	Carson	.44	640	1,437	355
107	Cascade	.8	1,268	6,777	940
108	Casey		629	7,805	72
109	Castalia	2.18	230	544	1,110
110	Castana		2,023	984	923
111	Center Junction		190	666	612
112	Center Point	4.	802	15,644	304
113	Central City		358	3,967	287
114	Charlotte		358	3,465	1,071
115	Charter Oak		724	10,850	2,040
116	Chatsworth	.5	151	306	1,153
117	Chelea	1.	938	697	3,363
118	Chester		396	1,175	101
119	Chillicothe		181	223	98
120	Churdan		667	2,628	2,628
121	Cincinnati	1.75	1,353	2,119	230
122	Clare		239		
123	Clarence	1.	602	7,337	717

Number	Receipts and Cash Balances			Payments for Outlay or New Improvements					Number
	Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay or other improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
62	6,698	3,488	3,150	4,180	3,959	221			62
63	667	485	182	102		152			63
64									64
65			1,048						65
66	17,304	2,519	14,655	1,901			1,732	169	66
67	1,156	51	1,085	341		241			67
68	1,356	4	1,352	311			311		68
69	2,617	333	2,282						69
70	915		915	614		489	125		70
71									71
72	1,903	261	1,642	951				951	72
73	1,192	236	956	148		137		11	73
74	1,454	616	808	84				74	74
75	2,667	2,667		1,470		107	19		75
76	2,092	2,416	1,695	713		40			76
77	1,465	1,465		300	25		177	188	77
78									78
79	1,571	342	1,219	176	6			170	79
80	1,316	610	706	105		85		20	80
81	988	583	405						81
82	555	345	210						82
83	657	350	307						83
84	6,599	1,921	5,548	138			138		84
85	360	559	310	195					85
86	6,543	415	6,128	1,801		1,637	70	51	86
87	784	557	2,247	784					87
88	9,827	2,970	2,347	2,347		1,371	976		88
89	19,859	3,954	15,305	2,328		2,975		432	89
90	746	19	727						90
91	701	338	363	79		242	79		91
92	3,251	969	2,332	335		292		118	92
93	3,740	3,740		877		737	6	144	93
94	3,591	342	3,159	261		258		3	94
95	1,659	450	1,200	612		504		268	95
96									96
97	2,250	1,560	690	338	25	10	30	297	97
98									98
99	941	241	706	85		44		11	99
100	1,677	1,069	608	122		59	42	81	100
101	4,412	628	3,784	1,026		1,001	25		101
102									102
103				261				84	103
104	963	86	877						104
105									105
106	1,302	261	1,541	83			67	16	106
107	7,617	984	6,633	491					107
108	7,937	1,294	6,733	1,126		460	151	44	108
109	1,654	1,336	318	147		305		45	109
110	2,574	299	2,274	794		572	401		110
111	1,607	439	1,168	89				89	111
112	15,948	159	15,789	9,941		9,808	56	47	112
113	3,374	359	3,014	625		550	191	47	113
114	4,472	808	3,668	420			130	300	114
115	12,890	2,408	10,491	514		212	58		115
116	1,358	1,295	103						116
117	2,221	1,633	588				177	397	117
118	1,276	48	1,228						118
119	331	40	291	97				97	119
120	5,990	2,318	3,643	1,831		2,449	15	120	120
121	2,468	1,024	1,384	397		641	150	19	121
122									122
123	6,654	787	7,267	3,486		3,486			123

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population estimated 1910	Total payments of town	Cash on hand at close of year
187	Donohue		47	392	827
188	Doppelson	.5	357	10,737	1,728
189	Doon	.79	581	4,361	1,518
190	Dougherty		171		
191	Dow City		462	10,567	710
192	Dows		862	5,094	472
193	Drakeville		749	365	
194	Dumont	1.75	500	9,702	
195	Ducombe		418	5,123	
196	Dunkerton		275	981	
197	Dunlap	1	1,115	15,400	4,800
198	Durango		500	274	121
199	Durant	.5	720	4,552	1,080
200	Dyersville		1,511	15,008	
201	Dyess	1.33	908	7,789	5,081
202	Earlham		749	7,909	2,449
203	Earling	4	322	5,219	41
204	Earville		652	5,094	3,787
205	Early		500	1,948	1,785
206	East Pm	1.5	871	415	518
207	Eddyville		1,063	7,808	1,845
208	Edenwild	1	448	1,097	247
209	Edgewood	1	555	1,198	516
210	Elkron	2	358	1,395	941
211	Eltridge		217	1,509	1,537
212	Elgin	.83	554	1,309	852
213	Elmader	1.1	1,181	8,239	59
214	Elkhart	1	132	730	35
215	Elk Horn		72	1,005	359
216	Elkport		210	881	51
217	Elliot		508	1,871	1,840
218	Elliston	.25	506	803	109
219	Ellsworth	1	409	7,876	
220	Elma		1,066	807	8,099
221	Ely		161	243	877
222	Emerson	.5	478	2,323	623
223	Epworth		520	1,497	280
224	Essex		770	4,844	597
225	Everly		292	1,048	461
226	Excira		797	3,995	2,508
227	Excise	1	690	951	841
228	Fairbank		618	2,871	768
229	Fairly	1.55	676	863	328
230	Farmersburg		259	863	128
231	Farmington		1,465	6,217	806
232	Farmhamville	1	322		
233	Farragut	.58	431	1,782	126
234	Fayette	2	1,112	10,537	1,479
235	Fenton		211	3,136	
236	Ferguson		127	351	180
237	Fertile	1.15	297	441	58
238	Floyd	3.5	352	998	77
239	Fonda	1	972	7,009	1,530
240	Forest	4.5	719	5,489	1,922
241	Forest City	1.35	1,021	10,001	2,025
242	Fr. Atkinson		289	2,697	987
243	Fr. Des Moines	.5	84	684	84
244	Postoria		100	227	20
245	Franklin	1	138	138	181
246	Fraser		337	409	154
247	Fredericksburg		668	7,001	
248	Frederika		149		

NO. 1—CONTINUED.

Grand total	Receipts and Cash Balances			Payments for Outlay or New Improvements						Number
	Cash on hand at beginning of year	Total receipts of town	Total on hand or new improvements	Waterworks, gas or electric lighting	Sidewalks	Streets	Miscellaneous			
1,079	516	563	1,053			163		187		
15,405	2,558	9,913	8,854			20	642	189		
6,054	1,772	4,282	1,061			40		180		
9,967	994	20,405	6,008					191		
496	42	454						192		
9,702	1,061	8,091	5,954					193		
2,133	126	2,005	498					194		
1,719	459	790	214			20		195		
17,290	2,199	15,061	504					196		
295		295						197		
650		9,077	1,289			401	380	198		
15,008	15,008	5,012	700			71	3,000	199		
10,870	1,162	9,708						200		
9,315	1,617	7,698	1,600			105	844	201		
5,200	1,131	1,129	1,732					202		
2,029	274	2,302	274					203		
3,723	1,116	2,617	478					204		
661	66	915	74					205		
10,244	1,440	8,804	2,172					206		
1,244	656	986	322					207		
1,084	455	1,539	69					208		
2,506	1,094	1,142	483			119	659	209		
3,408	478	3,018	81				225	210		
2,161	754	1,557					51	211		
9,318	751	7,557	6,875			3,882		212		
765	73	692	134					213		
1,389	172	1,186	544			4		214		
922	921	300	300					215		
3,112	1,892	1,730	123				29	216		
472	373	323	83					217		
7,381	295	2,562	2,605					218		
719	7,947	6,747	5,943			300	456	219		
529	891	34	4				20	220		
2,946	2,946							221		
1,540	23	1,527						222		
4,941	1,063	3,878	472				295	223		
1,600	845	1,184	574			178	195	224		
5,534	2,969	3,534	378					225		
1,472	543	954	308			470	118	226		
8,039	327	3,211	668			78	110	227		
1,053	319	728					287	228		
7,112	3	7,119						229		
1,590	174	1,806	731			210	414	230		
23,096	950	11,436	348			102	132	231		
5,136	25	2,101	230					232		
511	297	511						233		
494	494							234		
355	355	658						235		
7,239	7,239	2,259	969			274	125	236		
5,151	547	4,904	431			54	275	237		
11,622	1,679	10,954	2,369			700	340	238		
4,904	4,904	5,751					2,751	239		
	9	759	134			134		240		
	347	347	327				327	241		
	66	263						242		
	505	505						243		
7,051	181	6,870	6,724			5,508	216	244		

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population census 1935	Total payments of town	Cash on hand at close of year
313	Holy Cross		142	674	272
314	Hopewell		103	80	71
315	Hopkinton		797	6,788	1,221
317	Hornick		145	230	2,505
318	Hosport		581	2,618	2,019
319	Hubbard		598	2,641	3,573
319	Hudson		372	7,070	928
320	Hull		658	2,700	1,139
321	Humboldt	2.83	1,809	18,569	2,658
322	Humiston		1,006	1,587	1,781
323	Hunley	2.5	256	1,377	824
324	Imogene		341	587	807
325	Inwood		555	10,507	158
326	Ionia		238	350	656
327	Ireton	1.75	256	2,506	739
328	Ireton		278	842	195
329	Jackson Jet.	6.	360	192	373
330	Jamaica	.38	379	1,822	552
331	Jamez		390	639	368
332	Jepp	1.	607	6,068	2,006
333	Jewell Jet.		941	6,330	4,252
334	Jolley	4.	230	651	1,192
335	Kalona	.75	498	1,214	982
336	Kamrar		362	1,850	351
337	Kanawha		368	5,073	274
338	Kellerton		501	1,101	846
339	Kelley	6.	231	696	229
340	Kellogg		619	3,764	596
341	Kensett		289	1,858	81
342	Kent		159	256	42
343	Kentwood Park	.75	376	10,280	152
344	Krossaqua	1.56	1,000	8,152	1,005
345	Krota		908	5,298	1,296
346	Krustone		412	2,232	559
347	Kingsley	1.5	977	4,377	1,552
348	Kirosse		142	434	297
349	Kirkman		142	1,027	449
350	Kirkville	1.	259	187	90
351	Kiron		107	1,395	1,292
352	Klunne		329	1,913	956
353	Kolerim	1.	229	1,849	219
354	Knowlton		159	310	177
355	Lacross	1.5	317	1,681	391
356	Ladora		290	673	351
357	Lake Mills	4.	1,214	4,873	3,599
358	Lake Park		552	2,300	1,975
359	Lake View		314	2,313	931
360	Lansett	2.	1,541	7,007	176
361	Lansett	.75	371	2,255	708
362	La Motte		298	2,729	908
363	Lansboro		908	5,308	868
364	Lansing	2.	1,241	9,083	615
365	La Porte City		1,235	8,907	1,831
366	Larabrood		435	2,909	921
367	Larabee	1.12	158	200	327
368	Lattimer	0.25	378	1,270	1,672
369	Laurel		179	158	773
370	Laurens	5.	607	18,146	4,902
371	Lawler		601	2,813	3,901
372	Lawton		139	982	81
373	Le Claire		690	2,448	172
374	Ledyard	1.	222	495	245
375	Le Grand	1.	338	517	106

NO. 1--CONTINUED.

Grand total	Cash on hand at closing of year	Total receipts of town	Payments for Outlay or New Improvements					Number
			Total outlay or new improvements	Waterworks, gas or lighting	Sidewalks	Streets	Miscellaneous	
946	112	854	14			14	315	
154	42	112					314	
8,000	1,075	5,364	651		391	310	60	
2,955	2,319	506	11				11	
3,019	371	1,847	329				329	
6,219	2,448	3,771					3,771	
7,308	192	7,306	4,786		64		219	
4,505	650	4,315	459		50	25	239	
21,355	23,303	8,413	444		181	8,540	313	
3,370	732	2,638	172		180	7	30	
1,778	833	943	627		26	362	239	
1,471	966	455					455	
10,375	1,754	8,221	7,855		366	24	2,185	
886	739	306					306	
2,588	175	1,553	312		240	17	55	
1,027	597	740					597	
570	335	235					235	
1,784	728	1,055	1,055				1,055	
891	132	572				590	590	
2,306	2,307	2,638	2,638				2,638	
10,561	523	10,239	2,540		518	250	323	
1,873	1,095	1,865	1,255				1,255	
1,297	539	1,658	375				375	
5,144	230	1,784	85		85		85	
5,443	121	5,232	177		59	28	237	
1,567	1,207	1,207					1,207	
485	805						805	
839	4,232						4,232	
1,545	61	1,564					1,564	
398	268						268	
10,430	0,188	10,430	4,756		477	956	341	
9,155	1,009	8,600	703		699		703	
1,356	1,919	586	617		116	92	815	
3,700	477	3,313	284		44	190	100	
5,990	377	5,558	2,080		382	143	1,595	
145	192	247	65			65	65	
1,116	391	1,116					391	
277	63	214	111		46	40	251	
257	355	3,232	974		969	26	300	
1,873	296	1,644	266				266	
2,169	231	1,938	675		253	403	90	
487	236	261	256		100	156	512	
1,631	164	1,307	692		297	445	256	
1,004	186	186					186	
1,274	3,599	181	161				161	
4,303	1,068	3,297	439		290	33	319	
4,593	528	2,460	739		249	471	265	
7,213	95	7,115	1,800		45	282	265	
7,765	21	7,222					21	
3,677	899	3,878	518		460	58	566	
1,871	1,374	687	40		647		687	
9,688	971	8,697	672		228	314	95	
6,879	6,879							
2,384	1,430	2,454	24				24	
402	402	335	83				83	
1,002	1,806	275	60			165	110	
970	575	153					153	
22,968	20,337	12,968	18,168			15	749	
3,300	39	3,961	30		300		370	
1,223	232	971					971	
2,421	127	2,421					127	
554	127		127				127	
680	67	619	80		97	26	121	

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
276	Lehigh		928		
277	Ireland	2.	188	347	328
278	Lenox		1,217	3,388	630
279	Le Roy	.35		620	14
280	Lester	8.	244	2,021	31
281	Lewis		433	1,798	31
282	Lidderdale	.5	692	2,003	2,005
283	Lima	.75	314	922	1,271
284	Lime Springs	.8	418	2,900	7,532
285	Linden		860	2,366	666
286	Linsville	1.	315	397	264
287	Lisbon		930	33,044	48
288	Liscomb		346	11,159	2,244
289	Littleport	1.	354	845	1,388
290	Little Rock		166	729	
291	Little Sioux		471	2,774	594
292	Livernore	.38	290	464	714
293	Logan	.56	978	2,258	798
294	Lohrville		1,473	28,022	5,006
295	Lone Tree		674	13,823	2,357
296	Lorimer	.75	782	4,120	1,565
297	Lost Nation	2.	945	1,491	329
298	Lovilia	.53	573	10,310	1,350
299	Lowden		512	1,634	324
300	Low Moor	.57	384	2,133	552
301	Luana		235	1,128	147
302	Lucas	1.	170	426	9
303	Luther	1.	696	770	173
304	LuVerne	.5	120	7,425	306
305	Luzerne	1.75	591	1,177	240
306	Lynnville	1.	370	445	216
307	Lytton	.38	160	1,895	466
308	Macedonia	.2	109	1,226	34
309	Mackburg		357	7,343	785
310	Madrid	2.	197	1,300	451
311	Magnolia		1,191	7,648	1,402
312	Malcoln	.28	291	963	60
313	Mallard	1.	377	2,339	2,666
314	Manly	2.96	321	1,631	851
315	Manvaer	1.	227	1,216	8,480
316	Manilla		1,154	6,159	6,928
317	Manly		875	6,359	781
318	Manning	1.5		756	6
319	Manson	1.74	1,421	16,739	1,137
320	Mapleton	1.	1,336	6,832	4,421
321	Marathon	2.	1,106	9,914	5
322	Marble Rock		522	2,676	1,831
323	Marcus		430	4,138	2,809
324	Mars	2.	966	6,080	6,549
325	Martelle	.75	106	1,213	625
326	Martinsburg		378	737	228
327	Marysville	.37	283	868	40
328	Masonville		319		
329	Massena		288	672	7
330	Matlock	1.	190	2,022	64
331	Mauike	.75	118	144	375
332	Maxwell		290	1,127	2,258
333	Maynard		284	3,102	105
334	McCallisburg	1.	292	2,297	175
335	McCausland		309	1,873	362
336	McClelland	.45	130	1,608	114
337	McGregor		124	491	5,023
338	McIntyre		1,259	8,699	9,909
			487	896	27

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements							Number
Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay or new improve. items	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous			
	773	229	454					376		
	4,038	349	3,689					377		
	347	169	169			78	45	378		
	2,021	846	2,075					379		
	1,844	2	1,842					380		
	4,908	894	3,714			175	102	381		
	2,106	771	2,355			236		382		
	10,492	809	9,023		674	76	313	383		
	61	61	61					384		
	29,225	699	19,896	18,327		136	323	385		
	12,405	5,079	7,328	1,154		63	137	386		
	1,743	201	1,200			31	48	387		
	720	298	451					388		
	2,918		2,818					389		
	94		94					390		
	381		381			91		391		
	32,098	1,296	31,802	17,130		54		392		
	10,140	3,322	12,838	1,905		130	94	393		
	5,985	271	5,414			89	223	394		
	1,159	125	1,613	162		10	18	395		
	12,390	8,636	3,754	7,955				396		
	17	1,860	23					397		
	3,998	152	3,536	150			19	398		
	1,273	145	1,128	100				399		
	434	207	207	124				400		
	945	207	737					401		
	7,638	5,187	2,449	5,715	5,122			402		
	513	1,901	322			21		403		
	781	302	479					404		
	1,861	1,059	250		9	44	7	405		
	1,122	69	1,254	622		294	158	406		
	9,234	641	8,591	6,872	6,782	111		407		
	265	1,414	173		98			408		
	1,161	7,290	142				142	409		
	1,023	125	808					410		
	2,644	2,465	122	2	29		80	411		
	2,923	11	2,908	546	42			412		
	377	377	97				97	413		
	1,279	7,291	1,027	1,500	259		178	414		
	6,928	919	2,884	214	234			415		
	781	207	574					416		
	27,895	7,527	10,359	1,218	627	413	273	417		
	11,254	2,162	8,192	490				418		
	116	9,010	648	217			468	419		
	5,597	4,371	358					420		
	4,997	3,214	377			148	229	421		
	12,039	6,024	6,106	184				422		
	1,971	773	1,098	915			2	423		
	970	376	694	369			358	424		
	365	149	444	278				425		
								426		
	679	128	551	281			62	427		
	2,022	64	1,958	292			292	428		
	147	395	126					429		
	1,142		128			108	59	430		
	2,258	397	3,981	80			30	431		
	2,472	685	1,787	900				432		
	2,136	421	1,705	296		319	121	433		
	1,717	862	1,253	896				434		
	2,424	1,911	513	135			67	435		
	17,721	5,772	11,949	2,363	35	885	1,298	436		
	723	67	990	77			45	437		

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population estimate 1910	Total payments of town	Cash on hand at close of year
430	Mechanicsville	.75	817	4,741	3,151
440	Medapolis		858	6,645	1,015
441	Melbourne	1.	423	1,538	199
442	Melrose		450		
443	Melvin	.71	195	4,201	380
441	Menio		382	1,641	
441	Meriden	1.25	246	721	385
446	Merrill	.38	320	9,219	961
447	Meservey	1.25	193	1,689	67
448	Meyer		387	340	
449	Miles	1.	334	1,845	147
500	Milford	1.	575	5,944	948
451	Milfersburg		258	79	61
452	Milo		519	12,497	736
453	Milton	913	1	5,188	1,681
454	Milburn		388	668	60
455	Minden	1.	423	3,097	13
456	Mingo	.44	246	1,200	216
457	Mitchell		331	600	6
458	Mitchellville	1.	369	2,988	1,163
459	Modale	6.	387	1,394	22
460	Mondamin		420	1,610	367
461	Moneta		44	140	309
462	Monmouth	.63	321	632	743
463	Monona	1.	792	3,101	838
464	Monroe	.75	800	8,437	1,730
465	Montezuma		1,172	8,551	9,342
466	Montour		383	1,251	90
467	Montrose		1,738	912	3,000
468	Moorehead		306	1,416	1,026
469	Mooreland	3.	137	323	63
470	Moravia	1.75	692	1,241	278
471	Morning Sun	.19	487	3,694	1,731
472	Morrison		173	1,141	321
473	Moulton		1,233	3,294	8,363
474	Mt. Air		1,545	6,311	773
475	Mt. Union		410	410	537
476	Mt. Vernon	1.	1,532	26,208	6,047
477	Naville		352	11,503	1,413
478	Naway		394	7,08	957
479	Nashua	3.	1,302	21,542	5,680
480	Neola		926	8,965	201
481	New Albion		288	914	1,741
482	Newell	1.53	328	11,346	2,468
483	Newhall		397	1,181	104
484	New Hartford	.5	482	1,501	508
485	New Liberty		629	1,175	750
486	New London		1,144	14,788	15,233
487	New Market		673	1,698	351
488	New Providence	1.	246	730	973
489	New Sharon	4.	1,122	8,639	978
490	New Vienna	.75	188	1,388	186
491	New Virginia	.41	396	1,039	890
492	Nichols		396	246	246
493	Nodaway		323	1,828	
494	Nora Springs	3.	985	5,349	7,002
495	Northboro	.35	197	493	60
496	North Buena Vista		338	126	297
497	North English	.28	818	4,950	4,021
498	North McGregor	2.25	558	5,435	2,332
499	North Washington		132	525	412
500	Northwood	2.	1,394	5,995	5,122
501	Norwalk	1.	315	265	773

NO. 1—CONTINUED.

Receipts and Cash Balances				Payments for Outlay or New Improvements					Number
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous		
7,922	2,501	5,421	175					420	
7,500	852	6,708						440	
1,481	308	1,773	269	113	37	122	327	441	
4,780	624	4,156	1,504	1,005	197	153	99	443	
1,641	37	1,514	296				206	444	
1,006	374	632	135					445	
10,010	613	9,398	4,308	4,422	386			446	
1,706		1,706	248					447	
342	132	210	100				100	448	
1,662	602	2,264	12	125	470	79		449	
6,802	750	6,142	2,750	455	225		2,070	450	
140	140							451	
12,143	961	15,492	11,443	11,349	308	100		452	
5,590	1,739	5,290	488		300	100	185	453	
687	85	687	238		3	235		454	
9,110	277	2,848	844	285	107	192		455	
1,366	334	1,322	910	104			806	456	
605	97	548	106		92	14		457	
2,251	1,146	2,106						458	
1,516	5	1,516					84	459	
1,377	171	1,706	7				5	460	
349	125	224						461	
1,265	480	906	113		51	20	42	462	
2,590	515	3,104	312					463	
10,147	3,207	6,940	82			18	64	464	
17,803	7,068	10,815	943	684	156	94		465	
1,241	363	1,241						466	
1,888	312	2,000						467	
2,442	212	2,230						468	
391	212	179						469	
1,011	608	1,117	47					470	
5,475	1,236	4,249	308		306			471	
1,462	742	1,462						472	
7,117	1,780	5,331	921			302		473	
1,264	1,584	7,684	828				562	474	
498	330	498	330					475	
40,255	15,320	27,635	18,970	8,718	705	295	9,557	476	
12,116	777	11,339	8,095	8,005				477	
2,208	80	2,208						478	
26,572	1,281	53,321	8,269	6,537	223	127	3,003	479	
9,125	913	8,213	1,159		143	606	320	480	
2,655	311	2,444	30					481	
13,838	2,460	11,378	2,405	159	108		2,371	482	
1,286		1,286						483	
2,060	28	2,032						484	
668	1,428	668						485	
14,677	4,689	4,451						486	
1,819	309	1,453	319					487	
373	294	973						488	
9,094	5,073	7,501	707	15	242	185	138	489	
1,373	392	1,181	144	43	98			490	
1,880	620	1,249	54					491	
2,285	1,295	1,060	1,143		162		981	492	
1,428	955	673	729		245		384	493	
6,343	742	4,096	343	9	211	218		494	
601	921	601						495	
745	182	613						496	
8,116	2,890	5,236	311		775	26		497	
1,127	1,628	1,055		25			1,006	498	
2,755	92	487						499	
1,052	468	489	394				194	500	
8,800	405	5,965	455	455				501	
11,477	983	498	95		85			502	

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Jan. 1, 1910	Total payments of town	Cash on hand at close of year
526	Norway	1.	479	1,683	2,270
527	Numa		659	2,946	48
528	Oakland		1,105	7,260	5,228
529	Oakville	1.5	390	756	144
530	Ocheyedan		365	1,700	1,735
531	Odebolt	1.	1,253	6,400	3,333
532	Ogden		1,298	12,347	2,911
533	Olds	1.25	165	418	441
534	Olga		659	3,238	1,592
535	Ollie		289	592	190
536	*Onida		300		
537	Onawa		214	394	222
538	Orange City	1.23	1,374	4,726	1,773
539	Orient		373	841	692
540	Orleans		105	375	241
541	Ossian		749	1,947	1,167
542	Osterdock		97	371	230
543	Oto		268	1,226	88
544	Oxford		614	2,938	419
545	Oxford Jet.	1.	822	2,306	904
546	Pacific Jet.	1.75	501	2,010	137
547	Packwood	1.	264	831	76
548	Palmer	1.	177	1,031	156
549	Panama	1.25	232	1,393	2
550	Panora		1,080	3,338	386
551	Parkersburg	1.44	528	5,252	4,235
552	Parnell		269	1,138	337
553	Paton		158	1,227	13
554	Patterson		147		
555	Paulina	1.80	79	13,266	5,000
556	Perma	1.	358	1,719	
557	Petersen		480	2,506	2,424
558	Pilot Mound	1.	416	1,827	695
559	Pioneer		92	452	243
560	Pisgah		212		
561	Mainfield		288	627	1,319
562	Pleasanton		200		
563	Pleasant Plain	1.	174	315	216
564	Pleasantville		692	3,431	300
565	Plymouth		82	898	
566	Pocahontas	1.	987	13,485	739
567	Polk City		310	315	310
568	Pomery		215	2,094	1,181
569	Portsmouth	1.	547	1,114	1,883
570	Posville		242	849	
571	Prascheburg	1.	187	2,130	303
572	Prairie City		704	3,367	2,381
573	Prescott		436	1,547	48
574	Preston		642		
575	Pringhar	1.75	732	4,213	2,594
576	Princeton	1.13	379	1,065	1,001
577	Promise City		274	247	304
578	Frostin	1.	163	137	137
579	Pulaski		282	612	166
580	Quasqueton		394	623	5
581	Rachelville	1.	890	4,632	811
582	Rake	1.	163	295	395
583	Ralston		175	474	78
584	Randalla	1.19	123	33	248
585	Randolph		304	376	364
586	Rathbun	1.5	383	750	34

*Incorporated less than one year.

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements							
Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay or improve-ments	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number		
									3,911	1,064
2,094		2,004	380					320	604	
11,126	3,295	7,796	807	500	137	390		13	304	
900		725							500	
4,394	288	4,106	341	71	48	211		11	506	
8,063	941	7,722	623		361				607	
15,396	1,130	14,172	442	300		133			508	
829	365	491	130	6	81	82			310	
5,230	1,238	3,992	1,780	1,506		130			611	
788		289	397						512	
									514	
417	37	330							514	
6,500	1,491	5,023	944	361		140	67	54	515	
1,533	189	944	22			25			516	
342	274	1,341	22			510			517	
2,974	1,080	1,394	510						518	
607	328	349							519	
1,014	232	1,262	65			4	61		523	
4,027	145	3,882	502		46	70	86		521	
5,710	164	5,546	921		591				520	
2,147	63	2,084	1,025			865	100		622	
						149	139		621	
906	378	728	438						622	
1,827	379	1,448	151						623	
1,263	498	867	370			10	212	36	112	625
8,730	13	8,726	2,990	2,335	253	411			528	
4,025	7,138	1,037	25	168	138			601	527	
1,515	497	1,198	135						528	
1,240	384	856							629	
									630	
15,271	144	15,127	6,241						630	
1,740		1,740	1,081	6,841					631	
5,330	1,658	3,642	308	15	290				632	
2,533	451	2,028	214	50					634	
796	322	443							635	
									636	
									637	
									638	
1,846	974	872							639	
									640	
631	247	284	1,305	849			905		641	
8,431	871	360	461	360					642	
12,784	4,673	9,149	3,067	2,975	122				643	
625	172	452	150	59					644	
5,066	5,376	2,890	461	182					645	
2,997	1,316	1,681	166	48					646	
7,170	1,383	5,887	784	88	690				647	
2,333	179	2,154	494	494					648	
5,391	1,681	2,710	219	77	287				649	
1,966	2,590		281		281				650	
									651	
0,822	1,896	4,924	1,861	561	188	62	1,650		652	
2,006	296	1,780							653	
451	188	232							654	
432	105	492							655	
628	130	408							656	
781	118	698							657	
628	130	408							658	
5,441	690	4,784	828	628					659	
301	286	475							660	
522	54	8							661	
701	125	175							662	
872	249	623							663	
790	336	454	62		30	35		7	668	

TABLE

Number	TOWNS	Ares, Population, Payments.			
		Square miles in incorporation	Population on Jan 1930	Total payments of town	Cash on hand at close of year
564	Readyn	.5	277	1,215	1,004
565	Redding	1.	289	286	350
566	Redfield	1.	659	1,307	14,735
567	Reinbeck	1.25	1,206	13,069	5,760
568	Rembrandt	1.	128	246	151
569	Remsen	1.	1,078	10,112	2,874
570	Rewick	1.	372	6,265	1,331
571	Rivière	1.	844	5,902	1,540
572	Richard	4.	612	5,206	967
573	Riker	.25	102	1,712	118
574	Ridgeway	3.19	554	214	2,128
575	Ringsdorf	1.	213	1,858	72
576	Rippey	.56	602	1,347	21
577	Riverside	.66	602	5,436	117
578	Riverton	1.	583	577	619
579	Rock Falls	1.	914	6,901	697
580	Rockford	1.	709	4,837	256
581	Rock Valley	1.198	700		
582	Rockwell		1,568	21,917	2,500
583	Rockwell City	4.	131	149	299
584	Rochman		163	104	2,087
585	Rodney	.63	131	149	299
586	Rolle		641	6,429	864
587	Roland		156	684	85
588	Rome		299	933	72
589	Rose Hill		294	679	84
590	Rowan	.9	296	1,273	84
591	Ruid		428	896	604
592	Runnells		612	1,375	125
593	Russell		655	5,666	3,096
594	Ruthven		212	528	460
595	Rutland		811	2,932	114
596	Ryan	4.5	747	6,885	447
597	St. Angus	.44	169	281	184
598	St. Anthony		399	123	1,040
599	St. Charles	.5	128	124	352
600	St. Lucas		170	314	89
601	St. Olaf		62	546	992
602	St. Paul	.38	918	3,141	1,013
603	Sabula	1.	701	199	4,134
604	Salem		200	1,253	975
605	Salk	1.	1,174	10,224	3,162
606	Sandborn		139		
607	Sandyville		222	49	668
608	Scarsville		1.29	649	4,195
609	Schaller		435	19,730	2,043
610	Schleswig		1,287	845	5,729
611	Seranton		228	219	175
612	Seaside	1.5	325	936	62
613	Searsboro		345	326	133
614	Sergeant Bluff		192	301	241
615	Shambaugh		181		
616	Shannon City		222	301	442
617	Sharpsburg		824	2,990	1,094
618	Sheffield		286	4,666	3,736
619	Shelby	1.	392	542	283
620	Shelburne		717	3,281	1,200
621	Shellsburg	1.25	241	1,444	969
622	Shiley		1,292	16,250	4,802
623	Sibley		1,059	6,884	728
624	Silver City	1.	416	1,287	147
625	Sioux Center		1,568	7,943	1,137

NO. 1—CONTINUED.

Receipts and Cash Balances				Payments for Outlay or New Improvements							Number
Grand total.	Cash on hand at beginning of year	Total receipts of year	Total outlay or improve-ments	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number			
2,919	1,006	1,912	791	229	501			61	564		
	289	560	87		75			12	566		
16,023	433	15,300	4,870	4,782				21	62		
18,259	3,267	14,822	136		76	2,230		60	567		
477	65	410	3,307						568		
12,988	2,123	10,860	8,307						569		
5,396	293	8,003	6,047						570		
1,270	6,241	1,473	1,781	192					571		
4,373	967	3,596							572		
1,800	192	1,728	85	35					573		
1,831	511	1,513							574		
1,746	377	1,453	630	178	155		97		575		
1,278	397	1,111	82	275	67			15	576		
1,196	182	5,271	828						577		
245	38	582	264						578		
65	178	1,963		167	637	128		560	579		
853	6,376	161			151	39			581		
5,065	892	4,341							582		
6,272	17,145	11,432		11,212	230				584		
									585		
430		56			5	60			586		
2,352	4,457	1,499	1,045			253		101	587		
1,233	1,206	2,261	2,181	141		249			588		
729	28	701							589		
623	82	631							590		
701	99	692							591		
1,267	890	1,027			275				592		
1,459	1,451	48							593		
1,053	692	1,271			600			225	594		
7,301	2,749	4,613	2,028						595		
997	605	908							596		
3,206	2,749	1,200	200						597		
501	2,341	258	298						598		
665	67	578	127						599		
1,040	541	399							600		
352	205	149	68						601		
410	410	157							602		
434	308	328							603		
5,006	298		64						604		
704	190								605		
839	682								606		
10,658	5,310	5,145							607		
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TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population cen- sus 1910	Total payments of town	Cash on hand at close of year
689	Walker	.75	517	3,092	194
690	Wall Lake	1.03	349	1,560	291
691	Walnut	1.	950	11,892	187
692	Wapello	1.	1,328	14,567	2,078
693	Washta	1.	410	1,307	883
694	Waterville		296		
695	Waucoma		438	890	155
696	Wauke		349	1,560	291
697	Wayland	.5	550	1,770	235
698	Webb	.5	190	590	287
699	Weldon		308	805	79
700	Wellsburg	1.	288	3,973	1,948
701	Wellman	.75	724	4,919	357
702	Wesley	.63	457	4,258	258
703	West Bend		679	1,949	211
704	West Branch	1.5	943	6,467	1,021
705	West Burlington		1,306	2,008	445
706	West Chester	.5	222	476	781
707	Westfield	.13	142	1,637	195
708	Westgate		232	676	1 0
709	West Liberty	1.	1,696	27,339	9,233
710	West Mitchell		126	119	163
711	West Point		570	5,624	400
712	West Side		367	4,731	718
713	West Union	2.19	1,632	9,931	1,668
714	Wheatland		589	4,689	4,353
715	Whiting		576	1,134	1,693
716	Whittemore		318	2,306	192
717	Whitton	1.	219	975	365
718	Williams	.9	475	5,327	2,209
719	Williamsburg	.63	1,090	8,901	5,817
720	Wilson	1.	1,167	10,286	1,956
721	Winfield	1.	924	6,894	817
722	Winthrop	1.	329	8,174	2,814
723	Wota	.5	229	298	902
724	Woden	1.	102	591	84
725	Woodbine	1.	1,338	9,163	1,125
726	Woodburn	4.	430	1,265	374
727	Woodward		713	3,153	61
728	Woolstock	1.	394	692	1,504
729	Worthington	.5	314	1,130	1,908
730	Wyoming		721	5,959	422
731	Yale	1.	273	664	897
732	Yetter	.13	107	512	453
733	Yorktown		228	803	367
734	Zearing	1.	461	660	542
735	Zwingle		69	377	330

Incorporated less than year.

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements						Number
Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay or new improve- ments	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous		
3,280	396	2,350	1,008	713	190	93	6	890	
7,809	3,102	4,707	339	329	628	180	000	000	
12,079	131	11,948	245	68	81	6,447	000	000	
16,646	2,313	13,333	7,143					000	
1,900	1,335	635						004	
975	208	767	132		132			006	
1,541	633	7,215	806		628		180	006	
2,005	224	1,781	432		432			007	
873	13	824	301		301			008	
5,923	140	735	24		24			009	
1,223	205	5,658	218		218			000	
1,183	1,183	4,003	2,510	1,084	760	100		000	
4,556	456	4,100	190		151		39	702	
2,300	230	5,105	82		363	65	200	703	
3,388	5,719	1,418	124		363	65	368	704	
2,543	465	2,048	374		324	50		705	
1,257	172	1,085	270	203		5	62	706	
1,832	649	1,242	754			754		707	
796	113	683	127					708	
46,159	4,159	42,436	18,329	7,437	1,083		9,319	709	
144	144	796						710	
6,024	448	5,376	28			612	147	711	
5,449	27	203	203					712	
14,494	3,730	10,725	1,190	400		362	428	713	
6,581	1,216	7,221	524			390		714	
347	1,380	440	125	280				715	
2,501	65	2,436	556	61	61		434	716	
125	641	487	75		75			717	
7,292	4,844	1,465	674		60		600	718	
14,194	557	14,194	557	385			172	719	
12,242	13	12,229	1,025	221	356		280	720	
7,021	1,208	5,295	739	441	163		135	721	
10,988	3,615	7,473	3,282	3,136	32	314		722	
1,205	605	127		18	40	57	12	723	
102	359	446	395		295			724	
10,288	2,401	7,887	1,317	1,118	117		330	725	
1,303	236	1,068	235	74	141		77	726	
3,254	45	3,209	536		15	81		727	
1,566	1,004	921	176					728	
3,128	1,635	1,473	653					729	
5,491	408	5,083	1,007	119	500	394	24	730	
1,561	897	1,638	56					731	
945	807	56						732	
1,170	600	670	334		202	92		733	
1,211	806	806						734	
1,107	1,107	1,107	975	4		671		735	

TABLE NO. 2—PAYMENTS OF TOWNS FOR

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	
	Grand total.....	\$ 1,790,201	\$15,589	\$85,768	\$10,410	\$36,125	\$ 140,033	\$ 74,321	
1	Ackley	18,997	34	104		133	62	254	
2	Ackworth	397	15	5	30			32	
3	Adair	8,964	32	111		228		333	
4	Adel	5,200	50	57	64	116	485	533	
5	Aiton	3,156	104	92	92	71	419	166	
6	Agency	664	19	21	8	167	81		
7	Ainsworth	1,444		30	48	60	540		
8	Akron	14,973	69	100	50	142	951		
9	Albert City	515	8	30	1	38	38	122	
10	Ablion	958	6	7	15	44	20	159	
11	Alburnett								
12	Alden	5,690	41	50	11	61	615	321	
13	Alexander	561	12	35	10	54	79	63	
14	Alerton	7,292	35	40	55	85	450	599	
15	Allison	2,564		35	25	73	91	373	
16	Alta	16,565	72	130		255			
17	Alta Vista	3,300		31	50	368		99	
18	Alton	9,298	59	48	25	237	927		
19	Altoona	994	14	41	3	56	61		
20	Alvord	1,644	59	60	35	60	190	150	
21	Andover	303	15	20	15	20			
22	Andrew	378							
23	Anita	5,087	6	49		25	296	336	
24	Ankney	515							
25	Anthony								
26	Apopkin	1,933		16		54	1	89	
27	Arcadia	1,284	15	35	10	50	631	87	
28	Archer								
29	Arion	1,429	14	50	18	72	216	35	
30	Ariona								
31	Arlington	1,836		59		92		144	
32	Arnastrong	3,440	25	88	19	85	440	185	
33	Arnold's Park	1,375	63	53	51	177	58	293	
34	Arthur	2,239	25	54	19	101	200	263	
35	Ashton	2,555	12	55	59	57	786	100	
36	Atlasa	403		14	6				
37	Athestan								
38	Auburn	514		28	10				
39	Audubon	10,693	33	114	75	139	915		
40	Aurelia	7,096	50	25	25	29	190	93	
41	Aurora	391	6	26		34	12	43	
42	Avoca	7,135	100	78		380	1,447		
43	Ayrshire								
44	Badger	444		26			81		
45	Bagley	960	39	56	12	94	11	159	
46	Bailey	899	19	19	53	57			
47	Baldwin	422	17	21	5	59	130	22	
48	Banzett	4,103	33	35		55	240	150	
49	Barnes City	346		28		51			
50	Barnum	782	19	40	15	64	93	298	
51	Bassett	52							
52	Batavia	1,470	24	83	17	29	501		
53	Battle Creek	7,891	29	49	35	79	600		
54	Baxter	3,223	14	39	53	36	187	181	
55	Bayard	3,228	18	62	15	154	587	99	
56	Beacon	397	13	25	8	31	363		
57	Beaconsfield	18	10	15	7	42	20	25	
58	Beaman	649	5	25	23	21	20		
59	Beaver	338							
60	Belevue	14,122	56	140	14	212	455	172	
61	Belmond	6,154	130	20	885	542	542		
62	Bennett	2,296	14	39		62	61	61	

GENERAL AND MUNICIPAL EXPENSE.

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner		Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Electric and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and other demands	Amount of temporary amount of previous year paid	Number
	Grand total.....	\$ 1,790,201	\$15,589	\$85,768	\$10,410	\$36,125	\$ 140,033	\$ 74,321		\$ 1,028	\$ 10,800	\$ 11,896	\$ 10	\$ 2,259	\$ 12,680	\$ 50,043	\$ 115,381	\$ 222,810	\$ 207,003	
1	Ackley	18,997	34	104		133	62	254		13	2,022	251	11,896	10			86	175	2,535	1
2	Ackworth	397	15	5	30			32		2	90					30	66	338	1,382	2
3	Adair	8,964	32	111		228		333			149	5,884	39	22			234	10	1,066	4
4	Adel	5,200	50	57	64	116	485	533			225	801	1,200	28	184	334	10	1,100	600	4
5	Aiton	3,156	104	92	92	71	419	166			598		631	212				132	675	33
6	Agency	664	19	21	8	167	81				242		86	59					28	6
7	Ainsworth	1,444		30	48	60	540				307	118	121						165	7
8	Akron	14,973	69	100	50	142	951			53	1,493	980	6,881	70	219	408	291	1,066	2,351	8
9	Albert City	515	8	30	1	38	38	122			77		85	2			74	85		9
10	Ablion	958	6	7	15	44	20	159			515						5	49	2	9
11	Alburnett																			
12	Alden	5,690	41	50	11	61	615	321			345	1,079	342	75		294	561	2,165		11
13	Alexander	561	12	35	10	54	79	63		15	193		4	23	4		5		117	13
14	Alerton	7,292	35	40	55	85	450	599			790	4,190	8	47	19		71	1,085	258	14
15	Allison	2,564		35	25	73	91	373			193	366	117	62	14		32	1,140	60	15
16	Alta	16,565	72	130		255					665	6,402	6,402	165	15	5,403	279	2,391	16	
17	Alta Vista	3,300		31	50	368		99			54	2,492	132	10	35				17	17
18	Alton	9,298	59	48	25	237	927			101	531	1,307	3,668	56	10	46	2,499	1,396	18	
19	Altoona	994	14	41	3	56	61				608		272	46	29	75	5			19
20	Alvord	1,644	59	60	35	60	190	150		50	102	108	272	20		227			220	20
21	Andover	303	15	20	15	20					291									21
22	Andrew	378									278						102			22
23	Anita	5,087	6	49		25	296	336		27	213	455	403	96		137	392	866	1,936	23
24	Ankney	515									22						38	79		24
25	Anthony																			25
26	Apopkin	1,933		16		54	1	89		180	85		428	81		10	10	5		26
27	Arcadia	1,284	15	35	10	50	631	87			108		398	13			5		62	27
28	Archer																			
29	Arion	1,429	14	50	18	72	216	35			139	300	41	14			5	625		29
30	Ariona																			30
31	Arlington	1,836		59		92		144			274	428	86	41		5	5	5	625	31
32	Arnastrong	3,440	25	88	19	85	440	185			216	611	22	96	96		5	963	1,078	32
33	Arnold's Park	1,375	63	53	51	177	58	293									791			33
34	Arthur	2,239	25	54	19	101	200	263				235	84	19				439	605	34
35	Ashton	2,555	12	55	59	57	786	100												35
36	Atlasa	403		14	6													1,097		36
37	Athestan										6	254		118	3					37
38	Auburn	514		28	10															38
39	Audubon	10,693	33	114	75	139	915				87		909	5			45	5,094	861	39
40	Aurelia	7,096	50	25	25	29	190	93		130	1,662	774	1,347	147			63		227	40
41	Aurora	391	6																	

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Payments of						
		Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
255	Garner	5,063					100	715
256	Garrison	590	20	20	10			9 173
257	Garwin	315		25			16	22
258	Geneva	5,978	19	81	15	82	600	404
259	Germania	447		25	14		44	
260	Gilbert	62		14			2	
261	Gilman	4,128	50	50			226	
262	Gilmore City	4,050	46				277	
264	Gladbrook	5,117	27	121	25	71	25	620
265	Gibbsden	11,028	90	30	10	65	226	272
266	Goldfield	4,814					115	206
267	Goodell	653		20	19		17	25
268	Goose Lake	440	25	25		25		
269	Gowrie							
270	Grattinger	5,100	36	25	17	54	60	180
271	Grafton	10		5	5		45	
272	Grand Jet.	1,713	60	40		60	180	
274	Grand Menard	2,868	29	41	19	62	625	209
275	Grand River							
276	Grand View	1,255	5					
277	Granger	392		20				28
278	Grant	1,204					5	24
279	Grant City	146		10	2			25
280	Granville	1,004	12				262	
281	Gravely	736	21	25		70	12	190
282	Gray	671						
283	Greeley	266		25				
284	Greene	6,223	54	25	15		200	420
285	Greenfield	19,786	41	179	50	181	130	730
286	Green Island	249	12	25	13	65		99
287	Grimes	4,146	18	122				147
288	Grissold	8,474	18	67	25	34	600	
289	Grundy Center	7,369	72	96	62	400	600	220
290	Guthrie Center	8,001	230			802	717	
291	Guttentberg	5,496		81	25		67	
292	Halbur	1,470	6	4				60
293	Hamburg	9,568	232	181	36	122	804	
294	Hamilton	228	41	29	19	47		
295	Hancock	339		7				6
296	Hankstowntn	340		19			94	
297	Harcourt	117	13	15	5	17	14	27
298	Harper	161	12	19	4	72	1	28
299	Harper's Ferry	754	11	72	1	48	456	50
300	Harris	1,224	18	21		56	281	55
301	Hartley	9,980	275	120		774	774	
302	Harvey	1,622	101	43	30	130	260	27
303	Hastings	565	81	30	5	69	162	36
304	Havlock	492	7	11	12	31	21	97
305	Hawkeye	1,872	1			5		228
306	Hazleton	172	16	25	1	12	15	12
307	Hedrick	4,864		40			300	200
308	Henderson	421	5	26			121	
309	Hepburn							
310	Hinton	1,001	14	30	22	65	549	122
311	Holland						198	
312	Holstein	5,564	69	142	59	220	925	242
313	Holy Cross	660	6	9		30		20
314	Hopewille							
315	Hopkinton	6,127	74	22		15	222	
316	Hornak	300		42			75	75
317	Hospers	1,788	25	41	35	74	120	
318	Hubbard	2,641	22	67	25	302	102	229

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas and other lighting	Electricity and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and other funds re- deemed	Amount of tempo- rary loans and amount of pre- vious years paid	Number
261						94		256		
256	25		21			53		257		
45		174				73		258		
302		132	607		41	88	825	1,541		
61			17			4		300		
			18	23		5		301		
232			9	20	1,907	5		302		
276		68	427			210	869	165		
660	1,640	424	84			421	250	403		
44	1,576	7,514				485	192	265		
	5	188			124	165	197	303		
92				20		5	180	421		
98						258		268		
82	98					209		269		
489	375	1,436				210		270		
						5		271		
45	612	200	26			20	60	272		
	1,025	243	262			11	47	274		
						6		275		
	219				516	4		809		
	24	144	26			4	84	277		
	835		5	13		504	5	278		
	98					5		45		
	54		12			254		280		
		296				42		281		
						671		282		
	198							72		
	804	685	1,254	20	279	1,204	1,463	283		
100	8,825	2,854	30		300	10	1,510	6		
			6			19		5		
		1,911				451	779	60		
	8	826	640	20	101	63		1,025		
	27	1,387	1,788	36	10	40	1,908	270		
	192	2,266	1,200	131	253	68		221		
		296	1,027	22		181	665	262		
	20	98	243	34	12	82	5	945		
	20	2,765	1,922	71	258	74	5	225		
	90			47	67	1		254		
	147		1			3		177		
						77		294		
	17		4	9	36	5		297		
						12		298		
	55	229	160	89	34	5		300		
	876	967	4,165	24	332	107		728		
	202		572	8	26	5	260	302		
	100	2	43	16	14	5		303		
		7	120	21		5		48		
		270			30	181	256	305		
				20				62		
			44	26		84	4,104	307		
	319					89		308		
			98					309		
	134		42			23		311		
	812	1,616	2,608			1,436	362	312		
	66	98						262		
						89		314		
		922	300	5	1			4,890		
	74		7			96		310		
	30	124	207	500	50	2	430	114		
	180	434	1	17		73	881	318		

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	TOWNS							Street commissioner
			Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner		
382	Lewis	2,205	50	68	10	130		516		
383	Liddertale	507	6	15		30	60	60		
384	Line Springs	1,567	76	48	35	21	44	284		
385	Linden	397	6	34		29				
386	Lineville	1,051	13	16	101	66	614	150		
387	Lisbon	10,005	23	51	59	141	502	159		
388	Liscomb	364	8	12	20	30	30	94		
389	Littlesort	729	6	35	2					
390	Little Rock	2,724	14	28		71	664	736		
391	Little Sioux	358	10	15	10	35	33	28		
392	Livermore	1,932	25	44	35	101	37	64		
393	Logan	10,972	20	83	60	114	25	641		
394	Lohrville	12,238	27	67	24	115	65	375		
395	Lone Tree	3,318	38	32	44	114	653			
396	Lorimer	1,288			27	27	330	142		
397	Lost Nation	3,345	30	40		143	111	400		
398	Lowilla	1,091	7	20	10	29	448			
399	Lowden	2,685	14	38	33	61	200	300		
400	Low Moor	906	20	30	31	60	6	81		
401	Luana	391	1	20	1	5	20	82		
402	Luther	770	25	15	10	30	3			
403	Luzerne	1,050	8	23	34	24	24			
404	Luzerne	945	4	38	5	15	19			
405	Luzerne	362	10	19	43	130	43			
406	Lynnvile	1,045	16	15	6	31	137	240		
407	Lytton	697				121				
408	Macedonia	476	16	15	6	48	86			
409	Mackburg	1,067	6	22	13	24	43	29		
410	Madrid	6,996	41	108	20	280	844	242		
411	Magnolia	963	22	22						
412	Mahoning	9,214	30	16	29	72	433	8		
413	Maleon	1,362	24	48	14	69	120	140		
414	Maloy	102								
415	Malvern	3,379	19	70	10	78	507	450		
416	Manilla	6,045	21	44	72	119	900			
417	Manly	750	7	20		27	5			
418	Manning	15,621	443	56	49	154	1,955			
419	Manson	7,423	12	42		40	530			
420	Mapleton	9,396	16	104	26	64	1,002			
421	Marathon	3,318	13	12	40	40	780			
422	Marble Rock	3,811	16	20	10	42	32	179		
423	Marcus	3,396	30	101		94	172	640		
424	Marne	598	39	41		61		138		
425	Marble	398	13	13		28				
426	Marlinsburg	273	12	14		29		28		
427	Marysville		21		2	86	31			
428	Masonville	980								
429	Massena	1,090	55	72	12	154	546			
430	Matlock	114	9	7		18				
431	Maurice	1,014	25	25	25	25		75		
432	Maxwell	3,023	27	18	25	65	821	324		
433	Maynard	1,692	7	12	12	33	5	66		
434	McCallsburg	1,388	6	51		30	116	60		
435	McCausland	707								
436	McClelland		25	38	39	55				
437	McGregor	6,380	4	106	6	10	584	355		
438	McIntyre	624	10	41	10	56	6	90		
439	Mechanicsville	1,590	15	41	35	69	480			
440	Medapolis	6,545	20	24	12	105	553	518		
441	Melbourne	689	14	14	5	61	67	51		
442	Melrose		18	60		154	303	70		
443	Melvin	2,287	15	14	21	75	276	278		
444	Menlo	1,245	15	14	21	75	276	278		
445	Meriden	506	10	35	21	30	75	215		

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and drainage	Water works	Electric and gas works and other lighting	Erections and town hall	Board of health and cemetery	Legal expenses	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and bonds paid from year to year	Number
	300	334	418					310		382
	260	30	30	72				20		383
	576		53	53				300		384
	308		29	29				15		385
				157				419		386
	656	2,940		48	222			74	5,101	387
	74			10	4					388
	507							225		389
	261			77				5	400	390
	177			3	10			17	30	391
	131	481	306	26				143	500	392
	16	1,470	2,700	1,194	72			8	150	4,070
	92	388	1,001	1,794	132			15	2,435	5,366
		855	280	658	40			75	1,006	395
	301		142	43				104	137	396
	821		710	45	18			367	690	397
	51	619	53					241		398
	61	332		1,271	89			573	90	399
		329		198	12			37		400
		197						2		401
	6	681								402
	100	191		3	23			69	142	403
	13	13						18	254	404
	307			292	7			33	48	405
	313			30						406
										407
	12	30	139	8	44			5	67	408
	400	30	2					29		409
	45	1,545	647	1,175	136			50	93	967
		279	29	229				23	7	327
		41	198	353	1			25	16	462
		22	233	19				294	5	346
										109
	408	106	780					621	361	415
	346	856	1,733	471	4			174	930	225
	485		200	11						417
	100	1,628	1,626	1,700	115			21	1,470	6,487
	119	795	2,412	1,038	123			61	57	667
		427	684	684	28	4		51	600	290
		97	72	1,023	132			11	110	202
		120	713	325	34			368	254	1,788
	83	1,791	514	1,492	15			305	140	423
	83	158	221		19			5	248	424
		172		181				10		425
					11			111		426
										427
		296		24	11			8		428
		154				143		215		255
		106				4				430
		13		376	88			8	97	122
		65	607	103	63			23	23	697
		424		145	5			5		900
		98		47	25	85		6	55	815
		21								663
		81						20	5	436
	25	544	1,029	1,322	257	.09		190	1,727	437
				45	50			5		236
		1,498	419	1,006	30			60	5	928
		424	467	2,787	5			5	770	510
		102		221	10			83		1,441
		30		1,337	105			37	124	442
		150		244	12			65		520
		67		163	27			20		444
								30		445

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner		
446	Merrill	4,541	50	50	50	97	450	360		
447	Meervey	1,391		15	30					
448	Meyer	780								
449	Miles	1,397	9	51	59	47	82	30		
450	Milford	3,194	65	87	30	81	264			
451	Millsburg	79	10				31			
452	Milo	994	11	17			130	420		
453	Milton	4,730	112	29	15	60	63	265		
454	Milburn	406	12	25	13	51	3	98		
455	Minden	2,353	36	31	29	60	540			
456	Mingo	87	24	11	6			36		
457	Mitchell	694		5				50		
458	Mitchellville	2,998	11	42		69	245			
459	Modale	1,599	25	18	4	7	280	19		
460	Monaham	1,936			55	52	414			
461	Moneta	140								
462	Monmouth	539		20			5	225		
463	Monona	2,769	1	36	12	5	131	378		
464	Monroe	8,245	112	72	21	107	569	83		
465	Montezuma	7,039	29	42	22	69	213	300		
466	Montour	898		52	12		136	185		
467	Montrose	1,630	86	45	49	76	322	154		
468	Moorhead	1,416	9	9	50	45				
469	Moerland	288	15	15	19	60		37		
470	Moravia	1,194	10	28	21	71	501	48		
471	Morning Sun	3,388	12	33	15	51	183	120		
472	Morrison	399	5		12	19	12			
473	Moulton	2,845	94	69	66	67	160	156		
474	Mt. Airy	5,431	60	75		75	327	205		
475	Mt. Union	80								
476	Mt. Vernon	17,358	45	121		196	585	943		
477	Moyle	3,408	15	59	30	81	120			
478	Murray	2,178	22	46	44	70	518	85		
479	Nashua	12,603	40	38	322	259	441			
480	Nashua	1,000	9	140	100	55	814			
481	New Aibin	894	15	15	1	00	526			
482	Newell	8,737	4	50		33	65	490		
483	Newhall	2,000					45	69		
484	New Hartford	1,501	12	36		56	35	58		
485	New Liberty	969	13	26	34	65	86			
486	New London	16,064	27	125	69	69	608			
487	New Market	1,549	60	12	10	215	122			
488	New Providence	293	4	11	16	22		43		
489	New Sharon	8,115	152	105	40	116	275	248		
490	New Vienna	1,844	15	40	21	82	72	243		
491	New Virginia	580	36	44	11	233	24	12		
492	Nichols	1,596	15	22	25	40	50	117		
493	Nodaway	899	54	11		72	282			
494	Nora Springs	3,004	12	42	7	30	489			
495	Northboro	243	17	38	21	48		5		
496	North Buena Vista	988	25	17	25	69	46	60		
497	North English	3,294	25	42	15	90	702			
498	North McGregor	1,390	75	50	49	86	120	57		
499	North Washington	351	6	15	19	30	22			
500	Northwood	3,360	23	216	13	126	288	253		
501	Norwalk	306		15	16	20		67		
502	Norway	1,397				17	525	159		
503	Numa	1,227	16	24	19	71	30	165		
504	Oakland	7,093	22	150	29	96	61	60		
505	Oakville	756	12	19	19	41	72	3		
506	Ochestrin	5,266	40	39		189		177		
507	Odebolt	5,419	69	49	21	128		1,066		
508	Ogden	31,935	124	194	25	108	840	368		
509	Olde	249	4	6			11	71		

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and other	Amount of temporary loans and various years paid	Number
119	96			6		14	1,491	480	1,278	446
	210	20					442	230	500	447
	712									448
8	210	12	175	23	13	16				449
72	210	1,128		224	30	65	842	66	150	450
	34									451
			1,975	21		118	5		155	452
				19				781	1,289	453
41	83			29	53				3	454
				30			244		1,467	455
			135					6		456
			30						200	457
15	382		408	14	82			257		458
5	112		85					5	504	459
	215		7	60				17	735	460
	125			3						461
	300			82						462
36	761	49	822	9		44	514			463
	1,129		3,925	17	21	48	935	2,102	2	464
	277	1,378	1,141	158			282	2,372	1,250	465
			165	68		28	5		31	466
8	502		354	19	39				9	467
		504		30			171	300	338	468
	56									469
	222			69	19	84	9		272	470
	270	33	1,227	15		5	1,144	200	471	472
	225		699	14						473
	89			11	43	25	4	699	600	474
111	1,807		1,282	18		76	180	540	569	475
								6		476
22	1,761	1,691	1,677	706	315	796	361	2,090	2,675	477
	602	1,400	141	21		5	208	845		478
27	43		609			18	5	259	365	479
	423	1,171	1,161				491	5,006		480
		2,244	2,758	29	65		39	623	800	481
	39		88	23		25	91			482
	1,749	884	3,729	51	145	10	1,297	717	1	483
	217	251	19	107			701	65	606	484
	9	308		21			11			485
	180		6,147	15			69	1,120	1,100	486
	300		206	33		90	3			487
	184			4		10				488
	552		6,147	15	49	5	278	2,248	2,666	489
	200	257	255	27		5	38			490
	683					9	42			491
	14	56		17		5	305		797	492
			22	17			92			493
	6	354	569	753	45	60	88	142	35	494
		16		44		6	6			495
										496
			275	82	82	25	17	27	40	497
18	155	90	872	35		50	200		1,546	498
		69		19						499
	190		554	1,153		249		101	400	500
		63		54				16		501
	116		355	62	27	29	328		502	502
										503
			1,542	682	122	2	221	708	1,784	504
										505
	405			137	23					506
	25	197		61						507
	1,113	829	304				417	840	1,285	508
										509
40	721	259	5,602	38		25	134	352	2,578	509
	124			18						510

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner		
510	Olton	1,449		13	10		28	87		
511	Osage	425	7	9	10	29	28	113		
512	*Oswald									
513	Onslow	564	23	17	5	30	88			
514	Orange City	4,736	50	00	00	08	70			
515	Orient	580	1	13	14	5	73	49		
516	Orleans	553	5	7	8	31		68		
517	Ossian	1,337	5	50	5	25	000			
518	Osterdock	371	6	12	5	17	1			
519	Oto	1,461	36	35	15	121	240			
520	Oxford	3,405	26	83	32	73	81	739		
521	Oxford Jet	2,213		60			276			
522	Pacific Jet			9			325			
523	Packwood	363	7	9	5	45	87			
524	Palmer	880	5	30	1	25	25	68		
525	Panama	962	16	36	27	25	12	73		
526	Panora	5,354	16	32	42	80	465	13		
527	Parkersburg	5,945	25	54		86	457			
528	Parnell	1,022	100	25	25	40	225	60		
529	Patton	1,257	30	12		57	38	298		
530	Patterson									
531	Paulina	6,474	12	22	192	00	582	183		
532	Terrell	968		36	25	50	51			
533	Peterson	2,336		40		164	123			
534	Peterson	1,823	19	19		110	263	44		
535	Pilot Mount	452	30	14	18	32	50	32		
536	Pomeroy									
537	Pogah									
538	Plainfield	527	12	28	10	00	300			
539	Pleasant									
540	Pleasant Plain	315								
541	Pleasantville	6,620	14	35	12	65	240			
542	Plymouth	407	13	9			165	78		
543	Pocahontas	10,385					123			
544	Polk City	165		27			11	32		
545	Pomeroy	1,023	33	53	13	40	138	320		
546	Portsmouth	916	4	11	10	21	60	80		
547	Postville	5,537	52	75		94	127			
548	Prairieburg	1,636					735			
549	Prarie City	2,457	30	58	25	150	654	180		
550	Prescott	1,666	35	43	15	69	273	125		
551	Preston									
552	Pringhar	2,457	14	17		45	12	200		
553	Princeton	1,065	23	22	6	94	5	124		
554	Promise City	247	9	31	5	45	2	78		
555	Protivin	630				24				
556	Prussia	595		13			3	200		
557	Quasqueton	623		36	25		130	49		
558	Rackelle	3,705		97			127	13		
559	Rake	495		25	19	37	19	26		
560	Rainton	250		25	55	5				
561	Randalla	24								
562	Randolph	278	6	15		22				
563	Rathbun	894	24				95	25		
564	Readlyn	224	204				201			
565	Redding	250	7	6	35	39	60	63		
566	Redfield	1,307	24	39	50	56	138	170		
567	Redleaf	5,223	85	134	22	536	344	379		
568	Rehoboth	210		10			14			
569	Remond	6,008	50	50	25	115	1,104			
570	Rensick	388	16	19	10	4	53			
571	Riceville	3,369	14	11		76	200	14		
572	Richland	3,200	35	36	20	36	36	200		

*Incorporated less than a year.

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Erections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re-devised	Amount of temporary amount of previous years paid	Number
	438			27			636	170		510
	191			19			19			511
										512
				10			5			513
	280			27			221	200		514
	314	608	1,225	27			30			515
	5		5	9			112			516
				15			305			517
	322			74						518
	223	698	61	21			15	26		519
	450	170	1,180	22			109	5	225	190
	25	450	1,180	22				44		221
	9	533	564	56			49	42		682
				43				76		563
				65				5		564
	69			5				2		565
	141	305		18				3		566
	322	275	2,457	10				836	700	306
	30	338	707	928	54	108	1,494	1,700		307
				62						683
				71						124
										689
	224	615	3,001	125	71	55	749	600		271
	127			12			119	253		100
	167	133	82	30	179	21	616	151		799
	339	464		94				275		534
	22			154	15					535
										536
										537
	24			60	18					538
										539
										540
	16	897								115
	99		4,450	50	11					541
	277	408	7,467							542
				12						543
	110	677	25	21						544
	122	237	304	28						545
	8	384	1,264	845	92					546
		61	467							1,836
	13	190	70	1,042	17	21				800
		92		304	64					549
										756
										301
										783
	228	825	330		169					50
	241		370	21						524
										65
										49
										9
										23
										145
										328
	244	278	674	308	238					1,685
	99	110		230	22					113
	51			14						51
										38
										5
										9
										60
										20
										165
										328
										1,685
										113
										51
										38
										5
										9
										60
										20
										165
										328
										1,685
										113
										51
										38
										5
										9
										60
										20
										165
										328
										1,685
										113
										51
										38
										5
										9
										60
										20
										165
										328
										1,685
										113
										51
										38
										5
										9
										60
										20
										165
										328
										1,685
										113
										51
										38
										5
										9
										60
										20
										165
										328
										1,685
										113
										51
										38
										5
										9
										60
										20
										165
										328
										1,685
										113
										51

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner													
637	Springville	2,104	18	30	10	49	54	227													
638	Stacyville	198		25				135													
639	Stanhope	486		21				5													
640	Stanton	1,800	25	55	45	25	130	79													
641	Stanwood	672	10	25			90	8													
642	State Center	12,718	40	175	5	278	567	75													
643	Steamboat Rock	980		15																	
644	Stockport	545	9	20	15	43	2														
645	Stockton	378		15																	
646	Stony City	18,538	25	130		143	121	5													
647	Stout	504	18	25	9	58	52	37													
648	Stratford	1,025	30	20	12	31	49														
649	Strawberry Point	5,218	5	10	5	46	6														
650	Struble	855	20	25	20	55	120	20													
651	Sully	800	38	29	20	111	62	50													
652	Summer	13,322		25	2	37	550														
653	Superior	118		17	6		10														
654	Superland	2,859	15	60	46	70	234	56													
655	Swaisland	255	15	7			64	56													
656	Swan	373	10	30			40	50													
657	Swa City	1,055	15	25		70	120	150													
658	Tabor	2,351	0	20	24	29	267	147													
659	Templeton	1,954	22	44	16	105	140	28													
660	Terrill	612	14	22	6	85	367														
661	Thayer	123	11	11	9	20	2	20													
662	Thompson	7,792	1	37	25	67	450														
663	Thor	241	2	14	9	5	17	141													
664	Thornburg	76	7	16	6	14	6														
665	Thornton	683		5			73	23													
666	Thurman	980		25		40	125	125													
667	Tingley	100		27	7		120	118													
668	Tiptonka	214		25																	
669	Tracy	7,070	20	106		170	607	229													
670	Treyner																				
671	Tripoli	8,861	1	140	20	121	665	615													
672	Truro	507	12	22	4	61	10	19													
673	Turin	670	8	20	2	44	3														
674	Udell	319	5	19		22	2	28													
675	Underwood	705		27		26															
676	Udson																				
677	Urbana	28	5	13			4	28													
678	Ux	1,740	23	40	55	21	454	24													
679	Vail	5,254	50	100	60	60	300	800													
680	Van Horn	5,123	25	40	40	60	300	100													
681	Van Meter	780	12	14	10	102	73	80													
682	Van Wert	344	12	9	5	44	9	21													
683	Varina	528	5	17	10		15														
684	Victor	5,262	17	98	25	85	111	275													
685	Vincent	572	1	12	15	6	20	25													
686	Volga																				
687	Wadena	263	12	6		15		83													
688	Walcott	2,420	18	94		100	792														
689	Walker	2,000	42	40	20	78	6	129													
690	Wall Lake	5,259	12	10		120	22	129													
691	Walton	11,647	44	28		77	11	606													
692	Wapello	7,425	106	108	50	167	284	606													
693	Washita	1,337	6	12	10	22	250	45													
694	Waterville																				
695	Waucoma	688	9	22	6	22	36	65													
696	Waukeo	782	6	26	25	20	127	60													
697	Wayland	1,248	40	25	6																
698	Webb	259	3	7		22															
699	Weldon	784	11	7			89														
700	Wellburg	2,717	20	60		24	120														

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner													
637	Springville	2,104	18	30	10	49	54	227													
638	Stacyville	198		25				135													
639	Stanhope	486		21				5													
640	Stanton	1,800	25	55	45	25	130	79													
641	Stanwood	672	10	25			90	8													
642	State Center	12,718	40	175	5	278	567	75													
643	Steamboat Rock	980		15																	
644	Stockport	545	9	20	15	43	2														
645	Stockton	378		15																	
646	Stony City	18,538	25	130		143	121	5													
647	Stout	504	18	25	9	58	52	37													
648	Stratford	1,025	30	20	12	31	49														
649	Strawberry Point	5,218	5	10	5	46	6														
650	Struble	855	20	25	20	55	120	20													
651	Sully	800	38	29	20	111	62	50													
652	Summer	13,322		25	2	37	550														
653	Superior	118		17	6		10														
654	Superland	2,859	15	60	46	70	234	56													
655	Swaisland	255	15	7			64	56													
656	Swan	373	10	30			40	50													
657	Swa City	1,055	15	25		70	120	150													
658	Tabor	2,351	0	20	24	29	267	147													
659	Templeton	1,954	22	44	16	105	140	28													
660	Terrill	612	14	22	6	85	367														
661	Thayer	123	11	11	9	20	2	20													
662	Thompson	7,792	1	37	25	67	450														
663	Thor	241	2	14	9	5	17	141													
664	Thornburg	76	7	16	6	14	6														
665	Thornton	683		5			73	23													
666	Thurman	980		25		40	125	125													
667	Tingley	100		27	7		120	118													
668	Tiptonka	214		25																	
669	Tracy	7,070	20	106		170	607	229													
670	Treyner																				
671	Tripoli	8,861	1	140	20	121	665	615													
672	Truro	507	12																		

TABLE NO. 2—CONCLUDED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office					Town marshal and police	Street commissioner
			Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner		
701	Wellman	2,400	50	15	50	50	911	20	
702	Wesley	4,106		25			120	80	
703	West Bend	1,000	37	66			240	240	
704	West Branch	5,949	30	37	29	104	611		
705	West Burlington	1,734	22	47	25	135	106		
706	West Chester	306	15	17	5	41		25	
707	Westfield	883	12	12			280		
708	Westgate	540					4	56	
709	West Liberty	19,000	100	134	49	127	464		
710	West Mitchell	119	5	3	2	15		27	
711	West Point	4,837	36	20	25	88	208	15	
712	West Side	4,538	41	72		88	759	80	
713	West Union	8,741	27	292	87	174	617	622	
714	Wheatland	3,794	42	70	20	109	461	182	
715	Whiting	688		23			54		
716	Whitmore	1,753	13	71	16		143	105	
717	Whitton	200	10	15	10	25	14		
718	Williams	3,302	7	71	20	74	212		
719	Williamsburg	8,344	24	81	40	129	720		
720	Wilton	8,361	60	120	25	64	1,024		
721	Winfield	6,065	60	55	12	0	131	130	
722	Winthrop	4,802	36	25	2	12	60	242	
723	Wiota	171		11	20		30		
724	Woden	506		16					
725	Woodbine	7,846	18	4		57	654	122	
726	Woodburn	1,650		20		210		172	
727	Woodward	2,607	12	25	21	64	463	35	
728	Woodstock	416	63	30		23	50		
729	Worthington	1,130	10	23	15	71	125		
730	Wyoming	4,002	30	5	23	73	600	270	
731	Yale	664	60	28		69	85	130	
732	Yetter	456	25	15			272		
733	Yorktown	440	13	27	20	73	36	118	
734	Zearing	609	12	30		57	96	115	
735	Zwingle	302		30					

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds %	Amount of temporary loans and various years paid	Number		
											750	220
96	625			24				17	150	2,307	702	
104	451		174	38				5	180	161	703	
506	322	700	92		188	10	338	1,988	0	704	705	
27	130	15	410	304		20		584		706	707	
			73	24		1		5		708	709	
	280						280			710	711	
111	114						15	5	164	78	708	
80	1,121	2,300	9,775	134	285	48	1,442	1,125	1,481	709	710	
	41			29						711	712	
21	247		8,991	51	28			121	1,982		713	
	430	207						121		2,531	712	
188	1,111	2,181	1,275	170	182	25		1,200		517	713	
5	27	276	213	11	40	30		178		1,477	714	
	256	461	65	41	40			198		70	715	
	96	906		30	16	70		400		75	716	
	79			30	37	28	26	37		25	717	
	30	628	1,449	402	27	28	26	150	607	25	718	
	418	1,988	3,450	101				561	246	1,175	719	
40		1,024	5,732	18		66		1,110	28	730	731	
	788		3,176	17	101	30		98	853	561	712	
	404	716	52	25		50		50	3,135		722	
	51		51	8							723	
	82				54						724	
	649	607	902	28	80	141		1,307	5,064		725	
	101		152	68				5	230	54	726	
	156		91	16				28	1,017	675	44	727
	114		32								728	
	475		119	70				214		735	729	
	140	656	696	10		25				706	730	
	295			87						120	731	
	372							22			732	
	105			3				30		22	733	
	100			12				238		238	734	
	38		168	6				10			735	

TABLE NO. 3—CONTINUED—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes Licenses, Fines, etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Motel tax and town liquor license	Miscellaneous
59	Beaver	562	562	450		70		42
60	Bellevue	21,133	9,584	3,773	301	43	5,119	348
61	Belmond	7,332	6,626	5,262	239	665		130
62	Bennett	3,130	1,462	1,301	9	46		46
63	Benton	182	182	175		6		1
64	Berkley							
65	Bernard	1,043	1,043	1,043				
66	Bettendorf	14,655	10,729	9,482		56	1,175	16
67	Birmingham	1,085	1,000	979		16		5
68	Blairsburg	1,552	876	866	61	9		9
69	Blairstown	3,282	2,282	1,902	118	59		133
70	Blakesburg	915	915	914		1		
71	Blandford							
72	Blencoe	1,642	666	455	10	98		3
73	Blockton	956	956	970	23	22		1
74	Blue Grass	308	843	138	45	23	552	19
75	Bode	3,627	1,664	1,486	102	64		
76	Bonaparte	2,416	2,108	2,052		25		
77	Bondurant	1,465	747	742				5
78	Bouton							
79	Boyd	1,219	1,633	910		128		
80	Bradyville	706	600	680		10		
81	Bradgate	495	495	290		15		
82	Brandon	210	210	170		34		
83	Brayton	307	307	206	27	75		
84	Breda	5,548	5,325	1,507		87	3,900	28
85	Bridgewater	316	316	306		42		
86	Brighton	6,128	3,611	3,128		481		2
87	Bristow	784	775	697		6		170
88	Britt	8,979	7,229	6,601	112	487		
89	Brooklyn	15,875	8,310	8,182	122	259		17
90	Brunsville	727	298	185		58		
91	Buckeye	363	363	347		76		
92	Buffalo	3,312	2,300	190	166	44	1,917	19
93	Buffalo Center	3,749	2,051	1,613		438		
94	Burt	3,126	2,288	2,071	87	423		5
95	Bussey	1,300	1,174	926	128	131		
96	Calamus							
97	Calender	690	690	525	122	23		20
98	Calmar							
99	Calumet	700	615	543		61		11
100	Camanche	608	606	459	14	41	130	3
101	Cambridge	2,784	2,624	1,702		322		
102	Cantril							
103	Carbon	361	361	173	69	119		
104	Carlisle	877	877	865		2		
105	Carpenter							
106	Carson	1,541	1,366	1,249	90	95		
107	Cascade	6,283	6,111	3,295	51	185	2,350	27
108	Casey	6,732	4,945	3,262	37	61		85
109	Castalia	318	318	307		7		1
110	Castana	1,973	1,842	1,152		32		
111	Center Junction	1,168	1,268	1,168		62		128
112	Center Point	15,789	2,807	2,434	12	81		80
113	Central City	3,024	2,225	3,226		3		8
114	Charlotte	5,008	3,368	1,227		23	1,800	18
115	Charter Oak	10,491	5,300	2,976		294	2,300	39
116	Chatsworth	103	103	95		31		17
117	Chelsea	1,632	1,632	1,388		151		63

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
11,321	1,222	9,968	227			127	100	1			50
661	661		6			6	39			19	61
715	312	403	3			3	1,000	1,000			62
											63
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											65
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											114
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											116
											117

TABLE NO. 3—CONTINUED—

Number	TOWNS	Total receipts	Taxes Licenses, Fines, etc.					
			Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Taxes from county treasurer			Miscellaneous
					Pool tax	Fines and licenses	Motel tax and town liquor license	
298	Harper	500	500	475		25		
299	Harper's Ferry	653	441	416	28		18	
300	Harris	1,077	1,114	872	86	136		
301	Hartley	11,901	5,009	3,000	100	230		
302	Harvey	1,391	1,253	1,066	73	96	3	
303	Hastings	662	654	568	8	68		
304	Havlock	265	265	167		118		
305	Hawkeye	1,198	1,469	1,466		53		
306	Hazeton	1,005	903	843	90	35	28	
307	Hedrick	3,963	3,963	3,519		44		
308	Henderson	441	440	354		86		
309	Hephurn		5,179	525	78	156	1,400	
310	Hinton	2,354	2,179	417	39	19		
311	Holland	436	436	417		19		
312	Holstein	22,194	22,568	2,340	190	230	5,600	
313	Holy Cross	854	722		29		485	
314	Hopewille	112	112	99	2	10		
315	Hopkinton	6,551	2,859	2,785	3	54	17	
316	Hornick	500	500	489		71	16	
317	Hosper	1,647	1,470	1,253	99	109	29	
318	Hubbard	3,771	3,521	3,291	117	101	42	
319	Hudson	7,306	7,130	1,577	66	61	7	
320	Hull	4,348	3,506	1,892		228	86	
321	Humboldt	11,296	10,491	5,682	422	87	122	
322	Humeston	5,638	5,218	3,409		30	6	
323	Husley	943	900	683		217		
324	Imogene	469	451	258		19		
325	Inwood	2,058	2,058	2,001	300	55		
326	Ionia	256	256	200		25		
327	Ireton	2,349	2,007	1,745	72	152	88	
328	Irwin	743	743	377	92	51	18	
329	Jackson Jet.	583	583	523		60		
330	Jamaica	1,656	982	908		74		
331	Jaysville	672	672	666		6		
332	Jessup	2,469	2,469	2,413		56		
333	Jewell Jet.	10,359	3,099	3,448		222		
334	Joley	895	895	594	111	130		
335	Kahona	1,068	1,059	970	42	86		
336	Kamar	1,784	1,141	1,142		300		
337	Kanawha	3,223	2,158	2,308	236	300	14	
338	Kelrion	1507	917	843	25	49		
339	Kelley	895	779	626	38	68		
340	Kellogg	4,235	3,817	3,545	176	79	17	
341	Kensett	1,894	1,289	1,187		99	42	
342	Kent	296	296	256	43			
343	Kenwood Park	10,430	5,116	2,022	94		29	
344	Keosauqua	8,056	4,505	4,437		138		
345	Kota	5,147	3,279	3,276		3		
346	Krystone	5,812	2,125	2,746	138	42	215	
347	Kingsley	5,552	5,237	1,438	156	390	2,480	
348	Kiross	282	282	222	8	25	907	
349	Kirkmar	1,126	989	987	6	1		
350	Kirkville	714	167	161	6		1	
351	Kiron	2,122	1,775	1,682	45	45		
352	Klemme	1,064	1,031	974	8	8	15	
353	Klorita	953	953	848	75	30		
354	Knowlton	291	238	234		4		
355	Lacona	1,507	990	830	33	50	12	
356	Ladora	828	828	808		20		
357	Lake Mills	3,599	3,224	2,492	135	60		

GENERAL RECEIPTS.

Number	Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current interest and miscellaneous	Receipts from Debt Obligations Issued			Number	
		Water	Electricity and gas		Total streets, town hall, etc.	Streets, sidewalks and crossings	Town hall, poles and cemetery		Miscellaneous	From bond sale	Current year's warrants outstanding		Miscellaneous
				200		200						298	
								130	613	513		299	
	6,730	200	6,530	130				960	960	960		300	
	20		26	35	35			66		66		301	
												302	
	250	250										303	
												304	
												305	
												306	
												307	
												308	
												309	
												310	
												311	
												312	
												313	
	3,216	1,230	2,077	40	40			6,246	6,000	246		314	
	62	62										315	
	517	517		111	28	18		2,677		67	3,650	316	
	00	00										317	
	229	229										318	
	500	406	185	46	31	15		4,900	4,500	400		319	
	126	126										320	
	2,250	2,200		149	91	24		12	8,000	24	11	321	
				85								322	
				10								323	
				10								324	
	315	315		62	10	808		4,425		4,425		325	
	187	187										326	
												327	
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												330	
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	254	254		11	11							358	

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Taxes Licenses, Fines, etc.					
			Total of taxes, licenses, fines, etc.					
			Taxes from county treasury	Poll tax	Fines and licenses	Miscellaneous tax and town liquor license	Miscellaneous	
478	Murray	2,298	2,180	1,861	282	12	12	
479	Nashua	25,271	7,384	4,308	240	1,800	1,577	
480	Neola	8,213	4,479	4,358	137	14	7	
481	New Albin	211	324		117		14	
482	Newell	11,378	3,948	3,455	395		228	
483	Newhall	1,285	1,885	150	60			
484	New Hartford	2,651	1,565	1,481	6	108		
485	New Liberty	1,428	1,428	102	12	14	1,300	
486	New London	14,677	4,613	4,477	176			
487	New Market	1,452	1,452	1,324	200		229	
488	New Providence	294	294	290	12		22	
489	New Sharon	7,561	5,565	5,176	56	395	85	
490	New Vienna	1,181	1,081	595	33	14	614	
491	New Virginia	1,349	1,349	1,084	180	49	6	
492	Nichols	1,090	1,291	1,221	56	37		
493	Nodaway	673	673	404	57	186		
494	Nora Springs	4,936	3,862	2,508	102	204	60	
495	Northboro	351	397	475	26	6		
496	North Horna Vista	613	613	44	9	564	16	
497	North English	5,236	2,844	3,201	33	210	300	
498	North McGregor	1,028	1,075	476	26	2	1,010	
499	North Washington	460	460	341	50	7		
500	Northwood	8,266	7,215	6,500	138	433	20	
501	Norwalk	488	419	424	14	1		
502	Norway	2,217	1,932	1,687	86	149	49	
503	Numa	3,094	3,094	2,665	94	327		
504	Oakland	7,790	4,690	4,137	30	450	49	
505	Oakville	725	725	625	100			
506	Obeyeshe	4,367	2,745	2,729	171	2,300		
507	Odessa	7,722	6,437	5,205	140	229	728	
508	Ogden	14,172	7,161	6,871	200	17		
509	Ola	491	491	425	60	7		
510	Olin	3,692	3,460	3,130	75	29	1	
511	Ollie	508	508	438	25	25		
512	Ometia							
513	Onslow	280	280	280	63	1	17	
514	Orange City	5,618	4,122	3,711	95		346	
515	Orford	944	808	772	108	38		
516	Orleans	274	274	274				
517	Ossian	1,804	1,709	1,372	27	36	305	
518	Osterlock	249	249	11				
519	Oto	1,308	1,308	69	123	238		
520	Oxford	3,882	3,116	3,003	66		12	
521	Oxford Jet.	3,546	2,916	2,307	92	106	511	
522	Pacific Jet.	2,084	1,443	1,256	49			
523	Packwood	728	728	666	56	6		
524	Palmer	1,448	605	497	38	38	15	
525	Panama	897	809	737	45	66	9	
526	Parkersburg	8,786	5,045	3,466	85	45		
527	Parkersburg	7,182	5,244	4,904	180	156		
528	Parnell	1,108	811	811			1,022	
529	Paton	866	866	847	35	4		
530	Patterson							
531	Paulina	15,127	5,308	2,359	96	110		
532	Perma	1,749	1,407	1,407	11	94		
533	Petersen	3,642	2,800	2,321	36		288	
534	Pierson	2,002	1,793	1,588	98	81	4	
535	Pilot Mount	443	430	315	47	55		
536	Plover							

*Incorporated less than one year.

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number	
	Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and crossings	Town hall, scales and cemetery		Miscellaneous	From bond sale	Current year's warrants outstanding		Miscellaneous
1,328	1,328		28		10	18				478	
3,734	1,611	2,123					15,049	8,000		479	
2,451	891	2,560	1,977	467	1,510		2,001	2,001	1,000	480	
148	148		288	288			1,900			481	
7,005		7,968			8		2,463	2,000	465	482	
653	653		47	5	37	25	1,246	1,246		483	
147	147		3	1	1					484	
325	325		436	436		31	50	16	30	485	
628	628		2	2			417	355	62	486	
49	49		4	4			14	14		487	
921	921		157	157		18	721	721		488	
284	284		28	28						489	
1,405	1,405		123	123		6	1,276	1,276		490	
228	228		118	118		2	1,607	1,607		491	
1,296	1,296		23	23		33	15	15		492	
6,565	6,565	6,457	23	23						493	
492	492		19	19						494	
125	125		84	84			241	241		495	
159	159		138	138			2	2		496	
651	651	658	108	108		308	239	139	100	497	
101	101		5	5			630	630		498	
325	325		641	641			888	888		499	
1	1		5	5		2	5	5		500	
3,751	675	2,076	1,886	1,886	850	1,526				501	
855	855		304	304			248	248		502	
4,559	1,488	2,071	358	358	100	70	2,000	2,000		503	
207	207		1,045	1,045			248	248		504	
185	185		115	115		109	18	18		505	

TABLE NO. 3—CONTINUED—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes Licenses, Fines, etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Misc tax and town liquor license	Miscellaneous
837	Plagah							
838	Plainfield	870	572	233	42	76	263	
839	Plainfont							
840	Plainfont	284	284	284				
841	Pleasant Plain	8,431	4,148	3,300		47	19	
842	Plymouth	881	821	791		290		
843	Pocono	9,149	4,500	3,953		281	274	
844	Polk City	2,880	432	247	11	75		
845	Polmeroy	1,089	1,089	1,089		137	16	
846	Portsmouth	1,081	1,385	1,306		56	21	
847	Postville	5,887	4,743	4,392		33	100	48
848	Prairieburg	2,136	1,377	1,039	147	58		5
849	Prairie City	2,730	3,367	3,338	45	100		20
850	Preston	1,000	1,318	1,478	9	38		3
851	Princeton	4,924	3,081	2,029	56	68		
852	Princeton	1,747	1,047	269	27	618	9	
853	Princeton City	793	263	227	50	6		
854	Protivin	492	308	298		19		
855	Pulaski	608	608	577	51	40		
856	Quasqueton	498	498	430		50		
857	Rachelite	4,784	2,254	2,259		56		
858	Rake	475	475	325	60	60		
859	Rabston	544	544	544				
860	Randall	132	132	117	38			
861	Randolph	825	682	474	48	78		25
862	Rathbun	454	454	362	150	139		15
863	Readlyn	1,913	1,913	175	73	50	1,615	
864	Redding	356	356					
865	Redfield	15,560	1,000	950		155		
866	Rehoboth	14,822	6,845	5,706	267	272		600
867	Reinhardt	410	410	215	90	10		3
868	Remsen	10,800	7,542	4,364	829	2,700	34	
869	Remsen	8,009	308	861	82			5
870	Riceville	6,741	3,398	3,384	107	87		
871	Richland	3,206	2,782	2,028	121	40		
872	Ricketts	1,728	1,578	139	30	61	1,335	21
873	Ridgeway	511	511	470	36			
874	Ringsted	1,433	1,136	864	114	151		
875	Ripley	1,111	621	607	14			7
876	Riverside	5,371	3,711	3,728	3	80		100
877	Riverton	807	797	608	17	80		5
878	Rock Falls	178	178	167	17			
879	Rockford	6,376	3,961	3,614	106	235		36
880	Rock Valley	4,341	2,613	2,039	194	229		51
881	Rockwell							
882	Rockwell City	17,145	7,659	7,038	156	450		10
883	Rodman							
884	Rodney	56	56					
885	Rolf	4,487	4,112	3,881	29	233		
886	Roland	6,297	2,998	2,981	130	138		
887	Rome	791	501	178	26	16		
888	Rose Hill	381	473					
889	Rosa	601	601	600	60	41		
890	Royal	1,827	1,927	917		119		
891	Russell	1,481	617	480		81		50
892	Russell	1,371	1,367	1,246	21	81		
893	Rutland	4,613	2,876	2,876		51		
894	Rutland	302	302	298	62	7		7

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	Total from bonds, current year's warrants and miscellaneous	From bond sale	Current year's warrants outstanding		Miscellaneous
										837
										838
										839
	4,080	4,080					194	145	49	840
										841
	3,425	750	3,112				681	681		842
				20						843
										844
										845
	396	290								846
	1,128	1,128					6	6		847
	78	78								848
	141	141								849
										850
	600	600		1,358	214	21	1,308			851
	137		733							852
	88	88								853
										854
	675	675								855
							1,815	1,815		856
										857
										858
	1,948	1,948					14,500	14,500		859
							6,029	6,029		860
										861
	2,211	686	2,022							862
										863
							7,105	7,000	15	864
							2,781		2,724	865
										866
										867
										868
										869
										870
										871
										872
										873
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										885
										886
										887
										888
										889
										890
										891
										892
										893
										894

TABLE NO. 3—CONTINUED—

Number	TOWNS	Total receipts	Taxes Licenses, Fines, etc.				
			Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Miscellaneous
716	Whittemore	2,430	1,083	1,511		172	
717	Whitten	487	487	454	33	1	
718	Williams	4,844	3,327	2,055	140		1
719	Williamsburg	14,194	10,076	9,182	218	90	1,216
720	Wilton	12,219	4,800	4,000		205	
721	Worfield	6,300	4,343	2,700	271	264	113
722	Winthrop	7,473	1,917	1,800		14	13
723	Windsor	406	406	373		33	
724	Woods	446	446	446			
725	Woodbine	7,887	6,700	6,090	1	150	520
726	Woodburn	1,300	1,300	1,134		165	11
727	Woodward	3,300	3,300	2,760	137	118	154
728	Woolstock	907	906	705	70	127	
729	Worthington	1,472	1,458	1,390	24	44	187
730	Wyoming	5,082	4,150	3,480		139	520
731	Tale	1,036	1,036	806		232	8
732	Yetter	328	328	287	40	31	
733	Yorktown	570	567	543	3	13	8
734	Zearing	806	806	728		78	
735	Zwingle	1,102	657		7	650	

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
736	725	715		28		28					716
737	1,480	1,480									717
738				0		0					718
739	3,314	1,300	2,158								719
740	6,974		6,050	1,353	6	905	257				720
741	2,910		1,932	135	135			5,000	5,000		721
742											722
743	550	550									723
744											724
745											725
746	1,187	1,187									726
747											727
748											728
749											729
750											730
751	755	755	150	15	5		10				731
752											732
753											733
754											734
755				400			450				735

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character															
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts											
62	Bennett	3,000		3,000														
63	Benton																	
64	Berkeley																	
65	Bernard																	
66	Bettendorf	21,000	21,000															
67	Birmingham																	
68	Blairsburg	1,033					1,033											
69	Blairstown																	
70	Blakesburg	132					132											
71	Blanchard	1,075					1,075											
72	Blockton																	
73	Blue Grass																	
74	Bode	6,000	6,000															
75	Bonaparte																	
76	Bondurant	188					188											
77	Bouton																	
78	Boyer																	
79	Bradyville																	
80	Bradgate																	
81	Brandson																	
82	Brayton																	
83	Breda	8,000	8,000															
84	Bridgewater	3,771		2,300			1,471											
85	Brighton																	
86	Bristow																	
87	Britz	7,000		7,000			65											
88	Brooklyn	11,700	3,800	8,000			230											
89	Brunswick	429					429											
90	Buckeye																	
91	Buffalo																	
92	Buffalo Center	3,710	4,200				1,510											
93	Burt	4,500		4,500														
94	Busey																	
95	Calamus																	
96	Callender																	
97	Calmar																	
98	Calumet																	
99	Camanache																	
100	Cambridge	5,000	5,000															
101	Cantril																	
102	Carbon																	
103	Carleton																	
104	Carlisle																	
105	Carpenter																	
106	Carson																	
107	Cascade	800				800												
108	Casey	17,106		17,100														
109	Castalia																	
110	Castana	4,400		4,400														
111	Center Junction	900																
112	Center Point	12,780	10,000				3,780											
113	Central City	11,438		10,000		600	730											
114	Charlottesville	9,000		9,000														
115	Charter Oak	1,900				1,000												
116	Chataworth																	
117	Chelsea																	
118	Chester	3,858		1,300			2,558											
119	Chillicothe																	
120	Churchland																	
121	Cincinnati	3,000	3,000															
122	Clare																	
123	Clarence	3,500		3,500														
124	Clarksville	500				500												

PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

	Per Capita	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telegraph and express companies	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
	12.35	284,756	108,576	116,180		71,180	18			62
		110,096	50,744	29,026		27,674	8			63
		45,190	24,638	17,863		10,326				64
	23.10	1,787,368	694,280	1,006,880	86,208	446,843	21	67,800	5	65
		100,000	50,000	50,000		100,000	10			66
	6.73	177,080	79,300	102,680		44,495	10	22,492	4	67
		424,568	191,776	203,576	29,210	106,142	13			68
	44	349,548	118,088	131,400		65,387	12			69
	3.80	149,416	82,190	67,220		37,364				70
		487,677	247,516	177,557	62,004	121,919	10.5	33,390	5	71
		191,000	95,628	67,432		47,760	3			72
	14.32	258,136	121,780	136,236		64,534	37.5			73
		494,404	293,212	187,102	14,040	123,091	12	6,500	5	74
	66	291,232	189,917	101,338		72,811	10			75
		191,004	94,456	79,822	17,226	47,001	13.5			76
		288,254	168,424	129,840		74,569	14			77
		171,360	79,466	72,888	24,776	47,810	10	14,052	2.5	78
		127,457	82,007	45,390		21,864	7.5	11,600	4	79
		143,928	54,880	89,388		35,995	5			80
	21.30	251,200	159,390	97,900		97,800	20			81
		200,551	97,956	191,476	1,519	50,138	20			82
	4.86	694,568	308,192	316,276		171,142	18			83
		156,337	111,068	64,428	30,831	49,082	10			84
	5.42	1,104,624	673,008	249,110	181,916	270,066	25	235,841	5	85
	9.51	1,488,176	571,028	892,244	58,904	370,544	22			86
		49,892	21,200	16,500	12,192	12,465	20			87
		131,622	65,292	46,204		32,408	22			88
	7.58	194,440	119,380	65,000		47,075	3			89
	95.00	423,000	256,552	167,248		105,975	20	54,800	5	90
		267,700	121,128	146,637		91,941	26			91
		377,172	190,222	196,516	20,264	94,223	10			92
		221,000	119,820	93,740	7,970	85,257	14	22,380	4	93
										94
		93,316	43,908	41,644	7,764	23,229	19			95
		169,900	112,700	57,200		19,740	5			96
	5.00	629,286	325,340	146,230	148,346	155,127	16	115,724	4	97
		55,824	43,776	12,048		13,966	12			98
		209,300	212,112	187,068		96,987	10			99
		397,176	199,656	189,708	7,813	78,494	13.5			100
	63	1,257,400	527,192	725,628	4,260	297,045	12			101
	27.20	546,672	295,256	311,040		136,662	23	21,688	6	102
		311,800	147,888	151,680		77,050	4			103
	12.09	296,128	125,544	110,492		66,536	32	27,672	11	104
	4.52	332,964	137,896	179,228		88,228	13			105
	15.04	815,574	249,650	79,964		79,363	29.5	147,208	5	106
	30.50	445,744	296,476	138,736	15,582	111,430	31			107
	13.28	256,790	124,540	132,220		64,190	30			108
	1.26	407,184	244,904	142,212	40,068	101,970	29			109
		85,878	44,172	41,706		21,469				110
		445,840	226,226	219,004		111,490	9	87,212	5	111
	13.38	211,000	124,716	82,596		72,716	23	1,014	5	112
		76,292	21,248	35,144		14,008	10.5			113
		901,808	489,006	104,032	68,580	165,452	20.75			114
	2.21	379,198	166,140	171,036		94,792				115
	5.26	830,836	394,916	443,326		22,614	20			116
	1.50	707,440	291,884	302,368		191,690	12	17,748	5	117

TABLE NO. 4—(CONTINUED)—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character				
			General bonds	Municipal li- quidity bonds	Temporary bonds	Warrants out- standing	Miscellaneous debts
125	Clayton						
126	Clearfield	1,526	1,300			226	348
127	Cleghorn						
128	Clemons						
129	Clermont						
130	Cleveland						
131	Clio						
132	Clover Hills						
133	Clutier						
134	Coburg						
135	Cogoon	4,000	3,000		1,000		
136	Coit						
137	Colesburg						
138	College Springs						
139	Collins	6,300		6,300			
140	Colo						
141	Columbus City						
142	Columbus Jet.	13,500	1,000	15,000			
143	Conansville						
144	Conrad	3,500		3,500			
145	Conway	500			500		
146	Coon Rapids	7,251	8,250		1,401	628	
147	Coppeck						
148	Coraville						
149	Correctionsville	1,000	1,000				
150	Corwith	3,150		3,000	150		
151	Corydon	74,787		54,000	20,787		
152	Coulier	620			620		
153	Craig	900			900		
154	Crawfordsville						
155	Crownsh						
156	Crystal Lake						
157	Cumberland	4,000		4,000			
158	Curlew						
159	Cushing	1,825	800		1,025		
160	Cylinder						
161	Dakota City						
162	Dallas	44,885		30,922	3,900	10,023	
163	Dallas Center						
164	Dana	439,622	203,940	133,264	10,448	211,660	7,524
165	Danbury	30,250		30,200	50		25,300
166	Danville	19,587	7,000	8,557			164
167	Davis City						
168	Dayton	5,880	4,000	500	1,380		
169	Deacour City						
170	Deidham						
171	Deep River	30,300	7,000	3,000			
172	Defiance	8,000		8,000			
173	Delmar	6,750	6,750				
174	Dell	546			546		
175	Deloit						
176	Della	2,000		2,000			
177	Denver	6,128		5,000	1,128		
178	Derby						
179	De Soto						
180	De Witt						
181	Dexter	15,700		15,000	1,700		
182	Diagonal	500		500			
183	Dickens						
184	Dike	2,300		2,300			
185	Dixon						
186	Dolliver						
187	Donohue						

PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY AND MILLAGE.

Per Capita	Total debt	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of stocks, bonds, mortgages, telegraph and express companies	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
50,777	29,117	27,000	14,190	10	13,796	4	125			
3,22,508	329,852	342,852	342,852	70,622			126			
198,743	46,972	56,176	27,180	12			127			
112,095	30,856	51,488	29,494	12			128			
338,656	100,406	100,100	81,964	12			129			
121,756	74,648	47,128	30,444	15			130			
241,140	202,220	19,300	60,256	5			131			
271,300	159,511	47,836	67,805				132			
449,954	245,684	188,420	112,590	13			133			
159,816	232,288	297,728	137,454	17			134			
120,783	68,064	68,724	30,197	12	4,800		135			
372,564	223,988	149,476	50,079	18			136			
781,964	431,022	391,866	180,271	20	233,248	4	137			
300,612	169,968	130,254	73,152	10	11,506	4	138			
192,937	100,584	92,023	49,132	15			139			
697,048	470,958	238,089	174,412	23	27,924	3	140			
496,470	256,140	190,832	116,610	19	30,804	1	141			
145,312	61,268	77,029	36,228	15	1,844		142			
894,552	630,230	167,151	501,248	30.3			143			
36,576	17,248	9,228	6,644	6			144			
402,308	278,702	132,432	113,377	12			145			
288,400	74,000	116,172	67,028	97,115	21	86,566	5	150		
1,402,944	738,736	638,748	302,130	20.5			151			
277,768	172,144	135,654	99,442	13			152			
300,500	138,840	117,356	65,130	12			153			
180,002	67,028	83,200	45,262	5			154			
15,164	75,871	55,032	115,940	15.3			155			
401,300	159,792	301,563	115,940	15.3			156			
307,156	60,200	40,506	30,719	10			157			
119,000	78,000	41,000	39,750	10			158			
44,885	30,922	3,900	11,576	30			159			
439,622	203,940	133,264	211,660	5	7,524		160			
30,250	30,200	50	25,300	10	25,300		161			
19,587	66,788	62,856	46,540	26			162			
343,359	114,739	138,030	86,426	11			163			
301,432	114,424	87,008	99,360	10			164			
677,560	323,122	197,980	160,265	14.5			165			
141,022	95,730	95,996	58,116	14			166			
281,850	112,025	109,855	69,640	26			167			
295,190	168,150	87,340	84,800	19			168			
213,980	100,606	49,152	53,232	10	24,039	5	173			
106,352	65,749	18,516	56,028	10			174			
421,872	268,406	114,900	106,468	21.3	48,730		175			
280,192	118,002	150,316	70,033	8			176			
218,564	80,864	130,100	54,741	7			177			
196,846	113,506	62,396	41,718	13	25,150	5	178			
1,101,540	503,080	538,490	273,282	19.5			179			
635,401	215,964	300,816	158,267	20	14,256	5	180			
207,188	115,016	121,680	69,797	10			181			
231,700	130,700	100,400	57,775	23			182			
189,564	77,000	110,500	47,486	8	15,868	3	183			
116,840	60,000	49,454	29,210		2,250		184			

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character					
			General bonds	Municipal industrial bonds	Temporary loans	Warrants outstanding	Miscellaneous debt	
188	Danzonson	8,500		5,500			2,850	
189	Deer	10,500		8,500				
190	Dougherty							
191	Dow City	10,272		8,500			1,772	
192	Dows	3,500		3,500				
193	Drakeville							
194	Dumont	7,482	7,100				382	
195	Duncombe	6,483	3,900	2,000			683	
196	Dunkerton							
197	Dunlap	15,427	7,500	8,000				
198	Durango							
199	Durant							
200	Dyersville	7,425	3,000			2,600	2,825	
201	Dyart	19,577	19,100				477	
202	EARTHAM	21,971	2,900	17,000			2,071	
203	Earling							
204	Earville							
205	Earzy	1,000	1,000					
206	East Peru							
207	Edleyville	2,000	2,000					
208	Edenville							
209	Edgewood	11					11	
210	Eberon							
211	Edridge	2,000	2,000					
212	Elgin							
213	Elkader	7,000		7,000				
214	Elkhart	184					184	
215	Elk Horn							
216	Elkott	500					500	
217	Elkott							
218	Elkton	200					200	
219	Elm	11,741		9,500			2,241	
220	Elms							
221	Ely							
222	Empson	600					600	
223	Epporth							
224	Essex	7,000	6,000	2,000				
225	Evely	2,600	800					
226	Extra	2,500	2,000					
227	Excise							
228	Fairbank	5,941		2,000			3,941	
229	Fairley							
230	Farmersburg							
231	Farmington	9,500	7,800	2,000				
232	Farmington							
233	Farragut	74					74	
234	Fayette	17,772		13,000			4,772	
235	Fenton	5,231		5,000			231	
236	Ferguson							
237	Fertile							
238	Floyd							
239	Fonda	8,000	6,500	1,500				
240	Fontanelle	114					114	
241	Font City	12,465		11,500			965	
242	Fr. Atkinson	3,383					3,383	
243	Fr. Des Moines	673					673	
244	Poster							
245	Fosteria	278					278	
246	Franklin							
247	Fraser							
248	Fredericksburg	6,270	1,850	4,500				
249	Frederika							
250	Fremont	1,000					1,000	

PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Number	Per Capita	Total debt	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph, electric companies	Taxable valuation	Mills levied	Actual valuation of cultural lands in incorporation	Mills levied	Number
189	19.52	262,368	341,627	279,792		62,568	28			189	
190											190
191	22.73	234,748	122,180	69,520	22,262	150,806	24			191	
192											192
193		116,848	29,548	31,436	29,804	29,212	19			193	
194	13.60	320,721	729,520	97,496	61,960	81,960	20			194	
195	15.51	287,489	120,000	67,286	86,700	74,000	17	60,730	5	195	
196	.01	241,560	96,841	144,412	301,576	92,740	10	12,108	5	196	
197	13.35	1,035,064	372,348	32,321	2,201	258,000	30	27,212	4	197	
198		56,364	87,412	431,000	206,413	300,130	20			198	
199	4.52	1,106,156	653,620	435,622	26,916	509,114	10			199	
200	21.61	675,400	426,916	285,400	268,850	268,850	22			200	
201	28.90	513,548	353,326	126,180	62,037	128,387	10	9,274	5	201	
202		154,492	69,000	78,172	6,030	39,080	22	15,060	5	202	
203	2.00	211,264	181,022	148,022	148,022	147,420	18			203	
204		165,224	92,224	72,000		81,204	22	500	5	204	
205		426,648	244,800	248,840		729,412				205	
206	.66	272,744	226,928	155,808		58,734	9	19,000	4	206	
207		892,406	211,872	60,292	261,144	246,372	10	125,600	4	207	
208		606,520	111,200	11,200	4,067	32,982	12			208	
209	13.82	211,927	126,400	101,822	15,284	101,314	12	17,744	9	209	
210		892,406	211,872	60,292	261,144	246,372	10			210	
211	5.39	1,182,234	679,976	601,662	8,506	675,063	7			211	
212	1.09	149,022	80,600	69,972		37,230	12			212	
213	5.93	829,006	327,696	247,640		485,427	15	26,484	4	213	
214		20,067	35,618	30,300		17,740	5			214	
215		304,412	181,404	161,000	61,048	98,000	21	9,144		215	
216		91,700	45,170	45,170	8,808	24,670	9			216	
217		844,152	116,004	102,972	24,510	116,038	24			217	
218		497,772	277,056	181,100	60,500	124,442	9			218	
219		119,614	65,714	49,788		39,700	5	29,100	3	219	
220	1.06	490,660	165,844	249,816		161,600	21			220	
221		117,700	69,588	21,637	37,426	29,424	12	68,400	10	221	
222	0.00	656,064	297,120	168,252		128,524	27			222	
223	1.28	290,500	120,860	100,084		74,130	13			223	
224	2.19	722,110	297,422	426,087	42,180	385,261	17			224	
225	.75	310,740	167,756	147,384		74,650	20			225	
226	9.61	439,710	252,284	216,040	18,202	124,529	20			226	
227											227
228		216,000	124,522	101,712	11,522	63,740	3			228	
229	8.15	540,284	292,202	730,128	44,804	125,071	22			229	
230											230
231	13	476,692	210,400	200,848	15,300	119,160	23	4,639	5	231	
232	15.98	677,824	279,016	277,200	21,498	169,056	23			232	
233	24.74	196,056	65,000	112,056		49,664	24			233	
234		103,929	25,282	15,082	61,664	22,570	10			234	
235		184,027	97,072	86,860		47,232	14	28,480	4	235	
236		254,214	124,160	100,000		62,700	5			236	
237	8.23	508,074	264,908	250,584	13,22	147,108	13	72,000	5	237	
238	14	360,877	305,721	241,500	95,940	149,996	49	127,600	5	238	
239	17.27	964,000	774,006	239,000		241,900	24			239	
240	13.67	169,280	113,200	94,972		47,000	12			240	
241											241
242	2.58	100,500	50,258	39,264	11,066	55,232	10	4,200	4	242	
243		27,540	29,812	16,728		9,280	10			243	
244		126,772	114,382	24,512		24,512	10			244	
245	11.42	402,808	130,476	128,220		102,232	10			245	
246											246
247											247
248											248
249											249
250		2,000	200,048	106,492	143,544	19,012	30,912	30	45,716	2.5	250

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character					
			General bonds	Municipal In- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	
251	Galva	44					44	
252	Garber							
253	Garden Grove							
254	Garnaville							
255	Garner	4,500	4,500					
256	Garrison							
257	Garwin							
258	Geneva							
259	George	12,437		11,000		2,457		
260	Germania	137			157			
261	Gilbert	33,860			178			
262	Gilman	15,561	14,000		1,561			
263	Gilmore City	16,521		15,000	1,521			
264	Gladbrook	6,380		8,000	1,200			
265	Gildden	10,000		14,500	3,700			
266	Goldfield	34			51			
267	Goodell	27,367			375			
268	Goose Lake	2,000		2,000				
269	Gowrie							
270	Gracettinger	2,106	2,000			106		
271	Graf							
272	Grafton							
273	Grand Jet	7,600	2,900					
274	Grand Mead	1,573			800			
275	Grand River							
276	Grand View	1,194			788	406		
277	Granger	1,400	1,400					
278	Grant	1,388				1,388		
279	Grant City							
280	Granville							
281	Gravety	34				34		
282	Gray							
283	Greely	500			500			
284	Greene	6,300		8,000	1,100			
285	Greenfield	29,051	29,000			6	45	
286	Green Island							
287	Grimes	2,280	900	1,500	948	737		
288	Griswold	3,808				3,808		
289	Grundy Center	6,000		6,000				
290	Guthrie Center	2,000	1,900			1		
291	Guttenberg	2,000	2,000					
292	Halbur			2,200				
293	Hamburg							
294	Hamilton	113			113			
295	Hancock	2			2			
296	Hanbontown							
297	Harcourt							
298	Harper							
299	Harper's Ferry							
300	Harris	2,000		2,000				
301	Hartley	18,466	5,500	12,000	968			
302	Harvey							
303	Hastings							
304	Havlock							
305	Hawkeye	7,000		7,000				
306	Hashton	107			102			
307	Hedrick	1,000		1,000				
308	Henderson							
309	Hepburn							
310	Hilton							
311	Holland	60			54		9	
312	Holstein	12,340		12,000		240		

PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Per Capita	Total debt	Total actual value	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, power, streets, ponds, etc.	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
	12	221,400	169,700	61,608	4,884	187,800				231
		51,630	25,328	13,308	18,908	12,900	4			232
		265,740	185,028	78,916		231,152				233
		330,000	253,968			277,790	4	29,606	4	234
	4.28	731,948	504,702	211,608	60,488	106,487	30	31,064	5	235
		444,338	202,428	240,928		111,084	6	9,508	1	236
		362,972	186,228	165,130	31,058	96,860	10	17,172	4	237
		125,328	70,918	45,411		81,383	16			238
	23.21	521,088	266,780	119,844	34,308	150,472	21			239
		96	195,372	110,281		43,818	19			240
		714	131,055	65,256		87,732	12			241
	33.86	411,412	128,500	273,850		102,628	24	17,502	5	242
	24.91									243
	7.12	530,222	411,642	138,000		189,563	24			244
	22.41	601,912	358,728	158,530	74,188	147,078	29.9	76,092	4	245
		329,136	211,200	117,928		82,284	18			246
	1.26	90,194	69,708	49,088		62,568	20		4	247
	27.37	28,480	21,460	7,080		14,020	13	5,000	5	248
	2.79	228,200	116,622	95,023	16,548	87,050	28.5			249
										250
		130,304	61,000	47,308	12,692	80,201	8	15,628		251
	2.57	536,412	330,202	176,000		134,152	19			252
	3.96	315,908	137,700	125,528		78,280	14			253
	2.19	188,978	112,248	41,216	4,112	29,744	13.5			254
	6.22	241,671	75,076	74,808		60,495	20	7,700	5	255
	2.68									256
		60,388	54,248	6,088		15,084	8	22,372	4	257
		182,872	113,708	81,164	604	45,718	20			258
	.07	484,472	187,692	205,922	11,048	108,618	15			259
	1.31	560,200	205,500			87,050	10	45,008	4	260
	5.78	1,078,212	830,144	238,000	10,268	809,654	14.75			261
	21.07	968,740	604,048	240,000	14,032	239,025	25.5	54,290	5	262
		310,528	182,080	107,500	5,027	60,500				263
		40,827	21,340	10,500		27,620	30	30,000	5	264
	4.61	598,224	316,600	281,900		149,582	22			265
	4.01	988,224	604,428	281,900		311,872	25	19,968	5	266
	4.43	1,271,488	608,772	36,800		290,464	19			267
	2.24	1,195,028	412,726	234,840	95,856	185,436	8			268
	1.60	745,022	324,800	190,000	9,800	233,682	27			269
		94,728	59,364	29,504						270
		117,808	58,212	16,214	43,772	59,300	10			271
		146,628	97,316	52,128		37,807	12			272
		156,344	91,134	41,286		36,500		36,526	4	273
		320,080	215,480	87,820	57,130	52,805	10			274
		184,728	71,904	62,864		33,580	20			275
		116,496	77,698	28,720		29,107	9			276
	5.27	176,984	98,652	61,616	81,520	44,201	50			277
	29.72	729,776	430,224	280,120	74,976	180,194	30			278
		156,492	96,120	69,072		29,122	12			279
		227,240	119,880	56,160		26,810	10	30,464	5	280
	2.31	87,736	71,902	36,224		51,026	15.5			281
	13.73	459,740	228,064	223,088	16,027	124,920	11	17,200	4	282
	2.23	407,384	120,000	300,000		116,848	19			283
	1.02	729,172	361,504	250,016	77,228	191,800	24	60,328	5	284
		146,656	71,184	75,472		36,964				285
										286
		177,284	119,364	68,000		44,380	11			287
	27	105,256	52,426	26,900		29,314	15			288
	13.08	649,148	419,284	166,972	89,192	197,287	29.5	149,944	5	289

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character				
			General bonds	Municipal In- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts
376	Lehigh						
377	Leland	88				88	
378	Lenox						
379	Le Roy						
380	Lester	4,000	4,000				
381	Letts						
382	Lewis	5,500	5,500				
383	Lidderdale						
384	Ilmor Springs	8,000		8,000			
385	Linden						
386	Linsville	5,500			5,500		
387	Lisbon						
388	Liscomb						
389	Littleport						
390	Little Rock	8,500		8,000	500		
391	Little Sioux						
392	Livermore	4,500	4,500				
393	Logan	30,000	30,000				
394	Loxville	16,285	9,500		6,785		
395	Lone Tree	5,700	1,500	4,300			
396	Lorimer	1,443	700				
397	Lost Nation	32,000	32,000				
398	Lovilia						
399	Lowden	1,800		1,800			
400	Low Moor	700			300		
401	Luana	54				54	
402	Lucas						
403	Luther	5,500	4,800			400	
404	LuVerne						
405	Luzerne						
406	Lynnville						
407	Lytton	437				437	
408	Macedonia	8,000	8,000				
409	Mackaburg						
410	Madrid	16,370	15,000		1,370		
411	Magnolia						
412	Malcom	8,250	8,250				
413	Maillard	3,321	2,300			21 900	
414	Maloy						
415	Malvern	7,000	7,000				
416	Manilla	6,500		6,500			
417	Manly						
418	Manning						
419	Manson	10,888		7,000	2,888		
420	Mapleton	8,315	4,300	8,500			
421	Marathon	8,067		6,000	2,067		
422	Marble Rock	2,400		2,000			
423	Marion	4,500		4,500			
424	Marne	500		500			
425	Martelle						
426	Martinburg						
427	Marysville						
428	Masonville						
429	Massena	749			749		
430	Matlock						
431	Maurice	140	200		140		
432	Maxwell	5,404	5,404				
433	Maynard	900			900		
434	McCallburg	1,185				1,185	
435	McCasland	300			300		
436	McCalland	19				19	
437	McGregor	13,100		7,800	5,300		
438	McIntyre	652			652		

PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY. RATE OF LEVY AND AMOUNT LEVIED.

Number	Total debt	Total actual valua- tion	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, express companies	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporating	Mills levied	Number
377	47	106,450	71,528	33,802		26,355	10			377
378										378
379		142,008	55,236	83,304	5,468	25,222	6			379
380	36.30	415,888	245,432	165,835	115,724	102,455	17	245,432	5	380
381		256,384	157,430	94,828	44,130	74,006	23	19,512	5	381
382		325,064	182,384	142,680		81,395	27	325,064		382
383		149,576	127,952	21,684		37,384				383
384	36.90	441,712	299,828			18,816	13	35,800	4	384
385		324,488	154,984	99,904		96,654	15			385
386	5.83	115,962	60,990	28,227	26,445	24,515	16.5	68,976	4	386
387		1,140,972	514,738	586,516	89,698	582,241	29	98,730	4	387
388		206,488	137,056	70,806		52,132	14	44,800	4	388
389		62,468	31,916	23,660	7,860	15,867				389
390	18.19	438,368	308,968	69,264	59,876	107,002	21			390
391		222,000	124,648	97,412		65,615	15.25			391
392		595,454	145,386	115,576		66,899	27			392
393	12.58	1,169,340	505,622	460,626	115,072	592,335	30	4,960	4	393
394	24.16	411,724	244,322	134,644	32,728	127,477	30			394
395	7.29	625,902	321,640	286,684	17,278	156,475	28.5	34,796	5	395
396	8.84	309,052	179,384	130,688	5,748	77,235	14	31,700	4	396
397	50.94	343,060	200,464	82,616		85,770	12.25			397
398		330,370	159,250	149,120	11,950	80,000	17			398
399	5.06	822,112	319,960	251,500	59,600	139,028	16	5,172		399
400	7.79	115,940	61,080	54,860		28,955	8			400
401	32	123,866	70,500	97,122	46,344	62,496	6	38,506	2	401
402		312,000	94,280	25,720		30,740	10	69,806	5	402
403	40.00	140,100	74,708	64,492	10,966	35,022	47.8	68,234	6	403
404										404
405		208,944	101,022	107,912		74,736	10			405
406		154,312	116,008	85,244		38,578	22			406
407	4.01									407
408	22.28	540,646	76,736	158,730	5,100	114,106	10	55,628	5	408
409		304,828	154,908	48,228	1,602	51,707	16			409
410	13.74	734,916	472,424	392,422		188,729	28	35,398	4	410
411		399,048	86,760	82,282		42,382	30			411
412	8.62	281,828	185,148	96,482		71,002	29			412
413	9.73	354,430	106,566	133,800	14,566	62,605	24	352,650	4	413
414	5.18	772,698	547,432	228,156		195,387	28			414
415	7.43	578,028	329,404	191,372	66,822	144,657	33			415
416		229,256	95,340	60,622	83,344	97,300	21			416
417		836,544	471,190	232,040	132,512	309,136	15	87,954	4	417
418	8.74	645,222	413,820	308,900	22,472	178,167	19			418
419	7.70	616,452	385,580	231,172		154,112	30			419
420	15.16	388,024	220,800	167,804		97,136	25			420
421	5.42	494,948	230,484	284,304		123,737	24			421
422	4.08	692,284	426,728	312,304	13,568	161,846	25			422
423	1.86	364,712	68,822	65,882		41,112	13			423
424		211,270	99,980	79,286	32,664	32,967	30			424
425		159,230	55,008	104,212		39,806	10	10,216	5	425
426										426
427	1.33	414,728	168,472	251,256		105,690	14			427
428		84,566	28,956	50,000		21,139				428
429	1.56	125,006	50,472	58,956	44,960	38,549	30	11,048	4	429
430	3.19	535,056	361,124	274,832		133,680	20			430
431	2.36	285,800	148,172	137,638		71,466	5			431
432	2.73									432
433	65.438	28,180	22,040	4,316		16,250	6			433
434	1.16	152,288	42,915	44,272		39,642	10			434
435	9.61	690,534	473,914	456,690		333,634	27			435
436	1.90	564,564	349,372	25,156	152,696	128,566	27	49,822	5	436

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character				
			General bonds	Municipal in- dustry bonds	Temporary bonds	Warrants out- standing	Miscellaneous debt
439	Mechanicville	8,500	8,500				
440	Medford	1,300	1,300				
441	Melbourne						
442	Melrose						
443	Melvin	1,475				475	800
444	Menlo	495				495	
445	Merriden			12,000			
446	Merrill	5,000					
447	Meservey				1,065		
448	Meyer						
449	Miles						
450	Millford	18,358	1,600	14,500		2,328	
451	Millersburg						
452	Milo	9,500	7,500		2,000		
453	Milton	2,950	8,500				
454	Minburn	5,727				227	
455	Minden	227					
456	Mingo	1,30				277	
457	Mitchell	343					15
458	Mitchellville	167				167	
459	Modale	205				256	
460	Montain	79					79
461	Moneta						
462	Monmouth						
463	Monroa	1,655	1,000				
464	Monroe						
465	Monterea	25,807	14,000	10,807	1,000		
466	Montour						
467	Montross						
468	Moorhead						
469	Moorland	5,307	5,000			307	
470	Moravia						
471	Morning Sun						
472	Morrison	3,000	3,000				
473	Moulton						
474	Mt. Ayr	7,794	7,500			1,264	
475	Mt. Union	10,000	10,500				
476	Mt. Vernon	11,000		5,000		1,020	11,000
477	Meville	11,200		11,800			
478	Murray	3,000	3,000				
479	Nashua	8,000	8,000				
480	Nashua						
481	New Albin						
482	Newell	5,300		2,500		2,000	
483	Newhall	1,500			1,000		
484	New Hartford	2,500	2,500				
485	New Liberty						
486	New London	14,900		14,000		462	
487	New Market						
488	New Providence						
489	New Sharon	12,845	7,000	4,500		1,345	
490	New Vienna						
491	New Virginia						
492	Nichols	1,800	1,600				
493	Nodaway	16					16
494	Nora Springs	3,805	3,540			265	
495	Northboro	14					14
496	North Bureau Vista						
497	North English	1,455				1,455	
498	North McGregor	1,000					1,000
499	North Washington						
500	Northwood	3,000	3,000				
501	Norwalk						

PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Capita Per	Total debt	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
10.88	555,880	459,028	134,000			138,758	30			430
1.32		344,044	230,320	123,774		86,011	10	41,592	5	441
2.56	137,188	67,184	62,886		7,168	51,207	6			443
1.22	341,780	151,869	177,912			85,545	10			444
	151,272	87,588	62,984			37,842	10			445
25.00	852,205	173,968	134,300		45,058	86,474	15			446
38.20	144,448	74,406	32,436			36,113	22	24,064	4	447
	391,172	164,676	178,556		86,560	97,726	8	108,250	4	448
31.90	519,372	385,912	337,561			159,843	27			450
18.20	652,720	351,522	381,428			156,130	30	6,496	6	451
2.90	800,000	105,000	375,000			200,000	30			452
	207,272	107,372	100,300			51,808	10	6,880	5	454
.60	321,000	171,448	108,000		41,611	74,072	23			455
1.30	163,104	71,000	91,444			40,776	19	9,300	5	456
.50	106,064	51,406	46,332		8,238	25,406	10	7,228	5	457
	301,238	300,566	284,000			147,791	10			458
.92	295,009	177,000	93,419			67,025	10			459
.19	541,084	108,100	40,736		22,388	60,221	13			460
	65,194	31,308	33,806			15,291	20			461
	175,690	71,410	104,220			43,006	30			462
	813,483	308,394	419,216			303,370	4.5			463
1.31	720,753	318,340	351,856		63,600	190,180	30			464
22.07	1,087,794	629,170	886,000		22,462	259,441	30	101,386	4	465
	229,168	115,456	60,856			50,548	18	7,624	5	466
	106,787	124,221	72,560			49,106	10			467
14.00	877,700	455,888	856,908		64,904	219,440	25			469
	497,350	331,500	166,424		97,840	127,584	5			470
3.24	485,836	363,820	119,794		12,223	125,050	27			471
	212,288	91,924	74,800		46,484	25,147	19	60,262	4	472
	360,488	312,208				150,000	25.5			473
6.38	1,829,781	770,200	617,600		41,066	332,429	19	418,006	17	474
	228,100	65,854	102,430		10,400	57,029	8			475
11.11	1,855,474	442,786				146,356	31			476
21.38	228,429	124,464	108,905			97,307	30			477
3.77	611,348	300,120	270,228			102,267	18	115,250	5	478
7.55	1,005,455	384,200	291,438		29,448	136,520	19	85,130	4	479
	690,130	325,380	302,423		100,824	172,284	25	1,612	1	480
	226,444	175,104	147,000		4,244	81,611	12			481
	609,000	319,672	190,988			132,413	22.5			482
3.48										483
5.10	297,948	148,456	149,512			74,487	15			484
	90,840	47,093	52,780			24,000	10			485
13.15	1,073,660	505,790	325,145		10,010	307,060	30			486
	326,118	73,788	128,320			60,524	15			487
	149,652	103,099	45,092			37,426	8			488
11.45	547,000	328,228	125,420		72,032	136,520	30	14,736	5	489
	175,000	84,448	90,438		232	41,157	12			490
	146,000	146,000	136,016		40,344	79,366				491
4.01	351,480	172,220	141,780		37,390	87,400	11			492
.26	271,613	116,136	155,497			117,458	5	19,202	5	493
3.41	775,628	422,044	350,594			188,732	12	101,308	5	494
										495
		20,000	9,072			7,486	2			496
1.72	565,000	275,180	261,000		9,480	141,417	20			497
1.80	309,856	105,410	72,816			32,454	8			499
										500
6.23	807,206	648,497	239,200			225,606	22			501
	467,121	160,500	234,725		5,468	101,780	4	27,648	3	502

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character				
			General bonds	Municipal In- dustry bonds	Temporary fund	Warrants out- standing	Miscellaneous debt
502	Norway						
503	Num.	1,776				1,276	
504	Oakland	4,107		2,500		1,607	
506	Oakville						
506	Ocheyshan	15,000		15,000			
507	Odebolt	11,800	8,300	3,500		300	
508	Ogden	9,619		7,300		2,319	
509	Olfa						
510	Olfa	4,680		3,400			639
511	Olfa						
512	Omeda						
513	Onalaw						
514	Orange City	4,000		4,000			
515	Orient	7				2	
515	Oriana						
517	Ostana						
518	Osterdock						
519	Oto	330			100	230	
520	Oxford	7,500		4,500		3,000	
521	Oxford Jct.	631				631	
522	Pacific Jct.	1,000				1,000	
523	Packwood						
524	Palmer	2,028				2,028	
525	Panama	700	700				
526	Panora	3,900	3,900				
527	Parkersburg	2,500	2,500				
528	Parnell	597				597	
529	Paton						
530	Patterson						
531	Paulina	10,000		10,000			
532	Peria	4,500	4,500				
533	Peteron	5,000	5,000				
534	Pierson	5,900					
535	Pilot Mound			5,000			
536	Pioneer	15				15	
537	Plagah						
538	Plainfield						
539	Pleasanton						
540	Pleasant Plain						
541	Pleasantville	49			49		
542	Plymouth						
543	Pocahontas	24,181	3,500	30,000		681	
544	Polk City						
545	Pomeroy	3,300		3,300			
546	Portsmouth	2,270		2,270			
547	Postville	6				6	
548	Prairieburg	7,345		5,000		2,345	
549	Prairie City						
550	Prescott	472				472	
551	Preston						
552	Pringhar	140	140				
553	Princeton				600		
554	Promisue City	1,000		1,000			
555	Proville						
556	Pulaski						
557	Quasqueton						
558	Racelle	11,550	8,000			3,550	
559	Rake						
560	Ralston	300				300	
561	Randalia						
562	Randolph						
563	Rathlun						
564	Readlyn						

PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY. RATE OF LEVY AND AMOUNT LEVIED.

Number	Total debt	Total actual valua- tion	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R. telephone, telegraph and ex- press companies	Taxable valuation	Mills levied	Actual valuation of in incorporation	Mills levied	Number
		450,166	144,430	305,730		112,520	15	65,068	5	502
	1.94	230,522	130,672	47,832	67,058	57,433	31			503
	2.72	655,376	282,072	349,507	32,912	108,804	31	23,944		504
		297,864	158,922	58,722		51,916	19			506
		349,400	301,912	139,536	16,982	97,328	15.5			507
	9.30	855,968	472,084	358,412	25,232	213,917	27	15,388	5	508
	7.41	921,429	490,730	424,900		230,407	39			509
		231,728	131,516	145,028	8,002	62,828	8	1,588	5	510
	6.13	501,004	280,290	280,708		180,251	21			511
		250,508	165,516	127,500		73,232	13			512
		234,002	100,428	127,564		68,225	5			513
	2.91	620,648	435,730	174,430	10,428	155,167	25.5			514
		300,540	124,400	183,928	11,812	75,985	9	1,180	5	515
		145,000	144,134	31,776		36,400	19			517
		732,912	349,984	282,928		169,728	7			518
		28,000	17,468	10,527		7,000				519
	50	124,628	68,322	68,322		31,157	15			520
	12.30	472,080	223,664	248,416		118,030	26			521
	76	468,900	227,212	162,004	9,000	102,220	29			522
	5.01	178,800	92,744	61,108	34,900	44,700	18	15,072		523
		228,848	113,316	185,822		79,992	8			524
	14.28	137,756	90,004	56,102		39,430	21	37,408		525
	3.02	137,140	54,704	55,436		34,288	18			526
	5.84	679,788	464,480	303,808		127,447	39	64,896		528
	8.67	837,544	463,800	303,304	10,200	200,286	22			529
	80	185,720	123,484	70,230		68,450	29			530
		307,500	90,540	117,720		61,300	17	30,900		531
	30.10	543,436	305,508	217,704	19,780	135,850	15			532
	12.57	369,280	182,664	128,664		68,900	27			533
	5.25	382,080	174,477	308,804		65,743	23			534
	13.22									535
	.04	243,845	108,39	135,505		60,991	5	24,200		536
										537
		108,400	75,44	60,269	8,004	38,230				538
		130,206	64,229	69,104		33,566	9			539
	.07	718,912	223,020	365,880		179,728	22			541
		197,164	80,284	76,240		39,207	14	4,680		542
	24.50	484,700	235,616	134,116		121,190	25	25,216		543
		111,869	67,080	30,784	13,000	37,842	12	23,086	5	544
	4.29									545
	6.54	241,216	150,744	80,472		60,304	19			546
		777,228	541,530	236,028		194,507	15			547
	29.27	194,004	119,343	64,022		459,807	27			548
		476,168	308,028	370,228		780,048	17	7,000	5	549
	1.11	397,800	161,360	149,028		72,995	18			550
	.20	430,028	220,144	140,808	9,088	107,748	28			551
	1.58	214,276	113,220	48,684	22,672	56,644	10			552
		222,900	80,972	141,828		55,473				554
	9.82	75,750	58,114	17,839		18,944	12			555
		119,360	74,252	42,428		49,198	20.5	24,400	5	556
		208,028	150,680	87,908		92,147	10	12,880	4	557
	17.51	381,134	197,272	108,692	81,000	60,981	26	23,784	4	558
	.87									559
		66,548	37,200	29,248		15,607	10			560
		210,028	123,188	80,840		81,900	10			561
		227,008	132,048	112,800		65,977	3			562

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character					Miscellaneous debts
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding		
566	Bedford							
566	Bedford	14,500		14,500				
566	Beltsdel	11,000	6,900	5,000				
568	Bemlerstadt							
569	Beman	4,911		4,900		15		
570	Berwick	15						
571	Beverly	2						
572	Richard	3,500	3,500			2,750		
573	Barketa	500					500	
574	Bidgway	2,836						
575	Kingsted	2,836		2,700		716		
578	Bippy	7,013	7,000			15		
577	Riverdale	1,955		1,000	900	95		
578	Riverton							
579	Rock Falls							
583	Rockford	9,597		7,900		1,912	750	
583	Rock Valley	1,000			1,000			
582	Rockwell							
583	Rockwell City	15,500		7,000	3,000	5,500		
584	Rodman							
585	Rodney							
586	Rofte	3,300	3,300					
587	Roland	10,478	10,000			1,278		
588	Rome	500						
589	Rose Hill	76			500	76		
590	Rowan							
591	Rudd							
592	Rumbell	2,943				900		
593	Russell					2,943		
594	Ruthven	6,204		4,700		1,004		
595	Rutland							
596	Ryan	1,500		1,500				
597	St. Ansgar	4,500		4,500				
598	St. Anthony							
599	St. Charles							
600	St. Lucas							
601	St. Olaf	4				4		
602	St. Paul							
603	Sabula	9,477	8,500		977			
604	Salem							
605	Salk							
606	Sanborn	17,000	13,000			4,000		
607	Sandyville							
608	Seaville							
609	Schaller	1,800		1,800				
610	Schleswig	19,700	1,800			7,900		
611	Scranston	7,095		6,000	705	330		
612	Searsboro							
613	Sergeant Bluff							
614	Shanbaugh							
615	Shannon City							
616	Sharpshooting							
617	Sherfield	5,300	3,500			4,000		
618	Shelby	500		500				
619	Shelbyside							
620	Shell Rock	4,985	2,000			2,985		
621	Shellsburg	2,500	2,500					
622	Shibley	14,250		12,000		2,250		
623	Sidney	2,500		2,500				
624	Silver City					425		
625	Sioux Center	2,192	4,500					
626	Sioux Rapids	2,000	2,000					
627	Slater							

PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Per Capita	Total debt	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
	302,000	108,000		94,000		50,500	7			565
9.13	861,004	431,848	379,948	58,898		215,416	30	31,972	4	567
4.87	112,977	59,098	62,884		17,868	116,929	5			569
	404,508	339,156	147,372			101,122	14			570
3.29	683,178	334,399	390,636		58,130	170,788	30			571
5.71										572
5.39	87,644	44,900	33,130		5,568	31,911	6			573
9.00	301,102	178,580	110,210	12,528		75,078	4	106,544	5	574
17.54	303,549	119,458	123,250		30,500	69,887	29			575
3.06	330,688	146,938	65,790			50,922	24			576
	548,316	355,084	398,736	24,436		137,079	25			577
	369,492	123,108	46,384			42,373	10			578
	49,336	15,696	15,484		6,156	19,884	10			579
10.15	177,655	98,519	79,136			44,413	22			580
.89	490,804	271,730	219,174			122,723	17			581
10.14	1,173,781	685,808	559,859	29,158		290,496	31			582
	60,944	62,308	30,032	12,004		22,736	2.5			583
3.07	1,233,076	844,508	489,406			394,373	31.5			584
30.07	408,824	343,706	241,628	13,400		124,700	25	47,892	4	585
3.23	71,628	84,656	22,308	14,004		17,907	19			586
.29	135,919	53,149	73,770			29,259	18			587
	143,636	74,000	34,146			35,900	14	15,000	4	588
3.04	236,990	239,556	97,404			81,740	14			589
6.88	195,945	111,749	79,800			47,913	10			590
	539,299	717,169	396,536			184,910	9	39,102	5	591
2.76	359,592	195,728	137,612	29,413		88,838	20			592
	40,441	15,625	19,220	10,330		10,110	7	22,124	3	593
	483,598	361,108	313,156			130,569	12.5			594
6.02	465,664	235,004	190,364	8,000		115,801	23			595
	840,000	117,400	723,380			210,170	10.4			596
	101,211	28,804	72,466			25,903	7			597
.05	180,596	49,406	126,904	10,136		46,634	10			600
	51,866	22,840	29,016			12,964	6			602
10.32	607,739	312,370	97,314	300,000		127,489	15			604
	125,084	66,796	58,228			31,297	18			606
14.03	545,616	329,012	179,932	86,672		130,434	38			607
	107,718	87,780	19,438			36,929	14			608
2.32	377,228	324,034	129,796	38,408		94,307	27	33,964	4	609
29.52	349,256	238,700	104,552			85,063	23			610
8.27	392,018	370,742	81,376			48,012	30	60,840	4	611
	127,132	50,968	50,968			31,786	12			612
.06	300,428	368,636	37,612			50,132	18			613
	174,750	90,662	94,848			29,822	43,688	5		614
6.67	678,137	441,766	301,130	35,381		181,942	23			615
.85	272,168	323,196	49,972			68,042	25			617
	367,967	76,819	65,548			65,062	22.5			619
6.73	543,569	328,700	104,552			135,862	23			620
4.74	873,368	176,412	150,784			90,342	15.5	1,849	5	621
10.75	1,335,556	981,004	237,862	116,000		333,889	25			622
3.87	491,732	242,798	147,762	1,232		125,039	12.5	71,992	5	623
	390,804	115,004	174,500			72,656	19			624
	908,370	371,900	178,526	49,824		149,544	27	64,806	10	625
2.93	544,239	296,730	267,500			141,136	22			626
	399,472	136,044	136,454			97,464	15			627

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character				
			General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts
601	Walnut	2,900		2,400	500		
602	Wapello	17,908	4,367	13,000		300	
603	Washta						
604	Waterville						
605	Wascoma	25					
606	Waukesha	1,100	1,000			100	
607	Wayland	300				300	
608	Webb	737					737
609	Webster	179				179	
700	Wellsburg	2,454	2,000			554	
704	Wellman	7,010		4,450		2,560	
705	Wesley	11,742	810	8,000		2,932	
707	West Bend	2,000	2,000				
708	West Branch	12,000		12,000			
704	West Burlington	8,271	5,200	2,900		271	
706	West Chester						
707	Westfield						
708	Westgate	2,000	2,000		1,300		
709	West Liberty	12,874	8,500	1,700	2,600	74	
710	West Mitchell						
711	West Point	1,000	1,000				
712	West Side						
713	West Union	1,000	4,000				
714	Wheatland	550	500			50	
715	Whiting	222				222	
716	Whittemore	10,429	1,800	7,000		1,629	
717	Whitten						
718	Williams	8,000	2,000	6,000			
719	Williamsburg	12,303	1,500				
720	Wilson	11,500		11,500			
721	Winfield	3,300		3,300			
722	Winthrop	5,000		5,000			
723	Winta						
724	Woden						
725	Woodbine						
726	Woodburn	400	400				
717	Woodward	9,000	9,000				
728	Woolcock						
719	Worthington						
720	Wyoming	4,000	2,100	2,500	9		
721	Yale	2,000	2,000				
722	Yetter						
723	Yorktown	1					
724	Zealand						
725	Zwingle						

PER CAPITA DEBT OBLIGATION. VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Number	Total debt	Per Capita	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Taxable valuation	Mills levied	Actual valuation of property in incorporation	Mills levied
602	13.10	688,472	470,548	179,900	11,928	172,118	10	30,424	4	
603		202,800	143,904	115,340		70,000				
604										
605	.08	272,020	144,500	128,000		68,125	8			
606	3.25	130,841	27,720	72,000	9,121	30,210	15			
607	5.00	338,410	233,271	84,136		81,692	10			
608	5.00	100,222	49,650	52,672		25,262	10			
609	.50	157,364	94,280	62,484		39,001	10			
700	11.90	227,432	125,284	87,244	21,784	59,323		27,176	700	
704	9.98	728,821	467,461	304,700	6,900	194,622	17	27,128	4	
705	12.60	240,067	138,181	120,000		86,191				
706	4.46	822,140	549,280	477,400		305,225	21.5			
707	18.60	228,940	280,526	46,424		82,222	22			
708	6.80	227,232	75,400	151,623		36,848	11	9,304	5	
709		70,370	45,456	26,914		17,362		8,100	5	
710	15.32	47,000	20,485	12,271	8,110	412,764	17.5			
711	8.23	1,080,056	900,036	724,029		39,487	8			
712	8.20	77,248	34,128	43,520		97,682	17.5			
713		270,728	100,822	138,780	11,116	300,017	21.5			
714	2.42	1,506,068	700,220	801,984	22,720	87,245	15	2,120	5	
715	1.00	348,200	132,142	151,828	40,000	70,187	15			
716	.51	280,748	123,308	147,630		64,504	30			
717	20.12	688,016	180,490	204,500		44,800	5	20,250	4	
718		170,215	82,102	95,110		100,221	27	32,504		
719	16.84	408,084	231,472	135,372	20,040	200,042	27			
720	12.73	1,282,788	501,236	782,432		150,294	17			
721	9.94	708,276	404,280	272,718	60,256	187,028	21			
722	8.52	748,132	390,021	508,080		102,000	18	23,180		
723	9.45	410,354	188,864	301,070		36,202	8			
724		145,420	67,500	77,426		36,202	16			
725		114,328	68,854	82,728		32,556				
726		1,071,380	684,536	629,548	27,252	107,420	10	80,380	5	
727	.50	800,540	185,990	160,428		183,114	20			
728	12.64	862,577	270,714	226,831		83,242	30.25			
729		140,400	170,984	167,280		70,204	4	4,656		
730		285,000	92,068	178,300		131,843	27			
731	6.20	627,372	227,610	229,726		119,230	12			
732	7.32	253,045	100,800	144,120		22,128	9			
733		81,236	24,184	44,026	2,404	66,720	10.5			
734		136,980	75,940	110,140		66,720	9			
735		207,120	207,844	64,248		6,514				
736		34,050	16,700	17,300						

CITY OFFICIALS

City	Mayor	Clerk	Treasurer	Base of expiration of term of office
Abia	H. S. Berry	C. C. Atchison	E. E. Elder	1915
Algona	James W. Wadsworth	S. W. Crowell	William Cleary	1915
Ames	Rarley Sheldon	A. B. Maxwell	W. D. Metzger	1914
Anamosa	W. D. Thuan	L. J. Fisher	T. E. Waters	1915
Atlantic	Joseph Burnea	T. E. Nichols	Jas. G. Whitney	1915
Bedford	H. C. Webb	K. E. Stephens	F. E. Payton	1914
Bella Plaine	C. W. Burnham	S. R. Perren	W. O. Brand	1914
Bloomfield	W. W. Wishard	A. B. Welch	Chas. Walker	1915
Boone	John S. Crooks	Otto Hill	John T. Herman	1915
Burlington	Frank C. Norton	*J. A. Larson	C. Matheo	1914
Carroll	S. H. Johnston	J. A. Dausberry	J. C. Arts	1914
Cedar Falls	W. H. Mermer	W. T. M. Aitken	H. W. Johnson	1915
Cedar Rapids	Louis Roth	*V. E. Vane	Charles E. Byrnes	1914
Centerville	S. W. Bryant	P. A. White	C. R. Wooden	1915
Chariton	J. C. Seward	G. J. Gittinger	Chaanning Smith	1915
Charles City	T. M. Fitzgerald	John S. Bradley	George E. May	1914
Cherokee	J. H. Burlingame	William Shardlow	George Brunner	1915
Clarinda	Earl Peters	C. W. Stewart	J. T. Harrell	1915
Clarion	P. H. Goslin	F. W. Walker	H. J. Barr	1914
Clear Lake	R. S. Young	C. C. Palmer	R. B. Rogers	1914
Clinton	E. M. Howe	*C. J. Reusche	C. B. Chandler	1914
Colfax	M. E. Penquite	W. S. Cutter	B. A. Brown	1914
Corning	A. T. Wheeler	W. C. Chubb	J. E. Carmichael	1914
Council Bluffs	Thomas Mahoney	*John F. McAneney	Frank T. True	1914
Cresco	E. L. Davenport	A. W. Gilbert	W. H. Wilson	1914
Creston	F. L. Stream	J. F. Golden	L. A. Morrison	1915
Davenport	Alfred C. Mueller	Hugo Mueller	W. G. Noth	1914
Decorah	H. J. Green	F. M. Hughes	R. Alkyer	1915
Denison	W. H. Lamb	E. F. Tucker	C. L. Voss	1914
Des Moines	James R. Hanna	*D. T. Burns	John A. Backman	1914
Dubuque	M. E. Lyons	Cyril D. Lagan	Geo. D. Wybrant	1914
Eagle Grove	W. R. Blake	Sam Middleton	J. S. Fort	1915
Eldon	H. W. Enyort	J. E. Varnum	S. H. Sower	1914
Eldora	Carl S. Newcomer	L. J. Stout	D. M. Moser	1914
Emmetsburg	S. D. Bickford	T. F. Rutledge	J. W. Senry	1914
Estherville	B. B. Anderson	N. B. Egbert	Z. Zeman	1915
Fairfield	T. L. James	Wm. L. Long	F. J. L. Black	1915
Fort Dodge	J. F. Ford	W. L. Tang	E. H. Zorner	1915
Fort Madison	A. E. Johns	A. S. Gavlyrd	A. M. Lowrey	1914
Glenwood	F. E. Donelan	C. W. Edwards	Clyde Rhoades	1915
Grinnell	H. D. Lyman	A. C. Harriman	D. C. Wolf	1915
Hampton	D. W. Parks	Levi Talhelm	P. Hammer	1914
Harlan	W. L. Baughn	William Hayes	W. D. Horton	1914
Hawarden	Walter Scott	T. J. Reeves	F. C. Kner	1914
Ida Grove	T. S. Brannan	Rufus Brewer	W. H. Joslin	1915
Independence	A. N. Todd	Geo. C. Hubbard	John A. Storey, Jr.	1915
Indianola	J. W. Slocum	W. A. Graves	Thomas Farrell	1915
Iowa City	G. W. Koontz	Geo. T. Reddick	Fayette Holmes	1915
Iowa Falls	B. R. Bryson	J. V. Gregg	Chas. E. White	1915
Jefferson	V. H. Loveloy	A. W. Thomas	L. J. Wolf	1914
Keokuk	F. E. Elder	O. W. Sandberg	J. C. Collins	1914
Keosauqua	Cam. Culbertson	W. H. Conroy	G. G. Hutchinson	1914
Lake City	J. M. Tolson	J. M. Pickle	John Cooper	1915
Lea	John Beeby	S. G. Mitchell	M. A. Gammill	1915
Maehester	F. E. Richardson	T. Wilson	Chas. J. Seeds	1915
Maquoketa	F. W. Myatt	E. J. Kuttner	Geo. L. Mitchell	1914
Marengo	J. C. Eggelbert	C. J. Denzler	Frank S. Hilt	1914
Marion	C. E. Gordon	P. O. Clark	Geo. W. Toms	1915
Marshalltown	S. Millard	J. J. Wilson	Jas. Elledge	1914
Mason City	F. M. Norris	J. H. McEwen	C. H. Barber	1915
Missouri Valley	J. C. Prather	W. F. Thornburg	John S. McAvoy	1914
Monticello	E. E. Hoag	Fred W. Koop	H. C. Bohlen	1914
Mount Pleasant	C. Koehler	W. D. Worthington	C. H. Roesink	1915
Muscataine	John C. Primrose	H. B. Caple	C. A. Lillard	1914
Nystic	F. D. Griffin	Jas. A. Colgan	F. B. Condon	1915
New Hampton	J. C. Griffin	E. G. Finch	D. L. Clark	1915
Newton	Chas. H. Hall	R. A. Davis	E. A. Fawcett	1915
Nevada	J. F. Cole	C. D. Shippy	G. W. Jamison	1914
Osceola	Henry Harlam	C. L. Collins	P. K. Hobbrook	1915
Osawa	A. A. Kugler	A. S. Wright	M. C. Swing	1915
Osgoda	F. P. Barnhill	W. N. Temple	A. D. Simmons	1915
Oskaloosa	S. V. Reynolds	T. H. Carlin	Van P. Wittenmeyer	1915
Ottumwa	Patrick Leeny	M. L. Byrnes	C. G. Merrill	1915
Pella	H. F. Johnson	A. C. Kuyper	W. Vander Linden	1915
Perry	Jack Bruce	Adrian Creek	H. M. Patee	1915
Red Oak	William Thomas	Richard Roberts		1915

*City Auditor.

CITY OFFICIALS—CONTINUED.

City	Mayor	Clerk	Treasurer	Date of expiration of term of office
Rock Rapids	E. L. Partch	J. K. Medberry	P. G. Smith	1914
Sac City	N. O. Goshwiler	W. E. Weary	C. C. Jameson	1915
Seymour	D. H. Kirby	J. W. Lowry	W. H. Owen	1914
Sheldon	Fred Frisbee	Scott Martin	F. E. Frisbee	1915
Shenandoah	J. M. Medicine	C. M. Conway	E. C. Piesbough	1915
Sigourney	J. H. Wylie	A. A. Neas	C. C. Williamson	1914
Sioux City	A. A. Smith	*W. E. True	C. A. Carlson	1915
Spencer	Eugene F. Bender	Rita M. Smith	E. E. Taggart	1914
Storm Lake	A. R. Biddle	L. A. Dwinell	J. V. Gilbert	1915
Stuart	C. A. Ostrander	Chas. H. Berner	J. L. Swinehart	1915
Tama	C. J. Womser	T. M. McCurdy	T. L. Williamson	1915
Tipton	C. T. Summermaker	Philip D. Keitsen	S. G. Frink	1914
Toledo	C. M. Morford	J. N. Lichty	W. A. Dexter	1915
Valley Junction	Geo. W. Gray	G. C. Williams	W. H. Field	1914
Villisca	F. M. Kelsay	Geo. B. Sexton	C. W. Hill	1914
Vinton	E. T. Bryant	W. E. Klingaman	E. M. Tankham	1915
Washington	J. D. Glasgow	Fred H. Steek	Geo. J. Brettenbach	1915
Waterloo	B. C. Thompson	*R. L. Depon	C. J. McDermott	1914
Waukon	I. E. Beeman	J. D. Cowan	Max Wittlinger	1915
Waverly	J. Y. Hazlett	F. A. Lee	W. Weiditschka	1915
Webster City	E. E. Valentine	W. W. Crittenden	E. F. King	1915
What Cheer	F. C. Humes	W. I. Meade	Robert Schott	1915
Winterset	Eugene Wilson	H. S. Ely	W. E. Grimes	1915

*City Auditor.

TOWN OFFICIALS

Towns	Mayor	Clerk	Treasurer	Date of expiration of term of office
Ackley	J. S. Roberts	W. J. Scourick	S. Y. Eggerl	1914
Ackworth	J. W. Short	F. E. Gunder	Robert Keller	1914
Adair	F. E. Gates	Harry D. Hyer	P. C. Williams	1914
Adel	A. J. Goodrich	Vie T. Sweeley	V. W. Miller	1914
Agency	W. F. Craig	F. A. Shute	S. H. Blackwell	1914
Agency	Andrew Giltner	H. H. Reynolds	W. F. Foster	1914
Ainsworth	J. H. Pearson	W. W. Moore	S. A. Stephens	1914
Akron	A. L. Yeadon	A. G. A. Palm	H. Shoulsberg	1914
Akert City	Geo. B. Anderson	Amandus Skog	B. A. Peterson	1914
Ambion	W. C. Van Horn	C. Kroezer	A. L. Burgett	1914
Alburnett	B. E. Stringer	H. E. Rutton	J. N. Birdsall	1914
Alida	W. E. Putler	A. G. Schoenfeld	E. R. Greene	1914
Alexander	Ans. Boyson	S. F. Shields	B. W. Kaster	1914
Alberton	O. F. Missman	W. C. Shepard	F. B. Merrill	1914
Albion	C. J. Hetrick	Wm. Zellman	W. J. Sievers	1914
Alta	Peter Goebel	F. Babe	H. S. Radtke	1914
Alta Vista	Geo. J. Scholz	Harry Vander Linden	M. D. Gibbs	1914
Alton	C. C. Lang	N. B. Shaffer	L. O. Shaffer	1914
Altona	Peter Goebel	W. A. Grill	N. P. Page	1914
Alvord	John Berg	D. P. Malbe	J. Wilke, Jr.	1914
Andover	F. H. Dandel	A. R. McMeane	Ch. Jacobs	1914
Andrew	H. L. Bell	H. H. Cate	W. R. Spence	1914
Anita	J. C. Merz	E. R. Wagner	J. G. Wagner	1914
Ankeny	Chas. Schrepfer	Es. E. Lucas	H. L. Heidenberg	1914
Anthony	D. Voogd	Henry Dusee	Albert Dreyer	1914
Aplington	C. C. Webers	E. C. Mohr	A. H. Mohr	1914
Arcadia	C. S. Goodrich	C. M. Pederson	Wm. Clow	1915
Archer	A. A. Conrad	J. A. Hule	F. M. Dodge	1914
Arion				1914
Arispe	Andrew Addie	J. I. Wittise	B. B. Walrath	1914
Arlington	K. Faithson	E. R. Stokes	T. W. Wodgett	1914
Armstrong				1914

Acting Clerk.

TOWN OFFICIALS—CONTINUED.

Towns	Mayor	Clerk	Treasurer	Date of expiration term of office
Charlotte	M. H. Idemann	A. H. Dohmann	E. A. Garside	1914
Charter Oak	J. J. McWilliams	E. P. Gray	P. F. Fene	1914
Chatsworth	L. R. Crowell	G. E. Wells	R. G. Tompkins	1915
Chelsea	J. W. Shaler	Joseph Benesh	H. R. McKeen	1914
Chester	Geo. Owens	E. H. Babcock	F. D. McWilliams	1915
Chillicothe	W. S. Cundiff	Alfred Peterson	Geo. E. Jenkins	1914
Churchs	M. J. Hill	H. P. Barker	Bernard Westervelt	1914
Cincinnati	J. A. Corder	C. W. Graham	John Browitt	1914
Clare				
Clarence	W. B. Hanna	Scott McNeil	H. A. Jons	1914
Clarksville	J. F. Mott	C. H. Igenfritz	D. Womsey	1914
Clayton	Fred C. Larson	James McGuire	John Hanscha	1914
Clearfield	H. T. Snopce	G. O. Bentley	J. U. Wyant	
Cleghorn	J. C. Hebb	L. L. Patton	R. C. McKinney	1914
Clemons	A. Christensen	E. M. Fredericksen	A. A. Arney	1915
Cleveland	C. C. Miller	E. T. Scott	B. C. Gruber	1914
Clio	J. D. Johnson	Ray Shriver	F. O. Carlson	1914
Clover Hills	Chas. H. Ashworth	E. H. Gillette	Jas. T. Ashworth	1914
Clutter		James Hoek		
Coburg	W. J. Parrott	S. G. Davis	R. McDevitt	1915
Coggan	A. W. Cooulette	F. W. Lindahl	D. D. Johnson	1914
Coin	L. F. Conger	E. H. King	G. F. Mitchell	1914
Colesburg	Cyrus Craig	W. S. Shaffer	P. D. Peck	1914
College Springs	A. W. Hawley	J. O. Dow	J. Dee London	1914
Collins	O. F. Heinrich	M. H. Boidick	W. H. Thompson	1914
Colo	John O. Neil	H. E. Banson	John Niland	1914
Columbus City	O. N. Johnston	J. W. Garner	P. Colton	1914
Columbus Junction	D. S. Buffington	Wm. Deford	O. M. Cavin	1914
Conesville	Chas. Wagner	C. E. Chamberlain	W. H. McKee	1914
Conrad	H. G. Foddiken	E. O. Ecklund	E. L. Guild	1914
Conway	W. W. Hough	W. A. Conway	A. T. West	1914
Coon Rapids	Geo. W. Smith	Blinn N. Smith	Geo. Bower	1914

Copple	F. M. Van Trump	John Hesser	F. H. Alter	1914
Coralville				
Correctionsville	H. B. Speaker	J. L. Dubois	L. E. Wesley	1914
Corwith	G. H. Oxley	A. J. Doidge	W. L. Monihy	1914
Corydon	Adam Ripper	J. C. Bower	C. L. Neely	1914
Coulter	J. P. Drilling	H. O. Hensen	S. N. Juhl	1915
Craig	G. F. Pulsifer	W. O. Sidwell	John Reiken	1914
Crawfordsville	F. F. Campbell	Geo. B. Teager	M. A. Howell	1914
Crownwell	L. M. Randolph	F. A. Faraday	C. W. Jensen	1914
Crystal Lake	E. P. Hanson	Chris Gullstrap	C. P. Shearer	1914
Cumberland	W. R. Noland	C. E. Read	C. A. Swanson	1914
Curlew	John Cullen	J. P. Hunter	V. W. Pisk	1914
Cushing	Edwin Perry	O. E. Schneider	C. E. Hass	1915
Cylinder	Jay Letson	C. E. Myers	Ole Cody	1914
Dakota City	W. C. Brown	G. B. Braxinger	Wm. Shinker	1914
Dallas	Nym Hopkins	J. W. Brittholt	W. S. Wilson	1914
Dallas Center	S. A. Sumner	Fred W. Nazarene	A. Emmert	1914
Dana	P. G. Martin	Wm. Dana	C. C. Cozart	1914
Danbury	C. F. Seibold	J. F. Mohr	P. A. McLoughlin	1914
Darville	Joseph Polick	L. A. Chamber	R. W. Mix	1914
Davis City	G. F. Campbell	L. A. Brown		1914
Dayton	Elmer Shostrom	O. S. Larson	C. J. Swanstrom	1914
Deater City	M. Camp	J. B. Riddle	J. C. Cozart	1914
Deham	F. A. Toovey	C. D. Bruce	L. L. Zitzperger	1914
Deep River	A. L. Minehart	N. H. Keller	H. W. Hatlee	1914
Defiance	B. G. Feniston	E. F. Cox	F. M. Blakelock	1914
Delmar	P. E. Canty	F. H. George	T. H. Canty	1915
Delhi	M. G. Albrook	E. B. Porter	B. E. McKim	1913
Deloit	Fred A. True	Earl O. Winsak	C. A. Burt	1914
Delta	W. N. Sargent	Joseph S. Eterback	C. H. Werte	1915
Denver	H. J. Neveermann	William G. Helming	U. G. Penick	1914
Derby	A. W. Mitchell	E. A. Kirk	G. M. Kim	1914
De Soto	J. W. Blackman	F. L. Hoch	William Hines	1914
De Witt	L. S. Harrington	C. C. Christiansen	M. F. Palmer	1914
Dexter	J. W. Bryant	J. E. Hammond	Jessie N. Taley	1914
Diagonal	J. S. Sathen	H. G. Todd	C. W. Walsh	1913
Dikens	W. C. Henderson	O. M. Varney	J. J. Schultz	1915
Dike	H. J. Knudson	R. N. Bagley, Jr.	P. J. Theis	1914
Dixon	A. H. Burr	John Langseth		
Dolliver				
Donohue	Wm. Goetsch	Herman Fabrenkrog	Grover W. Boehlk	1914
Donnellson	Geo. W. Matern	Fred C. Woodson	B. F. Warren	1914
Doon	Geo. W. Bowers	R. H. Armistead	J. A. Masten	1914
Dougherty				
Dow City	L. A. Dow	E. G. Wiggins	W. E. Fisher	1914
Dows	B. S. Huntington	N. H. Rummel	A. B. Munix	1914
Drakesville	T. B. Jennings	F. S. Updike	C. B. Irehan	1914

TOWN OFFICIALS—CONTINUED.

Towns	Mayor	Clerk	Treasurer	Date of expiration term of office
Dumont	Fred Linde	S. G. Barlow	A. E. Harrison	1914
Duncombe	D. Marlee	R. F. Buggy	M. L. House	1914
Dunkerton	H. F. Shimp	E. W. Magee, Jr.	J. A. Campbell	1914
Dunlap	I. Siglin	R. W. Wetengel	L. K. Moore	1914
Durango	Jno. Hohman	R. R. Richardson	Wm. Hunter	1914
Durant	Ed Denkmann	Paul Sanberg	Wm. H. Greenlius	1914
Dyersville	J. H. Denkhoff	W. C. Loosbrook	Chas. P. Bath	1914
Dysart	John P. Redmond	F. H. Lindeman	Erwin Moller	1913
Earlham	Edwin S. Day	Scott Shifflett	H. S. Thompson	1914
Earling	J. H. Mooncrath	John J. Langensfeld		1914
Earlville	J. M. Dunn	Wm. Hunt	Geo. Hunt	1914
Early	J. W. Hartzell	C. F. Jackson	W. W. Little	1914
East Peru	L. P. Clifton	W. E. Holdercroft	S. M. Delaplain	1915
Eddyville	J. A. Laferty	C. F. Hatchitt	F. M. Epperson	1914
Edersville	D. M. Bubb	Chas. Blunk, Jr.	W. A. Miles	1914
Edgewood	E. L. Noble	E. B. Shaffer	Chas. Blanchard	1914
Elberon	W. F. Bowser	Phillip Sevick	E. P. Skrahle	1914
Elbridge	Julius J. Weise	Fritz Weise	Hugo Kuhl	1914
Elgin	H. S. Hadesl	J. H. Williams	N. Schori	1914
Elkader	G. N. Schulte	Wm. C. Reiser	M. G. Hagenack	1914
Elkhart	G. A. Turner	M. Manning	I. R. Kelter	1913
Elk Horn	Harold Johnson	Hans Carstensen	Hans Petersen	1914
Elkhopt	Louis Benschneider	Delbert Morley	Geo. Krieba	1914
Elliott	C. E. De Witt	F. D. Bully	H. E. Mankie	1914
Elletson	O. O. Eittrich, Jr.	W. H. Clark	E. E. Cornwall	1913
Ellsworth	C. C. Foley	L. A. Iverson	L. E. Williams	1914
Elma	J. C. Dvorak	C. J. Farmer		1914
Ely	C. C. Dvorak	Joseph Pavel, Jr.	Joseph Becicka	1914
Emerson	L. E. Weed	C. L. Brink	R. M. Shipman	1914
Epworth	Geo. J. Graham	J. J. Hamilton	C. B. Ranna	1914
Essex	W. D. Gay	Frank P. Rotton	William Nelson	1914
Everly	H. E. Jones	Geo. Nugent	John Stuhr	1914
Excels	T. M. Rasmussen	J. K. Vande Broke	A. W. Harvey	1914
Excels	H. P. Richardson	L. Johnson	Carl Caster	1915
Fairbank	Frank Burns	Geo. P. Eickelberg	G. F. Monroe	1914
Farley	Wm. Baker	B. D. Hall	C. Gibbs	1914
Farmersburg	J. T. Adams	O. H. Oelke	H. A. Oelke	1914
Farmington	J. M. Eddy	O. H. Wegner	J. W. Woodworth	1914
Farnhamville				
Farragut	Nels A. Anderson	W. O. Scott	Wm. Rogers	1914
Fayette	Geo. Brown	O. W. Stevenson	F. E. Finch	1914
Fenton	J. F. Newel	W. E. Stoebel	Frank Bailey	1914
Ferguson	Hiram Powers	F. W. King	J. A. Workman	1914
Fertile	E. E. White	J. T. Tallackson	E. M. Lang	1914
Floyd	D. Wilbur	O. C. Klodig	G. Stewart	1914
Fonda	Chas. F. Frost	W. C. Wood	Melvin Boyer	1914
Fontanella	C. A. Baker	H. J. Stuhlmler	W. J. Crumm	1914
Forest City	B. W. Stephenson	B. J. Lackore	Hans Thompson	1914
Fort Atkinson		A. J. Schreiber		1914
Fort Des Moines	C. L. Cutler	C. A. Clark	J. M. Fraizer	1914
Foster		John Sies	R. H. Stephenson	1914
Fostoria	F. Riley	Jas. H. Emerson	Hugo Sert	1914
Franklin	G. Schneider	T. W. Elsberry	Fred Casotti	1914
Fraser	Malcom Reid	H. L. Kerson	Don A. Jackson	1914
Fredericksburg	J. O. Griffith			
Frederika		W. P. Rhoads	Jay Forbes	1914
Fremont	W. H. Wharton	I. E. Baumgardner	T. H. Schletter	1914
Galva	John H. Wentz	Henry Schnepf	Fred Vogt	1915
Garber	C Schnepf	L. J. Edge	C. S. Stearns	1914
Garden Grove	R. C. Hoadley	W. J. Koenig	Chas. Rogeman	1914
Garnaville	H. C. Ruenzel	H. V. Reed	Isaac Sveigard	1914
Garner	F. E. Blackstone	C. C. Gross	A. J. Donald	1914
Garrison	J. A. Grimes	Earl Morrison	Edwin Beery	1914
Garwin	Chas. French	F. E. Davenport	B. D. Hunt	1915
Geneva	E. H. Haymond	H. W. Helms	A. F. Meyer	1914
George	Wm. Noll	W. H. Stoddard	John Blshoff	1914
Germania	B. Hamilton	B. D. Kent	H. Sawyer	1914
Gilbert	J. A. Hansman	H. D. Stewart	G. F. Stansberry	1914
Gilman	J. Allen Stansberry	H. C. Marmoon	C. B. Fitch	1914
Gilmore City	C. A. Bell	Julius Carstensen	H. H. Wentzien, Jr.	1915
Gladbrook	Erwin Merrill	O. B. Moorehouse	M. Linn	1914
Gibbsden	H. W. Furber	B. W. Agard	W. K. Blackwell	1914
Goldfield	John M. Montgomery	G. W. Butts	S. S. Matson	1914
Goodell		H. J. Webster	Paul Kruse	1914
Goose Lake	W. F. Schroeder			
Gowrie		J. P. Jensen	J. Graettinger	1914
Graettinger	D. W. Cameron			
Graf	J. J. Bringolf	C. W. Paulus	H. Walk	1915
Grafton	L. F. Hillman	O. W. Dutton	Geo. Rice	1914
Grand Junction				

TOWN OFFICIALS—CONTINUED.

Towns	Mayor	Clerk	Treasurer	Date of expiration of term of office	
Grand Mound	I. W. Harmon	R. C. Quinn	Henry Moeller	1914	
Grand River	E. A. Haas	G. W. Zimmerman	D. H. Higley	1914	
Grand View	E. R. Burkett	Wm. Andrews	J. F. Manning	1914	
Granger	E. R. Burkett	W. T. Jones	H. F. Porter	1914	
Grant	W. C. Malenberg	S. H. Bates	V. A. Simpson	1914	
Grant City	J. S. Birt	E. U. Thomas	Herman Ahlers	1914	
Graville	H. Ecker	W. B. Stewart	Fred Fisher	1914	
Gravily	Frank Greeley	G. E. Farrell	E. C. Rice	1915	
Gray	A. G. McMullen	V. E. Dow	F. B. Wilson	1914	
Greeley	E. B. Hess	Le Roy Nicks	Guy Worcester	1914	
Greene	John Hessroad	M. G. McCright	W. D. McColom	1914	
Greenfield	H. J. Chapman	John Tarr	J. H. Chick	1914	
Green Island	C. M. Chandler	A. F. Larson	T. W. Friar	1915	
Grimes	H. W. Herrick	Fred B. DeWitt	Ora L. Welch	1914	
Griswold	Wm. Koester	E. V. McBroom	W. C. Morrison	1914	
Hammond	S. R. Foster	J. E. Balsehoel	W. K. Hamilton	1914	
Guthrie Center	E. J. Kilgore	A. J. Kappen	C. J. Adams	1915	
Guttenberg	A. H. Borman	A. J. Heinen	C. B. Clayton	1915	
Haibur	Leo J. Wegman	Aug. Wagner	Clifford Bolton	1915	
Hamburg	E. J. Tiller	Cyrl Wynn	W. W. Bingham	1914	
Hamilton	R. J. Martin	B. M. Halladay	M. L. Geame	1914	
Hancock	R. J. Martin	M. L. Geame	A. O. Bye	1914	
Hanlontown	R. D. Robertson	O. T. Engquist	F. O. Swenson	1914	
Harcourt	G. G. Smith	L. E. White	S. J. Szurgel	1914	
Harper	M. J. Clarbhan	M. D. Keley	F. A. Houlihan	1914	
Harpers Ferry	F. J. Donohoe	L. J. Haagerty	G. W. Moeller	1915	
Harris	W. W. Smith	N. T. Broders	T. R. Patch	1914	
Hartley	Geo. Coleman	H. B. Clements	W. G. Maddy	1914	
Harvey	Geo. G. Dennis	Fred R. Priest	R. S. McDonough	1914	
Hastings	H. H. Wilson	H. F. Murray	F. W. Lucas	1914	
Hawlock	A. B. Peters	Thos. Netscott	H. F. Hanth	M. V. Henderson	1914
Hawkeys	A. B. Peters	Geo. J. Wengert	W. G. Kefer	1915	
Hazleton	Thos. Netscott				
Hedrick	G. G. Bowers	Jas. J. Jennings	M. W. Tinsley	1914	
Henderson		G. T. Haaver	G. C. Haaver	1914	
Hepburn		Geo. Ellison	H. C. Brown	1914	
Hinton	B. P. Bogenrief	H. A. Siefken	O. A. Outjes	1914	
Holland	H. Dirks	Albert G. Merkey	Chas. Kastner	1914	
Holstein	Wm. Schippmann	J. P. Sweeney	W. T. Beaman	1914	
Holy Cross	T. J. Hess	L. H. Morgan	F. R. Tessar	1914	
Hopewille	C. Purcell	C. L. Hill	F. M. Williams	1914	
Hopkinton	D. C. Oehler	W. S. Spencer	H. Smith	1914	
Hornick	R. N. Rawson	J. W. Klein	D. E. Byram	1914	
Hospers	C. H. Spavin	Calvin Boylan	A. T. Joder	1914	
Hubbard	A. W. Hoelscher	H. R. Hollis	J. S. Wilson	1914	
Hudson	R. H. Mueller	F. C. Stevens	Otto Windrath	1914	
Hull	Ed C. Welz	J. A. Parker	B. King	1914	
Humboldt	R. J. Johnston	J. L. Taylor	Dan B. Lewis	1914	
Hunxton	D. F. Goodrich	H. J. Birkestrand	M. M. Halbert	1914	
Huxley	Ole Leopold	John J. Laughlin	D. Forth	1914	
Imogene		Hugo Reimers	F. E. Morris	1914	
Inwood	G. M. Anderson	J. J. Meyer	W. S. Branson	1914	
Ionia	W. A. Morgan	D. A. Wheeler	T. H. Burns	1914	
Ireton	W. A. Ryan	J. E. Reynolds	J. E. Garrity	1914	
Irwin	J. H. Hoye	S. A. Jirak	G. W. Bruden	1914	
Jackson Junction	E. G. Kinney	O. W. Correy	Jas. Dalton	1914	
Jamales	J. W. Bennett	C. H. Howe	E. W. Knudson	1914	
Janesville	R. L. Bordenier	M. H. Housey	J. E. Nutter	1914	
Jessop	Wm. Anderson	C. H. Severson	W. H. Palmer	1914	
Jewell Junction	Wm. Anderson	A. G. Anderson	F. H. Alexander	1914	
Jolley	H. Mowitzzer	F. E. Skola	A. L. Severin	1915	
Kalona	John A. Yoder	Dr. S. L. Clabaugh	Taylor Grimes	1914	
Kanrar	H. H. Carson	Henry Arie	L. W. Johnstone	1914	
Kanawha	W. B. Kenney	G. E. Turner	R. C. Burton	1914	
Kederton	C. G. McDonald	H. O. Sandness	H. B. Clophas	1914	
Kelley	J. M. Johnston	C. T. Powers	John Sewalt	1914	
Kellogg	James Boyle	Henry Arie	Ira B. Taft	1914	
Kennett	A. S. Tragsborg	H. T. Finch	R. B. Kittle	1914	
Kent	H. W. Phillips	J. T. Livingstone	Olo. H. Helander	1915	
Kenwood Park	W. A. Coon	Oscar Danieh	F. F. Feerbach	1914	
Keosauqua	C. I. Manning	R. B. Kittle	J. A. Ingalls	1914	
Keota	E. C. Gilbert	W. F. Stoutner	M. A. Fischer	1914	
Keystone	W. B. Kenney	Geo. Harder	Jas. Gregerson	1914	
Kingsley	W. H. Creasy	Ray E. Rieke	Geo. Thompson	1914	
Kinross	C. F. Cashman	F. E. Kerr	W. A. Garner	1915	
Kirkman	A. W. Burton	E. B. Tucker	E. H. Perry	1915	
Kirkville	T. J. Haver	H. H. Ward	C. A. Christopherson	1914	
Kiron	J. E. Hoglund	N. L. Palmer			
Kiowa	E. G. Ell	C. M. Burke			
Kulerim	M. V. Miller				

TOWN OFFICIALS—CONTINUED.

Towns	Mayor	Clerk	Treasurer	Date of expiration of term of office
McCallsburg	J. H. Galbreath	G. H. Krohn	Theo. O. Heglund	1915
McCausland	F. J. Lessen	F. E. Bingley	E. J. Wright	1915
McClelland	B. P. Tripiett	H. B. Sears	Roy Maxfield	1914
McGregor	T. J. Sullivan	F. C. Soane	F. S. Richards	1915
Meigs	B. D. Sargent	Jas. Vaughn	R. D. Williams	1914
Mechanicsville	W. A. Jackson	A. F. Fairchild	H. E. Gibesut	1914
Mediapolis	A. E. Nordstrom	H. F. Bandy	M. U. Bridwell	1914
Metairie	W. H. Bollensbacher	W. A. Sawtell	Al Sanderman	1914
Mevin	H. I. Ramsey	Art. M. Evans	H. M. Quiggle	1914
Menlo	W. S. Welby	O. G. Smith	E. F. Rigdon	1914
Meriden	L. Wixson	A. R. Buewag	R. C. Wixson	1914
Merrill	C. Montagne	A. B. Barnett	F. Hesse	1914
Meservey	F. S. Agler	R. J. Courtney	A. J. Nissen	1914
Meyer	J. J. Demuth	Peter Meyer	John E. Hemann	1914
Miles	C. A. Menck	Chas. Allen	C. J. Perick	1914
Milford		J. E. Sheldy	F. A. Hellredge	1914
Millersburg	O. W. Van	Thos. J. Collins	O. A. Hatter	1914
Milo	W. E. Males	E. B. Burgess	J. E. Clayton	1914
Milton	J. C. Forbes	R. N. Parks	D. A. Miller	1914
Minburn	J. Schaffer	O. J. Bosart	A. T. McNeil	1914
Minden	J. W. Crow	Gilbert Dutton	Geo. Groneweg	1911
Mingo	L. C. Adams	W. A. Witmer	Chas. Hansen	1915
Mitchell	Geo. Sandmiller	F. D. Cody	C. J. Perick	1915
Mitchellville	W. A. Porter	R. E. Balle	L. H. Battles	1914
Modale	W. W. Morton	F. Ritchison	R. S. Sassaant	1914
Montainia	J. E. Knuts	A. D. Gilmore	H. D. Selby	1914
Mount	L. W. Jensen	C. L. Buriel	C. L. Buriel	1914
Monmouth	C. A. Menold	J. B. Hubbard	E. B. Bristol	1914
Monona	Harry C. Fox	H. S. Rittenhouse	C. J. Orr	1914
Monroe	L. W. Cochrane	D. C. Phillips	F. B. Kingdon	1914
Montezuma	G. W. Hawkins	R. A. Mortland	H. F. Morton	1914
Montour	H. S. Bryngelson	C. B. Adair	R. W. Adair	1914

Montrase	F. D. Crooks	J. B. Kiel	Chas. Allen	1914
Moorhead	C. S. Judd	A. E. Lewis	R. W. Lohmann	1915
Moorland	I. Bird	H. A. Van Eps	F. J. Halligan	1915
Moravia		C. M. McFatrige		1914
Morning Sun	H. M. Adams	W. B. Garvin	J. W. Smith	1914
Morrison	W. A. Elliott	P. B. Frazier	E. S. Barlick	1914
Moulton	G. L. Bovard	L. E. Buckles	E. C. Evans	1914
Mount Ayr	H. M. Miller	C. S. Palmer	W. K. Scott	1914
Mount Union	Henry Eckey	W. E. Gamble	W. E. Buchanan	1914
Mount Vernon	W. W. Carlton	W. R. Buchanan	Chas. M. Hartung	1914
Moville	D. M. Hamilton	W. H. Rockefeller	R. M. McCarter	1914
Murray	W. H. Biggle	O. W. Hendrick	S. W. Tobey	1914
Nashua	E. S. Morse	G. E. Ellison	A. L. Kout	1914
Neola	R. J. O'Connor	Wm. Felton	H. H. Fogge	1914
New Albin	G. F. Wild	R. G. May	E. Rice	1914
Newell	F. C. Foley	C. A. Collins	Geo. W. Chaney	1914
Newhall	J. N. Silhamer	O. Karbele	E. E. Stedman	1914
New Hartford	J. G. Evans	C. R. Harmon	A. T. Perrin	1914
New Liberty	Geo. Leuders	Henry Hansen	Theo. Jurgem	1914
New London	A. D. Hayes	T. E. Rhodes	D. H. Tyner	1914
New Market	John H. Malony	E. C. Elghmey	F. M. Daugherty	1914
New Providence	C. C. Miller	E. H. Moon	A. C. Smallwood	1914
New Sharon	A. M. Evans	A. J. Way	W. K. Scott	1914
New Vienna	L. J. Ables	John Ahlers	I. L. Fangmann	1914
Nichols	H. E. Jones	Fred Porter	Theo. Irwin	1914
Nodaway	W. E. Loeb	S. H. Smith, Jr.	H. Kirchner	1914
Nora Springs	D. F. Conway	M. L. Wahlstrom	F. F. Shans	1915
Northboro	D. A. Eckles	F. W. Schmidt	H. F. Schneider	1914
North Buena Vista	C. T. Long	L. Griffin	F. P. Nye	1914
North English	Arthur Walters	C. F. Nagel	F. P. Sawyer	1914
North McGregor	L. Mullin	B. B. Brown	G. E. Swain	1914
North Washington	F. C. Gilmore	John Hagensick	W. R. Brown	1915
Northwood	Geo. Weidert	Niek Clemens	Frank Arnholt	1914
Norwalk	H. C. Finch	C. W. Remore	T. S. Hanson	1914
Norway	I. A. Lierle	H. G. Wykoff	I. I. Good	1915
Numa	H. G. Webster	E. H. Hoferd	J. H. Pickart	1915
Oakland	J. W. Hibbs	J. H. Harris		1914
Oakville	J. L. Oakwell	E. F. Wertz	M. H. Evans	1914
Oakwood	E. M. Bell	L. C. Williams	G. D. King	1915
Oakseydan	H. E. Dean	Chas. Morton	W. Woodworth	1914
Odebt	S. D. Selby	A. F. F. Schmitz	R. W. Sautre	1914
Ogden	Ralph W. Cady	Joseph M. Rosen	W. D. Kruse	1914
Olds	S. P. Stephenson	F. J. Kinney	F. A. Morgan	1915
Oliver	J. A. White	Geo. P. Macomber	R. I. Glenn	1914
Olpe	W. G. Durbin	F. A. Terrell	J. N. Stahl	1914
Onida	S. T. Knox	Jas. Nelson	C. P. Kimber	1914
Osaw	Martin Carstens	Harry H. Hall	W. M. Dennison	1914

TOWN OFFICIALS—CONTINUED.

Towns	Mayor	Clerk	Treasurer	Time of expiration of term of office
Orange City	H. Slikerveer	F. J. Lohr	G. L. Van de Steege	1914
Orient	M. W. Wilham	S. H. Treischer	M. Hennessy	1914
Orleans	P. J. Weed	J. M. Hardman	Etta Weed	1914
Ossian	T. F. Schmitz	Chas. Green	F. Frantzen	1914
Osterdock		Frank R. Bush		1914
Oto	Ed Cradit	Ed H. Miller	H. R. Motter	1914
Oxford	E. J. Miller	F. W. Siew	F. S. White	1914
Oxford Junction	L. W. Sley	Frank Kinzey	F. H. Shimanek	1914
Pacific Junction	John Olson	T. B. Shuffler	Chas. Kroon	1914
Packwood	J. A. Moorman		E. E. Phelps	1914
Palmer	A. B. Olson	J. I. Johnson	John M. Oppold	1914
Panama	Math. Olig	Jas. F. Oppold	Wade Spurgin	1914
Panora	E. E. Kellogg	Geo. Goetzman	H. W. Wilhelm	1914
Parkersburg	R. S. Blair	W. T. Evans	Chas. Moore	1914
Parnell	J. M. Tierman	John F. Carroll	U. W. Walton	1914
Paton	G. M. Odell	Lewis L. Carl	G. A. Potter	1915
Patterson	C. B. McCoomb	Willis A. Gillogly	J. V. Adkins	1914
Paullina	H. G. Culp	Albert H. Meyer	J. L. Willard	1914
Persia	H. A. Moss	J. F. Small	E. F. Turner	1914
Peterson	J. J. Merwin	J. F. Fastenow	J. A. Broadie	1914
Pierson	J. T. Sadler	J. C. Sadler	W. H. Meservey	1915
Pilot Mound	Arthur Alban	L. C. Carlson		
Pioner				
Pisgah				
Plainfield	O. W. Farnsworth	C. W. Gritzner	D. Farnsworth	1914
Pleasanton				
Pleasant Plain	D. H. Menley	A. J. Horney	J. J. Gunther	1915
Pleasantville	Melvin Dyer	Oren J. Spalte	F. T. Metcalf	1914
Plymouth	F. H. Graves	F. W. Lindeman	Fred G. Ehlers	1915
Pocahontas	F. E. Hrouk	Geo. Schneider	W. C. Ralston	1914
Folk City	J. L. Wilson	J. L. W. McLean	C. W. Tyler	1914
Pomroy	J. W. Johnson	S. H. McClare	B. C. Berry	1914
Portsmouth	F. W. Hainley	John Rosenthal	Peter Herkenrath	1914
Postville	F. J. Beneher	William Shepherd	L. S. McEwen	1914
Prattburg	H. D. Conklin	C. H. Harrold	J. J. Dolan	1914
Pratts City	G. H. Dowden	F. C. Turner	W. H. Moore	1914
Prescott	S. E. Fackler	D. M. Green	A. E. Barth	1914
Preston	Ed Howell	G. H. Lucas	F. H. Roderwald	1914
Pringham	W. H. Downing	E. A. Rosecrans	Roy King	1914
Princeton	J. I. Smith	B. L. Morgan	L. F. Ries	1914
Promise City	R. Atkin	W. B. Alexander	M. E. Stott	1914
Protivin	J. A. Dastal		A. J. Mikosh	1914
Pulaski	J. E. Reed	Adah King	C. W. Matthews	1914
Quasqueton	T. H. Kimball	W. W. Lewis	L. T. Kimball	1915
Radcliffe	E. T. Roscoe	C. E. Myers	C. G. Wiemer	1914
Rake	S. O. Jensenvald	Z. P. Dow	T. A. Rake	1914
Ralston	E. G. Boyes	Chas. M. Griffec	Gay S. Thomas	1914
Randalia	J. E. Holmes	N. A. Curtis	A. J. Ramsay	1914
Randolph	G. E. Watson	D. W. Armstrong	H. M. Townsend	1914
Rathbun	Ralph Van Doan	John Culley		1915
Ready	Geo. Vanderwalk		E. C. Stumm	1915
Redding	O. J. Tardy	Ralph Smith	S. R. Emerson	1914
Redfield	A. Moorman	R. V. Seaman	Parke Rogers	1914
Reinbeck	G. E. Watson	R. D. Ferguson	E. F. Beebe	1914
Rembrandt	O. J. Heggen	L. F. Ping	H. C. Berger	1914
Remsen	Henry Eblman	A. Paschise	W. G. Sievers	1914
Renwick	H. S. Rice	Irvine Peer	R. B. Smith	1914
Riceville	W. E. Feavey	H. A. Yager	E. R. St. John	1914
Richard	P. L. Moorman	J. D. Burns	A. F. Bridger	1914
Ricketts	Henrich Clausen	P. H. Clausen	Otto Henning	1915
Ridgeway	O. O. Rice	Rollin G. Baker	J. Jacobson	1914
Ringsend	H. J. Fink	J. E. Hansen	J. S. Peterson	1915
Rippey	I. J. Burk	A. A. Roberts	W. J. Roberts	1914
Riverside	Wm. Griffith	C. J. Dautremont	Victoria Saferek	1914
Riverton	N. Wynn	W. F. Louie	Jos. Samuels	1914
Rock Falls	C. E. Older	S. D. Stickney	L. C. Ellem	1914
Rockford	G. H. Bundy	E. H. Benson	B. F. Bruce	1914
Rock Valley	James Walpole	F. A. Garland	F. M. Bunting	1914
Rockwell				
Rockwell City	L. E. Eslick	B. O. Hutchinson	W. A. Sanburgh	1914
Rodman				
Rochary	A. E. Fisher	S. J. Van Dorn	O. H. Swanson	1914
Rofe	J. A. Carroll	Geo. O. Hansel	C. M. Webb	1914
Roland	Jas. H. Larson	J. A. Christian	O. S. Boyd	1914
Rome	Freeman Messer	J. S. Hileman	H. K. Sheridan	1914
Rosehill	Ed Jones	J. W. Doak	W. H. Brown	1914
Rowan	J. B. Braden	A. O. Pelly	D. W. Whitten	1914
Rudd	A. B. Hodge	F. W. Haynes	Ken E. Pansey	1914
Rumells	C. B. Osborn	F. M. Stevens	F. J. Johnston	1914
Russell	Harry Keller	H. H. Potts	J. A. Hyenstall	1914

TOWN OFFICIALS—Continued.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Ruthven	H. J. Hughes	G. A. Appelman	P. T. Mortensen	1913
Rutland	H. H. Gregory	S. J. Sherman	A. H. Grimm	1914
Ryan	F. E. McCord	A. O. Thompson	J. J. Dolphin	1914
St. Ansgar	H. A. Rosel	T. H. Rime	O. H. Koch	1914
St. Anthony	C. E. Pettiborg	E. B. Kroninga	Leo A. Howe	1913
St. Charles	G. L. Archer	J. L. Fleming	J. F. Johnston	1913
St. Louis	Thos. Perry	Jas. Snaad	Jas. Gretman	1911
St. Olaf	Otto O. Johnson	F. K. Orvik	J. Christensen	1913
St. Paul	Jos. Werner	J. S. Kempker	Jas. Menke	1914
Sabula	Henry Schult	Wade Guntner	W. G. Swenson	1914
Salem	A. A. Bauls	W. H. Collins	W. H. Bliss	1914
Salt	Herman Fatia	Loula S. Duchaine	M. Harrington	1914
Sandborn	J. H. McNeil	W. A. Solon	J. A. Johnson	1914
Sandyville				
Scarsville	C. L. Seely	Geo. J. Throntvelt	Benj. H. Moe	1913
Schaller	H. I. Strahn	H. N. Snel		1914
Schleswig	Aug. Schultz, Sr.	Aug. Bieker	P. E. Hollander	1914
Scranton	W. S. Hall	John E. Sackett	P. W. Matthews	1914
Searsboro	M. A. Latham	R. J. Stoddard	W. H. McNeil	1914
Sergeant Bluffs	H. M. Michaelson	E. E. Bryan	E. W. Toss	1914
Shambaugh	A. E. Westopher	A. E. Richardson	H. S. Cook	1913
Shannon City				
Sharpsburg	U. E. Manly	F. L. Hamblin	B. T. Wilson	1914
Sheffield	A. T. Frouling	A. C. Schaefer	B. F. Hudson	1914
Shelby	John Burwell	J. H. Hager	M. E. Clapp	1914
Shelburne	D. Ringberg	Fred Jewell	F. E. Horning	1913
Shellfish	W. G. Peterson	R. J. Stoddard	J. C. Anderson	1914
Shell Rock	T. A. Dickinson	H. W. Heath	E. M. Bratton	1914
Shellsburg	Geo. F. Dietrich	Oscar Meyers	A. W. McCallum	1914
Sibley	G. K. Morrison	C. W. Hesser	C. A. Nitchman	1914
Sidney	J. G. Flanigan	C. W. Sawyer	E. H. Vankirk	1913
Silver City	A. Van Der Stoep	P. G. Aue	J. De Ruiter	1914
Sioux Center	C. E. Travis	Scott W. Whitehead		1914
Sioux Rapids				
Slater	A. A. Lande	A. Maland	T. W. Rawson	1914
Slon	A. L. Caherhead	S. J. Oliver	G. R. Curre	1914
Smithland	W. E. Baker	J. F. Yockey	G. B. Taylor	1914
Soldier	F. W. Carritt	C. B. Whitehead	E. J. Knudson	1913
Solon	F. N. Meyers	E. P. Hensius	M. A. Randall	1914
Somers	W. H. Habermehl	C. W. Hesser	W. H. Lotzpeich	1914
South English	G. F. Hesser	V. Safourek	I. E. White	1914
Spillville	G. F. Hesser	A. A. Novak	J. J. Houg	1914
Spirit Lake	John W. Hartman	Chas. T. Noll	C. E. Marcy	1914
Spring Hill				
Springville	L. E. Emmens	O. C. Moberg	C. E. Batschelder	1914
Stacyville	Chas. Woodruff	Joseph M. Wolf	F. C. Pritchard	1914
Stanhope	G. H. Dick	P. E. Nistrim	E. G. Fardal	1914
Stanton	Frank Wallin	C. J. Carlion	J. S. Anderson	1914
Stanwood	W. D. Hart	Wm. M. Thompson	Otto Evers	1913
State Center	Alex Dobbin	J. W. Sparks	M. J. Rohwedder	1914
Steamboat Rock	L. A. Loken	E. W. Soyas	E. Christian	1914
Stockport	M. L. Shelman	M. C. Mott	J. H. McCarty	1914
Stockton	E. Fastmann	C. H. Anderson	E. E. Moeller	1914
Story City	Alex Henderson	A. Williamson		1914
Stout	John Hempert	J. G. Ellinger	P. J. DeBoer	1914
Stratford	W. G. Peterson	Nels Sandell	B. A. Swanson	1914
Strawberry Point	J. R. Alderson	A. R. Cole	B. C. Barnes	1914
Struble	John McMahon	J. H. McMahon	P. J. Kaiser	1914
Sully	Fred C. Andrews	D. Sjardema	M. J. Helsen	1914
Summer	J. H. Moore	E. A. Wanner	W. A. Heyer	1914
Superior	Thos. Penekman	E. L. Briggs	J. C. Smith	1914
Sutherland	E. W. Parker	C. H. Jenner	T. B. Bark	1914
Swaledale	D. H. Van Eik	L. E. Jenkins	John F. Jenkins	1914
Swan	J. D. O'Dell	C. L. Nix	D. C. Gates	1914
Swea City	C. W. Pearson	S. P. Ekkholm	C. F. Berggren	1914
Tabor	T. C. Harris	P. O. Larson	M. J. Haugen	1914
Tamworth	Frank Schmitler	M. J. Daegres	Frank Gilberman	1914
Terrill	Peter Brown	Earl B. Dana	C. C. Gravatt	1914
Tiayer	J. A. Parsons	G. E. Ringgar	J. H. Garriss	1914
Thompson	J. J. Bremer	Otto Alquist	S. E. Isaacs	1913
Thor	J. E. Lanning	I. O. Olson	Henry Hanson	1914
Thorburn	S. M. Riebbey	Henry Hervey	J. L. Iranson	1914
Thornton	E. A. Harrington	C. J. Schroeder	A. O. Engstrom	1914
Thurman	H. McCarty	J. C. Paul	C. H. Paul	1914
Tingley	L. F. Hall	A. A. Simpson	Chas. Hoyer	1914
Titaska	H. C. Armstrong	E. A. Hansen	Jay Hudlong	1914
Trar	A. T. Thomas	A. F. Stokke	R. H. Moore	1913
Tregon	Fred Holt	Chas. T. Carter	Geo. Hesch	1914
Tripoli	Chas. Franklin	H. W. Doekhaus	C. W. Bus	1914
Truro	J. M. Kilian	Ed Gant	J. E. Walker	1914
Turn	D. A. Wolfe	C. A. Olson	A. Gaden	1914

TOWN OFFICIALS.—CONCLUDED

Towns	Mayer	Clerk	Treasurer	Date of expiration of term
Udell	Thomas Atkinson	Bennett Wood	J. A. Beal	1914
Underwood	D. Hauser	L. O. Bundy	J. W. P. Cash	1914
Union	W. J. Downing	Lynan Sheet	D. C. E. Lawrence	1914
Urbana	W. J. Downing	Geo. Moore	Geo. W. Dugman	1914
Valley	Wm. Baumgartner	W. C. Blichfeldt	H. W. Stalock	1914
Vas Horn	C. Dunn	Felix Bachman	Michael Kelly	1914
Van Meter	A. E. Prose	E. C. Trinkle	E. B. King	1914
Van Wert	J. P. King	M. F. Thompson	E. O. Strawn	1914
Vinton	D. H. Neal	J. A. Lane	H. L. Mudgett	1914
Volga	C. A. Talbot	J. O. Probert	Geo. Olson	1914
Walcutt	Wm. H. Hild	A. W. Fisher	Mrs. Maggie Corkery	1914
Walker	A. G. Gray	John Mechin	Thos. W. Hawkinson	1914
Wall Lake	L. J. Noff	O. E. Has	C. W. F. Burke	1914
Wanam	Archie Springer	J. T. Bjerk	C. W. Balough	1914
Washto	M. J. Hart	J. S. A. Hand	F. Arneson	1914
Waveride	H. H. Bolding	Wm. G. McKee	J. M. Burnside	1914
Wescom	Charles Morris	A. E. Ritzfall	Wm. F. Spoo	1914
Wayland	W. L. Arber	R. W. Hall	B. S. Davis	1914
Webb	E. T. Wolver	D. Classen	F. L. Hall	1914
Wedon	John Tisdell	H. J. N. H. H. J. Fredrich	H. J. Fredrich	1914
Wellburg	Thos. G. Moore	T. D. Swerman	Mon. L. Kutz	1914
Wellman	P. V. N. Myers	R. W. Baigerman	A. L. Faye	1914
West Bend	Elus Schwart	E. E. Corbin	R. G. Miller	1914
West Branch	Carl Welton	H. C. Ferguson	J. G. Gorman	1914
West Chester			J. E. Coffey	1914

Westfield	D. Chasal	Thos. Haas	Niel McFarlan	1914
Westgate	Wm. Kramer	Wm. H. Babros	W. C. Tegmiser	1914
West Liberty	Chas. J. Maskey	Irwin Atkins	Ray White	1914
West Niagara	John M. Billman	John Willinger	D. G. Hamer	1914
West Park	E. B. Specterwood	E. J. Peters	D. A. King	1914
West Side	Ed L. Ash	W. A. Tompkins	C. W. Payne	1914
West Union	H. J. Olen	R. L. Foss	Ed Gumbier	1914
Whiting	Tom J. White	H. H. Finel	E. E. McBeth	1914
Whitmore	Wm. B. Geggenton	Ray T. Johnson	Thos. T. Johnson	1914
Whitton	J. A. Ogle	Chas. Fletcher	John McCasby	1914
Williamsburg	Geo. Brannick	Who. Lang	Robert Perry	1914
Wilmington	E. G. Shabern	L. N. Norman	D. Patterson	1914
Windsor	T. L. Malone	Arthur S. Bile	H. C. Unbehann	1914
Windsor	J. H. Balle	C. B. Carson	R. H. Bell	1914
Wooden	L. H. Rowley	W. F. Votta	Geo. W. Cook	1914
Woodburn	L. W. Tyrrell	J. G. Rodman	J. G. Wilson	1914
Woodstock	G. W. Evans	Jim. Kraus	F. Smalley	1914
Wounding	A. Merchant	D. A. White	Ed Tobin	1914
Yale	R. S. Miller	L. M. Smulder	R. M. Corbin	1914
Yelder	C. W. Mitchell	Wm. J. Jay	E. Lascarrow	1914
York	A. D. Le Fever	W. H. Clemens	J. H. Rosenman	1914
Zearing	E. E. Wheeler	E. F. Degan	C. H. Leroy	1914
Zion			L. T. Dreming	1914

ANNUAL REPORT

OF THE

SECRETARY

OF THE

League of Iowa Municipalities

FOR THE

Year Beginning September 1, 1912, and Ending
August 31, 1913

Also Copy of Law Enacted by 35th General Assembly
Governing Fees to be Paid to League
by Municipalities