

STATE OF IOWA  
1917

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REPORT ON

# Municipal Finances

FOR THE

YEAR ENDING MARCH 31, 1917

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Statistics of Cities and Towns of Iowa

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FRANK S. SHAW  
Auditor of State

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Des Moines

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LETTER OF TRANSMITTAL

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HON. W. L. HARDING, Governor.

Sir: I have the honor to transmit herewith, in accordance with law, the annual report of the Department of Finance and Municipal Accounting, for the year beginning April 1, 1916, and ending March 31, 1917.

FRANK S. SHAW,  
Auditor of State.

Des Moines, October 1, 1917.

## FINANCE AND MUNICIPAL ACCOUNTING

### Report of the Department

This report contains returns as to financial transactions for the year from all of the 105 cities and from 763 of the 793 incorporated towns.

#### COMMISSION GOVERNED CITIES.

The year has shown no increase in the number of cities in the state operating under the commission plan of government, although the legislature has liberalized the law and extended its provisions to all cities of 2,000 or more population. The Commission governed cities are, in order of population: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Mason City, Marshalltown and Keokuk. These cities have a combined population of 322,560, as shown by the state census of 1915. The total payments by these cities for the year amounted to \$6,642,304, or \$20.59 per capita. The total receipts amounted to \$6,930,245, or \$21.49 per capita. At the close of the year these cities had cash on hand amounting to \$1,208,265, or \$3.74 per capita. The cash held by the commission governed cities at the beginning of the year amounted to \$901,877, or \$2.79 per capita.

#### GENERAL MANAGER CITIES.

The law permitting the creation of the office of city manager by the cities of Iowa has been taken advantage of by seven cities. They are: Clarinda, Grinnell, Iowa Falls, Manchester, New Hampton, Sac City and Webster City. Bloomfield and Chariton have tried the manager plan, but after a short experience returned to the old plan. Webster City and Manchester adopted the plan by vote of the people. The other cities are operating under the manager law which permits city councils to create the office and define the duties of the official by ordinance.

#### CITIES AND TOWNS LISTED BY COUNTIES.

The report this year contains an alphabetical list of cities and towns by counties, with the population of each as shown by the state census report of 1915.

## IX.

### RECEIPTS AND PAYMENTS.

The 868 cities and towns listed show total receipts from all sources for the year amounting to \$21,759,568, and total expenditures amounting to \$21,102,627. The total cash on hand at the beginning of the year in these cities and towns was \$3,881,049, and the cash on hand at the close of the year was \$4,537,990, showing a gain in the cash balance of \$656,941.

The total taxable valuation of the 868 cities and towns, as reported, is \$484,369,643.

#### MUNICIPAL POSSESSIONS.

The cities and towns reporting own municipal industries and other property totaling a valuation of \$44,719,394, itemized as follows:

Municipal buildings and land.....	\$ 3,992,160
Furniture and other property.....	237,511
Police department, land, buildings, apparatus and other property .....	293,750
Fire department, land, buildings, apparatus and other property .....	2,525,158
Equipment of streets and alleys.....	346,680
Bridges .....	4,419,893
Markets and public scales.....	304,731
Cemeteries .....	1,430,173
City Electric Light Works .....	4,213,618
City water works .....	14,865,453
City Libraries .....	3,548,257
Parks, land and other property.....	7,092,324
Miscellaneous .....	1,449,686
Total .....	\$44,719,394

#### LEAGUE OF IOWA MUNICIPALITIES.

In conformity with the law adopted by the 35th General Assembly the annual statement of the secretary and treasurer of the League of Iowa Municipalities is made a part of this report.

The expense and per diem of the municipal examiners for the municipal year beginning April 1, 1916, and ending March 31, 1917, and the examinations made are shown as follows:

Name of City	Date of Examination	Per Diem and Expense
Keokuk	April 9, 1916	\$175.02
Fonda	April 10, 1916	31.65
Oskaloosa	April 10, 1916	17.04
Waterloo	April 18, 1916	95.22
Cedar Rapids	April 24, 1916	474.39
Dexter	April 24, 1916	26.44
Marshalltown	May 15, 1916	47.21
Ottumwa	June 14, 1916	117.80
Burlington	June 26, 1916	215.33
Council Bluffs	July 12, 1916	296.46
West Bend	Aug. 8, 1916	38.38
Vail	Aug. 16, 1916	14.76
Dubuque	Aug. 28, 1916	305.94
Glidden	Sept. 20, 1916	52.09
Davenport	Oct. 12, 1916	309.05
Muscatine	Nov. 8, 1916	243.75
Fairfield	Dec. 4, 1916	91.78
Red Oak	Dec. 11, 1916	92.89
Grinnell	Jan. 3, 1917	240.34
Creston	Jan. 22, 1917	91.67
Charles City	Jan. 30, 1917	174.94
Chariton	Feb. 12, 1917	204.04
Ft. Madison	Mar. 5, 1917	159.45
Waterloo	Mar. 12, 1917	79.74
Marshalltown	Mar. 20, 1917	210.40

RECEIPTS FROM EXAMINATIONS DURING THE MUNICIPAL YEAR.

During the municipal year, April 1, 1916, to and including March 31, 1917, examination fees were paid to the department as follows:

Name of City	Date of Payment	Amount Paid
Clinton	April 8, 1916	\$313.94
Sioux City	May 3, 1916	380.82
Webster City	May 10, 1916	133.91
Spring Hill	May 19, 1916	3.30
Hastings	June 20, 1916	8.49
Des Moines	July 6, 1916	298.73
Waterloo	July 6, 1916	95.22
Dexter	July 6, 1916	26.44
Le Mars	July 6, 1916	99.38
Newton	July 7, 1916	122.35
Iowa City	July 10, 1916	196.97
Keokuk	July 13, 1916	149.93
Ames	July 13, 1916	79.92
Marshalltown	July 14, 1916	133.25
Mitchellville	Aug. 16, 1916	11.66
Oskaloosa	Aug. 18, 1916	17.04
Pisgah	Oct. 10, 1916	31.47
Ottumwa	Oct. 16, 1916	117.80
Burlington	Oct. 18, 1916	215.33
Mason City	Oct. 27, 1916	101.87
Sioux City	Oct. 27, 1916	191.19
Dubuque	Oct. 30, 1916	305.84

RECEIPTS FROM EXAMINATIONS—Continued

Name of City	Date of Payment	Amount Paid
Adel	Nov. 10, 1916	41.14
Vail	Nov. 13, 1916	14.76
Glidden	Nov. 25, 1916	52.09
Fonda	Dec. 11, 1916	31.65
Davenport	Dec. 11, 1916	309.05
Fort Dodge	Dec. 11, 1916	157.01
West Bend	Dec. 19, 1916	38.38
Council Bluffs	Dec. 19, 1916	262.46
Red Oak	Jan. 5, 1917	92.89
Council Bluffs (water works)	Jan. 6, 1917	34.00
Fairfield	Jan. 17, 1917	91.78
Muscatine	Jan. 22, 1917	243.75
Grinnell	Feb. 8, 1917	240.34
Charles City	Mar. 1, 1917	174.94
Creston	Mar. 20, 1917	91.67
Atlantic	April 11, 1917	88.69

TOTAL INDEBTEDNESS.

The total indebtedness of the cities and towns reporting is given as \$23,040,850. The indebtedness, as shown in the report for 1916 was \$20,591,587, an increase during the year of \$2,449,263. Of this increase \$1,999,749 was incurred by the 105 cities, and \$449,328 by the towns.

DELINQUENT TOWNS.

The clerks of the following towns failed to make report to the Auditor of State, as provided for by law, or made their reports too late for tabulation:

Alburnett	Gilbertville	Pioneer
Arcadia	Graf	Plano
Bailey	Hartford	Reinbeck
Bevington	Hartley	Renwick
Blanchard	Hepburn	Rodman
Castle Hill	Hillsboro	Spring Hill
Central City	Knowlton	Tabor
Conway	Lattners	Terrill
Coralville	Marysville	Underwood
Dedham	Menlo	
	North Tabor	

## MUNICIPAL ACCOUNTING LAW

### TITLE V, Chapter 14-A of the Supplement to the Code, 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 expenses 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 thorough-going 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 the 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.)

## LIST OF CITIES AND TOWNS IN IOWA, WITH POPULATION OF SAME COMPILED BY COUNTIES.

(Census 1915)

<b>ADAIR—</b>		<b>BOONE—</b>	
Adair .....	1,011	Eerkley .....	117
Bridgewater .....	362	Beaver .....	137
Pontanelle .....	868	†*Boone .....	12,253
†Greenfield .....	1,624	Boxholm .....	228
Orient .....	496	Fraser .....	520
Total of county .....	4,361	Luther .....	141
<b>ADAMS—</b>		Madrid .....	1,449
Carbon .....	304	Ogden .....	1,403
*Corning .....	1,884	Pilot Mound .....	347
Nodaway .....	359	Total of county .....	16,592
Prescott .....	452	<b>BREMER—</b>	
Total of county .....	2,999	Denver .....	475
<b>ALLAMAKEE—</b>		Frederika .....	204
Harpers Ferry .....	315	Janesville .....	310
Lansing .....	1,655	Plainfield .....	327
Postville .....	1,003	Readlyn .....	319
Waterville .....	192	Sumner .....	1,587
†*Waukon .....	2,168	Tripoli .....	855
Total of county .....	5,333	†*Waverly .....	3,547
<b>APPANOOSE</b>		Total of county .....	7,624
†*Centerville .....	7,803	<b>BUCHANAN—</b>	
Cincinnati .....	1,629	Aurora .....	292
Exline .....	651	Brandon .....	349
Moravia .....	741	Fairbank .....	631
Moulton .....	1,352	Hazelton .....	507
*Mystic .....	2,695	†*Independence .....	3,683
Numa .....	738	Jesup .....	789
Rathbun .....	622	Lamont .....	592
Udell .....	192	Quasqueton .....	466
Total of county .....	16,423	Winthrop .....	564
<b>AUDUBON—</b>		Total of county .....	7,873
†*Audubon .....	2,084	<b>BUENA VISTA—</b>	
Brayton .....	197	Albert City .....	417
Exira .....	842	Alta .....	1,078
Gray .....	184	Linn Grove .....	320
Total of county .....	3,307	Marathon .....	581
<b>BENTON—</b>		Newell .....	781
*Belle Plaine .....	3,668	Rembrandt .....	228
Blairtown .....	585	Sioux Rapids .....	1,020
Garrison .....	488	†*Storm Lake .....	3,151
Keystone .....	494	Total of county .....	7,576
Luzerne .....	161	<b>BUTLER—</b>	
Newhall .....	248	†Allison .....	535
Norway .....	491	Bristow .....	338
Shellsburg .....	602	Clarksville .....	965
Urbana .....	391	Dumont .....	582
†*Vinton .....	3,904	Greene .....	1,315
Van Horne .....	505	New Hartford .....	474
Total of county .....	11,537	Parkersburg .....	1,027
<b>BLACK HAWK—</b>		Shell Rock .....	829
*Cedar Falls .....	6,284	Total of county .....	6,063
Cedar Heights .....	51	<b>CALHOUN—</b>	
Dunkerton .....	300	Farnhamville .....	355
Hudson .....	411	Jolley .....	246
La Porte City .....	1,541	Knierim .....	193
†*Waterloo .....	33,097	*Lake City .....	2,224
Total of county .....	41,684	Lohrville .....	696
		Manson .....	1,309
		Pomeroy .....	935



## CALHOUN—Continued

Rinard	156
†Rockwell City	1,864
Somers	178
Yetter	132

Total of county..... 8,288

## CARROLL—

Arcadia	381
Breda	413
†Carroll	4,020
Coon Rapids	1,218
Dedham	436
Glidden	913
Halbur	168
Lanesboro	306
Lidderdale	176
Manning	1,611
Ralston	200
Templeton	276
Willey	71

Total of county..... 10,189

## CASS—

Anita	1,216
†Atlantic	5,039
Cumberland	574
Griswold	1,148
Lewis	652
Marne	297
Massena	546
Wiota	245

Total of county..... 9,711

## CEDAR—

Bennett	320
Clarence	671
Durant	729
Lowden	630
Mechanicsville	816
Stanwood	547
†Tipton	2,176
West Branch	712

Total of county..... 6,601

## CERRO GORDO—

*Clear Lake	2,741
Dougherty	232
†Mason City	17,152
Meservey	257
Plymouth	374
Rock Falls	108
Rockwell	726
Swaledale	207
Thornton	311

Total of county..... 22,108

## CHEROKEE—

Aurella	654
†Cherokee (920 Inst.)	5,624
Cleghorn	226
Larrabee	192
Marcus	987
Meriden	263
Quimby	288
Washta	432

Total of county..... 8,658

## CHICKASAW—

Alta Vista	364
Bassett	132
Fredericksburg	638
Ionia	291

## CHICKASAW—Continued

Lawler	656
Nashua	1,282
†New Hampton	2,664
North Washington	123

Total of county..... 6,147

## CLARKE—

Hopeville	91
Murray	847
†Osceola	2,714
Woodburn	289

Total of county..... 4,041

## CLAY—

Dickens	291
Everly	472
Postoria	146
Peterson	534
Royal	312
†Spencer	4,176
Webb	185

Total of county..... 6,116

## CLAYTON—

Clayton	141
Elkport	210
Edgewood	632
†Elkader	1,213
Farmersburg	280
Garber	128
Garnaville	388
Guttenberg	1,886
Littleport	206
Luana	188
McGregor	1,244
Monona	966
North Buena Vista	164
North McGregor	575
Osterdock	97
Saint Olaf	145
Strawberry Point	1,157
Volga	456

Total of county..... 10,147

## CLINTON—

Andover	68
Calamus	393
Camanche	647
Charlotte	384
†Clinton	26,091
Delmar	553
De Witt	1,877
Goose Lake	113
Grand Mound	481
Lost Nation	577
Low Moor	262
Toronto	141
Welton	75
Wheatland	558

Total of county..... 32,220

## CRAWFORD—

Arion	237
Aspinwall	108
Charter Oak	799
Deloit	266
†Denison	3,455
Daws City	571
Kiron	239
Manilla	1,124
Ricketts	143

## CRAWFORD—Continued

Schleswig	567
Vail	685
West Side	401

Total of county..... 8,598

## DALLAS—

†Adel	1,425
Bouton	204
Dallas Center	856
Dawson	306
De Sota	298
Dexter	810
Granger	275
Linden	324
Minburn	430
*Perry	5,435
Redfield	669
Van Meter	472
Wauke	354
Woodward	820

Total of county..... 12,678

## DAVIS—

†Bloomfield	2,282
Drakesville	273
Floris	253
Pulaski	456

Total of county..... 3,264

## DECATUR—

Davis City	636
Decatur City	341
Garden Grove	741
Grand River	363
Lamon	1,768
†Leon	2,199
LeRoy	221
Pleasanton	265
Van Wert	469
Weldon	289

Total of county..... 7,292

## DELAWARE—

Colesburg	320
Delaware	87
Delhi	440
Earville	582
Greeley	370
Hopkinton	836
†Manchester	3,102
Masonville	268
Onelda	145
Ryan	483

Total of county..... 6,633

## DES MOINES—

†Burlington	24,261
Danville	280
Mediapolis	867
Middletown	106
West Burlington	1,091

Total of county..... 26,605

## DICKINSON—

Arnold's Park	408
Lake Park	709
Milford	823
Orleans	135
†Spirit Lake	1,602
Superior	188
Terrill	452

Total of county..... 4,317

## DUBUQUE—

Avenarius	94
Bernard	110
Cascade	1,318
†Dubuque	41,795
Durango	59
Centralla	51
Dyersville	1,827
Epworth	452
Farley	729
Graf	74
Holy Cross	134
Lattners (Epworth P. O.)	43
Luxemburg	120
New Vienna	211
Rickardsville	95
Sherrill	122
Worthington	327
Zwingle	85

Total of county..... 47,644

## EMMET—

Armstrong	753
Dolliver	108
†Eatherville	4,123
Gruver	110
Ringsted	447
Wallingford	188

Total of county..... 5,729

## FAYETTE—

Arlington	787
Clermont	714
Elgin	611
Fayette	1,175
Hawkeye	614
Maynard	426
†Oelwein	7,137
Randalla	141
Saint Lucas	146
Wadena	279
Waucoma	449
Westgate	266
West Union	1,773

Total of county..... 14,518

## FLOYD—

†Charles City	6,371
Marble Rock	535
Nora Springs	1,148
Rockford	1,138
Rudd	448

Total of county..... 9,640

## FRANKLIN—

Alexander	302
Coulter	307
Geneva	205
†Hampton	3,025
Latimer	357
Popejoy	238
Sheffield	1,035

Total of county..... 5,469

## FREMONT—

Farragut	511
*Hamburg	2,204
Imogene	314
Randolph	320
†Sidney	1,074
Riverton	654
Tabor	1,048
Thurman	357

Total of county..... 6,482

<b>GREENE—</b>	
Churdan .....	694
Dana .....	213
Grand Junction .....	984
†*Jefferson .....	3,103
Paton .....	359
Rippey .....	403
Total of county .....	5,756
<b>GRUNDY—</b>	
Beaman .....	239
Conrad .....	620
Dike .....	379
†Grundy Center .....	1,629
Holland .....	152
Morrison .....	218
Reinbeck .....	1,257
Stout .....	147
Wellsburg .....	385
Total of county .....	5,026
<b>GUTHRIE—</b>	
Bagley .....	466
Bayard .....	706
Casey .....	801
†Guthrie Center .....	1,678
Jamaica .....	403
Menlo .....	437
Panora .....	1,107
*Stuart .....	1,849
Yale .....	305
Total of county .....	7,753
<b>HAMILTON—</b>	
Elairsburg .....	298
Ellsworth .....	530
Jewell Junction .....	1,074
Kamrar .....	268
Stanhope .....	358
Stratford .....	604
†*Webster City .....	5,834
Williams .....	550
Total of county .....	9,516
<b>HANCOCK—</b>	
Britt .....	1,445
Corwith .....	557
Crystal Lake .....	177
†Garner .....	1,226
Goodell .....	241
Kanawha .....	516
Klemme .....	404
Woden .....	163
Total of county .....	4,729
<b>HARDIN—</b>	
Ackley .....	1,289
Alden .....	806
Buckeye .....	193
†Eldora .....	2,720
Hubbard .....	662
*Iowa Falls .....	3,716
New Providence .....	249
Radcliffe .....	729
Steamboat Rock .....	414
Union .....	600
Whitten .....	236
Total of county .....	11,604

<b>HARRISON—</b>	
Dunlap .....	1,393
Little Sioux .....	452
†Logan .....	1,641
Magnolia .....	297
*Missouri Valley .....	3,754
Modale .....	406
Mondamin .....	452
Persia .....	382
Pisgah .....	403
Woodbine .....	1,613
Total of county .....	10,803
<b>HENRY—</b>	
Coppock .....	111
†*Mt. Pleasant .....	4,089
Mount Union .....	206
New London .....	1,162
Olds .....	163
Rome .....	163
Salem .....	516
Wayland .....	560
Winfield .....	1,007
Total of county .....	7,971
<b>HOWARD—</b>	
Chester .....	290
†*Cresco .....	3,199
Elma .....	871
Lime Springs .....	547
Protivin .....	185
Total of county .....	5,092
<b>HUMBOLDT—</b>	
Bradgate .....	207
Bode .....	428
†Dakota City .....	447
Hardy .....	76
*Humboldt .....	2,061
Livermore .....	634
Ottosen .....	153
Pioneer .....	108
Renwick .....	483
Rutland .....	235
Thor .....	297
Total of county .....	5,129
<b>IDA—</b>	
Arthur .....	259
Battle Creek .....	688
Galva .....	478
Holstein .....	1,137
†*Ida Grove .....	2,090
Total of county .....	4,652
<b>IOWA—</b>	
Ladora .....	215
†*Marengo .....	2,037
Millersburg .....	197
North English .....	933
Parnell .....	330
Victor .....	755
Williamsburg .....	1,157
Total of county .....	5,674
<b>JACKSON—</b>	
Andrew .....	332
Baldwin .....	257
Bellevue .....	1,708
Green Island .....	127
La Motte .....	298
†*Maquoketa .....	3,776
Monmouth .....	224

<b>JACKSON—Continued</b>	
Miles .....	316
Preston .....	654
Sabula .....	944
Spragueville .....	101
Springbrook .....	130
Total of county .....	8,867
<b>JASPER—</b>	
Baxter .....	572
*Colfax .....	2,607
Kellogg .....	619
Lynnville .....	453
Mingo .....	305
Monroe .....	926
†Newton .....	5,165
Prairie City .....	814
Reasnor .....	205
Sully .....	346
Valeria .....	92
Total of county .....	12,104
<b>JEFFERSON—</b>	
Batavia .....	605
†*Fairfield .....	6,113
Lockridge .....	203
Packwood .....	295
Pleasant Plain .....	172
Total of county .....	7,388
<b>JOHNSON—</b>	
Coralville .....	148
Hills .....	210
†*Iowa City .....	12,033
Lone Tree .....	805
North Liberty .....	186
Oxford .....	577
Solon .....	441
Total of county .....	14,414
<b>JONES—</b>	
†*Anamosa (inst. 335) .....	3,157
Center Junction .....	232
Martelle .....	181
*Monticello .....	2,159
Olin .....	706
Onslow .....	231
Oxford Junction .....	852
Wyoming .....	707
Total of county .....	8,225
<b>KEOKUK—</b>	
Delta .....	721
Harper .....	257
Hedrick .....	926
Keota .....	1,071
Kinross .....	152
Martinsburg .....	288
Ollie .....	341
Richland .....	619
†*Sigourney .....	2,109
South English .....	333
Thornburg .....	221
*What Cheer .....	1,805
Total of county .....	8,843
<b>KOSSUTH—</b>	
†*Algona .....	3,593
Bancroft .....	893
Burt .....	624
Fenton .....	304
Germania .....	426
Ledyard .....	240
LuVerne .....	560
Swea City .....	595

<b>KOSSUTH—Continued</b>	
Titonka .....	353
Wesley .....	466
Whittemore .....	588
Total of county .....	8,642
<b>LEE—</b>	
Donnellson .....	425
†*Fort Madison .....	9,507
Franklin .....	133
*Keokuk .....	15,239
Montrose .....	702
Saint Paul (West Point P. O.) .....	62
West Point .....	564
Total of county .....	26,633
<b>LINN—</b>	
Alburnett .....	169
Bertram .....	124
*Cedar Rapids .....	40,667
Center Point .....	910
Central City .....	735
Coggon .....	569
Ely .....	182
Kenwood Park .....	559
Lisbon .....	879
†*Marion .....	4,675
Mount Vernon .....	1,564
Prairieburg .....	227
Robins .....	125
Springville .....	637
Walker .....	526
Total of county .....	52,548
<b>LOUISA—</b>	
Columbus City .....	390
Columbus Junction .....	1,107
Cotter .....	134
Grand View .....	375
Letts .....	456
Morning Sun .....	904
Oakville .....	416
†*Wapello .....	1,532
Total of county .....	5,314
<b>LUCAS—</b>	
†*Chariton .....	5,235
Cleveland .....	65
Derby .....	323
Lucas .....	625
Russell .....	660
Total of county .....	6,908
<b>LYON—</b>	
Alvord .....	363
Doon .....	612
George .....	704
Inwood .....	713
Larchwood .....	476
Lester .....	274
Little Rock .....	634
†*Rock Rapids .....	2,031
Total of county .....	5,807
<b>MADISON—</b>	
Earlham .....	749
East Peru .....	300
Macksburg .....	304
Patterson .....	132
Saint Charles .....	455
Truro .....	322
†*Winterset .....	2,860
Total of county .....	5,122

## MAHASKA—

Barnes City	384
Beacon	489
Fremont	520
Leighton	129
†*Oskaloosa	10,485
New Sharon	1,225
Rose Hill	257
University Park	435

Total of county..... 13,924

## MARION—

Bussey	655
Dallas	329
Hamilton	398
Harvey	400
†*Knoxville (190 Inst.)	3,731
Marysville	216
Melcher	560
*Pella	3,096
Pleasantville	825
Swan	271

Total of county..... 10,481

## MARSHALL—

Albion	477
Clemons	245
Edenville (Rhodes P. O.)	451
Ferguson	161
Gilman	477
Laurel	194
LeGrand	364
Liscomb	307
†*Marshalltown	16,065
Melbourne	359
Saint Anthony	218
State Center	1,037

Total of county..... 20,355

## MILLS—

Emerson	464
†*Glenwood (Inst. 1,052)	4,343
Hastings	432
Henderson	238
Malvern	1,254
Pacific Junction	666
Silver City	483

Total of county..... 7,880

## MITCHELL—

Bailey	226
Carpenter	144
McIntire	579
Meyer	421
Mitchell	225
Orchard	141
†*Osage	2,779
Riceville	945
St. Ansgar	852
Stacyville	696
West Mitchell	138

Total of county..... 7,146

## MONONA—

Elencoe	307
Castana	441
Mapleton	1,200
Moorhead	381
†*Onawa	2,210
Rodney	175
Soldier	244
Turin	202
Ute	560
Whiting	642

Total of county..... 6,362

## MONROE—

†*Albia	5,138
Lovilia	521
Melrose	469

Total of county..... 6,128

## MONTGOMERY—

Coburg	176
Elliott	558
Grant	314
†*Red Oak	5,601
Stanton	705
*Villisca	2,132

Total of county..... 9,486

## MUSCATINE—

Atalissa	205
Conesville	332
†*Muscatine	15,785
Nichols	425
Stockton	121
West Liberty	1,760
Wilton	1,176

Total of county..... 19,804

## O'BRIEN—

Archer	139
Calumet	208
Hartley	1,115
Moneta	88
Paullina	875
†*Pringhar	923
Sanborn	1,456
*Sheldon	3,323
Sutherland	812

Total of county..... 8,939

## OSCEOLA—

Ashton	597
Harris	308
Ocheyedan	725
Melvin	278
†Sibley	1,755

Total of county..... 3,663

## PAGE—

Blanchard	422
Braddyville	326
†*Clarinda (Inst. 1,146)	5,634
Coin	665
College Springs	585
Essex	797
Hepburn	112
Northboro	219
Shambaugh	298
*Shenandoah	5,637
Yorktown	212

Total of county..... 14,897

## PALO ALTO—

Ayrshire	300
Curlew	173
Cylinder	161
†*Emmetsburg	2,647
Graettinger	743
Mallard	384
Rodman	161
Ruthven	744
West Bend	701

Total of county..... 6,014

## PLYMOUTH—

Akron	1,235
Brunsville	111
Craig	135
Hinton	291

## TAMA—

Berlin	143
Chelsea	582
Clutier	276
Dysart	937
Elberon	339
Garwin	513
Gladbrook	959
Montour	413
†*Tama	2,612
Traer	1,378
†*Toledo	1,721
Vining	164

Total of county..... 10,037

## TAYLOR—

Athelstan	164
Blockton	649
†*Bedford	1,950
Clearfield	695
Conway	277
Gravity	549
Lenox	1,320
New Market	737
Sharpsburg	166

Total of county..... 6,507

## UNION—

Afton	1,007
†*Creston	7,572
Cromwell	179
Kent	166
Lorimer	711
Shannon City	289
Thayer	188

Total of county..... 10,112

## VAN BUREN—

Birmingham	581
Bonaparte	643
Cantril	465
Farmington	1,194
†*Keosauqua	1,018
Milton	947
Stockport	363

Total of county..... 5,211

## WAPELLO—

Agency	374
Blakesburg	339
Chillicothe	193
Eddyville	1,046
*Eldon	2,030
Kirkville	278
†*Ottumwa	22,437

Total of county..... 26,697

## WARREN—

Ackworth	113
Carlisle	633
†*Indiana	3,495
Lacona	526
Milo	607
Norwalk	359
New Virginia	409
Sandyville	110
Spring Hill	85

Total of county..... 6,337

## WASHINGTON—

Ainsworth	432
Brighton	1,023
Crawfordsville	323
Kalona	514
Riverside	656
†*Washington	4,544
Wellman	837
West Chester	233

Total of county..... 8,562

## WAYNE—

Allerton	1,015
Chio	264
†*Corydon	1,757
Humeston	1,034
Lineville	752
Promise City	278
*Seymour	2,146

Total of county..... 7,246

## WEBSTER—

Badger	222
Barnum	152
Callender	398
Clare	284
Dayton	806
Duncombe	476
†*Fort Dodge	19,372
Gowrie	955
Harcourt	303
Lehigh	1,290
Moorland	157
Vincent	183

Total of county..... 24,588

## WINNEBAGO—

Buffalo Center	908
†*Forest City	2,135
Lake Mills	1,480
Leland	188
Rake	231
Scarville	162
Thompson	565

Total of county..... 5,669

## WINNESHIEK—

Calmar	952
Castalia	262
†*Decorah	4,021
Fort Atkinson	305
Jackson Junction	151
Ossian	853
Ridgeway	389
Spillville	314

Total of county..... 7,247

## WOODBURY—

Anthon	758
Correctionville	1,056
Cushing	286
Danbury	578
Hornick	309
Lawton	190
Moville	801
Oto	366
Pierson	499
Sailx	339
Sergeant Bluff	507
Sloan	588
Smithland	336
†*Sioux City	61,774

Total of county..... 68,387

## PLYMOUTH—Continued

Kingsley	1,053
*LeMars	5,070
Merrill	536
Oyens	82
Remsen	1,098
Struble	160
Westfield	198
Total of county	9,969

## POCAHONTAS—

Ponda	1,106
Gilmore City	935
Havelock	278
Laurens	848
Palmer	222
Plover	200
†Pocahontas	1,194
Rolfe	1,115
Varina	245
Total of county	6,143

## POLK—

Altoona	520
Ankeny	526
Bondurant	302
Clover Hills	201
†Des Moines	105,652
Elkhart	161
Grimes	351
Mitchellville (Inst. 117)	816
Polk City	257
Runnells	390
Sheldahl	226
South Ft. Des Moines	538
*Valley Junction	3,026
Total of county	112,966

## POTTAWATTAMIE—

Avoca	1,548
Carson	656
†Council Bluffs	31,354
Hancock	264
Macedonia	390
McClelland	144
Minden	429
Oakland	1,196
Treyner	265
Neola	977
Underwood	295
Walnut	1,008
Total of county	38,566

## POWESHIEK—

Brooklyn	1,485
Deep River	516
*Grinnell	5,061
Guernsey	177
Hartwick	113
Malcom	426
†Montezuma	1,326
Searsboro	207
Total of county	9,311

## RINGGOLD—

Beaconsfield	163
Benton	213
Diagonal	492
Elleston	212
Kellerton	584
Knowlton	181
Maloy	119
†Mount Ayr	1,708
Redding	292
Tingley	411
Total of county	4,375

## SAC—

Auburn	410
Early	534
Grant City	177
Lake View	814
Lytton	237
Oleboaldt	1,236
†Sac City	2,521
Schaller	680
Wall Lake	729
Total of county	7,335

## SCOTT—

Bettendorf	1,376
Blue Grass	237
Buffalo	493
†Davenport	45,482
Dixon	219
Donohue	85
Eldridge	236
LeClaire	682
Long Grove	146
McCausland	110
Maysville	53
New Liberty	116
Princeton	425
Walcott	451
Total of county	53,126

## SHELBY—

Defiance	401
Earling	307
Elk Horn	527
†Harlan	2,825
Irwin	347
Kirkman	198
Panama	165
Portsmouth	328
Shelby	623
Total of county	5,724

## SIOUX—

Alton	988
Boyd	394
Chatsworth	135
Granville	415
*Hawarden	2,045
Hospers	557
Hull	768
Ireton	670
Matlock	76
Maurice	307
†Orange City	1,417
Rock Valley	1,306
Sioux Center	1,209
Total of county	10,287

## STORY—

*Ames	5,091
Cambridge	683
Collins	569
Cole	536
Gilbert	250
Huxley	337
Kelley	222
Maxwell	856
McCallsburg	292
†Nevada	2,886
Roland	691
Slater	670
Story City	1,576
Zearing	536
Total of county	14,015

## WORTH—

Fertile	232
Grafton	199
Hanlontown	180
Joice	172
Kensett	430
Manly	982
†Northwood	1,525
Total of county	3,720

## WRIGHT—

Belmond	1,419
†Clarion	2,552
Dows	1,001
*Eagle Grove	4,028
Galt	185
Goldfield	748
Rowan	326
Woolstock	337
Total of county	10,607

Total population of all incorporated municipalities in the state.....1,275,555

Total population of the state.....2,358,066

Percentage of population in cities and towns 54% plus.

Percentage of suburban population, 45.99%.

\*Indicates city. All having population of 15,000 or more are cities of first class; all under 15,000 population are cities of second class.

†Indicates county seat.

In enumerating the population of the cities of Clarinda, Cherokee, Eldora, Knoxville, Glenwood, Mitchellville and Mt. Pleasant, the inmates of state institutions are included in the totals given.

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**GENERAL TABLES**

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**CITIES AND TOWNS**

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TABLE A—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1917.	Des Moines Population 165,652
<b>Taxes, Licenses and Fines</b>	
General levy, city government.....	\$ 681,726
Independent divisions, city government.....	32,898
Franchise taxes.....	21,687
Poll taxes.....	154
Special assessments.....	14,565
Other business licenses.....	2,415
Dog license.....	15,545
Departmental permits.....	1,515
Police court fines and forfeits.....	12,498
County road fund.....	14,866
Gifts, individuals or corporations.....	
<b>General Offices</b>	
Executive offices.....	101
Law offices.....	2,923
Elections.....	1,258
Municipal property.....	
Courts.....	5,922
Police department.....	8,137
Fire department.....	135
Department of inspection.....	
Pounds.....	
Health department.....	504
Sewers and sewage disposal.....	
Refuse disposal.....	5
Miscellaneous.....	55,318
General street services.....	55,318
Bridges (other than toll).....	
Libraries.....	1,224
Parks.....	1,471
Baths and bathing beaches.....	
<b>Municipal Industries</b>	
Water works.....	
Electric light works.....	
Gas works.....	
Markets and public scales.....	5,922
Docks, wharves and landings.....	
Cemeteries.....	30,729
Miscellaneous.....	10,464
<b>From Debt Obligations</b>	
General bonds.....	1,167,896
Municipal industry bonds.....	
Special assessments.....	
Temporary loans, etc.....	
Outstanding warrants.....	199,999
Miscellaneous.....	9,555
<b>Interest Receipts</b>	
Current deposits.....	4,162
Other sources.....	4,752
<b>All Other Receipts</b>	
Sale of real property.....	
Refund receipts.....	
Special assessments made during the year.....	
From private trust accounts.....	
<b>Recapitulation</b>	
Taxes, licenses and fines.....	\$ 1,054,398
General offices.....	62,199
Municipal industries.....	37,135
From debt obligations.....	1,378,419
Interest receipts.....	8,914
All other receipts.....	
Total receipts.....	\$ 2,446,966
Cash on hand beginning of year.....	279,112
Grand total.....	\$ 2,726,078

TABLE A—SUMMARY OF FINANCIAL

PAYMENTS. Year Ending March 31, 1917.	Des Moines Population 165,652
<b>General Government</b>	
Mayor's office.....	\$ 5,592
City council.....	12,000
City clerk and auditor.....	15,208
City treasurer.....	11,700
City solicitor.....	19,753
Other attorneys.....	459
City assessor.....	40,730
Engineer's office.....	
Collection of taxes.....	299
Audits and examinations.....	7,671
Elections.....	9,791
City hall.....	18,770
Courts.....	3,508
Miscellaneous.....	
<b>Protection of Life and Prop.</b>	
Police department.....	105,249
Fire department.....	246,217
Inspection and pounds.....	10,368
Police and fire alarm systems.....	1,243
Miscellaneous.....	6,989
<b>Health Dept. &amp; Sanitation</b>	
General expenditures.....	17,528
Quarantine and pest house.....	475
Sewers and sewage disposal.....	89,447
Refuse disposal.....	4,054
Miscellaneous.....	25
<b>Highways</b>	
General administration.....	6,217
General street expenditures.....	119,735
Paving and curbing.....	149,407
Sidewalks and crossings.....	18,234
Bridges (other than toll).....	133,049
Snow removal.....	2,386
Street lighting.....	99,956
Street sprinkling and cleaning.....	46,096
Miscellaneous.....	4,460
<b>Recreation, Libraries &amp; Misc.</b>	
General administration.....	5,560
Libraries.....	34,301
General park and garden expense.....	268,729
Miscellaneous.....	
<b>Municipal Industries</b>	
Water works.....	
Electric light works.....	
Gas works.....	
Markets and public scales.....	8,117
Docks, wharves, etc.....	
Cemeteries and crematories.....	30,204
Miscellaneous.....	
<b>Payments on Public Debt</b>	
General and municipal bonds.....	387,500
Interest.....	80,968
Special assessments and outstanding warrants.....	74,750
Refund, transfers, etc.....	8,875
<b>Recapitulation</b>	
General government.....	133,451
Protection of life and property.....	379,057
Health department and sanitation.....	102,529
Highways, recreation, etc.....	846,202
Municipal industries.....	38,321
Payments on public debt.....	543,093
Total payments.....	\$ 2,633,233
Cash on hand close of year.....	692,825
Grand total.....	\$ 2,726,078

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending March 31, 1917.	Sioux City Population 61,774	Davenport Population 48,483	Dubuque Population 41,795	Cedar Rapids Population 40,667
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.....	\$ 523,447	\$ 524,876	\$ 325,921	\$ 335,291
Ind. div. city government.....	1,916		88,663	43,250
Franchise taxes.....	28,559			
Poll taxes.....				
Special assessments.....		1,852	108,704	
Other business licenses.....	12,212	18,424	3,305	4,919
Dog licenses.....	1,141	2,818	186	599
Departmental permits.....		5,958		7,858
Police ct. fines and forfeits.....	27,572	8,910	1,457	5,835
County road fund.....		1,974	4,897	5,470
Gifts, individuals or corp.....			578	
<b>General Offices</b>				
Executive offices.....	3,100			63
Law offices.....	103			
Elections.....	862			1,325
Municipal property.....	7,284			47
Courts.....				859
Police department.....	597		90	6,225
Fire department.....	1,198	1,963		970
Department of inspection.....	8,427			
Pounds.....			8	
Health department.....	14			2,561
Sewers and sewage disposal.....	3,089	1,833		
Refuse disposal.....		41		
Miscellaneous.....		3,094	553	80
General street services.....	29,088	9,602	18	5,233
Bridges (other than toll).....	230			
Libraries.....	1,088	531		400
Parks.....	1,275	2,043		2,157
Baths and bathing beaches.....		6,254		288
<b>Municipal Industries</b>				
Water works.....	174,342			125,805
Electric light works.....				
Gas works.....			795	845
Markets and public scales.....	693	127	568	
Docks, wharves and land'gs.....				
Cemeteries.....	1,548			
Miscellaneous.....			2	
<b>From Debt Obligations</b>				
General bonds.....	36,048		465,794	100,000
Municipal industry bonds.....	148,519	100,022		
Special assessments.....			116,929	5,000
Temporary loans, etc.....			9,000	4,435
Outstanding warrants.....			16,903	20,269
Miscellaneous.....				
<b>Interest Receipts</b>				
Current deposits.....	3,756	6,843	2,083	1,837
Other sources.....		1,710	280	900
<b>All Other Receipts</b>				
Sale of real property.....	18,000			5,850
Refund receipts.....	189			4,285
Spec. assessm'ts during year.....	379,258	190,820		
From private trust accounts.....		11,014	108,297	4,784
<b>Recapitulation</b>				
Taxes, licenses and fines.....	\$ 594,847	\$ 564,812	\$ 553,771	\$ 400,317
General offices.....	57,211	26,879	669	20,171
Municipal industries.....	176,883	127	1,365	130,659
From debt obligations.....	184,567	100,022	608,626	129,794
Interest receipts.....	3,756	8,553	2,313	2,737
All other receipts.....	397,438	201,834	108,297	14,399
Total receipts.....	\$ 1,414,702	\$ 902,227	\$ 1,255,046	\$ 694,468
Cash on hd. beginning yr.....	64,185	408,065	210,915	109,675
Grand total.....	\$ 1,478,887	\$ 1,310,292	\$ 1,465,964	\$ 804,143

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending March 31, 1917.	Sioux City Population 61,774	Davenport Population 48,483	Dubuque Population 41,795	Cedar Rapids Population 40,867
<b>General Government</b>				
Mayor's office.....	4,322	1,502	2,634	3,091
City council.....	12,552	2,500	2,396	10,111
City clerk and auditor.....	4,357	3,938	5,164	6,850
City treasurer.....	2,020	5,676	4,323	2,046
City solicitor.....	2,892	3,439	3,270	3,923
Other attorneys.....	690		1,748	90
City assessor.....		3,849	3,959	294
Engineer's office.....	4,898	5,541	6,633	8,492
Collection of taxes.....		683	503	236
Audits and examinations.....	572	709	396	
Elections.....	4,959	4,516	3,797	2,859
City hall.....	15,840	9,739	3,931	3,391
Courts.....	1,360	2,188	60	2,113
Miscellaneous.....	49	7,055		390
<b>Protection of Life and Prop.</b>				
Police department.....	75,796	54,794	38,925	31,321
Fire department.....	77,136	101,917	64,903	47,834
Inspection and pounds.....	14,355	8,940	582	3,982
Police and fire alarm systems.....	2,270	9,516		
Miscellaneous.....	1,459			
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.....	3,220	4,418	4,222	4,125
Quarantine and pest house.....				36
Sewers and sewage disposal.....	81,259	47,210	33,308	17,679
Refuse disposal.....				
Miscellaneous.....				
<b>Highways</b>				
General administration.....	1,200	3,175	1,873	8,335
General street expenditures.....	47,910	3,109	97,797	8,784
Paving and curbing.....	501,588	42,550	74,621	5,204
Sidewalks and crossings.....	11,331	19,246	2,238	4,900
Bridges (other than toll).....	25,946			6,191
Snow removal.....	3,425			3,740
Street lighting.....	36,199	43,375	44,058	30,015
Street sprinkling and cleaning.....	16,670	52,540		29,604
Miscellaneous.....	2,392	3,461	3,009	6,093
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.....	2,100	1,700		2,470
Libraries.....	26,584	24,536		14,799
General park and garden exp.....	38,550	51,280	700	23,716
Miscellaneous.....	6,158	15,153	6,820	2,158
<b>Municipal Industries</b>				
Water works.....	154,744			117,863
Electric light works.....				
Gas works.....				
Markets and public scales.....	1,244		36	1,982
Docks, wharves, etc.....		48,049	897	32,926
Cemeteries and crematoris.....	4,720	296		400
Miscellaneous.....				
<b>Payments on Public Debt</b>				
General and municipal bonds.....	137,365	10,000	507,000	158,790
Interest.....	56,588	17,248	96,084	42,738
Special assess. and out. war.....	7,500	191,216	63,979	
Refund, transfers, etc.....	299	10,948	172,221	43,784
<b>Recapitulation</b>				
General government.....	\$ 54,331	\$ 51,406	\$ 38,685	\$ 43,756
Protection of life and prop.....	170,896	174,567	104,500	82,617
Health dept. and sanitation.....	84,479	51,628	87,620	21,849
Highways, recreation, etc.....	707,978	260,134	230,636	146,845
Municipal industries.....	160,708	48,315	903	152,351
Payments on public debt.....	201,723	229,412	809,284	245,222
Total payments.....	\$ 1,380,115	\$ 815,462	\$ 1,221,628	\$ 692,612
Cash on hd. close of yr.....	68,772	494,860	244,336	111,581
Grand total.....	\$ 1,478,887	\$ 1,310,322	\$ 1,465,964	\$ 804,143

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Waterloo Population 33,697	Council Bluffs Population 31,354	Clinton Population 26,891	Burlington Population 24,261
<b>Taxes, Licenses and Fines</b>				
Gen. invy, city government.....	\$ 218,220	\$ 163,729	\$ 63,254	\$ 196,284
Ind. div. city government.....	66,839	61,011	83,686	-----
Franchise taxes.....	14,209	-----	-----	-----
Poll taxes.....	9,844	3,772	1,012	-----
Special assessments.....	-----	-----	-----	1,414
Other business licenses.....	4,450	4,628	1,989	5,297
Dog license.....	842	959	107	819
Departmental permits.....	2,613	229	424	1,420
Polcs et. fines and forfeits.....	7,587	4,769	1,769	3,278
County road fund.....	3,319	2,473	1,989	166
Gifts, individuals or corp.....	440	-----	-----	143
<b>General Offices</b>				
Executive offices.....	4,677	63	-----	-----
Law offices.....	-----	157	-----	-----
Elections.....	115	-----	-----	39
Municipal property.....	-----	-----	-----	162
<b>Courts</b>				
Police department.....	278	31	278	3
Fire department.....	407	19	-----	151
Department of inspection.....	25	836	-----	-----
Pounds.....	-----	18	-----	-----
Health department.....	71	66	-----	-----
Sewers and sewage disposal.....	307	-----	-----	625
Refuse disposal.....	-----	592	45	45
Miscellaneous.....	40	488	14,653	-----
General street services.....	302	735	-----	4,861
Bridges (other than toll).....	-----	-----	-----	250
Libraries.....	628	435	-----	337
Parks.....	2,391	523	-----	37
Baths and bathing beaches.....	2,016	-----	-----	-----
<b>Municipal Industries</b>				
Water works.....	94,816	131,301	-----	-----
Electric light works.....	-----	-----	-----	-----
Gas works.....	-----	-----	-----	-----
Markets and public seals.....	-----	777	-----	653
Docks, wharves and land'ge.....	-----	-----	-----	544
Cemeteries.....	-----	-----	-----	-----
Miscellaneous.....	-----	-----	-----	-----
<b>From Debt Obligations</b>				
General bonds.....	-----	175,000	-----	-----
Municipal industry bonds.....	-----	-----	-----	-----
Special assessments.....	-----	-----	-----	3,300
Temporary loans, etc.....	-----	-----	-----	22,207
Outstanding warrants.....	2,538	49,771	6,296	-----
Miscellaneous.....	2,000	-----	-----	-----
<b>Interest Receipts</b>				
Current deposits.....	2,825	4,979	1,447	233
Other sources.....	1,655	1,673	532	5,327
<b>All Other Receipts</b>				
Sale of real property.....	259	3,500	-----	143
Refund receipts.....	990	8,276	-----	471
Spec. assessm'ts during year.....	445	125,483	28,304	43,684
From private trust accounts.....	-----	151,639	5,188	-----
<b>Recapitulation</b>				
Taxes, licenses and fines.....	\$ 314,131	\$ 255,871	\$ 154,150	\$ 208,509
General offices.....	11,975	3,954	14,931	6,497
Municipal industries.....	94,816	132,078	-----	1,197
From debt obligations.....	2,538	239,771	6,296	25,307
Interest receipts.....	3,820	5,152	1,979	5,863
All other receipts.....	1,685	318,539	33,490	44,303
<b>Total receipts.....</b>	<b>\$ 429,075</b>	<b>\$ 942,715</b>	<b>\$ 210,766</b>	<b>\$ 292,276</b>
Cash on hd. beginning yr.....	134,368	126,146	85,616	10,289
<b>Grand total.....</b>	<b>\$ 563,383</b>	<b>\$ 1,068,861</b>	<b>\$ 296,432</b>	<b>\$ 302,565</b>

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Waterloo Population 33,697	Council Bluffs Population 31,354	Clinton Population 26,891	Burlington Population 24,261
<b>General Government</b>				
Mayor's office.....	2,636	1,837	1,097	2,533
City council.....	1,599	2,296	2,190	7,300
City clerk and auditor.....	2,898	4,372	2,532	2,983
City treasurer.....	97	1,200	1,000	1,479
City solicitor.....	2,017	1,533	1,000	2,980
Other attorneys.....	318	-----	-----	-----
City assessor.....	-----	-----	-----	78
Engineer's office.....	6,243	5,714	2,342	2,854
Collection of taxes.....	549	827	4,715	-----
Audits and examinations.....	95	-----	-----	211
Elections.....	1,121	-----	2,108	1,869
City hall.....	2,064	1,779	2,284	478
Courts.....	2,481	1,022	1,200	1,200
Miscellaneous.....	649	960	1,874	1,456
<b>Protection of Life and Prop.</b>				
Police department.....	25,447	27,989	17,000	17,941
Fire department.....	29,005	33,728	44,707	42,417
Inspection and pounds.....	3,601	290	360	1,200
Police and fire alarm systems.....	465	1,479	4,268	100
Miscellaneous.....	221	-----	1,000	30
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.....	2,628	2,294	620	2,339
Quarantine and pest houses.....	27	-----	-----	-----
Sewers and sewage disposal.....	13,582	52,770	16,758	10,464
Refuse disposal.....	333	-----	936	6,004
Miscellaneous.....	1,669	-----	-----	65
<b>Highways</b>				
General administration.....	455	1,115	-----	1,000
General street expenditures.....	9,717	30,872	5,339	24,947
Paving and curbing.....	4,387	85,703	6,033	80
Sidewalks and crossings.....	1,852	12,229	5,016	4,793
Bridges (other than toll).....	1,349	2,651	2,544	480
Snow removal.....	1,378	-----	804	768
Street lighting.....	27,223	25,286	19,189	22,471
Street sprinkling and cleaning.....	15,329	7,814	6,324	4,657
Miscellaneous.....	2,710	3,124	2,143	36
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.....	5,182	1,510	-----	900
Libraries.....	15,821	14,296	13,239	-----
General park and garden exp.....	6,078	-----	9,028	5,459
Miscellaneous.....	4,665	12,996	6,119	2,379
<b>Municipal Industries</b>				
Water works.....	119,777	77,522	-----	-----
Electric light works.....	-----	-----	-----	-----
Gas works.....	-----	-----	-----	-----
Markets and public seals.....	-----	840	-----	896
Docks, wharves, etc.....	2,371	-----	-----	538
Cemeteries and crematories.....	-----	-----	-----	-----
Miscellaneous.....	-----	-----	-----	-----
<b>Payments on Public Debt</b>				
General and municipal bonds.....	45,809	57,000	4,800	28,590
Interest.....	20,458	43,686	9,795	22,978
Special assess. and out. war.....	16,944	201,349	36,249	16,325
Refund, transfers, etc.....	3,432	80,378	7,332	56,993
<b>Recapitulation</b>				
General government.....	22,668	21,382	33,679	24,977
Protection of life and prop.....	58,679	63,887	68,295	60,788
Health dept. and sanitation.....	17,639	55,064	18,814	18,872
Highways, recreation, etc.....	102,667	210,675	75,792	67,079
Municipal industries.....	122,148	78,362	-----	1,433
Payments on public debt.....	90,664	382,613	29,476	124,796
<b>Total payments.....</b>	<b>\$ 421,465</b>	<b>\$ 811,624</b>	<b>\$ 244,526</b>	<b>\$ 297,926</b>
Cash on hd. close of yr.....	141,368	257,877	51,906	4,639
<b>Grand total.....</b>	<b>\$ 563,383</b>	<b>\$ 1,068,861</b>	<b>\$ 296,432</b>	<b>\$ 302,565</b>



TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Ottumwa Population 22,437	Fort Dodge Population 19,373	Mason City Population 17,132	Marshalltown Population 16,065
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.....	\$ 111,397	\$ 119,091	\$ 144,126	\$ 23,588
Ind. div. city government.....	84,679		21,043	77,854
Franchise taxes.....	1,072			447
Pool taxes.....	3,704	8,016	4,717	2,865
<b>Special assessments</b>				
Mulet tax and saloon license				
Other business licenses.....	4,076	2,653	5,701	
Dog license.....	624	36	243	60
Departmental permits.....	10			
Police et. fines and forfeits.....	2,945	7,134	8,880	4,098
County road fund.....		1,748		
Gifts, individuals or corp.....				
<b>General Offices</b>			700	
Executive offices.....				
Law offices.....				
Elections.....		60		
Municipal property.....			2,198	
Courts.....				1,805
Police department.....	165	64	148	512
Fire department.....	189	717	393	
Department of inspection.....			622	
Pounds.....				
Health department.....	85		112	1,054
Sewers and Sewage disposal.....		140	73	
Refuse disposal.....		2,469		
Miscellaneous.....	7,423	850	3,080	4,794
General street services.....				
Bridges (other than toll).....	9,123	325	885	254
Libraries.....				11
Parks.....				
Baths and bathing benches.....				
<b>Municipal Industries</b>				
Water works.....	50,377	37,259	46,595	49,047
Electric light works.....				295
Gas works.....		349		665
Markets and public seals.....				
Docks, wharves and land'gs.....				
Cemeteries.....				494
Miscellaneous.....				
<b>From Debt Obligations</b>				
General bonds.....	2,733		91,431	
Municipal industry bonds.....				745
Special assessments.....				284
Temporary loans, etc.....	1,260	9,296	40,615	284
Outstanding warrants.....			35,448	
Miscellaneous.....				
<b>Interest Receipts</b>				
Current deposits.....	2,162	3,940	886	
Other sources.....				
<b>All Other Receipts</b>				
Sale of real property.....		8,500		
Refund receipts.....	7,376		672	
Spec. assess'm'ts during year.....		200,863	439,823	
From private trust accounts.....		80,215	121,173	
<b>Recapitulation</b>				
Taxes, licenses and fines.....	\$ 158,507	\$ 133,078	\$ 184,210	\$ 108,521
General offices.....	10,696	4,125	7,051	8,440
Municipal industries.....	59,377	37,698	46,595	50,574
From debt obligations.....	3,988	9,299	167,494	1,313
Interest receipts.....	2,162	3,940	886	
All other receipts.....	7,376	230,578	561,698	
Total receipts.....	101,773	133,048	164,179	36,337
Cash on hd. beginning yr.....	\$ 242,076	\$ 428,225	\$ 968,514	\$ 168,848
<b>Grand total.....</b>	<b>\$ 343,848</b>	<b>\$ 560,273</b>	<b>\$ 1,132,693</b>	<b>\$ 205,185</b>

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Ottumwa Population 22,437	Fort Dodge Population 19,373	Mason City Population 17,132	Marshalltown Population 16,065
<b>General Government</b>				
Mayor's office.....	\$ 2,100	\$ 3,026	\$ 2,500	\$ 1,620
City council.....	3,600	3,840	2,219	1,980
City clerk and auditor.....	3,235	1,954	4,177	600
City treasurer.....	300	450	149	
City solicitor.....	1,200	1,440	1,728	834
Other attorneys.....	450		549	
City assessor.....				
Engineer's office.....	3,609	3,839	1,475	1,062
Collection of taxes.....	1,182			
Audits and examinations.....	118	157	102	133
Elections.....	1,630	1,354	486	720
City hall.....	378	10,217	6,898	
Courts.....	600	1,182	66	
Miscellaneous.....			265	
<b>Protection of Life and Prop.</b>				
Police department.....	11,582	12,746	19,544	8,087
Fire department.....	13,756	32,884	16,171	11,710
Inspection and pounds.....		1,110	1,217	
Police and fire alarm systems.....		60		
Miscellaneous.....			352	
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.....	750	897	4,678	
Quarantine and pest house.....	475	479	499	
Sewers and sewage disposal.....	10,532	16,286	230,785	3,613
Refuse disposal.....		201	10,283	
Miscellaneous.....		125	5,087	
<b>Highways</b>				
General administration.....	1,000	10,735	1,433	6,063
General street expenditures.....	8,950	6,750	16,214	8,153
Paving and curbing.....	1,504	163,146	338,749	15,080
Sidewalks and crossings.....	4,086	7,507	597	2,061
Bridges (other than toll).....	6,587	1,434	626	129
Snow removal.....		440	3,659	
Street lighting.....	17,797	18,680	13,027	
Street sprinkling and cleaning.....	4,973	6,049	4,114	
Miscellaneous.....	12,016			1,161
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.....	1,055	6,052		2,096
Libraries.....	5,894	6,485	8,191	6,129
General park and garden exp.....	5,101	273	11,891	1,762
Miscellaneous.....	12,708	3,899	26,351	772
<b>Municipal Industries</b>				
Water works.....	86,982	120,868	77,813	64,164
Electric light works.....				11,044
Gas works.....		925		1,029
Markets and public seals.....				
Docks, wharves, etc.....				
Cemeteries and crematories.....				
Miscellaneous.....				
<b>Payments on Public Debt</b>				
General and municipal bonds.....	10,000		7,400	7,935
Interest.....	22,476	11,041	25,246	5,026
Special assess. and out. war.....	4,232	17,137	65,917	
Refund, transfers, etc.....	7,498	29,083	114,871	5,705
<b>Recapitulation</b>				
General government.....	\$ 18,402	\$ 27,459	\$ 20,514	\$ 7,099
Protection of life and prop.....	25,338	46,300	37,084	19,797
Health dept. and sanitation.....	11,757	17,988	251,182	3,613
Highways, recreation, etc.....	82,571	231,450	425,482	44,413
Municipal industries.....	86,982	121,793	77,813	76,228
Payments on public debt.....	44,156	57,361	208,484	18,666
Total payments.....	\$ 269,206	\$ 582,251	\$ 1,015,459	\$ 169,725
Cash on hd. close of yr.....	74,642	58,022	117,234	35,460
<b>Grand total.....</b>	<b>\$ 343,848</b>	<b>\$ 560,273</b>	<b>\$ 1,132,693</b>	<b>\$ 205,185</b>

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Muscatine Population 15,375	Keokuk Population 15,239	Boone Population 12,253	Iowa City Population 12,033
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.....	\$ 119,040	\$ 128,122	\$ 49,046	\$ 23,075
Ind. div. city government.....	16,959	4,273	7,297	194,775
Franchise taxes.....			1,112	1,775
Poll taxes.....	273		3,359	1,751
Special assessments.....	47,359			
Mulet tax and saloon licenses.....				
Other business licenses.....	778	5,857		1,369
Dog license.....	430		2,442	75
Departmental permits.....	380	687	175	
Police et. fines and forfeits.....		1,453	1,957	889
County road fund.....		1,589	1,576	1,065
Gifts, individuals or corp.....			2,000	
<b>General Offices</b>				
Executive offices.....	166	10		133
Law offices.....				
Elections.....	132		30	36
Municipal property.....				497
Courts.....		150		
Police department.....	270	16	79	
Fire department.....	644	82	67	
Department of inspection.....				859
Pounds.....				
Health department.....		123		94
Sewers and Sewage disposal.....	27	111	96	264
Refuse disposal.....				246
Miscellaneous.....	40		32	121
General street services.....	455	1,822	832	173
Bridges (other than toll).....	10,002			200
Libraries.....		1,388		234
Parks.....		193		143
Baths and bathing beaches.....				
<b>Municipal Industries</b>				
Water works.....	44,078		40,982	
Electric light works.....				7
Gas works.....		1,554		61
Markets and public scales.....	281	248		
Docks, wharves and land'gs.....	445			
Cemeteries.....	8,210	2,828		3,104
Miscellaneous.....				
<b>From Debt Obligations</b>				
General bonds.....				156,745
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....		71,809		
Outstanding warrants.....		49,773	9,106	
Miscellaneous.....			3,699	
<b>Interest Receipts</b>				
Current deposits.....		365	369	1,566
Other sources.....		200		
<b>All Other Receipts</b>				
Sale of real property.....				
Refund receipts.....	2,556	142		2,800
Spec. assessm'ts during year.....		720	806	1,400
From private trust accounts.....		446	8,496	
<b>Recapitulation</b>				
Taxes, licenses and fines.....	\$ 145,210	\$ 142,181	\$ 63,054	\$ 162,966
General offices.....	11,796	3,894	1,125	3,997
Municipal industries.....	53,614	4,640	40,982	5,175
From debt obligations.....		121,582	12,706	156,745
Interest receipts.....		565	369	1,566
All other receipts.....	2,556	1,308	9,322	4,200
Total receipts.....	\$ 213,166	\$ 274,170	\$ 133,540	\$ 331,673
Cash on hd. beginning yr.....	79,694	22,736	14,019	61,914
Grand total.....	\$ 332,249	\$ 296,906	\$ 147,559	\$ 393,587

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Muscatine Population 15,375	Keokuk Population 15,239	Boone Population 12,253	Iowa City Population 12,033
<b>General Government</b>				
Mayor's office.....	\$ 883	\$ 2,109	\$ 1,003	\$ 1,200
City council.....	2,400	4,481	357	246
City clerk and auditor.....	1,565	3,264	1,770	1,220
City treasurer.....	581	5	50	205
City solicitor.....	1,201		600	750
Other attorneys.....		1,200		
City assessor.....	350	720		
Engineer's office.....	4,376	2,407	3,116	3,604
Collection of taxes.....				360
Adds and examinations.....	279	150		197
Elections.....	623	428	89	669
City hall.....	2,451	1,004	667	2,640
Courts.....	160	1,010		29
Miscellaneous.....	265		117	364
<b>Protection of Life and Prop.</b>				
Police department.....	7,728	11,824	8,440	5,948
Fire department.....	17,177	21,969	5,967	17,543
Inspection and pounds.....		14	14	
Police and fire alarm systems.....	783			17
Miscellaneous.....				2,264
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.....	1,138	1,762	839	869
Quarantine and pest house.....				65
Sewers and sewage disposal.....	8,756	6,953	2,953	3,810
Refuse disposal.....			914	1,163
Miscellaneous.....				199
<b>Highways</b>				
General administration.....	1,061	1,500	840	1,000
General street expenditures.....	15,347	23,973	3,428	15,761
Paving and curbing.....	7,320	7,014	1,197	914
Sidewalks and crossings.....		3,430	1,280	1,445
Bridges (other than toll).....	11,083	489		70,464
Snow removal.....			13	
Street lighting.....	15,049	16,477	8,166	12,044
Street sprinkling and cleaning.....		1,280	2,110	6,092
Miscellaneous.....	234		263	845
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.....		3,199		
Libraries.....	6,496	5,436	2,889	5,919
General park and garden exp.....	2,303	1,786	6,837	5,580
Miscellaneous.....	2,984	4,452	2,528	1,610
<b>Municipal Industries</b>				
Water works.....	41,469		33,910	
Electric light works.....				
Gas works.....				
Markets and public scales.....	552	833	75	8,320
Docks, wharves, etc.....	9,872			
Cemeteries and crematories.....	9,980	4,821		2,176
Miscellaneous.....				60
<b>Payments on Public Debt</b>				
General and municipal bonds.....	21,500	4,000		108,025
Interest.....	11,228	10,936	11,457	29,144
Special assess. and out. war.....	41,199	131,270	6,903	19,766
Refund, transfers, etc.....	16,881	1,542	14,009	80
<b>Recapitulation</b>				
General government.....	\$ 15,144	\$ 16,769	\$ 8,009	\$ 11,761
Protection of life and prop.....	25,088	33,837	14,429	25,772
Health dept. and sanitation.....	9,894	8,715	4,206	6,106
Highways, recreation, etc.....	61,984	69,033	29,531	121,677
Municipal industries.....	61,870	5,854	33,985	10,545
Payments on public debt.....	90,818	147,745	32,009	156,985
Total payments.....	\$ 265,398	\$ 281,756	\$ 122,240	\$ 332,830
Cash on hd. close of yr.....	69,851	15,150	25,249	50,742
Grand total.....	\$ 332,249	\$ 296,906	\$ 147,589	\$ 383,572

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Oskaloosa Population 16,485	Fort Madison Population 9,796	Centerville Population 7,883	Creston Population 7,572
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government	\$ 65,654	\$ 54,832	\$ 32,927	\$ 28,342
Ind. div. city government	6,206	953		
Franchise taxes				
Poll taxes	1,919	1,100	368	920
Special assessments				22,382
Market tax and saloon license				
Other business licenses	1,195		1,480	819
Dog license	265	567	129	190
Departmental permits		88	2	34
Police ct. fines and forfeits	519	934	1,130	565
County road fund	141	977		559
Gifts, individuals or corp.	509			
<b>General Offices</b>				
Executive offices				7
Law offices				
Elections				
Municipal property	14	25		1,059
Courts			773	
Police department	10		315	82
Fire department	116			
Department of inspection				
Pounds				
Health Department	508			
Sewers and Sewage disposal	500	110		623
Refuse disposal	411			99
Miscellaneous	97	48		
General street services	458	185	45	2
Bridges (other than toll)				
Libraries	399			
Parks				39
Baths and bathing beaches				
<b>Municipal Industries</b>				
Water works			725	
Electric light works				
Gas works				
Markets and public scales			741	
Docks, wharves and land'g		497		
Cemeteries		483		2,006
Miscellaneous				
<b>From Debt Obligations</b>				
General bonds				2,510
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	24,066	44,885		15,573
Miscellaneous				
<b>Interest Receipts</b>				
Current deposits	74	310	300	254
Other sources				41
<b>All Other Receipts</b>				
Sale of real property				159
Refund receipts	48			755
Spec. assessm'ts during year	1,822			57,343
From private trust accounts				1,381
<b>Recapitulation</b>				
Taxes, licenses and fines	76,405	59,451	33,101	64,094
General offices	2,469	368	1,133	1,859
Municipal industries		980	1,466	2,096
From debt obligations	24,066	49,885		21,083
Interest receipts	74	310	300	256
All other receipts	1,870			59,649
Total receipts	\$ 104,884	\$ 110,994	\$ 39,900	\$ 148,856
Cash on hd. beginning yr.	33,164	15,173	13,334	8,340
Grand total	\$ 138,048	\$ 126,167	\$ 52,334	\$ 157,296

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Oskaloosa Population 16,485	Fort Madison Population 9,796	Centerville Population 7,883	Creston Population 7,572
<b>General Government</b>				
Mayor's office	\$ 1,224	\$ 300	\$ 1,206	\$ 663
City council	255	203	259	283
City clerk and auditor	1,551	1,055	849	790
City treasurer	300	300	50	200
City solicitor	900	380	307	560
Other attorneys		200		
City assessor				
Engineer's office	1,283	2,548	183	
Collection of taxes		128		120
Audits and examinations	17		40	92
Petitions				
City hall	77	78	642	444
Courts	925		988	276
Miscellaneous		1,710		
<b>Protection of Life and Prop.</b>				
Police department	6,357	5,726	3,152	2,868
Fire department	6,346	8,942	6,000	9,802
Inspection and pounds				
Police and fire alarm systems				113
Miscellaneous		583		
<b>Health Dept. &amp; Sanitation</b>				
General expenditures	1,151	150	58	105
Quarantine and pest house				
Sewers and sewage disposal	22,020	24,578	1,105	1,590
Refuse disposal	1,192		40	135
Miscellaneous	319	106		13
<b>Highways</b>				
General administration	7,716		780	907
General street expenditures	1,528	17,193	5,295	1,256
Paving and curbing		18,739		60,041
Side-walks and crossings	3,380	366	738	321
Bridges (other than toll)				
Snow removal	271			
Street lighting	12,278	6,102	4,899	4,287
Street sprinkling and cleaning	3,245	1,916	1,017	5,518
Miscellaneous	248			566
<b>Recreation, Libraries &amp; Misc.</b>				
General administration	35			491
Libraries	5,895			
General park and garden exp.	633	1,150	69	
Miscellaneous	2,698	700	2,965	1,765
<b>Municipal Industries</b>				
Water works	14,663			
Electric light works				
Gas works				
Markets and public scales	445		49	
Docks, wharves, etc.		227		
Cemeteries and crematories		943	599	1,697
Miscellaneous	32			
<b>Payments on Public Debt</b>				
General and municipal bonds	2,600	6,500	1,000	8,454
Interest	6,767	4,664	2,015	6,797
Street assess. and out. war.	10,329	14,874	1,500	22,527
Refund transfers, etc.	89			
<b>Recapitulation</b>				
General government	1 4,635	\$ 6,872	\$ 4,515	\$ 9,251
Protection of life and prop.	12,869	15,251	9,758	12,723
Health dept. and sanitation	24,962	24,631	1,503	1,753
Highways, recreation, etc.	33,347	45,116	15,224	73,119
Municipal industries	15,149	1,175	638	1,697
Payments on public debt	19,382	26,083	4,515	37,692
Total payments	\$ 117,316	\$ 119,083	\$ 35,851	\$ 130,235
Cash on hd. close of yr.	20,732	7,084	16,483	27,061
Grand total	\$ 138,048	\$ 126,167	\$ 52,334	\$ 157,296

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS ending March 31, 1917.	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284	Fairfield Population 6,113
<b>Licenses and Fines</b>				
City government	\$ 7,815	\$ 32,844	\$ 21,384	\$ 36,567
City government	29,779	4,625	17,816	3,102
Property taxes	2,078	1,010	536	1,606
Assessments		6,510		
Excise and saloon license	530	1,100	627	820
Business licenses	60	109	81	114
Professional permits				80
Penalties, fines and forfeits	308	1,418	137	15
Special road fund				805
Individuals or corp.	25	500		
<b>Offices</b>				
Police offices				297
City offices	37			559
Real property	81	142		115
Department				
Department				
Department of inspection	3,043	115		
Department				
Sanitary and Sewage disposal	526			923
Sanitary disposal	2			
Sanitary services	165			
Sanitary (other than toll)	330	82	254	55
Sanitary	245	822		
Sanitary		204		
Sanitary and bathing beaches				
<b>Municipal Industries</b>				
Light works	9,962	17,202	20,455	11,907
Light works			43,061	422
Light works				89
Light works and public scales				
Light works wharves and land'gs				
Light works	429		880	75
Light works				
<b>Debt Obligations</b>				
Bonds	6,112			
Industrial bonds				
Assessments			64,124	
Loans, etc.			5,000	
Warrants	3,067	4,207	3,989	8,337
Warrants	5,483			
<b>Receipts</b>				
Deposits	315	461	384	67
Deposits	78		729	
<b>Other Receipts</b>				
Real property			115	
Receipts	5		226	
Assessments during year				
Private trust accounts				
<b>Population</b>				
Licenses and fines	40,595	48,116	40,581	43,079
Offices	4,429	1,365	254	1,949
Municipal industries	10,382	17,202	64,366	12,406
Debt obligations	14,692	4,207	73,113	8,337
Receipts	391	461	1,113	67
Receipts				

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284
<b>General Government</b>			
Mayor's office	\$ 391	\$ 106	\$ 500
City council	175	301	207
City clerk and auditor	1,114	1,254	500
City treasurer	100	25	
City solicitor	519	352	300
Other attorneys		25	
City assessor			
Engineer's office	1,871	1,889	600
Collection of taxes		101	
Audits and examinations		175	
Elections	377	694	98
City hall	1,276	1,591	612
Courts	1,302		
Miscellaneous			1,952
<b>Protection of Life and Prop.</b>			
Police department	2,925	2,669	1,882
Fire department	1,641	2,922	6,571
Inspection and pounds		14	
Police and fire alarm systems			
Miscellaneous		451	
<b>Health Dept. &amp; Sanitation</b>			
General expenditures	241	77	50
Quarantine and pest house			
Sewers and sewage disposal	1,804	413	4,044
Refuse disposal	163	740	
Miscellaneous			
<b>Highways</b>			
General administration	887	725	729
General street expenditures	2,082	3,973	10,032
Paving and curbing	6,792		
Sidewalks and crossings	517	101	123
Bridges (other than toll)		149	45,747
Snow removal		366	
Street lighting	7,512	6,513	
Street sprinkling and cleaning	509	1,687	514
Miscellaneous		2,883	
<b>Recreation, Libraries &amp; Misc.</b>			
General administration	441		
Libraries	1,421		
General park and garden exp.		243	
Miscellaneous	960	549	288
<b>Municipal Industries</b>			
Water works	14,318	7,672	22,245
Electric light works			46,069
Gas works			
Markets and public scales			
Docks, wharves, etc.			
Cemeteries and crematories	467		898
Miscellaneous			
<b>Payments on Public Debt</b>			
General and municipal bonds	4,849	2,000	500
Interest	4,857	4,732	9,719
Special assess. and out. war.	14,245	15,086	17,100
Refund, transfers, etc.	44	4,829	
<b>Recapitulation</b>			
General government	7,125	6,013	4,769
Protection of life and prop.	4,506	6,056	8,453
Health dept. and sanitation	2,208	1,230	4,694
Highways, recreation, etc.	21,141	17,189	57,424
Municipal industries	11,785	7,672	69,242
Payments on public debt	29,995	26,647	27,319

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Webster City Population 5,834	Shenandoah Population 5,837	Clarinda Population 5,824	Cherokee Population 5,824
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.....	\$ 9,954	\$ 24,509	\$ 7,846	\$ 40,665
Ind. div. city government.....	23,694	2,197	7,846	10,999
Franchise taxes.....	352			
Poll taxes.....	827	649	5391	542
Special assessments.....	9,951		3,090	2,189
Other business licenses.....	507	205	1,982	623
Dog licenses.....		35	171	
Departmental permits.....	1,030			239
Police et. fines and forfeits.....	365	527	394	225
County road fund.....	1,188	1,422	964	851
Gifts, individuals or corp.....		25		
<b>General Offices</b>				
Executive offices.....				
Law offices.....				
Elections.....				
Municipal property.....				4
Courts.....	750			
Police department.....				6
Fire department.....	57			25
Department of inspection.....		1,243		
Pounds.....				
Health Department.....		12		
sewers and sewage disposal.....			23	
Refuse disposal.....				
Miscellaneous.....	607		576	22
General street services.....	1,194			1,210
Bridges (other than toll).....				
Libraries.....				156
Parks.....				
Baths and bathing beaches.....				
<b>Municipal Industries</b>				
Water works.....	8,300	7,063	5,007	8,731
Electric light works.....	43,743			
Gas works.....				
Markets and public scales.....	1,114	191	263	
Docks, wharves and landg.....	2,000			
Cemeteries.....			559	1,190
Miscellaneous.....	1,922			
<b>From Debt Obligations</b>				
General bonds.....		15,514		10,000
Municipal industry bonds.....				1,000
Special assessments.....				
Temporary loans, etc.....		5,000		
Outstanding warrants.....	308	2,572		6,351
Miscellaneous.....				
<b>Interest Receipts</b>				
Current deposits.....	761		100	305
Other sources.....	251			
<b>All Other Receipts</b>				
Sale of real property.....	500			
Refund receipts.....	301		230	676
Spec. assessm'ts during year.....	20,461			74,107
From private trust accounts.....				
<b>Recapitulation</b>				
Taxes, licenses and fines.....	46,772	31,620	25,734	45,509
General offices.....	2,518	1,395	500	1,464
Municipal industries.....	60,767	7,254	6,459	9,221
From debt obligations.....	206	24,089		17,531
Interest receipts.....	1,042		100	305
All other receipts.....	40,432		230	74,783
Total receipts.....	\$ 153,900	\$ 64,815	\$ 32,231	\$ 152,833
Cash on hd. beginning yr.....	31,525	122	6,009	19,024
<b>Grand total.....</b>	<b>\$ 185,425</b>	<b>\$ 64,937</b>	<b>\$ 38,240</b>	<b>\$ 171,857</b>

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Webster City Population 5,834	Shenandoah Population 5,837	Clarinda Population 5,824	Cherokee Population 5,824
<b>General Government</b>				
Mayor's office.....	\$	\$ 239	\$ 426	\$ 304
City council.....		259	121	230
City clerk and auditor.....	302	1,245	2,545	600
City treasurer.....	49			
City solicitor.....	600	100	312	240
Other attorneys.....	227			280
City assessor.....				
Engineer's office.....	300	590		
Collection of taxes.....	25	47		
Audits and examinations.....	134			
Elections.....	38	108	112	35
City hall.....	501	377	373	901
Courts.....	111	1,187		
Miscellaneous.....	1,378	2	430	400
<b>Protection of Life and Prop.</b>				
Police department.....	1,379	1,871	1,779	1,511
Fire department.....	1,918	2,506	1,858	927
Inspection and permits.....				
Police and fire alarm systems.....		8		
Miscellaneous.....	1			
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.....	73	64	107	330
Quarantine and pest houses.....	9			
sewers and sewage disposal.....	2,461	187	74	1,384
Refuse disposal.....	38	107	104	53
Miscellaneous.....	33	225		
<b>Highways</b>				
General administration.....	328	730		824
General street expenditures.....	5,610	4,713	3,550	5,006
Paving and curbing.....	34,098	3,979	815	9,388
Sidewalks and crossings.....	1,027	20	43	1,569
Bridges (other than toll).....		242		
Snow removal.....	234		20	696
Street lighting.....	3,569		5,815	4,707
Street sprinkling and cleaning.....	1,009		1,012	1,177
Miscellaneous.....	2,970	337	391	51
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.....				5,050
Libraries.....				44
General park and garden exp.....	1,445			1,337
Miscellaneous.....	1,877	880	1,421	
<b>Municipal Industries</b>				
Water works.....	10,130	11,925	4,963	14,644
Electric light works.....	45,081			
Gas works.....				
Markets and public scales.....	847	59	72	
Docks, wharves, etc.....				
Cemeteries and crematories.....	1,609		744	1,823
Miscellaneous.....				
<b>Payments on Public Debt</b>				
General and municipal bond.....	2,700	13,500		1,000
Interest.....	4,049	2,352	2,504	6,069
Special assess. and out. war.....	9,013	9,951	1,549	63,192
Refund, transfers, etc.....	213			331
<b>Recapitulation</b>				
General government.....	5,900	4,151	4,128	3,320
Protection of life and prop.....	3,498	4,233	3,607	2,423
Health dept. and sanitation.....	6,614	5,082	525	2,875
Highways, recreation, etc.....	45,498	16,791	13,000	27,283
Municipal industries.....	33,504	13,994	5,709	15,977
Payments on public debt.....	15,063	25,784	3,534	95,321
Total payments.....	\$ 139,081	\$ 63,678	\$ 30,625	\$ 142,334
Cash on hd. close of yr.....	46,124	1,259	9,235	29,103
<b>Grand total.....</b>	<b>\$ 185,205</b>	<b>\$ 64,937</b>	<b>\$ 39,860</b>	<b>\$ 171,657</b>

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Red Oak Population 5,601	Perry Population 5,455	Chariton Population 5,235	Newton Population 5,165
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.	\$ 32,645	\$ 30,850	\$ 32,480	\$ 10,711
Ind. div. city government.				23,690
Franchise taxes.				
Poll taxes.	1,000	* 1,131		683
Special assessments.		11,140		
Other business licenses.	1,115	1,287	415	302
Dog license.	42	105		62
Departmental permits.		394	6,915	
Police et. fines and forfeits.	158	800		15
County road fund.	466	542		520
Gifts, individuals or corp.	331		609	
<b>General Offices</b>				
Executive offices.			12	4
Law offices.				
Elections.	21			13
Municipal property.			1,278	
Courts.				
Police department.	65			
Fire department.			25	
Department of inspection.				
Pounds.				
Health Department.	12			
Sewers and sewage disposal.	45			
Refuse disposal.				
Miscellaneous.		4,777	1,692	324
General street services.	381		8	423
Bridges (other than toll).				
Libraries.			120	
Parks.				
Baths and bathing beaches.				
<b>Municipal Industries</b>				
Water works.	15,121	14,478	9,921	17,987
Electric light works.				60,017
Gas works.				15,779
Markets and public scales.				94
Docks, wharves and land'g.				
Cemeteries.	3,175	1,400		1,421
Miscellaneous.				
<b>From Debt Obligations</b>				
General bonds.		12,000		
Municipal industry bonds.				
Special assessments.				
Temporary loans, etc.				
Outstanding warrants.	94	12,008		14,530
Miscellaneous.				
<b>Interest Receipts</b>				
Current deposits.	398		1,267	614
Other sources.				
<b>All Other Receipts</b>				
Sale of real property.			5,100	
Refund receipts.		607		
Spe. assessm'ts during year.	2			
From private trust accounts.				
<b>Recapitulation</b>				
Taxes, licenses and fines.	\$ 35,847	\$ 46,249	\$ 40,509	\$ 35,043
General offices.	524	4,777	3,185	994
Municipal industries.	16,296	15,873	9,921	95,298
From debt obligations.	94	24,008		14,530
Interest receipts.	398		1,267	614
All other receipts.	2	607	5,100	
<b>Total receipts.</b>	\$ 53,161	\$ 91,519	\$ 59,992	\$ 147,449
Cash on hd. beginning yr.	16,087	6,239	33,366	25,549
<b>Grand total.</b>	\$ 69,248	\$ 97,758	\$ 93,358	\$ 172,998

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Red Oak Population 5,601	Perry Population 5,455	Chariton Population 5,235	Newton Population 5,165
<b>General Government</b>				
Mayor's office.	\$ 225	\$ 312	\$ 300	\$ 400
City council.	120	242	207	327
City clerk and auditor.	872	1,800	600	331
City treasurer.	200	50		51
City solicitor.		600	300	401
Other attorneys.	231	100	376	
City assessor.		452	2,193	922
Engineer's office.	653			
Collection of taxes.				
Audits and examinations.	93			122
Elections.	46	169		139
City hall.	259	432		
Courts.		1,198		
Miscellaneous.	24		2,102	
<b>Protection of Life and Prop.</b>				
Police department.	2,033	2,380	1,200	2,133
Fire department.	2,590	2,039	601	4,353
Inspection and pounds.				
Police and fire alarm systems.				
Miscellaneous.				
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.	657	143	50	25
Quarantine and pest house.	44	75		
Sewers and sewage disposal.	364	1,024	3,367	3,880
Refuse disposal.	396	30		72
Miscellaneous.				
<b>Highways</b>				
General administration.	670	2,564	240	900
General street expenditures.	3,051	2,536	2,052	7,185
Paving and curbing.	896	2,876		315
Sidewalks and crossings.	183	350	767	857
Bridges (other than toll).	3,472	392		
Snow removal.	14			
Street lighting.	4,086	3,856	3,538	3,063
Street sprinkling and cleaning.	2,654	755	1,945	1,094
Miscellaneous.	217		1,191	1,138
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.	154			
Libraries.	2,700			
General park and garden exp.				
Miscellaneous.	706	1,100	244	705
<b>Municipal Industries</b>				
Water works.	13,405	18,637	15,028	30,297
Electric light works.				61,931
Gas works.				11,387
Markets and public scales.				6
Docks, wharves, etc.				
Cemeteries and crematories.	2,011	2,019		1,222
Miscellaneous.				
<b>Payments on Public Debt</b>				
General and municipal bond.	2,600	12,000	9,000	5,000
Interest.	968	5,900	2,010	5,572
Special assess. and out. war.	78	17,716	37,449	2,863
Refund, transfers, etc.	21	7,355		44
<b>Recapitulation</b>				
General government.	\$ 2,703	\$ 5,355	\$ 6,168	\$ 1,993
Protection of life and prop.	4,623	4,419	1,801	6,486
Health dept. and sanitation.	1,761	1,272	3,417	3,977
Highways, recreation, etc.	18,773	14,429	9,977	15,257
Municipal industries.	16,316	20,656	15,028	104,843
Payments on public debt.	4,092	42,971	48,459	13,479
<b>Total payments.</b>	\$ 48,268	\$ 89,102	\$ 84,850	\$ 146,035
Cash on hd. close of yr.	20,980	8,656	8,508	26,903
<b>Grand total.</b>	\$ 69,248	\$ 97,758	\$ 93,358	\$ 172,998

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Albia Population 5,131	Ames Population 5,591	LeMars Population 5,570	Grinnell Population 5,861
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.....	\$ 14,398	\$ 37,775	\$ 31,907	\$ 72,223
Ind. div. city government.....	14,967	3,104		6,123
Franchise taxes.....				
Poll taxes.....	318	1,495		1,075
<b>Social assessments</b>				
Other business licenses.....	800	701	792	19
Tag license.....	90	50	85	1,356
Departmental permits.....				113
Police et. fines and forfeits.....	443	445		925
County road fund.....				727
Gifts, individuals or corp.....				664
<b>General Offices</b>				
Executive offices.....				
Law offices.....				
Fleets.....		373		
Municipal property.....				
Courts.....				
Police department.....				166
Fire department.....				
Department of inspection.....		386		
Pumps.....				
Health department.....				
Sewers and sewage disposal.....				3
Refuse disposal.....				614
Miscellaneous.....	53	171	37	544
General street services.....		131	216	
Bridges (other than toll).....				
Libraries.....				419
Parks.....			38	
Baths and bathing beaches.....				
<b>Municipal Industries</b>				
Water works.....	8,979	19,300		15,422
Electric light works.....		64,821		
Gas works.....				
Markets and public scales.....				
Docks, wharves and land's.....				
Cemeteries.....		162		710
Miscellaneous.....				
<b>From Debt Obligations</b>				
General bonds.....			10,000	92,705
Municipal industry bonds.....		7,000		
Special assessments.....				72,447
Temporary loans, etc.....				
Outstanding warrants.....		1,835		3,043
Miscellaneous.....				
<b>Interest Receipts</b>				
Current deposits.....	413	417	146	414
Other sources.....		41	7	13
<b>All Other Receipts</b>				
Sale of real property.....				
Refund receipts.....	348	30,430	19	
Spec. assessm'ts during year.....		374,953	775	89,692
From private trust accounts.....				
<b>Reconciliation</b>				
Taxes, licenses and fines.....	\$ 31,033	\$ 44,307	\$ 33,635	\$ 83,288
General offices.....	35	961	294	2,614
Municipal industries.....	8,979	34,373		16,132
From debt obligations.....			10,000	168,195
Interest receipts.....	413	458	133	429
All other receipts.....	348	305,385	794	89,692
<b>Total receipts.....</b>	<b>\$ 40,792</b>	<b>\$ 334,319</b>	<b>\$ 44,876</b>	<b>\$ 340,432</b>
Cash on hd. beginning yr.....	604	29,323	5,698	24,143
<b>Grand total.....</b>	<b>\$ 41,396</b>	<b>\$ 363,642</b>	<b>\$ 50,574</b>	<b>\$ 364,575</b>

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Albia Population 5,131	Ames Population 5,591	LeMars Population 5,570	Grinnell Population 5,861
<b>General Government</b>				
Mayor's office.....	\$ 436	\$ 630	\$ 300	\$ 225
City council.....	560	228	250	225
City clerk and auditor.....	163	1,317	489	4,017
City treasurer.....	100	42	491	167
City collector.....	300	500	150	78
Other attorneys.....			730	440
City assessor.....				
Freight's office.....		15,390	1,090	12,319
Collection of taxes.....		125	19	114
Audits and examinations.....		90		226
Elections.....	496	610		24
City hall.....	53	12,650	1,856	5,449
Courts.....			231	1,783
Miscellaneous.....	52		221	1,768
<b>Protection of Life and Prop.</b>				
Police department.....	1,587	2,361	2,560	3,114
Fire department.....	2,340	2,560	4,600	3,334
Travection and pounds.....		1,159	25	
Police and fire alarm systems.....				
Miscellaneous.....	43	25		
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.....	220	125	100	200
Quarantine and pest houses.....				
Sewers and sewage disposal.....	59	122,192	946	50,382
Refuse disposal.....	57	800	230	282
Miscellaneous.....	8			
<b>Highways</b>				
General administration.....	761	1,200	780	848
General street expenditures.....	3,573	6,719	4,144	13,984
Paving and curbing.....	275	296,333	3,397	141,344
Sidewalks and crossings.....	165	2,400	605	1,610
Bridges (other than toll).....		655	992	
Snow removal.....				
Street lighting.....	2,723	2,549	5,070	4,277
Street cleaning and cleaning.....	1,128	1,017	2,396	
Miscellaneous.....	204	1,900		
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.....	67		548	
Libraries.....	1,962		1,947	2,888
General park and garden exp.....		240	260	2,880
Miscellaneous.....	328	1,974	329	3,381
<b>Municipal Industries</b>				
Water works.....	7,375	19,021		15,815
Electric light works.....	1,502	31,623		
Gas works.....				
Markets and public scales.....			25	
Docks, wharves, etc.....				
Cemeteries and crematories.....	841	700		1,193
Miscellaneous.....				
<b>Payments on Public Debt</b>				
General and municipal bonds.....		19,000		14,590
Interest.....	2,445	6,789	1,214	5,495
Special assess. and out. war.....	900	1,565	2,842	47,256
Refund transfers, etc.....	19	2,748		2,560
<b>Reconciliation</b>				
General government.....	\$ 2,649	\$ 29,108	\$ 4,911	\$ 35,705
Protection of life and prop.....	4,379	7,015	7,273	6,448
Health dept. and sanitation.....	544	122,147	1,259	50,970
Highways, recreation, etc.....	5,405	275,894	21,875	137,696
Municipal industries.....	9,218	70,140	25	15,000
Payments on public debt.....	2,065	30,122	4,066	70,432
<b>Total payments.....</b>	<b>\$ 30,780</b>	<b>\$ 335,295</b>	<b>\$ 39,911</b>	<b>\$ 336,273</b>
Cash on hd. close of yr.....	19,978	27,943	11,633	58,237
<b>Grand total.....</b>	<b>\$ 41,758</b>	<b>\$ 363,238</b>	<b>\$ 51,544</b>	<b>\$ 394,510</b>

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Atlantic Population 5,679	Marion Population 4,675	Washington Population 4,544	Glenwood Population 4,343
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government	\$ 8,511	\$ 31,795	\$ 29,741	\$ 14,379
Ind. div. city government	29,086	1,613	3,683	211
Franchise taxes	78			
Poll taxes	388	1,500		
Special assessments		69,008		97
Other business licenses		685	305	567
Dog licenses	80	95		
Departmental permits			1,140	
Police et. fines and forfeits	1,219	224		
County road fund	1,383	207	339	
Gifts, individuals or corp.				
<b>General Offices</b>				
Executive offices				
Law offices				
Elections				
Municipal property	5	74		
Courts				
Police department				
Fire department			2	
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal			2	
Miscellaneous	5	7	7	
General street services	72		345	
Bridges (other than toll)				125
Libraries		87	107	10
Parks			142	68
Baths and bathing beaches				
<b>Municipal Industries</b>				
Water works	13,413		11,079	3,356
Electric light works	29,809			
Gas works				
Markets and public scales	138	113		
Docks, wharves and land'g				
Cemeteries		1,359	15	
Miscellaneous				
<b>From Debt Obligations</b>				
General bonds	30,467	4,290		11,000
Municipal industry bonds				
Special assessments	4,067	33,308		
Temporary loans, etc.			2,785	
Outstanding warrants			2,887	6,812
Miscellaneous				
<b>Interest Receipts</b>				
Current deposits	513		323	
Other sources				21
<b>All Other Receipts</b>				
Sale of real property	3,680	50		295
Refund receipts	1,482	25		
Spec. assessm'ts during year	19,682	8,530		
From private trust accounts				
<b>Recapitulation</b>				
Taxes, licenses and fines	\$ 32,645	\$ 105,187	\$ 21,338	\$ 15,291
General offices	82	111	605	208
Municipal industries	43,851	1,472	11,094	3,357
From debt obligations	35,434	37,568	5,592	17,812
Interest receipts	513		323	
All other receipts	23,194	8,605		295
Total receipts	\$ 135,719	\$ 152,943	\$ 52,222	\$ 36,859
Cash on hd. beginning yr.	19,733	20,673	14,657	600
Grand total	\$ 155,452	\$ 173,616	\$ 66,879	\$ 37,569

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Atlantic Population 5,679	Marion Population 4,675	Washington Population 4,544	Glenwood Population 4,343
<b>General Government</b>				
Mayor's office	\$ 57	\$ 282	\$ 300	\$ 67
City council	331	153	246	177
City clerk and auditor	665	329	400	252
City treasurer	150	75	75	120
City solicitor	115	468	150	130
Other attorneys				
City assessor				
Engineer's office		2,388		
Collection of taxes				
Audits and examinations			50	
Elections	282	188	63	67
City hall	845	300	1,141	15
Courts	1,300			
Miscellaneous	2,303		175	
<b>Protection of Life and Prop.</b>				
Police department	2,296	1,491	1,712	1,418
Fire department	1,941	4,716	3,439	706
Inspection and pounds	20			
Police and fire alarm systems				
Miscellaneous				
<b>Health Dept. &amp; Sanitation</b>				
General expenditures	100	193	191	165
Quarantine and pest houses				
Sewers and sewage disposal	141	9,044	2,150	
Refuse disposal	293	55	1,925	
Miscellaneous		15		
<b>Highways</b>				
General administration	614	737	770	
General street expenditures	3,329	4,856	1,353	3,069
Paving and curbing	19,743	41,222	5,138	314
Sidewalks and crossings	334	1,683	1,088	
Bridges (other than toll)				6,462
Snow removal		48		
Street lighting		4,457	4,107	1,223
Street sprinkling and cleaning	21	250	1,596	
Miscellaneous			39	
<b>Recreation, Libraries &amp; Misc.</b>				
General administration				
Libraries		1,554	1,863	888
General park and garden exp.	194	102	1,679	313
Miscellaneous	1,251	328	473	740
<b>Municipal Industries</b>				
Water works	14,321	3,461	13,333	3,798
Electric light works	29,871	4,340		
Gas works				
Markets and public scales	29	292		
Docks, wharves, etc.				
Cemeteries and crematories		1,905	177	
Miscellaneous		24		
<b>Payments on Public Debt</b>				
General and municipal bonds	25,450	25,404	3,000	4,000
Interest	5,481	5,860	1,505	2,969
Special assess. and out. war.	38,098	22,559	5	8,810
Refund, transfers, etc.	2,154	6,264		
<b>Recapitulation</b>				
General government	\$ 5,948	\$ 4,071	\$ 2,550	\$ 771
Protection of life and prop.	4,167	6,207	5,151	2,124
Health dept. and sanitation	534	9,217	2,896	163
Highways, recreation, etc.	29,720	55,369	18,104	12,979
Municipal industries	35,421	10,531	15,540	3,798
Payments on public debt	71,123	70,953	4,510	15,805
Cash on hd. close of yr.				
Total payments	\$ 143,913	\$ 155,289	\$ 52,757	\$ 35,640
Grand total	\$ 155,452	\$ 173,616	\$ 66,879	\$ 37,569



TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Spencer Population 4,176	Estherville Population 4,123	Mt. Pleasant Population 4,089	Vinton Population 4,053
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.	\$ 14,519	\$ 23,871	\$ 21,545	\$ 22,275
Ind. div. city government.		2,098	2,068	3,221
Franchise taxes			403	
Poll taxes	705	1,054	426	
Special assessments				1,624
Other business licenses	1,092		334	
Dog license	124			81
Departmental permits	5	71		872
Police et. fines and forfeits	343		285	139
County road fund.			519	
Gifts, individuals or corp.			131	
<b>General Offices</b>				
Executive offices				
Law offices				
Elections				
Municipal property	8			30
Courts				
Police department			43	
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	27			434
Refuse disposal				
Miscellaneous		8	55	
General street services	4,389		66	1,300
Bridges (other than toll)				
Libraries		81	104	98
Parks				14
Baths and bathing beaches				
<b>Municipal Industries</b>				
Water works	3,222	6,055	7,114	11,333
Electric light works	39,830	27,032	22,270	19,613
Gas works				
Markets and public scales	1,375		91	
Docks, wharves and land'g				
Cemeteries	2,192		2,096	
Miscellaneous		1,538		
<b>From Debt Obligations</b>				
General bonds	14,500			
Municipal industry bonds	460			7,040
Special assessments			10,700	
Temporary loans, etc.		987		
Outstanding warrants		863		
Miscellaneous	629	75	10,392	
<b>Interest Receipts</b>				
Current deposits	200	459	284	533
Other sources	229		118	
<b>All Other Receipts</b>				
Sale of real property				100
Refund receipts				26
Spec. assessm'ts during year				
From private trust accounts			453	
<b>Recapitulation</b>				
Taxes, licenses and fines	\$ 16,788	\$ 27,094	\$ 25,711	\$ 29,212
General offices	4,424	89	268	1,866
Municipal industries	46,619	34,025	31,571	31,006
From debt obligations	15,589	1,925	20,992	7,040
Interest receipts	429	459	402	533
All other receipts			453	
<b>Total receipts</b>	\$ 83,849	\$ 64,192	\$ 79,397	\$ 69,783
Cash on hd. beginning yr.	10,012	8,124	12,710	28,897
<b>Grand total</b>	\$ 93,861	\$ 72,316	\$ 92,107	\$ 98,680

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917	Spencer Population 4,176	Estherville Population 4,123	Mt. Pleasant Population 4,089	Vinton Population 4,053
<b>General Government</b>				
Mayor's office	\$ 500	25	\$ 576	\$ 200
City council	539	113	299	238
City clerk and auditor	657	600	398	300
City treasurer	100	50	100	
City solicitor	63	200	200	200
Other attorneys	429			
City assessor				
Engineer's office	4,216		656	
Collection of taxes	47			
Audits and examinations	151			42
Elections	512	444	158	462
City hall	8	283	200	2,260
Courts				
Miscellaneous		1,040	98	1,300
<b>Protection of Life and Prop.</b>				
Police department	1,690	1,436	2,082	1,596
Fire department	643	1,108	625	443
Inspection and pounds	29			
Police and fire alarm systems			75	
Miscellaneous				2
<b>Health Dept. &amp; Sanitation</b>				
General expenditures	72			67
Quarantine and pest house				
Sewers and sewage disposal	1,811	497	12,780	5,141
Refuse disposal			74	
Miscellaneous				
<b>Highways</b>				
General administration	780	900		813
General street expenditures	3,255	2,679	3,008	2,827
Paving and curbing	1,323		10,069	3,985
Sidewalks and crossings	714	1,238	394	685
Bridges (other than toll)				
Snow removal	100		9	
Street lighting	2,720			
Street sprinkling and cleaning	766		668	477
Miscellaneous				
<b>Recreation, Libraries &amp; Misc.</b>				
General administration		87	56	420
Libraries		2,697	2,233	1,253
General park and garden exp.			1,051	1,497
Miscellaneous	1,080	254	809	885
<b>Municipal Industries</b>				
Water works	13,668	1,739	6,806	19,615
Electric light works	42,890	21,602	26,903	19,096
Gas works				
Markets and public scales	1,641			
Docks, wharves, etc.				
Cemeteries and crematories	1,891		2,917	
Miscellaneous				
<b>Payments on Public Debt</b>				
General and municipal bonds	3,000		3,500	2,000
Interest	1,664	4,800	2,238	1,418
Special assess. and out. war.	3,396	2,082	3,000	
Refund, transfers, etc.	1,000		700	
<b>Recapitulation</b>				
General government	\$ 7,222	\$ 2,755	\$ 2,685	\$ 5,002
Protection of life and prop.	2,362	2,544	2,732	2,041
Health dept. and sanitation	1,883	437	12,854	5,208
Highways, recreation, etc.	10,743	7,855	18,347	12,852
Municipal industries	60,090	23,431	36,729	38,651
Payments on public debt	9,000	7,732	9,438	3,418
<b>Total payments</b>	\$ 91,360	\$ 44,754	\$ 82,785	\$ 67,172
Cash on hd. close of yr.	2,501	27,562	9,322	31,506
<b>Grand total</b>	\$ 93,861	\$ 72,316	\$ 92,107	\$ 98,680

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending March 31, 1917.	Eagle Grove Population 4,428	Carroll Population 4,631	Decorah Population 4,621	Maquoketa Population 3,776
<b>Taxes, Licenses and Fines</b>				
Gen. Invy, city government	24,285	28,105	7,348	6,372
Int. Invy, city government	2,248		399	7,309
Family taxes				
Poll taxes	561	718	689	26
Special assessments		184		
Other business licenses	386	1,093	40	1,044
Dog licenses	27		94	
Departmental permits			392	
Jules et. fines and forfeits	622			
County road fund	323	278	367	241
Gifts, individuals or corp.	10			
<b>General Offices</b>				
Executive offices	42			
Law office				
Elections				23
Municipal property				75
Courts				
Police department				
Fire department				
Department of inspection				
Parks				
Health department				
Sewers and sewage disposal				199
Refuse disposal				1,521
Miscellaneous				
General street services	729	821		
Bridges (other than toll)				
Libraries				1,888
Parks				
Baths and bathing beaches				157
<b>Municipal Industries</b>				
Water works	5,715	12,918	6,369	6,620
Electric light works				
Gas works				
Markets and public scales				88
Docks, wharves and land'g				
Cemeteries		70		
Miscellaneous				2,340
<b>From Debt Obligations</b>				
General bonds	865		56,966	
Municipal industry bonds				
Special assessments			44,200	
Temporary loans, etc.				209
Outstanding warrants	14			
Miscellaneous				
<b>Interest Receipts</b>				
Current deposits		200		
Other sources			42	
<b>All Other Receipts</b>				
Rate of real property		190		
Refund receipts		6		
Spot assessments during year	17,289	74,912		
From private trust accounts				
<b>Recapitulation</b>				
Taxes, licenses and fines	35,415	25,429	9,500	15,261
General offices	821			2,584
Municipal industries	9,775	19,998	6,500	9,888
From debt obligations	879		64,200	209
Interest receipts		290	42	
All other receipts	17,289	75,023		
Total receipts	63,179	111,671	108,871	28,442
Cash on hd. beginning yr.	4,523	11,269		3,504
Grand total	67,702	122,940	108,871	31,946

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

PAYMENTS, Year Ending March 31, 1917.	Eagle Grove Population 4,428	Carroll Population 4,631	Decorah Population 4,621	Maquoketa Population 3,776
<b>General Government</b>				
Mayor's office	130	390	190	280
City council	225	260	150	174
City clerk and auditor	725	620	360	889
City treasurer	300	29	105	
City solicitor		231	876	319
Other attorneys		130		
City assessor				
Engineer's office	965	2,383	1,612	
Collection of taxes				20
Audits and examinations		9	225	618
Elections	2,296	490		418
City hall				96
Courts				
Miscellaneous		410		41
<b>Protection of Life and Prop.</b>				
Police department	1,779	2,463	1,579	1,373
Fire department	2,138	745	875	1,524
Inspection and permits				
Police and fire alarm systems	22			
Miscellaneous	22	418	602	
<b>Health Dept. &amp; Sanitation</b>				
General expenditures	79	79	190	281
Quarantine and pest houses				
Sewers and sewage disposal	2,411	11,534	2,574	318
Refuse disposal				14
Miscellaneous				
<b>Highways</b>				
General administration	444	2,676	390	79
General street expenditures	2,619	1,462	4,285	2,744
Paving and curbing	14,123	61,967		1,060
Sidewalks and crossings	1,963	780	790	25
Bridges (other than toll)				3,250
Snow removal	410			
Street lighting	2,590	2,405	4,695	2,190
Street sprinkling and cleaning	519	2,025	228	418
Miscellaneous		15		181
<b>Recreation, Libraries &amp; Misc.</b>				
General administration			1,130	
Libraries		1,669	625	1,645
General park and garden exp		42		147
Miscellaneous	647		1,507	229
<b>Municipal Industries</b>				
Water works	10,222	12,498	2,929	6,710
Electric light works				
Gas works				492
Markets and public scales				
Docks, wharves, etc.			423	
Cemeteries and crematoriums				25
Miscellaneous				
<b>Payments on Public Debt</b>				
General and municipal bonds	1,290		1,600	1,690
Interest	1,468	2,269	171	361
Special assess. and out. war.	4,751	1,290	2,099	1,290
Refund, transfers, etc.	4,290			
<b>Recapitulation</b>				
General government	4,890	6,441	4,061	1,782
Protection of life and prop	2,964	3,199	2,968	2,607
Health dept. and sanitation	2,546	11,872	2,761	613
Highways, recreation, etc.	23,668	75,000	15,900	6,681
Municipal industries	10,222	15,921	2,829	7,227
Payments on public debt	11,130	4,540	2,171	9,260
Total payments	57,328	113,913	33,221	25,263
Cash on hd. close of yr.	6,136	9,638	26,747	6,261
Grand total	63,464	123,551	109,971	31,524

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Mo. Valley Population 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.	\$ 4,945	\$ 5,225	\$ 8,180	\$ 29,292
Ind. div. city government.	15,663	19,513	9,878	
Franchise taxes				
Poll taxes	597	114	1,157	208
Special assessments	101		51,631	
Other business licenses	560	455	608	420
Dog licenses	10	34	30	52
Departmental permits	60			
Police et. fines and forfeits	432	296	243	
County road fund.		890		208
Gifts, individuals or corp.	175		3,061	
<b>General Offices</b>				
Executive offices				
Law offices				
Elections			25	
Municipal property				
Courts				
Police department				
Fire department			185	
Department of inspection				
Pounds	1			
Health Department				
Sewers and sewage disposal			7,228	
Refuse disposal				
Miscellaneous		636	73	
General street services				
Bridges (other than toll)			1,371	
Libraries	173		1,013	
Parks	451			
Baths and bathing beaches				
<b>Municipal Industries</b>	7,100	8,032	10,829	9,137
Water works				29,925
Electric light works				66
Gas works				
Markets and public scales				
Docks, wharves and land'g				
Cemeteries		1,572		
Miscellaneous				
<b>From Debt Obligations</b>				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	6	1,617	7,298	1,089
Miscellaneous				
<b>Interest Receipts</b>				
Current deposits		163	280	342
Other sources				
<b>All Other Receipts</b>				
Sale of real property				
Refund receipts	13	1,714	741	
Spec. assessm'ts during year	13			
From private trust accounts				
<b>Recapitulation</b>				
Taxes, licenses and fines	\$ 22,543	\$ 26,527	\$ 74,848	\$ 30,170
General offices	625	636	9,895	
Municipal industries	7,100	9,604	10,829	39,128
From debt obligations	6	1,617	7,298	1,089
Interest receipts		163	280	342
All other receipts	26	1,714	741	
Total receipts	\$ 30,300	\$ 40,261	\$ 103,891	\$ 70,729
Cash on hd. beginning yr.	4,976	7,476	12,252	24,526
Grand total	\$ 35,276	\$ 47,737	\$ 116,143	\$ 95,255

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Mo. Valley Population 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
<b>General Government</b>				
Mayor's office	\$ 565	\$ 342	\$ 100	\$ 306
City council	220	266	165	130
City clerk and auditor	186	454	1,780	300
City treasurer		31	35	100
City collector	153	313	150	25
Other attorneys	110		600	94
City assessor				50
Engineer's office	209		600	
Collection of taxes			192	
Audits and examinations				
Elections		116	247	
City hall	85	787	15	28,272
Courts				
Miscellaneous	56		632	538
<b>Protection of Life and Prop.</b>				
Police department	1,991	1,229	1,861	1,649
Fire department	1,485	1,387	1,103	2,101
Inspection and pounds				
Police and fire alarm systems	52			
Miscellaneous	11	17		
<b>Health Dept. &amp; Sanitation</b>				
General expenditures		100	147	117
Quarantine and pest house			85	
Sewers and sewage disposal	689	914	7,465	3,643
Refuse disposal	99			
Miscellaneous				
<b>Highways</b>				
General administration		682		2,296
General street expenditures	4,672	1,759	11,381	301
Paving and curbing	3,712	2,090	54,639	112
Sidewalks and crossings	647	168	300	132
Bridges (other than toll)				
Snow removal			172	197
Street lighting	2,316	2,898	3,009	4,437
Street sprinkling and cleaning	775		937	1,086
Miscellaneous				630
<b>Recreation, Libraries &amp; Misc.</b>				
General administration			669	144
Libraries		1,444	2,044	1,539
General park and garden exp.	92	2,851	604	
Miscellaneous	374	8	1,264	538
<b>Municipal Industries</b>				
Water works	6,134	7,079	13,117	8,122
Electric light works				23,769
Gas works				
Markets and public scales				
Docks, wharves, etc.				3
Cemeteries and crematories		778		
Miscellaneous				
<b>Payments on Public Debt</b>				
General and municipal bonds	4,306	2,000	1,000	
Interest	248	6,373	2,627	
Special assess. and out. war.		3,137	2,001	602
Refund, transfers, etc.	823	6	120	
<b>Recapitulation</b>				
General government	\$ 1,524	\$ 2,309	\$ 4,516	\$ 29,807
Protection of life and prop.	3,539	2,633	2,964	3,750
Health dept. and sanitation	788	1,014	7,647	3,760
Highways, recreation, etc.	12,588	11,900	75,319	10,312
Municipal industries	6,134	7,857	13,117	31,894
Payments on public debt	5,377	11,516	5,748	500
Total payments	\$ 29,950	\$ 37,229	\$ 109,311	\$ 80,0
Cash on hd. close of yr.	5,326	10,508	6,832	15,227
Grand total	\$ 35,276	\$ 47,737	\$ 116,143	\$ 95,255

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Belle Plaine Population 2,664	Algona Population 2,581	Waverly Population 2,541	Indianola Population 2,495
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 30,710	\$ 8,333	\$ 7,100	\$ 4,286
Ind. div. city government	14,502	14,502	1,723	26,772
Franchise taxes				
Police	26	670	480	
Special assessments	30,361		4,442	
Other business licenses	439	747	461	
Dog licenses	5	14	169	
Departmental permits				
Police et. fines and forfeits	187	328	130	
County road fund		387	320	
Gifts, individuals or corp.	160			
General Offices				890
Executive offices				
Law offices			17	
Elections	24		64	
Municipal property	29			
Courts				
Police department				322
Fire department	42			
Department of Inspection				
Public				
Health department				
Sewer and sewage disposal	13	632	270	1,894
Refuse disposal				628
Miscellaneous		708		4,500
General street services				
Bridges (other than toll)				1,485
Libraries				797
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,060		7,094	4,533
Electric light works		22,560	25,000	24,046
Gas works				
Markets and public scales				
Docks, wharves and land'g				
Cemeteries				
Miscellaneous		682		
From Debt Obligations				967
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc				
Outstanding warrants				2,886
Miscellaneous				5,731
Interest Receipts				84
Current deposits	300		602	226
Other sources	87			
All Other Receipts				84
Rate of real property				
Refund receipts				1,361
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	\$ 51,497	\$ 45,302	\$ 23,809	\$ 29,059
General offices	101	871	851	11,185
Municipal industries	2,060	23,108	22,137	23,668
From debt obligations			690	9,564
Interest receipts		426	602	226
All other receipts				1,361
Total receipts	\$ 53,658	\$ 70,797	\$ 55,998	\$ 87,394
Cash on hd. beginning yr.	2,486	21,063	26,323	17,441
Grand total	\$ 57,178	\$ 104,782	\$ 82,322	\$ 104,835

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Algona Population 2,642	Belle Plaine Population 2,392	Waverly Population 2,541	Indianola Population 2,495
General Government				
Mayor's office	100	50	238	60
City council	225		221	180
City clerk and auditor	732	1,200	497	313
City treasurer	51	40	108	25
City solicitor	100	50	119	213
Other attorneys				
City assessor				
Engineer's office		140	155	1,409
Collection of taxes				
Audits and examinations		6		55
Elections	141	120	148	25
City hall	64		502	13
Courts	15			435
Miscellaneous		63	217	
Protection of Life and Prop.	1,328	1,476	1,194	1,427
Police department	1,328	1,476	1,194	1,427
Fire department				
Inspection and pounds				
Police and fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	8		100	20
Quarantine and pest houses	11			22
Sewers and sewage disposal	271	1,223	2,222	259
Refuse disposal				48
Miscellaneous	300	1,122		156
Highways				
General administration	705			672
General street expenditures	2,771	2,093		4,143
Paving and curbing	28	8,427		9,323
Sidewalks and crossings	120	504		708
Bridges (other than toll)				304
Snow removal				244
Street lighting	184			2,927
Street sprinkling and cleaning	2,106	598		681
Miscellaneous	21	1,102		1
Leisure, Libraries & Misc.				
General administration				52
Libraries		2,250		1,503
General park and garden exp.	190	612		248
Miscellaneous	1,714	113		137
Municipal Industries				
Water works	2,382		9,365	16,499
Electric light works		22,547	15,822	20,220
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematoria				248
Miscellaneous				
Payments on Public Debt				
General and municipal bond	1,509		1,000	1,000
Interest	2,737		2,521	2,715
Special assess. and out. war.	2,335		600	6,815
Refund, franchise, etc.				48
Recapitulation				
General government	1,313	1,448	2,407	2,005
Protection of life and prop.	5,256	5,999	1,588	2,145
Health dept. and sanitation	690	5,845	3,471	296
Highways, recreation, etc.	8,095	17,103	11,023	10,319
Municipal industries	2,321	22,547	20,027	45,156
Payments on public debt	7,272	4,270	7,996	11,279
Cash on hd. close of yr.	24,811	61,202	46,974	79,284
Total payments	2,150	49,590	25,548	25,511
Grand total	\$ 27,178	\$ 104,782	\$ 82,322	\$ 104,835

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Denison Population 3,455	Sheldon Population 3,323	Cresco Population 3,199	Anamosa Population 3,157
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.	\$ 22,982	\$ 4,506	\$ 26,758	\$ 13,352
Ind. div. city government.		8,716		
Franchise taxes				
Poll taxes	241	420	510	276
Special assessments	783	817		252
Other business licenses	85	171	129	229
Dog license				84
Departmental permits				
Police et. fines and forfeits	472	172	113	
County road fund				214
Gifts, individuals or corp.			488	
<b>General Offices</b>				
Executive offices				
Law offices				
Elections	384	30		
Municipal property				
Courts				
Police department	441			
Fire department				
Department of inspection				
Pounds				
Health Department	309	1,387		
Sewers and sewage disposal		18		
Refuse disposal		67	230	
Miscellaneous				
General street services				
Bridges (other than toll)			35	
Libraries	337	460		
Parks				
Baths and bathing beaches				
<b>Municipal Industries</b>				
Water works	8,355		3,879	8,274
Electric light works	34,662	2,068		
Gas works				
Markets and public scales				
Docks, wharves and land				
Cemeteries		399		
Miscellaneous		213		
<b>From Debt Obligations</b>				
General bonds	2,696		18,000	
Municipal industry bonds	7,798	7,553	9,000	
Special assessments	59,127			
Temporary loans, etc.				
Outstanding warrants	24,563	14,891	8,070	
Miscellaneous				
<b>Interest Receipts</b>				
Current deposits		74	98	
Other sources				
<b>All Other Receipts</b>				
Sale of real property			298	
Refund receipts			40	
Spec. assessm'ts during yea				
From private trust account				
<b>Recapitulation</b>				
Taxes, licenses and fines	\$ 24,563	\$ 14,892	\$ 27,908	\$ 14,308
General offices	1,471	1,962	265	
Municipal industries	43,017	2,680	3,879	8,274
From debt obligations	94,184	22,444	35,070	
Interest receipts		74	98	
All other receipts			338	
Total receipts	\$ 163,235	\$ 42,052	\$ 67,648	\$ 22,672
Cash on hd. beginning yr.	16,257	3,210	5,663	13,527
Grand total	\$ 179,492	\$ 45,262	\$ 73,311	\$ 36,199

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Denison Population 3,455	Sheldon Population 3,323	Cresco Population 3,199	Anamosa Population 3,157
<b>General Government</b>				
Mayor's office	\$ 313	\$ 50	\$ 300	\$ 80
City council	280	109	143	106
City clerk and auditor	312	50	560	180
City treasurer	108	43	50	
City solicitor	356	272	112	200
Other attorneys		56	205	376
City assessor				
Engineer's office	8	2,660	400	27
Collection of taxes			51	
Audits and examinations				
Elections	23	89		
City hall	491	553		203
Courts		9		
Miscellaneous	92	444		633
<b>Protection of Life and Prop.</b>				
Police department	845	1,285	1,167	1,441
Fire department	864	475	489	151
Inspection and pounds	2			
Police and fire alarm systems				
Miscellaneous	25	35		
<b>Health Dept. &amp; Sanitation</b>				
General expenditures		20	48	25
Quarantine and pest house				
Sewers and sewage disposal	2,368	1,291	3,626	1,027
Refuse disposal			3,010	
Miscellaneous	25		126	
<b>Highways</b>			610	
General administration				
General street expenditures	10,137	2,317	3,775	1,580
Paving and curbing	7,021		7,511	
Sidewalks and crossings	386		394	314
Bridges (other than toll)	62			
Snow removal		39	359	31
Street lighting		2,917	3,245	2,774
Street sprinkling and cleaning	594		580	316
Miscellaneous	1,338	150	373	65
<b>Parks, Libraries &amp; Misc.</b>				
General administration		324		
Libraries		42	2,139	
General park and garden exp.	456		112	294
Miscellaneous	237	188	255	251
<b>Municipal Industries</b>				
Water works	22,373	9,071	4,676	4,466
Electric light works	37,474			
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous		1,885		
<b>Payments on Public Debt</b>				
General and municipal bonds			27,000	2,000
Interest	600	630	2,239	2,194
Special assess. and out. war.	66,601	16,249	2,974	1,837
Refund, transfers, etc.				40
<b>Recapitulation</b>				
General government	\$ 1,983	\$ 4,335	\$ 1,881	\$ 1,806
Protection of life and prop	1,536	1,795	1,656	1,592
Health dept. and sanitation	2,398	1,311	6,810	1,052
Highways, recreation, etc.	20,231	5,977	19,353	5,625
Municipal industries	59,847	10,956	4,676	4,466
Payments on public debt	67,291	16,879	32,213	6,071
Total payments	\$ 153,281	\$ 41,253	\$ 68,589	\$ 29,611
Cash on hd. close of yr.	26,211	4,009	6,722	15,588
Grand total	\$ 179,492	\$ 45,262	\$ 73,311	\$ 36,199

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1917	Strom Lake Population 2,124	Jefferson Population 2,163	Manchester Population 2,102	Pella Population 2,086
<b>Taxes, Licenses and Fines</b>				
Gen. Inv. city government	\$ 32,748	\$ 12,162	\$ 12,950	\$ 26,707
Ind. div. city government	2,908		2,094	
Franchise taxes				
Poll taxes		117	103	207
Special assessments	4,100		7,274	
Other business licenses		200	421	422
Dog licenses	60		10	80
Departmental permits		183	37	21
Fines et. fines and forfeits		1,102		
Family road fund				
Gifts, individuals or corp.	439			
<b>General Offices</b>				
Executive offices				
Law offices				
Elections				
Municipal property	512			201
Courts				
Police department				
Fire department				
Department of Inspection				
Health department				
Sewers and sewage disposal		1,650		167
Street disposal		1,435	330	
Miscellaneous				
General street services	240		25	21
Bridges (other than toll)				
Libraries		1,373		307
Parks	30	204		25
Baths and bathing beaches				
<b>Municipal Industries</b>				
Water works	7,320	7,077	6,147	6,764
Electric light works	1	2,043		10,198
Gas works				
Markets and public scales				
Docks, wharves and land'g				
Cemeteries				
Miscellaneous	250			
<b>From Debt Obligations</b>				
General bonds	8,507			
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	10,568		1	
Miscellaneous				266
<b>Internal Receipts</b>				
Current deposits	85		187	312
Other sources				
<b>All Other Receipts</b>				
Cal. of real property				
Refund receipts				
Res. assess'm'ts during year				
From private trust accounts				
<b>Recapitulation</b>				
Taxes, licenses and fines	\$ 31,608	\$ 12,771	\$ 12,091	\$ 26,405
General offices	892	4,798	266	820
Municipal industries	7,421	10,700	6,147	25,992
From debt obligations	10,568		1	260
Interest receipts	82		187	312
All other receipts				
Total receipts	\$ 50,572	\$ 28,269	\$ 24,382	\$ 60,489
Cash on hd. beginning yr.	7,666	11,301	6,954	15,415
Grand total	\$ 58,238	\$ 39,570	\$ 31,336	\$ 75,904

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1917	Strom Lake Population 2,124	Jefferson Population 2,163	Manchester Population 2,102	Pella Population 2,086
<b>General Government</b>				
Mayor's office	\$ 47	\$ 56	\$ 50	\$ 209
City council	345	225	230	190
City clerk and auditor	970	202	248	300
City treasurer	28			107
City solicitor		80	220	
Other attorneys		100		
City assessor				
Engineer's office	1,713	220		105
Collection of taxes				
Audits and examinations		29		
Elections				
City hall		94		4,343
Courts		425		129
Miscellaneous	2,700	97		111
<b>Protection of Life and Prop.</b>				
Police department	1,000	600	1,105	824
Fire department	1,711	432	1,750	2,356
Inspection and pounds				
Police and fire alarm systems		25		
Miscellaneous	4	4		26
<b>Health Dept. &amp; Sanitation</b>				
General expenditures		50	113	69
Quarantine and pest house				
Sewers and sewage disposal	7,000	1,700	1,907	8,200
House disposal				113
Miscellaneous		111		
<b>Highways</b>				
General administration	600	205	1,000	421
General street expenditures	2,777	2,514	3,128	2,800
Paving and curbing	1,174	1,452	104	709
Sidewalks and crossings	2,400	770	307	
Bridges (other than toll)			729	
Snow removal		30		
Street lighting	3,122	2,024	2,018	1,600
Street sprinkling and steaming	517	242		492
Miscellaneous		275		1,411
<b>Recreation, Libraries &amp; Misc.</b>				
General administration	968	265		1,051
Libraries	2,220	1,222		428
General park and garden exp.	55	5		775
Miscellaneous	412	1,172	746	
<b>Municipal Industries</b>				
Water works	12,004	7,234	6,958	8,641
Electric light works		718		14,542
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematoriums				
Miscellaneous				6,600
<b>Payments on Public Debt</b>				
General and municipal bonds	2,300	1,000		10,700
Interest	2,020	1,700	660	7,400
Special assess. and out. w. et. et. fund, transfers, etc.	3,472	9,018		2,309
		112	2,100	
<b>Recapitulation</b>				
General government	\$ 6,805	\$ 1,727	\$ 1,408	\$ 5,580
Protection of life and prop.	2,770	1,050	2,224	2,216
Health dept. and sanitation	2,600	1,922	1,170	8,425
Highways, recreation, etc.	14,715	11,957	5,700	10,675
Municipal industries	15,004	7,900	8,978	22,000
Payments on public debt	10,311	4,804	2,863	21,000
Total payments	\$ 62,211	\$ 29,223	\$ 24,713	\$ 72,845
Cash on hd. close of yr.	2,728	7,850		8,770
Grand total	\$ 64,939	\$ 37,073	\$ 24,713	\$ 81,615

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Valley Jct. Population 3,826	Hampton Population 3,825	Winterset Population 2,860	Harlan Population 2,825
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.	2,967	5,133	19,459	5,212
Ind. div. city government.	7,437	16,899		9,451
Franchise taxes.		628		
Poll taxes.				77
Special assessments.	1,950			17,475
Other business licenses.	799	563	462	288
Dog license.	308	94		
Departmental permits.			321	
Police ct. fines and forfeits.	120	666		119
County road fund.	182			265
Gifts, individuals or corp.				
<b>General Offices</b>				
Executive offices.	1	192		121
Law offices.				
Elections.				106
Municipal property.				
Courts.				
Police department.				
Fire department.		135	512	
Department of inspection.	120			
Pounds.				
Health department.				1,000
Sewers and sewage disposal.	47			
Refuse disposal.				
Miscellaneous.				
General street services.				
Bridges (other than toll).				
Libraries.		15		
Yarks.				
Baths and bathing beaches.				
<b>Municipal Industries</b>				
Water works.	8,398	5,594	2,223	8,209
Electric light works.			17,620	21,585
Gas works.				
Markets and public scales.				
Docks, wharves and land g.				
Cemeteries.			20	
Miscellaneous.				
<b>From Debt Obligations</b>				
General bonds.		22,041		
Municipal industry bonds.	1,324	25,281	16,448	12,121
Special assessments.		3,000		
Temporary loans, etc.				
Outstanding warrants.	8,464		431	143
Miscellaneous.				
<b>Interest Receipts</b>				
Current deposits.	257			229
Other sources.				
<b>All Other Receipts</b>				
Sale of real property.	66			
Refund receipts.	413	1,199		56
Spec. assessm'ts during year.	19,979	2,732		
From private trust accounts.	649			
<b>Recapitulation</b>				
Taxes, licenses and fines.	14,403	25,692	20,192	20,127
General offices.	109	342	512	1,205
Municipal industries.	8,398	5,594	19,963	29,564
From debt obligations.	6,796	30,322	16,809	143
Interest receipts.	257			229
All other receipts.	13,080	4,951		56
<b>Total receipts.</b>	<b>42,833</b>	<b>63,901</b>	<b>57,426</b>	<b>64,745</b>
Cash on hd. beginning yr.	8,365		10,282	15,489
<b>Grand total.</b>	<b>51,198</b>	<b>63,901</b>	<b>67,718</b>	<b>75,234</b>

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Valley Jct. Population 3,826	Hampton Population 3,825	Winterset Population 2,860	Harlan Population 2,825
<b>General Government</b>				
Mayor's office.	35	112	294	124
City council.	91	157	149	140
City clerk and auditor.	284	255	459	300
City treasurer.	28	75	75	75
City solicitor.	80	201	295	100
Other attorneys.		175	12	
City assessor.	2			
Engineer's office.		485	231	
Collection of taxes.		97		
Audits and examinations.		81		
Elections.		197	15	85
Courts.		79	131	
Miscellaneous.	100	210	169	
<b>Protection of Life and Prop.</b>				
Police department.	409	979	1,020	1,506
Fire department.	1,479	518	2,533	585
Inspection and pounds.				
Police and fire alarm systems.		151	23	
Miscellaneous.	116	92	72	
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.	29	5	105	
Quarantine and pest house.				
Sewers and sewage disposal.	6,018	7,911	107	1,600
Refuse disposal.			76	
Miscellaneous.				
<b>Highways</b>				
General administration.		1,093	1,158	1,207
General street expenditures.	617	5,176	753	1,071
Paving and curbing.	6,641	40		
Sidewalks and crossings.	64	210	65	801
Bridges (other than toll).				
Snow removal.		211		
Street lighting.	1,109	2,290	38	
Street sprinkling and cleaning.		92	517	1,068
Miscellaneous.	49	212	91	82
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.		55	496	
Libraries.		1,076	3,656	
General parks and garden exp.		127		
Miscellaneous.	959	3,148	570	823
<b>Municipal Industries</b>				
Water works.	6,273	22,214	17,207	12,178
Electric light works.			17,582	20,564
Gas works.				
Markets and public scales.				
Docks, wharves, etc.				
Cemeteries and crematoria.			213	
Miscellaneous.				
<b>Payments on Public Debt</b>				
General and municipal bonds.	6,300	900	1,900	
Interest.	7,408	3,218	4,967	896
Special assess. and out. war.	4,979	1,800	4,644	17,068
Refund, transfers, etc.	1,992	85		1,000
<b>Recapitulation</b>				
General government.	177	2,422	1,500	820
Protection of life and prop.	2,295	1,739	3,056	2,091
Health dept. and sanitation.	6,047	7,646	248	1,600
Highways, recreation, etc.	8,560	14,415	5,596	5,733
Municipal industries.	6,273	22,214	35,202	22,742
Payments on public debt.	20,229	6,103	10,413	18,963
<b>Total payments.</b>	<b>44,878</b>	<b>55,140</b>	<b>57,835</b>	<b>62,842</b>
Cash on hd. close of yr.	6,112	28,761	9,868	15,192
<b>Grand total.</b>	<b>51,198</b>	<b>63,901</b>	<b>67,718</b>	<b>75,234</b>

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Osage Population 2,779	Clear Lake Population 2,741	Eldora Population 2,720	Osceola Population 2,714
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.....	7,062	4,424	35,343	15,790
Ind. div. city government.....	8,643	10,250		
Franchise taxes.....				
Pool taxes.....	237	374	570	
Special assessments.....	255	313	664	100
Other business licenses.....		9		
Dog taxes.....		61		21
Departmental permits.....		68		415
Police et. fines and forfeits.....	34			
County road fund.....	347			
Gifts, individuals or corp.....				
<b>General Offices</b>				
Executive offices.....				
Law offices.....				
Elections.....				
Municipal property.....	73	55		
Courts.....				
Police department.....				
Fire department.....				
Department of inspection.....			9	
Police.....				
Health department.....		99	528	
Sewers and sewage disposal.....				
Refuse disposal.....				
Miscellaneous.....			1,547	
General street services.....				
Bridges (other than toll).....	73			
Libraries.....	323	8	583	
Parks.....			35	
Baths and bathing benches.....				
<b>Municipal Industries</b>				
Water works.....	3,603	3,489	6,500	2,618
Electric light works.....				
Gas works.....				
Markets and public scales.....				
Docks, wharves and land'g.....				
Cemeteries.....	850	855	453	
Miscellaneous.....				63
<b>From Debt Obligations</b>				
General bonds.....	5,061			
Municipal industry bonds.....		15,000		2,825
Special assessments.....				
Temporary loans, etc.....				
Outstanding warrants.....	138			
Miscellaneous.....				41
<b>Interest Receipts</b>				
Current deposits.....	224			69
Other sources.....	22			
<b>All Other Receipts</b>				
Sale of real property.....				125
Refund receipts.....				
Spec. assess'mts during year.....				
From private trust accounts.....				
<b>Recapitulation</b>				
Taxes, license and fines.....	16,036	15,767	36,467	15,386
General offices.....	473	137	2,075	9
Municipal industries.....	4,280	8,304	9,500	3,133
From debt obligations.....	8,193	15,000		2,825
Interest receipts.....	246			69
All other receipts.....				125
Total receipts.....	29,186	34,668	33,642	25,212
Cash on hd. beginning yr.....	7,361	7,235	11,492	2,895
<b>Grand total</b>	<b>36,547</b>	<b>41,903</b>	<b>47,135</b>	<b>28,127</b>

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Osage Population 2,779	Clear Lake Population 2,741	Eldora Population 2,720	Osceola Population 2,714
<b>General Government</b>				
Mayor's office.....	114	50	100	350
City council.....	72	167	192	157
City clerk and auditor.....	416	187		294
City treasurer.....	25			
City solicitor.....	319		50	
Other attorneys.....	664	79		430
City assessor.....				
Engineer's office.....		5		15
Collection of taxes.....		89		
Audits and examinations.....				
Elections.....	8	12		51
City hall.....	81	82		122
Courts.....				1
Miscellaneous.....	5	8	750	
<b>Protection of Life and Prop.</b>				
Police department.....	961	1,023	1,487	1,046
Fire department.....	205	154		255
Inspection and pounds.....		9		
Police and fire alarm systems.....				254
Miscellaneous.....		75		
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.....	28	18	25	163
Quarantine and pest house.....		23		6
Sewers and sewage disposal.....				
Refuse disposal.....	5,744	1,137	790	34
Miscellaneous.....		281		
<b>Highways</b>				
General administration.....	509			630
General street expenditures.....	4,753	4,914	4,305	2,858
Paving and curbing.....		5,851		38
Sidewalks and crossings.....	742	291		
Bridges (other than toll).....		5		38
Snow removal.....		417		
Street lighting.....	3,199	3,214	2,421	2,975
Street sprinkling and cleaning.....		1,199		346
Miscellaneous.....	37	213	2,283	
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.....		412		93
Libraries.....	2,953			1,190
General park and garden exp.....		692		273
Miscellaneous.....	165	268	1,450	60
<b>Municipal Industries</b>				
Water works.....	8,113	4,387	8,502	5,720
Electric light works.....				
Gas works.....				
Markets and public scales.....				
Docks, wharves, etc.....				
Cemeteries and crematories.....	414	2,335		579
Miscellaneous.....				
<b>Payments on Public Debt</b>				
General and municipal bonds.....			5,977	3,060
Interest.....	561	5,066		3,221
Special assess. and out. war.....	7,983	7,749		187
Refund, transfers, etc.....		19		2
<b>Recapitulation</b>				
General government.....	928	650	1,112	1,481
Protection of life and prop.....	1,197	1,601	1,487	1,529
Health dept. and sanitation.....	5,723	2,368	804	211
Highways, recreation, etc.....	11,452	16,440	10,837	7,015
Municipal industries.....	3,527	6,722	8,952	6,544
Payments on public debt.....	5,590	10,916	6,977	6,510
Total payments.....	29,406	38,187	36,189	24,864
Cash on hd. close of yr.....	5,161	2,736	25,946	4,261
<b>Grand total</b>	<b>36,567</b>	<b>41,923</b>	<b>47,135</b>	<b>28,127</b>



TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Mystic Population 2,695	Nevada Population 2,686	New Hampton Population 2,664	Emmetsburg Population 2,647
<b>Taxes, Licenses and Fines</b>				
Gen. lvy, city government	\$ 3,380	\$ 14,653	\$ 4,273	\$ 6,388
Ind. div. city government		4,871	7,322	22,643
Franchise taxes				
Poll taxes	80	567	237	136
Special assessments	84	52,802	6,285	
Other business licenses	627	400	228	667
Dog licenses	53			11
Departmental permits			89	
Fines et. fines and forfeits	629	185	245	72
County road fund		108	388	247
Gifts, individuals or corp.				8,450
<b>General Offices</b>				
Executive offices				
Law offices				
Elections				
Municipal property			120	144
Courts				
Police department				
Fire department		1		
Department of inspection		22		
Pounds		30		
Health department				171
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous		250		
General street services				
Bridges (other than toll)				
Libraries				
Parks		1,204		
Baths and bathing beaches				
<b>Municipal Industries</b>				
Water works		4,250	6,853	4,297
Electric light works			22,273	
Gas works				
Markets and public scales				
Docks, wharves and land'g				
Cemeteries		298		
Miscellaneous				
<b>From Debt Obligations</b>				
General bonds			23,500	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		7,827	2,640	12,159
Miscellaneous				
<b>Interest Receipts</b>				
Current deposits		133	83	498
Other sources			62	
<b>All Other Receipts</b>				
Sale of real property				
Refund receipts		50		16
Spec. assessm'ts during year				
From private trust accounts				
<b>Recapitulation</b>				
Taxes, licenses and fines	\$ 4,833	\$ 75,671	\$ 19,567	\$ 33,664
General offices		1,467	129	315
Municipal industries		4,543	29,126	4,297
From debt obligations		7,827	26,140	12,159
Interest receipts		133	145	498
All other receipts		50		16
Total receipts	\$ 4,833	\$ 87,331	\$ 75,098	\$ 50,919
Cash on hd. beginning yr.	1,455	11,734	7,764	5,449
Grand total	\$ 6,288	\$ 99,065	\$ 82,862	\$ 56,368

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Mystic Population 2,695	Nevada Population 2,686	New Hampton Population 2,664	Emmetsburg Population 2,647
<b>General Government</b>				
Mayor's office	\$ 90	\$ 111	\$ 50	\$ 1
City council	65	428	111	165
City clerk and auditor	110	361	28	260
City treasurer	40	16	50	25
City solicitor	100	280		386
Other attorneys				
City assessor				
Engineer's office		86	15	2,523
Collection of taxes				
Audits and examinations			50	
Elections		63		157
City hall		15		1,171
Courts	556	4		
Miscellaneous		20		
<b>Protection of Life and Prop.</b>				
Police department	720	1,333	442	739
Fire department		391	316	667
Inspection and pounds				
Police and fire alarm systems		27		
Miscellaneous		1		34
<b>Health Dept. &amp; Sanitation</b>				
General expenditures	12	350		
Quarantine and pest house	21			
Sewers and sewage disposal		161	40,849	1,117
Refuse disposal				
Miscellaneous	5	453		
<b>Highways</b>				
General administration		858	81	407
General street expenditures	738	3,821	2,537	3,026
Paving and curbing		53,780		667
Sidewalks and crossings	290	14		1,774
Bridges (other than toll)	511			
Snow removal				
Street lighting	705	1,987		3,057
Street sprinkling and cleaning	84	321		
Miscellaneous		84		1,300
<b>Recreation, Libraries &amp; Misc.</b>				
General administration		161		1,005
Libraries		2,745	1,248	1,456
General park and garden exp.				168
Miscellaneous	73	867	277	725
<b>Municipal Industries</b>				
Water works		16,938	21,568	6,336
Electric light works			14,749	
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories		219		
Miscellaneous				
<b>Payments on Public Debt</b>				
General and municipal bonds				1,000
Interest		3,663	1,497	2,799
Special assess. and out. war.		4,158	5,290	17,099
Refund, transfers, etc.		6		1,534
<b>Recapitulation</b>				
General government	\$ 961	\$ 1,354	\$ 297	\$ 4,415
Protection of life and prop.	720	1,742	758	1,485
Health dept. and sanitation	39	964	40,849	1,112
Highways, recreation, etc.	2,346	64,638	4,143	13,065
Municipal industries		17,157	27,318	6,336
Payments on public debt		7,827	6,887	22,402
Total payments	\$ 4,866	\$ 93,712	\$ 80,262	\$ 48,766
Cash on hd. close of yr.	2,222	5,353	2,600	7,662
Grand total	\$ 6,288	\$ 99,065	\$ 82,862	\$ 56,368

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Tama Population 2,621	Collfax Population 2,667	Clarion Population 2,553	Sac City Population 2,521
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.....	\$ 3,098	\$ 9,826	\$ 12,588	\$ 4,660
Ind. div. city government.....	2,319	719		13,969
Franchise taxes.....		199		
Poll taxes.....				
Special assessments.....	931	3,451	1,021	29,660
Other business licenses.....	511	671	794	
Dog licenses.....		28	22	
Departmental permits.....				12
Police ct. fines and forfeits.....				254
County road fund.....	196	250		
Gifts, individuals or corp.....				60
<b>General Offices</b>				
Executive offices.....				
Law offices.....				
Elections.....			14	
Municipal property.....				
Courts.....				12
Police department.....				
Fire department.....				
Department of inspection.....				
Pounds.....				
Health department.....				
Sewers and sewage disposal.....			19,679	
Refuse disposal.....				
Miscellaneous.....				
General street services.....		848		24
Bridges (other than toll).....				
Libraries.....				
Parks.....			210	
Baths and bathing beaches.....				
<b>Municipal Industries</b>				
Water works.....	3,080	5,454	3,585	4,072
Electric light works.....				
Gas works.....				
Markets and public seals.....				
Docks, wharves and land'g.....				
Cemeteries.....	225		223	
Miscellaneous.....	8			
<b>From Debt Obligations</b>				
General bonds.....	7,231			
Municipal industry bonds.....			12,708	
Special assessments.....	5,302		674	
Temporary loans, etc.....				
Outstanding warrants.....		5,131		
Miscellaneous.....				
<b>Interest Receipts</b>				
Current deposits.....	304		262	92
Other sources.....				
<b>All Other Receipts</b>				
Sale of real property.....				
Refund receipts.....		13		1
Spec. assessm'ts during year.....				
From private trust accounts.....				
<b>Recapitulation</b>				
Taxes, licenses and fines.....	\$ 7,653	\$ 15,071	\$ 14,295	\$ 47,798
General offices.....		548	19,902	26
Municipal industries.....	3,919	5,454	3,808	4,072
From debt obligations.....	12,533	5,131	13,882	
Interest receipts.....	304		262	92
All other receipts.....		13		1
Total receipts.....	\$ 24,411	\$ 26,517	\$ 51,560	\$ 51,809
Cash on hd. beginning yr.....	3,082	3,977	12,100	3,347
Grand total.....	\$ 27,493	\$ 30,494	\$ 63,660	\$ 55,256

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Tama Population 2,621	Collfax Population 2,667	Clarion Population 2,553	Sac City Population 2,521
<b>General Government</b>				
Mayor's office.....	\$ 50	\$ 50	\$ 202	\$ 226
City council.....	128	259	307	162
City clerk and auditor.....	273	254	195	169
City treasurer.....	88		100	25
City solicitor.....	200	218	206	889
Other attorneys.....		75	130	80
City assessor.....				
Engineer's office.....	528		592	1,575
Collection of taxes.....				
Audits and examinations.....				15
Elections.....		71	95	381
City hall.....	197	179	258	93
Courts.....	10	50		
Miscellaneous.....			1,808	
<b>Protection of Life and Prop.</b>				
Police department.....	774	1,200	988	781
Fire department.....	489	113	339	549
Inspection and pounds.....				
Police and fire alarm systems.....		287		
Miscellaneous.....			18	
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.....	8	5	50	
Quarantine and pest house.....				
Sewers and sewage disposal.....	558	114	15,782	3,285
Refuse disposal.....				
Miscellaneous.....			309	
<b>Highways</b>				
General administration.....	2,110	600		1,136
General street expenditures.....		2,751	3,567	4,284
Paving and curbing.....				27,121
Side-walks and crossings.....	217	201	230	778
Bridges (other than toll).....	2,556			
Snow removal.....		60		
Street lighting.....	2,713	2,453	2,155	2,543
Street sprinkling and cleaning.....	665	808		600
Miscellaneous.....	218	162		54
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.....				
Libraries.....	1,000		1,828	
General park and garden exp.....			634	
Miscellaneous.....	233	303	178	1,007
<b>Municipal Industries</b>				
Water works.....	7,104	4,968	15,549	3,967
Electric light works.....				
Gas works.....				
Markets and public seals.....				
Docks, wharves, etc.....				
Cemeteries and crematories.....			613	
Miscellaneous.....			2	
<b>Payments on Public Debt</b>				
General and municipal bonds.....		1,000		500
Interest.....		1,212	3,883	1,169
Special assess. and out. war.....	3,204	0,021		
Refund, transfers, etc.....		734		
<b>Recapitulation</b>				
General government.....	\$ 1,484	\$ 1,156	\$ 3,093	\$ 3,615
Protection of life and prop.....	1,254	1,600	1,390	1,330
Health dept. and sanitation.....	563	110	16,132	3,285
Highways, recreation, etc.....	9,851	7,340	8,592	37,518
Municipal industries.....	7,014	4,998	16,164	3,967
Payments on public debt.....	3,204	11,067	3,883	1,600
Total payments.....	\$ 23,373	\$ 27,180	\$ 49,600	\$ 51,374
Cash on hd. close of yr.....	4,120	3,314	14,000	3,882
Grand total.....	\$ 27,493	\$ 30,494	\$ 63,660	\$ 55,256

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Eloomfield Population 2,282	Lake City Population 2,224	Onawa Population 2,210	Hamburg Population 2,204
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.....	\$ 2,679	\$ 8,366	\$ 222	\$ 12,968
Ind. div. city government.....	13,000		6,473	
Franchise taxes.....				
Poll taxes.....		3		57
Special assessments.....		1,404		35
Other business licenses.....	809	285	283	559
Dog licenses.....				165
Departmental permits.....	39			
Police et. fines and forfeits.....	94		39	420
County road fund.....		534		
Gifts, individuals or corp.....		109		
<b>General Offices</b>				
Executive offices.....				152
Law offices.....				
Elections.....			5	
Municipal property.....				
Courts.....				
Police department.....				
Fire department.....				
Department of inspection.....				
Pounds.....				
Health department.....				
Sewers and sewage disposal.....				
Refuse disposal.....			918	
Miscellaneous.....				
General street services.....			226	
Bridges (other than toll).....				35
Libraries.....				
Parks.....		13		
Baths and bathing beaches.....				
<b>Municipal Industries</b>				
Water works.....	2,900	1,763	536	2,201
Electric light works.....	13,954		17,033	
Gas works.....				
Markets and public scales.....			132	
Docks, wharves and land'g.....				
Cemeteries.....	70	286	213	920
Miscellaneous.....	129			
<b>From Debt Obligations</b>				
General bonds.....			953	
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....				
Outstanding warrants.....	1,685	5,683	879	60
Miscellaneous.....	495		2,806	
<b>Interest Receipts</b>				
Current deposits.....	359	70	109	
Other sources.....				
<b>All Other Receipts</b>				
Sale of real property.....				
Refund receipts.....	56	5		
Spec. assessm'ts during year.....				
From private trust account.....				
<b>Recapitulation</b>				
Taxes, licenses and fines.....	\$ 17,609	\$ 10,749	\$ 7,108	\$ 13,826
General offices.....		13	1,149	187
Municipal industries.....	16,444	2,049	17,914	3,211
From debt obligations.....	2,100	5,683	4,728	60
Interest receipts.....	359	70	109	
All other receipts.....	59	5		
Total receipts.....	\$ 36,679	\$ 18,566	\$ 31,608	\$ 17,184
Cash on hd. beginning yr.....	17,693	3,589	4,494	1,250
<b>Grand total.....</b>	<b>\$ 53,772</b>	<b>\$ 22,149</b>	<b>\$ 35,502</b>	<b>\$ 18,534</b>

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Bloomfield Population 2,282	Lake City Population 2,224	Onawa Population 2,210	Hamburg Population 2,204
<b>General Government</b>				
Mayor's office.....	\$ 50	\$ 431	\$ 50	\$ 356
City council.....	199	216	138	64
City clerk and auditor.....	152	308	612	165
City treasurer.....	512	61		50
City solicitor.....	229	44	75	428
Other attorneys.....	235			
City assessor.....				
Engineer's office.....	175	49		
Collection of taxes.....				
Audits and examinations.....	19		36	
Elections.....	71	125	109	
City hall.....	43			28
Courts.....				
Miscellaneous.....	9		1,450	
<b>Protection of Life and Prop.</b>				
Police department.....	870	537	826	519
Fire department.....	535	317	463	44
Inspection and pounds.....	29			
Police and fire alarm systems.....	10			
Miscellaneous.....				
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.....	51	40		14
Quarantine and pest house.....	15			
Sewers and sewage disposal.....	553	714	1,206	
Refuse disposal.....		30		
Miscellaneous.....				
<b>Highways</b>				
General administration.....	725	515	2,036	235
General street expenditures.....	516	1,958	1,196	1,152
Paving and curbing.....		546		21
SB-walks and crossings.....				
Bridges (other than toll).....		7		
Snow removal.....		1,021	900	
Street lighting.....		5		
Street sprinkling and cleaning.....	158			
Miscellaneous.....		111	1	
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.....		790		725
Libraries.....	1,483	399		
General park and garden exp.....		487	449	20
Miscellaneous.....	65			
<b>Municipal Industries</b>				
Water works.....	4,339	2,829	399	2,609
Electric light works.....	11,095		16,415	1,618
Gas works.....				
Markets and public scales.....			7	
Docks, wharves, etc.....				
Cemeteries and crematories.....	92	552	189	343
Miscellaneous.....				
<b>Payments on Public Debt</b>				
General and municipal bond.....	3,014	1,000	2,563	
Interest.....	104	969	1,214	2,164
Special assess. and out. war.....	2,159	5,286		2,105
Refund, transfers, etc.....		85		
<b>Recapitulation</b>				
General government.....	\$ 1,667	\$ 1,214	\$ 2,461	\$ 1,091
Protection of life and prop.....	1,444	854	789	554
Health dept. and sanitation.....	619	784	1,206	14
Highways, recreation, etc.....	4,595	5,845	5,482	3,153
Municipal industries.....	15,526	3,381	16,968	3,970
Payments on public debt.....	6,177	7,301	3,777	4,269
Total payments.....	\$ 29,958	\$ 19,379	\$ 36,683	\$ 12,951
Cash on hd. close of yr.....	23,814	2,770	4,819	6,482
<b>Grand total.....</b>	<b>\$ 53,772</b>	<b>\$ 22,149</b>	<b>\$ 35,502</b>	<b>\$ 18,534</b>

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Leon Population 2,199	Tipton Population 2,176	Waukon Population 2,168	Monticello Population 2,139
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.	\$ 17,945	\$ 16,257	\$ 13,314	\$ 19,399
Ind. div. city government.	198	249	238	3,785
Franchise taxes.	—	—	—	—
Poll taxes.	80	—	850	582
Special assessments.	2,540	—	—	—
Other business licenses.	309	—	231	160
Dog license.	70	—	—	61
Departmental permits.	—	—	—	114
Police et. fines and forfeits	515	578	413	88
County road fund.	104	—	—	206
Gifts, individuals or corp.	—	234	—	—
<b>General Offices</b>				
Executive offices.	—	—	—	—
Law offices.	—	—	—	—
Elections.	—	—	—	—
Municipal property.	—	—	52	154
Courts.	—	—	—	—
Police department.	—	—	—	—
Fire department.	—	—	—	—
Department of inspection.	—	—	—	—
Pounds.	—	—	1	—
Health department.	—	—	—	20
Sewers and sewage disposal.	—	—	45	—
Refuse disposal.	—	—	—	—
Miscellaneous.	—	—	—	—
General street services.	—	—	—	—
Bridges (other than toll).	—	—	—	—
Libraries.	—	118	3	19
Parks.	—	—	—	10
Baths and bathing beaches.	—	—	—	—
<b>Municipal Industries</b>				
Water works.	4,236	4,538	4,495	4,918
Electric light works.	—	15,744	—	—
Gas works.	—	—	—	—
Markets and public scales.	—	629	—	295
Docks, wharves and land'g	—	—	—	—
Cemeteries.	819	—	—	960
Miscellaneous.	13	—	—	—
<b>From Debt Obligations</b>				
General bonds.	—	—	—	—
Municipal industry bonds.	—	—	16,173	—
Special assessments.	—	—	—	—
Temporary loans, etc.	—	—	—	—
Outstanding warrants.	—	—	1,164	6,311
Miscellaneous.	38	—	—	307
<b>Interest Receipts</b>				
Current deposits.	240	—	90	128
Other sources.	—	—	231	—
<b>All Other Receipts</b>				
Sale of real property.	—	—	—	—
Refund receipts.	—	—	96	—
Spec. assessm'ts during year	—	—	—	507
From private trust accounts	—	—	—	—
<b>Reconciliation</b>				
Taxes, licenses and fines.	\$ 21,821	\$ 17,318	\$ 15,056	\$ 24,205
General offices.	—	118	101	203
Municipal industries.	5,059	20,911	4,495	6,167
From debt obligations.	88	—	17,337	6,789
Interest receipts.	240	—	331	123
All other receipts.	—	—	96	507
Total receipts.	\$ 27,198	\$ 38,347	\$ 37,406	\$ 38,873
Cash on hd. beginning yr.	8,526	8,659	2,584	4,351
<b>Grand total.</b>	<b>\$ 35,624</b>	<b>\$ 47,006</b>	<b>\$ 39,990</b>	<b>\$ 42,474</b>

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Leon Population 2,199	Tipton Population 2,176	Waukon Population 2,168	Monticello Population 2,139
<b>General Government</b>				
Mayor's office.	\$ 245	\$ 25	\$ 151	\$ 130
City council.	227	370	119	125
City clerk and auditor.	108	332	375	315
City treasurer.	75	130	1	—
City solicitor.	131	601	75	113
Other attorneys.	190	—	—	—
City assessor.	—	—	—	—
Engineer's office.	242	250	—	1,533
Collection of taxes.	—	—	—	47
Audits and examinations.	—	30	—	—
Elections.	75	81	—	83
City hall.	166	—	833	—
Courts.	64	—	—	—
Miscellaneous.	280	—	—	72
<b>Protection of Life and Prop.</b>				
Police department.	1,085	725	866	1,171
Fire department.	210	375	41	219
Inspection and pounds.	—	—	—	—
Police and fire alarm systems.	48	—	83	1,028
Miscellaneous.	—	—	7	—
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.	711	—	31	—
Quarantine and pest houses.	—	25	1	—
Sewers and sewage disposal.	915	3,150	227	1,500
Refuse disposal.	—	—	26	18
Miscellaneous.	—	—	33	66
<b>Highways</b>				
General administration.	139	—	945	720
General street expenditures.	1,147	3,643	1,070	1,628
Paving and curbing.	32	102	174	4,179
Sidewalks and crossings.	688	255	956	—
Bridges (other than toll).	—	—	507	545
Snow removal.	—	38	245	29
Street lighting.	2,282	2,780	2,446	2,759
Street sprinkling and cleaning.	185	248	801	1,223
Miscellaneous.	—	19	490	241
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.	754	—	—	—
Libraries.	740	3,200	514	—
General park and garden exp.	—	—	290	607
Miscellaneous.	35	243	292	3,246
<b>Municipal Industries</b>				
Water works.	5,103	9,257	14,885	5,121
Electric light works.	—	16,072	—	—
Gas works.	—	—	—	—
Markets and public scales.	—	—	—	809
Docks, wharves, etc.	—	—	—	—
Cemeteries and crematoriums.	3,421	—	—	1,487
Miscellaneous.	—	689	—	9
<b>Payments on Public Debt</b>				
General and municipal bonds.	1,500	—	1,000	2,500
Interest.	2,745	2,100	771	1,070
Special assess. and out. war.	3,502	1,500	9,034	2,288
Refund transfers, etc.	—	—	143	3,628
<b>Reconciliation</b>				
General government.	\$ 1,812	\$ 1,709	\$ 1,637	\$ 2,635
Protection of life and prop.	1,944	1,101	942	2,418
Health dept. and sanitation.	1,029	3,181	318	1,580
Highways, recreation, etc.	6,033	9,538	5,723	14,237
Municipal industries.	7,535	25,918	14,885	6,917
Payments on public debt.	7,807	3,609	10,948	9,480
Total payments.	\$ 25,540	\$ 45,047	\$ 37,463	\$ 37,373
Cash on hd. close of yr.	10,144	1,959	2,527	5,051
<b>Grand total.</b>	<b>\$ 35,684</b>	<b>\$ 47,006</b>	<b>\$ 39,990</b>	<b>\$ 42,424</b>

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS	Seymour Population 2,146	Forest City Population 2,135	Villisca Population 2,132	Sigourney Population 2,109
Year Ending March 31, 1917.				
<b>Taxes, Licenses and Fines</b>				
Gen. levy, city government.	\$ 5,542	\$ 4,653	\$ 11,290	\$ 17,594
Ind. div. city government.	2,338			
Franchise taxes.	888		150	6
Poll taxes.				
Special assessments.		24,491		
Other business licenses.	298	126	527	138
Dog Henses.	28		30	
Departmental permits.			19	
Police et. fines and forfeits	40	75	153	857
County road fund.				
Gifts, individuals or corp.				
<b>General Offices</b>				
Executive offices.				
Law offices.				
Elections.				
Municipal property.	24		19	
Courts.				
Police department.				
Fire department.			11	
Department of inspection.				
Founds.				
Health department.				
Sewers and sewage disposal.		728		304
Refuse disposal.		10		
Miscellaneous.				
General street services.			7	
Bridges (other than toll)				
Libraries.				19
Parks.				
Baths and bathing beaches.				
<b>Municipal Industries</b>				
Water works.	1,302	7,715	2,177	5,135
Electric light works.	11,683		23	
Gas works.			292	
Markets and public scales.				
Docks, wharves and land'g				
Cemeteries.	259		1,770	
Miscellaneous.			21	
<b>From Debt Obligations</b>				
General bonds.		7,173		
Municipal industry bonds.				
Special assessments.		14,409		
Temporary loans, etc.		1,696	2,000	4,130
Outstanding warrants.	428			
Miscellaneous.		941		
<b>Interest Receipts</b>				
Current deposits.	159		58	108
Other sources.				
<b>All Other Receipts</b>				
Sale of real property.				
Refund receipts.	9	7,061		
Spec. assessm'ts during year.				
From private trust accounts.				
<b>Recapitulation</b>				
Taxes, licenses and fines.	\$ 9,164	\$ 29,385	\$ 12,160	\$ 18,087
General offices.	34	738	37	223
Municipal industries.	13,304	7,715	4,263	5,135
From debt obligations.	428	24,210	2,000	4,190
Interest receipts.	159		58	108
All other receipts.	9	7,062		
Total receipts.	\$ 23,058	\$ 69,110	\$ 18,548	\$ 27,743
Cash on hd. beginning yr.	7,964	5,446	488	3,831
Grand total.	\$ 31,022	\$ 74,556	\$ 19,036	\$ 31,574

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS.	Seymour Population 2,146	Forest City Population 2,135	Villisca Population 2,132	Sigourney Population 2,109
Year Ending March 31, 1917.				
<b>General Government</b>				
Mayor's office.	\$ 32	\$ 44	\$ 244	\$ 200
City council.	68	216	300	300
City clerk and auditor.	132	158	310	236
City treasurer.		25	121	150
City solicitor.	25	10		50
Other attorneys.				
City assessor.				
Engineer's office.			32	584
Collection of taxes.				
Audits and examinations.				
Elections.		39	73	87
City hall.				
Courts.				
Miscellaneous.	114		26	
<b>Protection of Life and Prop.</b>				
Police department.	746	743	943	677
Fire department.	19	497	88	
Inspection and pumping.				
Police and fire alarm systems.		7	1	64
Miscellaneous.				
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.	40		97	
Quarantine and pest house.				
Sewers and sewage disposal.		2,015	290	
Refuse disposal.				
Miscellaneous.				
<b>Highways</b>				
General administration.	305		592	4,095
General street expenditures.	1,459	1,787	1,645	
Paving and curbing.		21,494		
Sidewalks and crossings.	210	100	127	86
Bridges (other than toll).				
Snow removal.		73		
Street lighting.	129	1,799	2,124	1,851
Street sprinkling and cleaning.		15	594	400
Miscellaneous.			25	
<b>Recreation, Libraries &amp; Misc</b>				
General administration.				
Libraries.		929	1,650	1,310
General park and garden exp.			25	
Miscellaneous.	71		165	219
<b>Municipal Industries</b>				
Water works.	1,555	14,732	3,927	4,740
Electric light works.	11,544			
Gas works.				
Markets and public scales.			281	
Docks, wharves, etc.				
Cemeteries and crematoris.	294		788	
Miscellaneous.			1	
<b>Payments on Public Debt</b>				
General and municipal bonds				1,000
Interest.	2,488	2,764	1,652	3,136
Special assess. and out. war.	1,659	22,253	1,598	7,190
Refund, transfers, etc.		1,000		
<b>Recapitulation</b>				
General government.	\$ 422	\$ 492	\$ 1,128	\$ 1,067
Protection of life and prop.	750	1,247	1,651	741
Health dept. and sanitation	40	2,015	297	
Highways, recreation, etc.	2,354	25,708	6,357	7,754
Municipal industries.	13,394	14,732	4,267	4,740
Payments on public debt.	4,147	27,019	2,330	11,326
Total payments.	\$ 21,016	\$ 71,213	\$ 16,006	\$ 26,228
Cash on hd. close of yr.	19,095	3,343	3,000	5,336
Grand total.	\$ 31,022	\$ 74,556	\$ 19,036	\$ 31,574

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Ida Grove Population 2,999	Audubon Population 2,664	Humboldt Population 2,061	Hawarden Population 2,645
<b>Taxes, Licenses and Fines</b>				
Gen. invy. city government.....	7,009	2,330	9,796	2,553
Ind. div. city government.....		6,300		754
Franchise taxes.....		27		
Poll taxes.....		202	635	359
Special assessments.....	94,265			
Other business licenses.....	327	168	435	410
Dog licenses.....				39
Departmental permits.....	171	41	49	438
Polos et. fines and forfeits.....				
County road fund.....		416		
Gifts, individuals or corp.....	3,059	130		1,098
<b>General Offices</b>				
Executive offices.....	411			
Law offices.....				6
Elections.....				
Municipal property.....	100	12	21	
Courts.....				
Police department.....				62
Fire department.....				
Department of Inspection.....				
Postoffice.....				
Health Department.....				
Sewers and sewage disposal.....	2,259			
Refuse disposal.....				
Miscellaneous.....				
General street systems.....				
Bridges (other than toll).....				
Libraries.....		630		20
Parks.....	575			
Baths and bathing beaches.....				
<b>Municipal Industries</b>				
Water works.....	4,733	2,504	8,220	2,576
Electric light works.....				15,435
Gas works.....				
Markets and public scales.....				
Docks, wharves and land'g.....				
Cemeteries.....				763
Miscellaneous.....			19	
<b>From Debt Obligations</b>				
General bonds.....		19,800		
Municipal industry bonds.....		15,000		
Special assessments.....	24,340			
Temporary loans, etc.....				
Outstanding warrants.....	2,000			
Miscellaneous.....				
<b>Interest Receipts</b>				
Current deposits.....	125	66		254
Other sources.....	452	54		
<b>All Other Receipts</b>				
Sale of real property.....			1,125	
Refund receipts.....				
Spec. assessm'ts during year.....				
From private trust accounts.....				
<b>Recapitulation</b>				
Taxes, licenses and fines.....	75,412	19,464	10,915	12,877
General offices.....	5,385	642		35
Municipal industries.....	4,733	2,504	5,220	22,071
From debt obligations.....	27,840	25,800		
Interest receipts.....	587	120		258
All other receipts.....			1,125	
<b>Total receipts.....</b>	<b>124,457</b>	<b>48,532</b>	<b>15,330</b>	<b>35,235</b>
Cash on hd. beginning yr.....	6,352	13,104	4,203	19,971
<b>Grand total.....</b>	<b>128,809</b>	<b>61,636</b>	<b>19,533</b>	<b>55,206</b>

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Ida Grove Population 2,999	Audubon Population 2,664	Humboldt Population 2,061	Hawarden Population 2,645
<b>General Government</b>				
Mayor's office.....	132	49	15	100
City council.....	237	192	75	116
City clerk and auditor.....	270	647	119	180
City treasurer.....	60	75	50	56
City solicitor.....	125	84	34	132
Other attorneys.....		25		
City assessor.....				
Engineer's office.....		1,909		
Collection of taxes.....				
Audits and examinations.....				
Elections.....	79	58	30	
City hall.....	192	259	186	182
Courts.....				
Miscellaneous.....	65	159	128	
<b>Protection of Life and Prop.</b>				
Police department.....	1,254	802	1,247	803
Fire department.....	105	513	1,425	41
Inspection and permits.....				
Police and fire alarm systems.....				
Miscellaneous.....	9	481		
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.....			6	44
Quarantine and pest house.....				
Sewers and sewage disposal.....	7,021	4,208		112
Refuse disposal.....				1
Miscellaneous.....				
<b>Highways</b>				
General administration.....	1,239	622		297
General street expenditures.....	2,618	1,424	2,771	897
Paving and curbing.....	65,290	1,717		261
Sidewalks and crossings.....	21	782		32
Bridges (other than toll).....				55
Snow removal.....	2,759	1,054	1,255	50
Street lighting.....	50	191		60
Street sprinkling and cleaning.....	1,209	329		513
Miscellaneous.....				
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.....		124		9
Libraries.....		1,079	1,272	949
General park and garden exp.....		32	442	
Miscellaneous.....	594	554	20	583
<b>Municipal Industries</b>				
Water works.....	2,423	26,002	2,745	33,313
Electric light works.....				
Gas works.....				
Markets and public scales.....				
Docks, wharves, etc.....				
Cemeteries and crematoria.....				785
Miscellaneous.....		288		
<b>Payments on Public Debt</b>				
General and municipal bonds.....		4,600		203
Interest.....	972	1,238	720	
Special assess. and out. war.....		585	5	
Refund, transfers, etc.....	3,028	9,791		
<b>Sanitation</b>				
General government.....	1,151	2,142	657	744
Protection of life and prop.....	1,307	1,850	2,782	914
Health dept. and sanitation.....	7,021	4,208		165
Highways, recreation, etc.....	104,436	9,292	6,509	2,740
Municipal industries.....	5,272	91,289	2,746	23,947
Payments on public debt.....	4,050	9,791	725	231
<b>Total payments.....</b>	<b>124,908</b>	<b>108,143</b>	<b>17,738</b>	<b>79,858</b>
Cash on hd. close of yr.....	3,897	5,233	5,509	16,247
<b>Grand total.....</b>	<b>128,805</b>	<b>113,376</b>	<b>23,247</b>	<b>96,105</b>

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending March 31, 1917.	Marengo Population 2,837	Rock Rapids Population 2,691	Eldon Population 2,638	Bedford Population 1,950
<b>Taxes, Licenses and Fines</b>				
Gen. lvy, city government.....	9,200	4,032	1,762	15,915
Ind. div. city government.....		8,150	4,370	
Franchise taxes.....				7
Pool taxes.....		474	405	
Special assessments.....			164	171
Other business licenses.....	253	208	222	
Dog licenses.....		44		
Departmental permits.....			21	172
Notes et. fines and forfeits.....	272			
County road fund.....				28
Gifts, individuals or corp.....				
<b>General Offices</b>				
Executive offices.....				
Law offices.....				
Elections.....				
Municipal property.....				
Courts.....				
Police department.....				
Fire department.....				
Department of inspection.....				
Ponds.....				
Health department.....				
Sewers and sewage disposal.....				
Refuse disposal.....				
General street services.....	12			
Bridges (other than toll).....				
Libraries.....		44		
Parks.....				
Baths and bathing beaches.....				
<b>Municipal Industries</b>				
Water works.....	293	4,452	15,750	243
Electric light works.....		25,010		
Gas works.....		22,265		
Markets and public scales.....		209		25
Docks, wharves and land'g.....				
Cemeteries.....		1,073	100	45
Miscellaneous.....		45		115
<b>Bonds, Debt, Obligations</b>				
General bonds.....				
Municipal industry bonds.....		15,000	4,000	
Special assessments.....				
Temporary loans, etc.....				
Outstanding warrants.....	2,205	7,522		
Miscellaneous.....				
<b>Interest Receipts</b>				
Current deposits.....	55	211		
Other sources.....		162	38	
<b>All Other Receipts</b>				
Sale of real property.....		123		
Refund receipts.....		12		
Spec. assessm'ts during year.....			2,528	
From private trust accounts.....				
<b>Recapitulation</b>				
Taxes, licenses and fines.....	10,164	12,659	7,070	15,205
General offices.....	12	44		
Municipal industries.....	293	24,772	12,830	561
From debt obligations.....	2,205	25,522	4,000	
Interest receipts.....	55	314	28	
All other receipts.....		133	2,528	
Total receipts.....	12,729	61,074	27,495	15,226
Cash on hd. beginning yr.....	2,350	2,004	902	7,118
<b>Grand total.....</b>	<b>15,079</b>	<b>63,078</b>	<b>28,397</b>	<b>22,344</b>

\*Heating Plant.

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending March 31, 1917	Marengo Population 2,837	Rock Rapids Population 2,691	Eldon Population 2,638	Bedford Population 1,950
<b>General Government</b>				
Mayor's office.....	129	50	150	172
City council.....	112	134	250	140
City clerk and auditor.....	95	297	229	129
City treasurer.....	28	73	53	50
City solicitor.....	87	260	125	156
Other attorneys.....			125	
City assessor.....				
Finance's office.....				
Collection of taxes.....				
Audits and examinations.....				
Elections.....	109			
City hall.....	97			
Courts.....				
Miscellaneous.....		57		46
<b>Protection of Life and Prop.</b>				
Police department.....	750	1,237	722	600
Fire department.....	178	130	267	70
Inspection and pounds.....				
Police and fire alarm systems.....			65	
Miscellaneous.....				
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.....		20	7	
Quarantine and pest houses.....				
Sewers and sewage disposal.....	2,510	100	250	158
Refuse disposal.....				
Miscellaneous.....				
<b>Highways</b>				
General administration.....		765	247	211
General street expenditures.....	905	2,108	915	1,352
Paving and curbing.....				
SBwalks and crossings.....	205	610	613	1,073
Bridges (other than toll).....		690		
Snow removal.....		70		
Street lighting.....	2,172	611		1,229
Street sprinkling and cleaning.....				622
Miscellaneous.....		279		550
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.....	431	584	734	1,165
Libraries.....				
General park and garden exp.....	165	2,394	700	128
Miscellaneous.....				
<b>Municipal Industries</b>				
Water works.....	2,222	16,848	15,007	
Electric light works.....		20,010		
Gas works.....		22,265		
Markets and public scales.....		66		
Docks, wharves, etc.....				177
Cemeteries and recreation.....				128
Miscellaneous.....				
<b>Payments on Public Debt</b>				
General and municipal bonds.....	1,100		500	500
Interest.....	141	584	570	2,717
Special assess. and out. war.....			772	1,000
Refund, transfers, etc.....	85	152		
<b>Proportional</b>				
General government.....	702	812	912	791
Protection of life and prop.....	2,079	1,476	1,132	200
Health dept. and sanitation.....	2,818	9,081	2,297	6,059
Highways, recreation, etc.....	2,225	75,910	12,222	
Municipal industries.....	1,276	1,288	5,231	4,237
Payments on public debt.....				
Total payments.....	12,789	89,267	24,226	15,226
Cash on hd. close of yr.....	4,174	5,513	4,237	11,412
<b>Grand total.....</b>	<b>16,963</b>	<b>94,780</b>	<b>28,463</b>	<b>26,638</b>

\*Heating plant.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS.	Corning Population 1,884	Stuart Population 1,849	What Cheer Population 1,885	Toledo Population 1,721
Year Ending March 31, 1917.				
<b>Taxes, Licenses and Fees</b>				
Gen. lvy. city government.	\$ 12,280	\$ 7,002	\$ 6,720	\$ 12,907
Ind. div. city government.		2,174		
Franchise taxes.		285	332	230
Poll taxes.	118			
Special assessments.	35			
Other business licenses.	519	447	245	10
Dog license.	21		105	
Departmental permits.				
Fines et. fines and forfeits.	123	115	40	25
County road fund.				202
Gifts, individuals or corp.				
<b>General Offices</b>				
Executive offices.				
Law offices.				
Elections.				
Municipal property.				
Courts.				
Police department.		225		
Fire department.		1		
Department of inspection.			1	
Ponds.				
Health department.				
Sewers and sewage disposal.	50	1		
Waste disposal.		15		
Miscellaneous.	31	2		
General street services.				70
Widows (other than toll).			21	
Libraries.				
Parks.	80			
Baths and bathing beaches.				
<b>Municipal Industries</b>				
Water works.	2,870	1,689	905	2,610
Electric light works.		15,754		
Gas works.				
Markets and public stalls.				
Docks, wharves and land'g.				
Cemeteries.	107	45		479
Miscellaneous.				
<b>From Debt Obligations</b>				
General bonds.				
Municipal industry bonds.	32,190	49,323		
Social assessments.				
Temporary loans, etc.		2,000		
Distraint on warrants.	2,788	994		
Miscellaneous.				
<b>Interest Receipts</b>				
Current deposits.	190	307	33	
Other sources.				
<b>All Other Receipts</b>				
Sale of real property.	46			
Refund receipts.				
Spec. assess'ns during year.				
From private trust accounts.				
<b>Reconciliation</b>				
Taxes, licenses and fines.	\$ 12,907	\$ 10,183	\$ 7,412	\$ 14,505
General offices.				25
Municipal industries.	2,977	17,448	965	3,060
From debt obligations.	31,974	52,437	965	
Interest receipts.	395	557	33	
All other receipts.	40			
Total receipts.	\$ 51,493	\$ 81,666	\$ 8,417	\$ 17,771
Cash on hd. beginning yr.	5,613	927	5,220	2,572
Grand total.	\$ 57,106	\$ 82,593	\$ 13,637	\$ 20,343

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS.	Corning Population 1,884	Stuart Population 1,849	What Cheer Population 1,885	Toledo Population 1,721
Year Ending March 31, 1917.				
<b>General Government</b>				
Mayor's office.	114	13	102	50
City council.	221	72	65	152
City clerk and auditor.	100	720	100	221
City treasurer.	25	50	20	20
City solicitor.	100	50	100	50
Other attorneys.		60		
City assessor.				
Engineer's office.				
Collection of taxes.				15
Audits and examinations.				
Elections.	139	108	78	94
City hall.	20	2,000		145
Courts.				
Miscellaneous.	28	245		6
<b>Protection of Life and Prop.</b>				
Police department.	671	1,203	822	913
Fire department.	341	143	23	335
Inspection and pounds.			19	
Police and fire alarm systems.				7
Miscellaneous.	4	277		18
<b>Health Dept. &amp; Sanitation</b>				
General expenditures.	50	92		31
Quarantine and post house.				
Sewers and sewage disposal.	97	28		275
Refuse disposal.			14	19
Miscellaneous.			17	
<b>Highways</b>				
General administration.	26	953		2,348
General street expenditures.	2,212	945	4,974	1,841
Paving and curbing.				233
Sidewalks and crossings.		123	144	153
Bridges (other than toll).	257			
Snow removal.				
Street lighting.	1,288			3,013
Street sprinkling and cleaning.	21	26		70
Miscellaneous.	197			792
<b>Recreation, Libraries &amp; Misc.</b>				
General administration.	42	5	372	
Libraries.	970	1,151		
General park and garden exp.		82		
Miscellaneous.	1,347	563	43	300
<b>Municipal Industries</b>				
Water works.	23,537	24,264	542	2,203
Electric light works.		15,690		
Gas works.				
Markets and public stalls.				
Docks, wharves, etc.				
Cemeteries and crematories.	272	203		349
Miscellaneous.				
<b>Payments on Public Debt</b>				
General and municipal bonds.		1,000	1,000	2,000
Interest.	1,265	1,025	1,200	1,182
Special assess. and out. war.	114	2,605		774
Refund, transfers, etc.		4		
<b>Recapitulation</b>				
General government.	\$ 214	\$ 3,921	\$ 507	\$ 723
Protection of life and prop.	1,206	1,071	883	1,272
Health dept. and sanitation.	147	172	19	308
Highways, recreation, etc.	7,244	3,546	5,658	6,207
Municipal industries.	23,519	22,352	542	2,142
Payments on public debt.	1,629	6,284	2,200	3,950
Total payments.	\$ 35,249	\$ 48,147	\$ 9,609	\$ 18,267
Cash on hd. close of yr.	21,858	12,723	1,054	5,005
Grand total.	\$ 57,107	\$ 60,870	\$ 10,663	\$ 23,272



CONSOLIDATED FINANCIAL TRANSACTIONS

OF CITIES—RECEIPTS AND DISBURSEMENTS.

<b>Taxes, Licenses and Fines</b>	
General levy, city government.....	\$ 5,478,667
Independent divisions, city government.....	1,129,486
Franchise taxes.....	67,917
Poll taxes.....	72,022
Special assessment.....	584,218
Other business licenses.....	131,176
Dog license.....	17,747
Departmental permits.....	47,958
Police court fines and forfeits.....	115,994
County road fund.....	66,991
Gifts, individuals or corporations.....	34,647
<b>General Offices</b>	
Executive offices.....	11,126
Law offices.....	2,313
Elections.....	6,036
Municipal property.....	13,807
Courts.....	7,123
Police department.....	13,601
Fire department.....	9,691
Department of inspection.....	15,805
Pounds.....	28
Health department.....	4,022
Sewers and sewage disposal.....	56,991
Refuse disposal.....	3,864
Miscellaneous.....	41,023
General street services.....	142,149
Bridges (other than toll).....	11,969
Libraries.....	19,475
Parks.....	16,191
Baths and bathing beaches.....	9,158
<b>Municipal Industries</b>	
Water works.....	1,331,386
Electric light works.....	711,941
Gas works.....	28,172
Docks, wharves and landings.....	2,322
Markets and public scales.....	19,849
Cemeteries.....	65,968
Miscellaneous.....	18,392
<b>From Debt Obligations</b>	
General bonds.....	2,565,274
Municipal industry bonds.....	476,130
Special assessments.....	468,444
Temporary loans, etc.....	122,789
Outstanding warrants.....	629,872
Miscellaneous.....	78,204
<b>Interest Receipts</b>	
Current deposits.....	54,084
Other sources.....	18,667
<b>Other Receipts</b>	
Sale of real property.....	46,873
Refund receipts.....	66,991
Special assessments made during the year.....	2,187,121
From private trust accounts.....	473,715
<b>Recapitulation</b>	
Taxes, licenses and fines.....	\$ 7,743,917
General offices.....	377,917
Municipal industries.....	2,190,501
From debt obligations.....	4,359,979
Interest receipts.....	72,751
All other receipts.....	2,773,419
Total receipts.....	\$ 17,585,419
Cash on hand beginning of year.....	2,920,278
Grand total.....	\$ 20,438,697

<b>City Government</b>	
Mayor's office.....	\$ 60,702
City council.....	89,317
City clerk and auditor.....	10,344
City treasurer.....	5,440
City solicitor.....	46,732
Other attorneys.....	128,880
City assessor.....	39,619
Engineer's office.....	43,304
Collection of taxes.....	110,224
Audits and examinations.....	38,227
Elections.....	58,763
City hall.....	12,405
Courts.....	9,195
Miscellaneous.....	178,027
<b>Protection of Life and Property</b>	
Police department.....	608,723
Fire department.....	957,850
Inspection and pounds.....	46,202
Police and fire alarm systems.....	22,759
Miscellaneous.....	17,325
<b>Health Department and Sanitation</b>	
General expenditures.....	59,198
Quarantine and pest houses.....	2,703
Sewers and sewage disposal.....	1,055,091
Refuse disposal.....	41,841
Miscellaneous.....	10,748
<b>Highways</b>	
General administration.....	110,651
General street expenditures.....	746,880
Paving and curbing.....	2,411,319
Sidewalks and crossings.....	153,168
Bridges (other than toll).....	329,354
Snow removal.....	21,928
Street lighting.....	667,549
Street sprinkling and cleaning.....	290,010
Miscellaneous.....	66,143
<b>Recreation, Libraries and Miscellaneous</b>	
General administration.....	49,085
Libraries.....	238,027
General park and garden expenses.....	456,692
Miscellaneous.....	174,977
<b>Municipal Industries</b>	
Water works.....	1,743,490
Electric light works.....	662,200
Gas works.....	37,139
Markets and public scales.....	28,512
Docks, wharves, etc.....	94,265
Cemeteries and crematories.....	89,842
Miscellaneous.....	6,297
<b>Payments on Public Debt</b>	
General and municipal bonds.....	\$ 1,762,030
Interest.....	729,761
Special assessments.....	1,567,813
Refund, transfers, etc.....	637,601
<b>Recapitulation</b>	
General government.....	\$ 861,285
Protection of life and property.....	1,653,898
Health department and sanitation.....	1,199,461
Highways, recreation, etc.....	5,683,875
Municipal industries.....	2,660,245
Payments on public debt.....	4,097,211
Total payments.....	\$ 16,756,545
Cash on hand close of year.....	3,682,152
Grand total.....	\$ 20,438,697



TABLE NO. 1—CITIES—INCORPORATION; AREA; POPULATION;

Table with columns: No. in order of population, CITY, Date and Area of Incorporations; Population (Date of Incorporation, Area, Population), Payments, Receipts, Cash on hand at close of year. Includes Grand total and list of cities from Des Moines to Independence.

PAYMENTS, RECEIPTS, CASH BALANCES AND TRUST ACCOUNTS

Table with columns: and Cash Balances, Private Trust Accounts and Special Assessments, Aggregate of payments and cash on hand at close of year, Cash on hand at beginning of year, Receipts, Payments on account of private trust, Private trust cash at close of year, Total private trust accounts, Private trust cash at beginning of year, Receipts on private trust accounts, Special assessments paid during year. Includes Grand total and list of cities from Des Moines to Independence.





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
54	Belle Plaine	1,409	100	203	787	23
55	Algona	1,918	50	169	2,500	41
56	Waverly	2,234	203	321	381	109
57	Indianola	2,857	30	100	223	33
58	Denison	1,983	213	380	515	198
59	Sheldon	4,233	60	50	200	43
60	Cresco	1,581	305	142	760	74
61	Anamosa	1,505	40	106	139	78
62	Storm Lake	7,465	42	246	970	28
63	Jefferson	1,737	95	28	292	28
64	Manchester	1,408	70	250		
65	Pella	2,280	500	190	200	7848
66	Valley Junction	797	63	91	280	108
67	Hampden	2,433	300	146	480	38
68	Winterset	1,563	173	67	265	75
69	Harlan	890	124	146	200	75
70	Orange	928	114	72	410	23
71	Clear Lake	600	80	167	187	20
72	Eldora	1,112	100	122	800	67
73	Oceola	1,534	360	137	308	46
74	Mystic	601	90	65	119	36
75	Nevada	1,384	111	478	291	16
76	New Hampton	967	50	111	28	60
77	Emmetsburg	4,000	165	250	250	25
78	Tama	1,494	139	189	274	88
79	Cofax	1,756	20	330	334	55
80	Clarion	3,735	362	307	165	100
81	Sac City	2,815	376	163	169	25
82	Bloomfield	1,611	45	160	60	20
83	Lake City	989	204	270	25	60
84	Onawa	2,401	50	183	618	75
85	Hamburg	1,061	376	64	163	30
86	Leon	1,770	245	227	128	77
87	Tipton	1,009	16	225	225	120
88	Waukon	1,537	151	119	371	7
89	Monticello	2,233	730	123	315	1
90	Seymour	222	22	68	163	25
91	Forest City	892	44	216	138	121
92	Villaca	1,313	244	60	236	30
93	Sigourney	1,667	360	200	236	120
94	Ida Grove	713	126	227	278	60
95	Anson	771	49	192	647	23
96	Humboldt	1,113	13	73	119	75
97	Hawarden	741	100	110	160	30
98	Marengo	729	73	112	95	25
99	Rock Rapids	722	50	134	120	70
100	Eaton	722	70	271	229	50
101	Belford	722	140	120	120	70
102	Corning	722	70	70	105	70
103	Stuart	922	18	72	220	20
104	What Cheer	441	100	60	100	10
105	Tuleo	762	80	121	221	20

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	Offices and Accounts										No. in order of population
	Government										
	Turns of Each Office or Department										
	Sollicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal courts	Audits and examinations	Miscellaneous		
54	130				141	50	15				54
55	60			140	120			6		63	55
56	139			144	148					217	56
57	213	1,400		23	23	425	25	35		27	57
58	256			8	28	491	67	23		104	58
59	228			2,600	89	558	9			444	59
60	227			81	27					623	60
61	216			2,200		703				2,788	61
62	300			236	94	435		20		97	62
63	250			196		1,345				113	63
64	255			260		50				180	64
65	40	3		190		1,345				113	65
66	576		82	485	168		79	81		210	66
67	348			6	107	131				183	67
68	500				85					89	68
69	219			39	12	65				8	69
70	20			730	5			59		8	70
71	480			15		122	1			73	71
72	100			20		219	307			74	72
73	280			80		15	4			30	73
74	108			18		61				75	74
75	306			2,232	107	779		30		77	75
76	300			258		107	10			78	76
77	260			260		179	10			79	77
78	260			260		96				1,808	78
79	900			1,375		281		15		48	79
80	200			150	61			1		5	80
81	44			40	90					84	81
82	75			100				36	1,400	84	82
83	428			28						2	83
84	322			242	75	160	64			221	84
85	601			200	81		30			87	85
86	75			75		629				88	86
87	112			47	1,792					114	87
88	35									97	88
89	10					30				91	89
90	40			22	78	55	2			86	90
91	28			164	87					103	91
92	125			70						85	92
93	312			1,039	30	233				156	93
94	84				30	160				128	94
95	87					162				37	95
96	260				106	97				67	96
97	260									87	97
98	56					68				46	98
99	112				130	28				88	99
100	128				128					241	100
101	78				78					104	101
102	14				94	145				6	102







TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	CITY	Certified by Depart.			
		High			
		Salaries, Wages			
		Total	General ad- ministration	General street expenditures	Street paying and curbing
	Grand total.....	\$ 2,023,050	\$ 106,832	\$ 569,140	\$ 229,325
1	Des Moines.....	322,461	6,217	115,821	17,377
2	Sioux City.....	148,845	1,300	47,910	23,043
3	Davenport.....	116,313	3,000	181	17,444
4	Dubuque.....	106,807	1,373	59,505	206
5	Cedar Rapids.....	86,510	5,626	4,239	5,053
6	Waterloo.....	50,281	455	2,041	4,567
7	Council Bluffs.....	44,029	1,115	6,724	-----
8	Clinton.....	41,145	-----	2,891	4,103
9	Burlington.....	55,837	1,000	23,852	80
10	Ottumwa.....	41,776	1,225	-----	60
11	Fort Dodge.....	37,214	10,735	-----	4,330
12	Mason City.....	33,908	1,433	6,195	9,058
13	Marshalltown.....	35,788	6,063	8,153	7,320
14	Muscatine.....	39,528	1,061	15,347	-----
15	Keokuk.....	35,124	1,500	15,821	-----
16	Boone.....	13,402	840	2,082	-----
17	Iowa City.....	38,178	0,000	15,771	914
18	Oskaloosa.....	27,804	7,716	1,536	40
19	Fort Madison.....	13,861	-----	6,733	-----
20	Centerville.....	11,952	780	5,018	-----
21	Creston.....	70,243	907	1,243	60,641
22	Oelwein.....	9,545	887	2,082	1,627
23	Charles City.....	15,631	725	2,808	-----
24	Cedar Falls.....	15,979	720	10,022	-----
25	Fairfield.....	8,854	600	4,651	-----
26	Webster City.....	15,171	328	6,330	209
27	Shenandoah.....	12,820	720	4,718	918
28	Clarinda.....	10,860	-----	2,960	610
29	Cherokee.....	12,637	834	5,162	-----
30	Red Oak.....	8,180	670	387	237
31	Perry.....	10,654	2,564	1,012	2,397
32	Chariton.....	6,374	240	2,052	-----
33	Newton.....	14,237	900	7,185	-----
34	Albia.....	7,845	781	2,572	212
35	Ames.....	16,890	1,320	6,719	3,639
36	Le Mars.....	12,311	780	3,152	622
37	Grinnell.....	14,171	848	7,430	-----
38	Atlantic.....	8,257	614	3,657	353
39	Marion.....	11,735	727	4,731	-----
40	Washington.....	13,119	770	1,353	4,738
41	Glenwood.....	11,088	-----	3,089	314
42	Spencer.....	7,045	780	2,679	-----
43	Estherville.....	1,350	900	450	-----
44	Mount Pleasant.....	5,105	-----	3,008	47
45	Vinton.....	6,582	813	1,732	-----
46	Eagle Grove.....	6,733	444	2,737	-----
47	Carroll.....	13,373	2,308	2,770	3,028
48	Decorah.....	12,068	390	4,135	-----
49	Maquoketa.....	7,625	709	3,084	-----
50	Missouri Valley.....	12,122	-----	4,672	3,712
51	Knoxville.....	7,597	682	1,759	2,090
52	Iowa Falls.....	14,489	840	8,931	-----
53	Independence.....	7,303	1,196	148	112

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	ments, Offices and Accounts							No. in order of population
	ways							
	and Other Expenses							
	Sidewalks and crossings	Bridges, other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	
	\$ 54,510	\$ 70,451	20,512	\$ 662,158	\$ 19,045	\$ 223,937	\$ 47,140	
1	12,506	26,210	2,386	94,150	-----	44,045	4,460	
2	1,046	16,960	3,425	36,199	1,617	15,033	2,382	
3	181	-----	-----	43,375	-----	48,862	3,461	
4	609	-----	-----	44,058	-----	-----	937	
5	2,704	5,045	3,740	30,015	240	29,123	693	
6	120	1,249	1,378	27,223	235	10,283	2,710	
7	-----	1,345	-----	25,286	6,435	-----	3,124	
8	5,016	1,717	804	19,189	681	5,308	1,376	
9	2,823	150	-----	22,471	-----	4,657	804	
10	1,181	4,569	-----	17,797	-----	4,978	12,017	
11	605	555	440	13,650	-----	6,049	-----	
12	59	471	3,059	13,627	-----	4,114	-----	
13	644	129	-----	10,580	-----	-----	1,161	
14	-----	417	-----	15,049	-----	-----	334	
15	39	27	-----	16,477	-----	1,280	-----	
16	-----	-----	13	8,094	88	2,022	203	
17	1,448	64	-----	12,044	-----	6,092	849	
18	1,538	-----	271	13,278	65	3,280	74	
19	-----	-----	-----	6,162	331	685	-----	
20	738	-----	-----	4,399	1,017	-----	-----	
21	321	-----	-----	4,257	15	2,300	563	
22	198	-----	-----	4,842	15	494	-----	
23	101	149	366	6,513	758	929	2,612	
24	-----	-----	-----	4,713	514	-----	-----	
25	-----	-----	-----	3,586	-----	-----	17	
26	1,614	-----	334	5,207	-----	1,099	-----	
27	20	242	-----	3,569	185	2,191	257	
28	48	-----	30	5,515	79	933	301	
29	-----	-----	686	4,767	4	1,173	31	
30	15	265	14	4,056	-----	2,289	217	
31	70	-----	-----	3,856	-----	723	32	
32	-----	-----	-----	3,448	-----	634	-----	
33	857	-----	-----	3,063	547	547	1,188	
34	165	-----	-----	2,783	57	1,071	204	
35	-----	655	-----	3,540	333	684	-----	
36	605	-----	-----	5,076	875	1,491	-----	
37	1,616	-----	-----	4,277	-----	-----	-----	
38	249	-----	-----	3,380	-----	4	-----	
39	1,402	-----	-----	4,457	350	-----	48	
40	777	-----	-----	3,846	-----	1,506	39	
41	-----	6,462	-----	1,223	-----	-----	-----	
42	-----	-----	100	2,720	-----	766	-----	
43	-----	-----	-----	-----	-----	-----	-----	
44	304	-----	9	979	-----	668	-----	
45	-----	-----	-----	3,500	-----	477	-----	
46	-----	-----	440	2,593	-----	519	-----	
47	479	-----	-----	3,405	500	1,068	15	
48	790	1,800	-----	4,605	130	219	48	
49	26	-----	-----	3,192	-----	-----	624	
50	647	-----	-----	2,316	422	333	-----	
51	168	-----	-----	2,208	-----	-----	-----	
52	300	-----	172	3,009	-----	937	-----	
53	132	-----	197	4,437	-----	1,086	-----	

TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	CITY	Certified by Depart.			
		Total	High		
			Salaries, Wages		
			General ad- ministration	General street expenditures	Street paving and curbing
54	Belle Plaine	5,085	795	1,132	38
55	Algona	5,158	600	2,672	
56	Waverly	6,438	672	1,698	
57	Indianola	12,594		6,514	2,964
58	Denison	19,588		10,137	7,021
59	Sheldon	5,423		2,317	
60	Cresco	15,870	610	2,700	7,511
61	Anamosa	4,726		1,580	
62	Storm Lake	6,547		2,777	
63	Jefferson	8,792	595	2,314	1,432
64	Manchester	7,677	1,000	2,276	164
65	Pella	1,390	421	336	
66	Valley Junction	2,236	610		354
67	Hampton	8,404	1,698	3,176	40
68	Winterset	2,337	1,328	563	
69	Harlan	2,414	884	430	
70	Osage	6,009	559	2,196	
71	Clear Lake	9,092		4,044	
72	Eldora	2,233	720	1,503	
73	Osceola	6,314	699	2,228	28
74	Mystic	966		167	
75	Nevada	7,563	858	3,821	478
76	New Hampton	1,872	81	1,791	
77	Emmetsburg	6,573	402	2,443	667
78	Tama	6,791	847	1,263	
79	Colfax	7,037	600	2,751	
80	Clarion	5,922		3,667	
81	Sac City	9,390	1,136	4,284	
82	Bloomfield	2,091	705	1,104	
83	Lake City	1,648	515	28	
84	Onawa	5,033	2,936	1,196	
85	Hamburg	1,387	235	1,152	
86	Leon	3,806	139	1,147	52
87	Tipton	6,510		3,643	102
88	Waukon	6,174	945	1,792	32
89	Monticello	6,123	720	1,628	
90	Seymour	1,864	305	1,459	
91	Forest City	24,729		1,767	21,024
92	Villisca	4,982	563	1,645	
93	Siourney	4,332		2,195	
94	Ida Grove	14,983	1,230	2,618	7,294
95	Audubon	6,712	622	1,424	1,717
96	Humboldt	4,327	825	2,145	
97	Hawarden	2,208	397	997	
98	Marengo	2,934		762	
99	Rock Rapids	6,103	765	3,008	
100	Eldon	1,552	247	692	
101	Bedford	5,338	511	1,352	
102	Corning	5,168	689	1,612	
103	Stuart	1,686	903	778	
104	What Cheer	5,044		4,074	
105	Toledo	6,295	1,737	1,583	149

GENERAL AND MUNICIPAL SERVICE EXPENSE

ments, Offices and Accounts							No. in order of population
ways							
and Other Expenses							
Sidewalks and crossings	Bridges, other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	
52		194	2,108		717	29	54
54		193		598		1,101	55
56	61	244	2,927		681		56
57	3,112			3	1		57
58	285	62		589	5	1,338	58
59		39	2,917			150	59
60	394		3,245	558	30	373	60
61		31	2,734		316	65	61
62			3,423	189	158		62
63	770	20	3,024	12	230	375	63
64	357	729	2,511				64
65					492	111	65
66	64		1,159			40	66
67	290	241	3,290	24	68	242	67
68	65	34			547		68
69					1,068	32	69
70	47		3,190		37		70
71		5	3,213	300	800	213	71
72							72
73	38		2,975		346		73
74			705		34		74
75	14		1,987		321	84	75
76							76
77	4		3,057				77
78	217	1,056	2,713	55	640		78
79	301		2,455		808	102	79
80	230		2,155				80
81	773		2,543		600	54	81
82	159				132		82
83	1	7	1,021			76	83
84			900			1	84
85							85
86			2,282		183		86
87	80	38	1,780	175	673	19	87
88		248	2,446	104	697		88
89		29	2,282		1,223	241	89
90			130				90
91	50	73	1,799		16		91
92			2,124	62	532	26	92
93	55		1,681		400		93
94	32		3,739				94
95	782		1,656	191		320	95
96			1,355				96
97	303	33			50	313	97
98	28	55				279	98
99	610	690	2,146		611		99
100	613					550	100
101	1,073				623	192	101
102	337		1,229		53		102
103			2,288		5		103
104	144						104
105	15		2,012		72	730	105

TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments.			
		Salaries, Wages, and			
		Recreation, Libraries,			
		Total	General ad- ministration	General park and garden expenses	Libraries
	Grand total.....	\$459,425	\$ 60,129	\$159,093	\$231,784
1	Des Moines.....	75,036	6,500	42,259	26,971
2	Sioux City.....	46,325	2,100	17,554	26,584
3	Davenport.....	62,765		37,051	21,248
4	Dubuque.....	659		159	
5	Cedar Rapids.....	33,223	14,879	6,689	11,655
6	Waterloo.....	27,787	9,182	4,413	54,192
7	Council Bluffs.....	21,051	1,501	9,558	10,022
8	Clinton.....	21,287		9,028	12,259
9	Burlington.....	16,028	4,331	2,028	9,669
10	Ottumwa.....	9,759	1,055	4,865	3,639
11	Fort Dodge.....	10,221	5,296	173	4,722
12	Mason City.....	9,944	2,289	1,366	6,289
13	Marshalltown.....	9,558	3,096	716	5,746
14	Muscatine.....	7,322	520	1,786	5,016
15	Keokuk.....	6,227	2,155	371	3,701
16	Boone.....	3,187	85	908	2,104
17	Iowa City.....	5,610		5,610	
18	Oskaloosa.....	6,623	235	463	5,805
19	Fort Madison.....	450	50	400	
20	Centerville.....	60		60	
21	Creston.....	154		122	32
22	Oelwein.....	1,852		441	1,421
23	Charles City.....	108	68	100	
24	Cedar Falls.....				
25	Fairfield.....	203	179	24	
26	Webster City.....	1,400	534	911	
27	Shenandoah.....	6			
28	Clarinda.....				
29	Cherokee.....	1,968	10	24	1,964
30	Red Oak.....	2,010		124	1,586
31	Perry.....				
32	Chariton.....				
33	Newton.....	50			
34	Albia.....	1,392	67		1,295
35	Ames.....	240		240	
36	Le Mars.....	2,648		701	1,947
37	Grinnell.....	3,334		380	2,838
38	Atlantic.....	194		194	
39	Marion.....	1,261		662	1,029
40	Washington.....	1,863			1,863
41	Glenwood.....	1,151	90	223	838
42	Spencer.....				
43	Estherville.....	2,784	87		2,097
44	Mount Pleasant.....	2,098	953	154	1,591
45	Vinton.....	3,180	420	1,407	1,253
46	Eagle Grove.....				
47	Carroll.....	745			745
48	Decorah.....	1,805		1,153	652
49	Maquoketa.....	1,450		147	1,303
50	Missouri Valley.....	92		92	
51	Knoxville.....	1,613	292	161	1,160
52	Iowa Falls.....	3,180	669	467	2,044
53	Independence.....	1,763		174	1,539

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	Offices and Accounts										No. in order of population
	Other Expenditures										
	Etc.	Miscellaneous Objects									
		Miscellaneous	Total	Damage set- tlements and judg- ments	Printing and stationery	League of Iowa mu- nicipalities	Miscellaneous	Total	Refund of taxes, licenses, etc.	Miscellaneous	
	\$ 8,419	\$195,973	\$ 78,546	\$ 94,414	\$ 4,806	\$ 18,164	\$ 47,198	\$ 26,350	\$ 26,848		
1	836	61,078	24,834	35,151	78	1,015	807	807		1	
2	88	6,070	5,425	526	50	69	269	269		2	
3	3,536	14,853	2,233	11,421	1,159	10,948	10,948			3	
4	500	6,320	1,254	4,131	270	645				4	
5		2,108	1,100	1,048		10	11,018	3,591	7,427	5	
6		4,070	1,721	2,240	50	642	642	197	445	6	
7		12,907	3,722	1,212	50	8,013	60	60		7	
8		4,427	1,771	1,890	190	576	7,632	2,054	5,578	8	
9		2,379	455	1,820	74		34	34		9	
10		3,115	1,562	1,613			343	343		10	
11		3,859	1,847	1,875	175		10	10		11	
12		9,234	9,214		40		368	176	206	12	
13		772		724	48					13	
14		2,984		2,984						14	
15		4,451	2,896	1,464	40	51	1,542	1,223	319	15	
16		2,528	700	577	77	1,174	46	46		16	
17		1,042	65	854	123		39	39		17	
18	130	1,689	1,386		52	301	77	77		18	
19		700		700						19	
20		2,935	2,752	183						20	
21		1,705	1,213	492	60	246	44	44		21	
22		980		667	77					22	
23		549	487	32	30					23	
24		288		228	30	224				24	
25		1,552	1,235		93	904	213	213		25	
26	15	1,892	452	506						26	
27	6	883	75	628	180					27	
28		1,032	756	210	86					28	
29		1,337	125	732	66	414	331	331		29	
30	300	406		314	92		21	21		30	
31		1,100	770	200	130		3,187	3,187		31	
32		85	85							32	
33	50	655	159	497	39		44	44		33	
34		328	86	66		176	10	10		34	
35		1,974	1,107	799	68		225	225		35	
36		329		300	30					36	
37	116	2,365	521	1,744						37	
38		1,251	926	325						38	
39	50	278	198		20	60	464	464		39	
40		473	20	350	103					40	
41		740	329	111						41	
42		254		221	20					42	
43		1,080	175	885	20					43	
44		809	431	348	30					44	
45		885	885							45	
46		555		447	108		149	149		46	
47		588		535	20	33				47	
48		1,997	547	1,416	34					48	
49		229		189	50					49	
50		374	254		20		823	823		50	
51		87					87			51	
52		965					933			52	
53	50	438	22	416	20					53	



TABLE NO. 3—PAYMENTS FOR

No. in order of population	CITY	MUNICIPAL INDUS			
		Payments to Public			Classified
		Total	Salaries and wages	For miscellaneous objects	
					Water
			Salaries and wages		
	Grand total.....	\$1,404,159	\$ 561,265	\$ 842,944	\$ 339,249
1	Des Moines.....	37,200	31,324	5,966	
2	Sioux City.....	67,114	26,802	40,312	22,379
3	Davenport.....	266	2,666		
4	Dubuque.....	768	720	48	
5	Cedar Rapids.....	69,531	33,304	36,227	
6	Waterloo.....	64,411	31,391	33,020	29,771
7	Council Bluffs.....	58,782	35,477	23,305	30,590
8	Clinton.....				34,637
9	Burlington.....	1,400	1,225	175	
10	Ottumwa.....	42,475	15,487	26,988	15,487
11	Fort Dodge.....	21,455	6,506	14,949	5,066
12	Mason City.....	27,979	12,511	15,468	12,511
13	Marshalltown.....	40,243	24,203	16,040	19,478
14	Muscatine.....	27,530	14,766	12,764	9,280
15	Keokuk.....	5,130	4,201	938	
16	Boone.....	25,889	11,438	14,491	11,438
17	Iowa City.....	2,946	1,778	1,168	
18	Oskaloosa.....	15,034	240	14,794	
19	Fort Madison.....	948	825	123	
20	Centerville.....	286	240	46	
21	Creston.....	1,097	1,562	135	
22	Oelwein.....	8,744	2,404	6,280	2,040
23	Charles City.....	6,301	1,582	4,519	
24	Cedar Falls.....	48,172	12,175	35,997	4,055
25	Fairfield.....	10,119	4,562	5,557	4,315
26	Webster City.....	55,271	16,994	38,207	2,671
27	Shenandoah.....	7,399	2,020	5,379	2,020
28	Clarinda.....	4,437	744	3,693	3,693
29	Cherokee.....	10,908	3,086	7,422	1,859
30	Red Oak.....	10,872	2,908	7,874	1,100
31	Perry.....	12,531	2,972	9,559	2,043
32	Chariton.....	5,615	2,700	2,900	2,700
33	Newton.....	90,843	22,152	68,691	4,196
34	Albia.....	4,764	2,973	1,791	
35	Ames.....	40,562	10,312	30,250	1,650
36	Le Mars.....	35		35	
37	Grinnell.....	710		710	
38	Atlantic.....	31,257	7,834	23,423	3,255
39	Marion.....	8,823	934	7,889	
40	Washington.....	12,342	2,105	10,237	1,980
41	Glenwood.....	3,798	1,021	2,777	1,021
42	Spencer.....	44,511	14,337	30,174	1,815
43	Estherville.....	23,431	6,064	17,367	6,064
44	Mount Pleasant.....	20,651	7,835	12,816	240
45	Vinton.....	22,683	5,493	17,190	1,279
46	Eagle Grove.....	2,454	1,310	1,144	1,310
47	Carroll.....	8,390	3,232	5,158	2,809
48	Decorah.....	3,820		3,820	
49	Maquoketa.....	4,520	2,315	2,205	1,770
50	Missouri Valley.....	6,134	3,067	3,067	3,067
51	Knoxville.....	7,303	2,398	4,905	1,754
52	Iowa Falls.....	4,601		4,601	1,620
53	Independence.....	26,564	7,417	19,147	1,581

†Includes \$11,387.00 gas works.

MUNICIPAL INDUSTRY EXPENSE

MUNICIPAL INDUSTRY EXPENSE									No. in order of population
by Industries									
Works	Electric Light Works		Markets and Public Scales		Cemeteries and Crematories		Miscellaneous		
	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages			
\$	\$	\$	\$	\$	\$	\$	\$	\$	
\$ 517,114	\$ 132,565	\$ 303,558	\$ 16,283	\$ 3,751	\$ 63,101	\$ 13,776	\$ 14,782		
			5,722	2,013	25,602	3,923			1
39,533			721	523	3,502	256			2
				36				732	4
			800	222	413	47		2,385	5
								839	6
			840						7
			802	60				538	8
26,968									9
14,864			840	85					10
15,468									11
8,678	3,605	7,302	1,020						12
8,405									13
			480	72	4,581	2,449	1,863		14
			780	53	3,421	885			15
14,836				75					16
			720		1,778	308		50	17
14,663			240	99				32	18
					825	123			19
				46	240				20
					1,562	135			21
6,267					424	13			22
4,519									23
4,813	5,328	30,458			720	178	2,620		24
5,627					247	21			25
4,965	12,063	33,776	720	127	1,520	39			26
5,330				59					27
					744				28
7,316					1,227	106			29
7,544					1,888	330			30
9,497					929	62			31
2,009									32
12,101	116,968	156,360		6	968	224			33
					2,632	341			34
5,514	8,362	24,636				100			35
									36
									37
9,906	4,975	14,036				710			38
3,461		4,349	4	21					39
10,186			172	30	738	49	24		40
2,777					125	52			41
475	9,092	29,373	1,200	165	1,590	141			42
1,739		15,628							43
1,140	5,719	11,211	3		1,873	465			44
6,722	4,214	10,468							45
1,144									46
5,158					423				47
3,820									48
2,133									49
3,067			480	3			134		50
4,575					644	120			51
2,981									52
1,211	5,836	17,933		3					53

TABLE NO. 3—CONTINUED—PAYMENTS

No. in order of population	CITY	MUNICIPAL INDUS			
		Payments to Public			Classified
		Total	Salaries and wages	For miscellaneous objects	Water
					Salaries and wages
54	Belle Plaine	1,857	1,673	184	1,673
56	Algona	25,709	7,517	18,192	*7,517
57	Waverly	11,306	6,041	5,165	1,753
57	Indianola	24,848	7,892	16,956	2,113
58	Denison	7,686			
59	Sheldon	7,992	2,112	5,820	1,856
60	Cresco	963	860	103	860
61	Anamosa	3,863	300	3,563	300
62	Storm Lake	7,779	1,705	6,074	1,705
63	Jefferson	7,999	7,234	735	
64	Manchester	4,962	1,682	3,280	1,682
65	Pella	9,746	6,047	3,699	1,783
66	Valley Junction	3,238	2,129	1,109	2,129
67	Hampton	3,803	1,769	2,034	1,769
68	Winterset	26,321	5,167	11,354	658
69	Harlan	7,212	6,807	405	1,519
70	Osage	2,781	1,175	1,606	900
71	Clear Lake	6,722	5,062	1,660	4,397
72	Eldora	2,135	2,135		2,135
73	Osceola	995			700
74	Mystic				
75	Nevada	5,292	4,472	790	4,253
76	New Hampton	13,017	4,853	8,164	1,239
77	Emmetsburg	2,965	999	1,966	999
78	Tama	910	73	837	73
79	Colfax	4,147	945	3,202	945
80	Clarion	615		615	
81	Sac City	3,957	900	3,357	900
82	Bloomfield	6,462	4,592	1,860	1,332
83	Lake City	656	557	99	112
84	Onawa	4,493	4,493		300
85	Hamburg	3,970	720	3,250	720
86	Leon	1,590	1,590		1,080
87	Tipton	13,514	12,538	976	3,205
88	Waukon	5,118	1,871	3,247	1,871
89	Monticello	4,235	1,555	2,740	660
90	Seymour	13,394	3,467	9,927	236
91	Forest City	8,535	2,759	5,776	2,759
92	Villisca	3,648	2,930	718	1,900
93	Sigourney	4,297		4,297	
94	Ida Grove	3,278	1,375	1,903	1,375
95	Audubon	4,873	1,940	2,933	1,940
96	Humboldt	1,975	718	1,257	718
97	Hawarden	21,088	6,717	14,371	*6,087
98	Marengo	1,887	1,710	177	1,710
99	Rock Rapids	13,710	12,407	1,303	7,000
100	Eldon	11,644	3,434	8,210	*3,257
101	Bedford				
102	Cornlng	7,169	1,725	5,444	1,600
103	Stuart	17,416	5,058	12,358	
104	What Cheer	150			130
105	Toledo	3,029	869	2,160	345

\*Includes electric light plant.

FOR MUNICIPAL INDUSTRY EXPENSE.

MUNICIPAL INDUSTRY EXPENSE									No. in order of population
by Industries									
Works	Electric Light Works		Markets and Public Scales		Cemeteries and Crematories		Miscellaneous		
	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages			
	184								54
	*18,192								55
	1,010	4,288	4,155						56
	8,932	5,573	8,016			206	8		57
	7,686								58
	5,191							885	59
	163								60
	3,363								61
	6,074								62
	7,234		735						63
	3,280								64
	865	4,264	425					2,400	65
	1,109								66
	2,034								67
	719	4,209	10,622			300	13		68
	302	5,285	203						69
	1,467					275	130		70
						675	1,060		71
									72
						295			73
									74
	790					219			75
	3,249	3,594	4,915						76
	1,906								77
	837								78
	3,202								79
	613							2	80
	3,357								81
	990	3,150	900			90			82
	49					445	50		83
	1,289	3,940	1,618	7		186	343		84
									85
						480			86
	279	8,763	657					580	87
	3,247								88
	2,659				300	595	72	9	89
	1,330	2,969	8,585			272	22		90
	5,776								91
	688				312	9	718	50	1
	4,297								93
	1,903								94
	2,744							180	95
	1,257								96
	*14,266					630	105		97
	177								98
		5,407						1,303	99
	*8,072					177		128	100
									101
	5,296					125	148		102
	5,218	4,758	7,337			300	3		103
									104
	2,134					523	26		105



TABLE NO. 4—CONTINUED—

No. in order of population	CITY	Group of Departments.						
		Total	Protection of Life and Property			Health Department and Sanitation		
			General government	Police department	Fire department	All other objects	Sewers	All other objects
54	Belle Plaine.....	3,820	14		999	150	150	56
55	Algona.....	17,672			400		1,476	
56	Waverly.....	18,607	173	20			2,124	
57	Indianola.....	24,292	99		357		177	
58	Denison.....	52,161						
59	Sheldon.....	3,024						
60	Cresco.....	8,262					1,312	1,312
61	Anamosa.....	996			79			
62	Storm Lake.....	15,531					5,966	
63	Jefferson.....							
64	Manchester.....	4,790			705			
65	Pella.....	31,576	3,000				7,618	50
66	Valley Junction.....	14,590					5,070	
67	Hampton.....	21,502			77			151
68	Winterset.....	22,477	385		1,300		155	20
69	Harlan.....	30,268			539		1,693	
70	Osage.....	10,236					5,680	
71	Clear Lake.....	6,907					790	
72	Eldora.....	16,232			12			
73	Oscola.....	6,775				234		6
74	Mystic.....							
75	Nevada.....	65,197						
76	New Hampton.....	53,801			266		38,223	
77	Emmetsburg.....	9,312	305		33	34	802	
78	Tama.....	8,474			285			
79	Colfax.....	1,538			287			
80	Clarion.....	30,401	268				14,597	
81	Sac City.....	30,176					3,056	
82	Bloomfield.....	11,598	156	20	500	14	139	
83	Lake City.....	8,063	275	35	50		623	30
84	Onawa.....	13,804						
85	Hamburg.....	639						
86	Leon.....	7,744	62					
87	Tipton.....	13,636	10		285		732	
88	Waukon.....	51,480						
89	Monticello.....	10,515	110		1,028		1,322	
90	Seymour.....	210						
91	Forest City.....	6,383						
92	Villisca.....	1,476						
93	Sigourney.....	2,346						
94	Ida Grove.....	96,840					4,911	
95	Audubon.....	19,606					3,188	
96	Humboldt.....	5,399			1,200			
97	Hawarden.....	3,048						
98	Marengo.....	1,935			130			
99	Rock Rapids.....	65,633	147				683	
100	Eldon.....	2,364			365			
101	Bedford.....	1,076			70			
102	Corning.....	16,882			241			
103	Stuart.....	38,718	3,099					
104	What Cheer.....	503	63			33		
105	Toledo.....	546						10

PAYMENTS FOR OUTLAY.

No. in order of population	Offices and Accounts							Municipal Industries			No. in order of population
	Highways				Libraries	Recreation and miscellaneous	Water works	Electric light works	All other industries		
	General street ex-penditures and paving	Sidewalks and crossings	Bridges	All other objects							
54	1,619	137					375			54	
55	8,729	289						6,778		55	
56	4,913	608	303		735		2,322	7,409		56	
57	3,487				1,330	532	5,645	12,631	34	57	
58							14,687	37,474		58	
59							2,024	1,000		59	
60	985					940	3,713			60	
61		314					603			61	
62	1,174	2,499				989	678	4,225		62	
63										63	
64	862			107			3,116			64	
65	4,253			2,800	48	451	3,192	10,153		65	
66	6,294						3,035			66	
67	2,000						19,011			67	
68	222		128	189	788	459	16,020	2,751		68	
69	1,684	802					10,437	15,073		69	
70	2,539	695				556	746			70	
71	5,851	251					505			71	
72	4,503			2,621		1,480	6,817			72	
73					1,190		5,070		275	73	
74										74	
75	53,302						21,805			75	
76	746				322		8,000	6,241		76	
77	577	1,170		1,300	541	1,689	3,371			77	
78			1,500	218	367	6,104				78	
79							851			79	
80							15,549			80	
81	27,121									81	
82	432	423		26	814		2,027	7,045	2	82	
83	1,930	545		1,061	46	743	2,668		57	83	
84	900					429		12,475		84	
85		21				618				85	
86	688				440	589	4,024		1,941	86	
87		185					5,782	6,622		87	
88		956				250	9,767			88	
89	4,179	545	507			233	1,801		820	89	
90		210		477						90	
91		50					6,197			91	
92		137				136	1,339			92	
93	1,903						443			93	
94	37,909		30	1,309		26	2,595			94	
95							16,308		199	95	
96	801			1,355	1,272		771			96	
97					189		2,859			97	
98	143	179		26	139		1,338			98	
99				1,678		1,025	5,641	30,707	25,852	99	
100	321						1,678			100	
101					1,006					101	
102							16,841			102	
103	165	133		31	453		31,046	8,791		103	
104						65	392			104	
105	115	118					113			105	



TABLE NO. 5—PAYMENT FOR OUTLAY AND PAYMENT

No. in order of population	CITY	Payments for		
		Total	For salaries and wages	For purchase of equipment
	Grand total.....	\$ 5,238,907	\$ 158,213	\$ 240,874
1	Des Moines.....	436,005	1,530	5,808
2	Sioux City.....	662,817	14,302	26,133
3	Davenport.....	148,309	43,552	21,878
4	Dubuque.....	136,749	725	1,447
5	Cedar Rapids.....	122,485	2,229	19,908
6	Waterloo.....	90,232	7,076	11,185
7	Council Bluffs.....	204,886		24,030
8	Clinton.....	23,791	1,321	1,842
9	Burlington.....	5,527		
10	Ottumwa.....	74,579		
11	Fort Dodge.....	320,859	20,124	22,725
12	Mason City.....	649,716	34,277	5,413
13	Marshalltown.....	44,983		606
14	Muscatine.....	53,591		8,680
15	Keokuk.....	30,378	3,076	5,543
16	Boone.....	21,386	3,814	2,655
17	Iowa City.....	87,928	2,256	5,919
18	Oskaloosa.....	24,086		1,748
19	Fort Madison.....	55,539	306	
20	Centerville.....	812	185	
21	Creston.....	2,488		1,782
22	Oelwein.....	15,975		306
23	Charles City.....	5,271	129	919
24	Cedar Falls.....	76,496		5,361
25	Fairfield.....	18,763	1,802	7,600
26	Webster City.....	47,378		533
27	Shenandoah.....	7,711		
28	Clarinda.....	2,507		72
29	Cherokee.....	18,588		554
30	Red Oak.....	14,650	3,460	2,313
31	Perry.....	11,469		7,007
32	Chariton.....	17,042	1,311	236
33	Newton.....	14,315		
34	Albia.....	419,691	2,281	2,087
35	Ames.....	4,888		283
36	Le Mars.....	6,801		1,520
37	Grinnell.....	206,810		2,297
38	Atlantic.....	24,307		
39	Marion.....	52,582	6	790
40	Washington.....	13,576		1,243
41	Glenwood.....			
42	Spencer.....	20,007	216	234
43	Estherville.....	3,467		
44	Mount Pleasant.....	38,102	250	921
45	Vinton.....	24,910	600	
46	Eagle Grove.....	28,466		2,789
47	Carroll.....	77,198		5,870
48	Decorah.....			
49	Maquoketa.....	3,084		342
50	Missouri Valley.....			
51	Knoxville.....	3,602		1,347
52	Iowa Falls.....	74,207	1,828	1,909
53	Independence.....	37,245	2,532	

OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

No. in order of population	CITY	Interest on Municipal Debt Obligations			
		Total	Items of Payment		
			On loans for general purposes	On debts for local improvements, special assessments	On loans for municipal industries
	Grand total.....	\$ 436,169	\$ 114,995	\$ 178,956	
1	Des Moines.....	80,369	500		
2	Sioux City.....	56,588	5,435	1,265	
3	Davenport.....	17,248			
4	Dubuque.....	66,084	22,347	4,433	
5	Cedar Rapids.....	30,081	3,682	9,075	
6	Waterloo.....	30,488	141		
7	Council Bluffs.....	18,138		25,448	
8	Clinton.....	9,795	5,184		
9	Burlington.....	14,450	8,628		
10	Ottumwa.....	22,978			
11	Fort Dodge.....	22,476	10,443	12,033	
12	Mason City.....	11,041	4,436	6,005	
13	Marshalltown.....	38,809	24,098	1,048	
14	Muscatine.....	1,024	5,026	587	
15	Keokuk.....	4,439	1,866	6,474	
16	Boone.....	11,238	10,936		
17	Iowa City.....	19,174	10,936		
18	Oskaloosa.....	3,582	125	11,332	
19	Fort Madison.....	11,135	29,144		
20	Centerville.....	7,799	15,525	13,619	
21	Creston.....	399	6,767	406	
22	Oelwein.....	1,085	4,664		
23	Charles City.....	627	1,300	715	
24	Cedar Falls.....	706	6,707	4,667	
25	Fairfield.....	30	2,140	1,589	
26	Webster City.....	15,579	4,857	1,516	
27	Shenandoah.....	1,585	1,752	33	
28	Clarinda.....	2,623	4,732	4,225	
29	Cherokee.....	678	9,719	2,283	
30	Red Oak.....	5,061	2,283	7,436	
31	Perry.....	4,860	3,412	619	
32	Chariton.....	40,642	6,204	1,199	
33	Newton.....	7,037	74	246	
34	Albia.....	2,055	380	2,004	
35	Ames.....	14,150	3,874	2,077	
36	Le Mars.....	4,710	4,165	226	
37	Grinnell.....	3,872	6,069	1,133	
38	Atlantic.....	12,172	963	3,768	
39	Marion.....	3,333	963		
40	Washington.....	815	5,900	905	
41	Glenwood.....	4,454	2,010	2,712	
42	Spencer.....	151	5,572	1,610	
43	Estherville.....	385,736	5,572	5,572	
44	Mount Pleasant.....	5,052	3,445	2,930	
45	Vinton.....	29,587	465	2,877	
46	Eagle Grove.....	229	6,789	300	
47	Carroll.....	201,308	3,612	234	
48	Decorah.....	23,835	1,214	300	
49	Maquoketa.....	50,496	5,635	1,119	
50	Missouri Valley.....	472	4,118	398	
51	Knoxville.....	5,896	5,481	2,195	
52	Iowa Falls.....	1,323	540	2,746	
53	Independence.....	10,654	5,896	6,866	

TABLE NO. 5—CONTINUED—PAYMENT FOR OUTLAY AND PAYMENT

No. in order of population	CITY	Payments for		
		Total	For salaries and wages	For purchase of equipment
54	Belle Plaine.....	3,800	1,335	1,322
55	Algona.....	17,072		400
56	Waverly.....	24,292		1,786
57	Indianola.....	52,161		
58	Denison.....	3,024		
59	Sheldon.....	8,202		940
60	Cresco.....	996		79
61	Anamosa.....	15,531		909
62	Storm Lake.....			
63	Jefferson.....	4,790		
64	Manchester.....	31,576		
65	Pella.....	14,392		
66	Valley Junction.....	21,502		414
67	Hampton.....	22,477	903	1,614
68	Winterset.....	18,607	4,716	133
69	Harlan.....	30,268		1,409
70	Osage.....	10,236	347	216
71	Clear Lake.....	6,907		
72	Eldora.....	16,232		3,033
73	Osceola.....	8,761		1,434
74	Mystic.....	2,072		705
75	Nevada.....	65,197		
76	New Hampton.....	53,891		618
77	Emmetsburg.....	9,312		996
78	Tama.....	8,474		632
79	Colfax.....	1,138		287
80	Clarion.....	30,404		258
81	Sac City.....	30,179		
82	Bloomfield.....	11,508		
83	Lake City.....	8,063		
84	Onawa.....	13,804		
85	Hamburg.....	639		
86	Leon.....	7,944		
87	Tipton.....	13,636		
88	Waukon.....	11,480		
89	Monticello.....	10,515	142	999
90	Seymour.....	210		
91	Forest City.....	6,383		186
92	Villisca.....	1,476		
93	Sigourney.....	2,346		443
94	Ida Grove.....	96,840		
95	Audubon.....	19,705	672	
96	Humboldt.....	5,390	33	3,280
97	Hawarden.....	3,048	312	
98	Marengo.....	1,965		617
99	Rock Rapids.....	65,633		1,825
100	Eldon.....	2,364		
101	Bedford.....	1,076		1,076
102	Corning.....	16,881		240
103	Stuart.....	38,718		3,791
104	What Cheer.....	563		118
105	Toledo.....	346		228

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	Items of Payment			
				On loans for general purposes	On debts for local improvements, special assessments		On loans for municipal industries
637	506	2,737	266		2,531	54	
10,494	6,778	3,632		1,188	2,343	55	
21,763	743	4,468	11	868	3,589	56	
32,161		3,715	815	1,556	1,345	57	
2,024	1,000	600	600			58	
6,292	1,030	630			630	59	
917		2,239	504		1,654	60	
13,864	678	2,194	503	622	1,069	61	
		2,339	1,931	60	348	62	
862	3,928	1,766			1,766	63	
28,277	3,299	685			20	64	
14,392		7,409	2,067		1,883	65	
21,011	77	7,408	275	4,613	2,520	66	
18,771	1,189	3,318	2,380	115	823	67	
1,625	12,673	4,967	676	770	3,620	68	
27,233	1,636	805	80		815	69	
8,774	899	501	203		298	70	
6,102	505	3,088	2,858	16	214	71	
12,119	1,480	675				72	
6,775	562	3,231	1,811		1,420	73	
1,367						74	
65,197		3,663				75	
46,286	6,987	1,497	141	2,500	1,022	76	
7,230	1,156	2,799	254	940	567	77	
7,004	218			1,421	1,124	78	
861		1,212	166		1,046	79	
30,146		3,383	204	1,500	1,679	80	
30,176		1,169	1,169			81	
9,886	1,712	104	48		56	82	
4,598	3,465	930	680		250	83	
12,475	1,829	1,214	1,214			84	
	639	2,164	312		1,852	85	
5,965	1,979	2,745	2,164		591	86	
12,404	1,232	2,100	468	412	1,230	87	
11,290	250	771	211		560	88	
8,187	1,217	1,070	20	519	531	89	
210		2,488	979		1,509	90	
6,197		2,764	2,764			91	
1,476		1,062	97		745	92	
1,003		3,136	641	2,495		93	
96,784	56	972		972		94	
18,934	199	1,206			1,206	95	
426	1,655	720	360		360	96	
2,547		331			331	97	
1,338		147	96	30	15	98	
62,683	1,125	884	884			99	
2,043	321	576	8		568	100	
		2,717	1,700	807	210	101	
16,641		1,524	439		1,065	102	
31,179	3,748	1,625			1,025	103	
392	53	1,200			1,200	104	
118		1,182	353		829	105	



TABLE NO. 6—CONTINUED—PAYMENTS AND RECEIPTS ON

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 war-rants and orders	Miscellaneous debt obligations
58	Denison	6,690		57,736		8,954	
59	Sheldon	16,249			6,224	7,553	
60	Cresco	31,066	27,000			4,066	2,472
61	Anamosa	3,877	2,000	1,233		561	
62	Storm Lake	13,972	8,500			5,472	59
63	Jefferson	3,015	1,000	1,273		742	
64	Manchester						
65	Pella	13,629	10,700	2,929			
66	Valley Junction	11,279	3,800	2,500		4,979	
67	Hampton	2,700	900	1,800			
68	Winterset	5,634	1,000			3,511	1,133
69	Harlan	17,088		15,325		1,743	
70	Osage	5,088		1,000		4,088	
71	Clear Lake	7,749				7,749	
72	Eldora	6,977	6,977				
73	Osceola	3,286	3,099			5	182
74	Mystic						
75	Nevada	4,158		2,500		1,658	
76	New Hampton	5,300	5,300				
77	Emmetsburg	18,069	1,000	9,000		8,069	
78	Tama	3,204				3,204	
79	Coitax	10,021	1,000	3,500		5,521	
80	Clarion						
81	Sac City	500				500	
82	Bloomfield	6,073	3,914			1,665	494
83	Lake City	6,286	1,000			5,286	
84	Onawa	2,563	2,563				
85	Hamburg	2,105			1,000	1,105	
86	Leon	5,062	1,500	400	3,162		
87	Tipton	1,500		1,000		500	
88	Waukon	10,034	1,000		7,500	1,534	
89	Monticello	4,788	2,500	1,500	750	38	
90	Seymour	1,659				1,659	
91	Forest City	23,255		13,355	9,900		
92	Villisca	1,268		1,000		268	
93	Sigourney	8,190	1,000			7,190	
94	Ida Grove						
95	Audubon	8,585	8,000				585
96	Humboldt	5				5	
97	Hawarden						
98	Marengo	1,100	1,100				
99	Rock Rapids	172				172	
100	Eldon	4,655	500	2,528		300	1,327
101	Bedford	1,500	500	1,000			
102	Corning	114				114	
103	Stuart	4,655	1,000			3,655	
104	What Cheer	1,000	1,000				
105	Toledo	2,774	2,000			748	26

ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

No. in order of population	CITY	Receipts from Debt Obligations Issued					Excess of payments over receipts	Excess of receipts over payments	No. in order of population
		Total	General and municipal industry bonds	Special assessments	Temporary loans, tax loans, etc.	Outstanding war-rants and orders			
58	Denison	24,563						58	
59	Sheldon	14,891					19,095	59	
60	Cresco	8,070					6,195	60	
61	Anamosa						4,004	61	
62	Storm Lake	10,968					3,877	62	
63	Jefferson						5,533	63	
64	Manchester						3,015	64	
65	Pella	1					1	65	
66	Valley Junction	229						66	
67	Hampton	5,464					13,400	67	
68	Winterset	60,322	47,322	3,000			5,815	68	
69	Harlan	16,899	16,448				44,622	69	
70	Osage	143					11,735	70	
71	Clear Lake	8,199	8,061				143	71	
72	Eldora	15,000		15,000			3,111	72	
73	Osceola						7,251	73	
74	Mystic	2,566					6,977	74	
75	Nevada						720	75	
76	New Hampton	7,527					2,325	76	
77	Emmetsburg	23,140	23,500				41	77	
78	Tama	12,189					7,527	78	
79	Coitax	12,533	7,231				3,399	79	
80	Clarion	5,131					20,750	80	
81	Sac City	13,382	12,708				12,189	81	
82	Bloomfield	2,100					9,329	82	
83	Lake City	5,683					4,890	83	
84	Onawa	4,728	953				13,832	84	
85	Hamburg	60					500	85	
86	Leon	38					3,913	86	
87	Tipton	17,337	16,173				903	87	
88	Waukon	6,708					2,165	88	
89	Monticello	428					2,045	89	
90	Seymour	24,210	7,173				5,024	90	
91	Forest City	2,000					1,500	91	
92	Villisca	4,190					1,500	92	
93	Sigourney	37,340	34,340				1,500	93	
94	Ida Grove	25,862	25,862					94	
95	Audubon							95	
96	Humboldt							96	
97	Hawarden							97	
98	Marengo	2,355						98	
99	Rock Rapids	22,522	15,000					99	
100	Eldon	4,000	4,000					100	
101	Bedford	34,074	32,189					101	
102	Corning	32,457	49,553					102	
103	Stuart							103	
104	What Cheer							104	
105	Toledo							105	

TABLE NO. 7-RECEIPTS FROM GENERAL

Table with columns: No. in order of population, CITY, Total general and com-mercial revenue, From General Revenue Tax (Total, General revenue for city government, From county road fund, Independent divi-sions of city gov-ernment), Receipts From Taxes and

AND COMMERCIAL REVENUES.

Table with columns: Municipal Service Income (Poll taxes for city gov-ernment, Special assessments, Franchise taxes, Total, From Licenses, Permits and Fines (From business licenses, From dog licenses, Departmental per-mits, Police court fines and forfeitures, Gifts from individuals and corporations), No. in order of population

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		
			Total	General revenue for city government	From county road fund
54	Belle Plaine	21,497	20,736	20,710	
55	Algona	45,302	44,313	8,333	
56	Waverly	22,859	22,009	737	14,212
57	Indianola	29,059	29,059	7,199	9,359
58	Denison	24,503	24,006	4,286	24,773
59	Sheldon	14,892	14,549	22,982	
60	Cresco	27,098	27,268	4,506	8,716
61	Anamosa	14,308	14,094	26,738	
62	Storm Lake	31,408	31,348	13,352	214
63	Jefferson	13,771	13,376	23,748	2,998
64	Manchester	18,681	18,207	12,157	1,102
65	Pella	35,038	34,318	15,930	2,094
66	Valley Junction	14,403	13,276	5,067	7,407
67	Hampton	23,692	22,429	5,135	332
68	Winterset	20,192	19,409	19,409	
69	Harlan	33,137	32,630	5,212	205
70	Osage	16,008	15,679	7,052	607
71	Clear Lake	15,707	15,057	4,424	19,259
72	Eldora	26,467	25,913	25,343	
73	Osceola	19,326	18,790	18,790	
74	Mystic	4,833	3,544	3,380	
75	Nevada	73,071	73,086	14,633	297
76	New Hampton	19,507	19,105	4,272	388
77	Emmetsburg	33,694	29,414	6,388	247
78	Tama	7,655	7,144	3,698	242
79	Colfax	15,071	14,122	9,826	
80	Clarion	14,205	13,389	12,388	
81	Sac City	47,708	47,368	4,680	13,009
82	Bloomfield	17,699	16,685	3,679	13,006
83	Lake City	10,740	10,307	8,366	534
84	Onawa	7,108	6,795	322	6,473
85	Hamburg	13,326	12,951	12,868	
86	Leon	21,821	20,867	17,945	302
87	Tipton	17,318	16,506	16,257	
88	Waukon	15,056	14,412	13,314	238
89	Monticello	24,305	23,882	19,390	332
90	Seymour	9,104	8,738	5,542	
91	Forest City	29,385	29,184	4,693	
92	Villisca	12,100	11,440	11,200	
93	Sigourney	18,687	17,690	17,594	
94	Ida Grove	75,240	71,845	7,020	
95	Audubon	10,464	10,255	2,800	546
96	Humboldt	10,915	10,431	9,796	
97	Hawarden	12,871	10,076	8,933	
98	Marengo	10,104	9,509	9,509	
99	Rock Rapids	13,689	13,277	4,633	
100	Eldon	7,070	6,791	1,702	
101	Bedford	16,268	15,922	15,915	
102	Corning	13,087	12,425	12,280	
103	Stuart	16,183	9,621	7,062	
104	What Cheer	7,443	7,052	6,720	
105	Toledo	14,594	14,529	13,997	

GENERAL AND COMMERCIAL REVENUES.

No. in order of population	Municipal Service Income							No. in order of population		
	Poll taxes for city government	Special assessments	Franchise taxes	Total	From Licenses, Permits and Fines					
					From business licenses	From dog licenses	Departmental permits		Police court fines and forfeitures	Gifts from individuals and corporations
54	38			761	459		5	137	160	54
55	670	20,361		989	747		14	228		55
56	489	4,442		790	461		169	130		56
57	241	783		557	85			473		57
58	420	817		343	171			172		58
59	510			730	129			113	488	59
60	276	252		304	220		84			60
61		4,692		60			60			61
62	117			395	200			195		62
63	163			474	421		16	37		63
64	257	7,274		730	422		83	215		64
65	428	1,900		1,127	799			120		65
66				1,293	503		94	208		66
67	27	17,675		462	462			321		67
68	237			507	388			119		68
69	237			329	295			34		69
70	374			650	512		9	61		70
71	370			554	554			68		71
72				596	100			21	415	72
73	80	84		1,309	627		53	629		73
74	567	22,892		585	400			185		74
75	237	6,285		462	228			89	145	75
76	136			4,190	667		11	72	3,460	76
77		681		511	511					77
78	126	3,451		949	671		28	250		78
79		1,091		816	794		22			79
80		29,609		350	12				268	80
81				984	800			30	94	81
82	3	1,404		433	285			39	109	82
83				313	283			30		83
84	67	26		875	390		105	420		84
85	80	2,540		954	369		70	515		85
86				812				578	234	86
87	800			644	231			413		87
88	532			423	100		61	88		88
89	858			366	298		28	40		89
90		24,491		201	129			75		90
91	150			730	527		30	153		91
92	6			487	130			367		92
93		61,825		3,335	336				3,059	93
94	392		27	209	168			41		94
95	635			484	485			49		95
96	359			2,705	410		39	438	1,008	96
97				595	223			372		97
98	474			412	308		44			98
99	405	164		369	322			21	26	99
100	7			346	171			175		100
101	119	26		692	519		21	122		101
102	285			562	447			115		102
103	332			391	246		105	40		103
104	330			35	10			25		104



TABLE NO. 8—CONTINUED—DEPARTMENTAL

No. in order of population	CITY	Total departmental receipts	Classified by Source				Total
			Charges	Fees	Rents and privileges	Sales	
54	Belle Plaine	101	30			62	101
55	Algona	871	871				871
56	Waverly	351	270				351
57	Indianola	12,186	12,186		42	39	12,186
58	Denison	1,471	1,471				1,471
59	Sheldon	1,902	1,891	41		30	1,902
60	Cresco	265		265			265
61	Anamosa						
62	Storm Lake	882	44		30	308	882
63	Jefferson	4,728	4,728				4,728
64	Manchester	366	366				366
65	Pella	859	568				859
66	Valley Junction	168		291			168
67	Hampton	342		168			342
68	Winterset	512	15	192		135	512
69	Harlan	1,226	1,121		105		1,226
70	Osage	473	68		258	147	473
71	Clear Lake	157	102		55		157
72	Eldora	2,675	1,547	570	558		2,675
73	Osceola	9	9				9
74	Mystic						
75	Nevada	1,407	811	62	544		1,407
76	New Hampton	120				120	120
77	Emmetsburg	315	165		16	134	315
78	Tama						
79	Colfax	848	848				848
80	Clarion	224	224				224
81	Sac City	36	24			12	36
82	Bloomfield						
83	Lake City	13		13			13
84	Onawa	1,149	1,149				1,149
85	Hamburg	187			156	31	187
86	Leon						
87	Tipton	118		72	46		118
88	Waukon	101	3	46	52		101
89	Monticello	204	49		27	128	204
90	Seymour	24			13	11	24
91	Forest City	738	738				738
92	Villsca	37	7			30	37
93	Sigourney	223				223	223
94	Ida Grove	3,556	3,015		100	411	3,556
95	Audubon	642		642			642
96	Humboldt	83			18	65	83
97	Hawarden	35	20		6	9	35
98	Marengo	12				12	12
99	Rock Rapids	44		44			44
100	Eldon						
101	Bedford						
102	Corning	160					160
103	Stuart	375	100			4	375
104	What Cheer				30		
105	Toledo	76	76				76

RECEIPTS FROM MUNICIPAL SERVICE INCOME.

No. in order of population	Classified by Departments, Offices and Accounts											No. in order of population
	General Government											
	Executive offices	Municipal property	Police department and courts	Fire departments	Departments of inspection	Health departments	Sewers and sewage disposal	General street serv-ice and bridges	Library	Parks	All others	
54				42			15					54
55		44					653	208				55
56							270					56
57		81					1,594	6,500	1,435	797	688	57
58	890			332			309			337		58
59		384		441			1,405			460	67	59
60		30								35	230	60
61												61
62								340		30		62
63		512					1,656	1,435	1,373	264		63
64							330				36	64
65							167	22	357	22		65
66		291					47					66
67	1								15			67
68	192			135		120						68
69				512								69
70	121	105					1,000					70
71		73					74		326			71
72		55					99		3			72
73							558	535	35		1,547	73
74												74
75				1	22	30				1,204		75
76												76
77		120										77
78		144					171					78
79							848					79
80										210		80
81		14										81
82		12							24			82
83										13		83
84							918				226	84
85	152	5						35				85
86												86
87									118			87
88									3			88
89		52				1	45		19	10		89
90		155				20						90
91		24										91
92							738					92
93		19		11				7				93
94							204		19			94
95	411	100					2,299			575	171	95
96		12										96
97		21										97
98		6		62						20		98
99							9					99
100									12			100
101										44		101
102												102
103							59				80	103
104							16	21			2	104
105							76					105





TABLE NO. 9—CONTINUED—RECEIPTS FROM INTEREST;

No. in order of population	CITY	Interest, Real Estate, Refund			Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts		Charges	Fees
54	Belle Plaine			2,096			
55	Algona	429		33,198	632		
56	Waverly	602		32,187	56		
57	Indianola	239		33,958	3,031		
58	Denison			50,815	7,798		
59	Sheldon	74		2,680	612		
60	Cresco	98		3,879			
61	Anamosa			8,274	4,262		
62	Storm Lake	82		7,621	289		
63	Jefferson			10,020			
64	Manchester	187		6,147			
65	Pella	312		25,962	2,704		
66	Valley Junction	207	66	9,702	1,334		
67	Hampton		413	5,594			
68	Winterset			19,833	25	738	
69	Harlan	329		29,854			
70	Osage	246		4,280	4		
71	Clear Lake			3,304	335		
72	Eldora			6,500			
73	Oseoia	69	125	3,139			
74	Mystic						
75	Nevada	183		4,543			
76	New Hampton	145		29,136			
77	Emmetsburg	498		4,297		6	
78	Tama	304		3,919			
79	Colfax		13	5,454	35	25	
80	Clarion	292		3,807		233	
81	Sac City	92		4,072			
82	Bloomfield	350		16,444			
83	Lake City	70		2,049			
84	Onawa	109		17,914			
85	Hamburg			3,211	166		
86	Leon	240		5,059	802	21	
87	Tipton			20,911			
88	Waukon	321		4,495	50		
89	Monticello	123		6,167	438	310	
90	Seymour	189		13,304	4		
91	Forest City		9	7,715		2,956	
92	Villsen	58		4,293	243	292	
93	Sigourney	168		5,135			
94	Ida Grove	582		4,733	1,876		
95	Audubon	120		3,504			
96	Humboldt		1,125	3,230			
97	Hawarden	255		22,074	237	237	
98	Marengo	80		282	238		
99	Rock Rapids	314	130	54,772	1,946		
100	Elden	33		13,759			
101	Bedford			561	343	5	
102	Corning	195		2,977			
103	Stuart	557	40	17,488			
104	What Cheer	33		965			
105	Toledo			3,080			

\* From heating plant.

SALE OF REAL ESTATE; REFUND; MUNICIPAL INDUSTRIES.

by Sources	Classification by Industries								No. in order of population	
	Rents	Privilege rentals	Sales	Water works	Electric light works	Market and public scales	Docks, wharves and landings	Cemeteries		All other
		2,086		2,086						54
		32,566		32,566					632	55
	1,148	29,641	1,342	7,094	25,008					56
		20,627	10,300	4,853	28,946			139		57
		45,017		8,355	34,692				7,798	58
		2,068			2,068				213	59
		3,879		3,879						60
		3,979	33	8,274						61
	3	7,329		7,329	3				289	62
		10,020		7,077	29,943					63
		6,147		6,147						64
		23,258		6,764	19,198					65
	955	6,908	605	8,368					1,334	66
		5,594		5,594						67
		17,001	1,509	2,233	17,620			20		68
		29,854		8,299	21,585					69
		3,616	559	3,930				350		70
	101	3,469		3,469				335		71
		6,500		6,500						72
		2,618	519	2,618				455	63	73
										74
	28	4,221	293	4,250				263		75
		26,118	3,008	6,833	22,273					76
		4,024	267	4,297						77
		3,686	233	3,686				225	8	78
		5,371	23	5,454						79
		3,585		3,585				292		80
		4,072		4,072						81
	889	15,091	404	2,399	13,954			10	130	82
		1,642	407	1,763				286		83
		17,914		536	17,683	132		213		84
		2,291	739	4,236				920		85
	75	4,538		4,538	16,744	629		810	13	86
	80	4,445		4,445						87
		4,554	865	4,916		296		956		88
		10,864	2,436	1,362	11,683			259		89
		4,544	215	7,715						90
	10	2,136	1,612	2,177	33	292		1,770	21	92
		4,682	453	5,135						93
		2,590	267	4,733						94
		2,068	836	3,504						95
		3,139	94	3,220					10	96
		16,826	4,754	2,876	18,435			763		97
		43	1	282				1,072	*22,438	98
		22,826		4,493	25,940	829				99
	942	11,285	1,582	13,759						100
		213		343				45	118	101
		2,870	107	2,870				45		102
		17,443	45	1,689	15,754					103
	761		214	965						104
		2,610	470	2,610				470		105

TABLE NO. 10—TOTAL AND

No. in order of population	CITY	Par Value	
		Total	General bonds
	Grand total.....	\$ 18,332,173	\$ 8,611,201
1	Des Moines.....	2,472,200	1,781,000
2	Sioux City.....	1,321,135	1,134,500
3	Davenport.....	803,500	523,000
4	Dubuque.....	1,512,700	638,732
5	Cedar Rapids.....	842,800	635,600
6	Waterloo.....	1,124,941	515,279
7	Council Bluffs.....	933,771	78,000
8	Clinton.....	243,887	111,000
9	Burlington.....	494,507	320,000
10	Ottumwa.....	497,552	218,300
11	Fort Dodge.....	340,000	97,000
12	Mason City.....	519,424	166,300
13	Marshalltown.....	115,000	105,500
14	Muscatine.....	153,500	120,000
15	Keokuk.....	261,888	207,500
16	Boone.....	269,325	5,000
17	Iowa City.....	548,497	244,500
18	Oskaloosa.....	138,219	32,000
19	Fort Madison.....	247,958	115,000
20	Centerville.....	37,500	26,000
21	Creston.....	131,900	20,000
22	Oswego.....	89,017	
23	Charles City.....	91,069	56,000
24	Cedar Falls.....	222,407	500
25	Fairfield.....	77,332	56,000
26	Webster City.....	61,401	9,881
27	Shenandoah.....	67,234	39,000
28	Clarinda.....	31,572	31,100
29	Cherokee.....	219,839	21,280
30	Red Oak.....	21,199	21,000
31	Perry.....	178,186	20,500
32	Chariton.....	174,105	7,500
33	Newton.....	123,800	98,000
34	Albia.....	66,375	
35	Ames.....	98,008	25,000
36	Le Mars.....	31,269	16,000
37	Grinnell.....	361,282	106,514
38	Atlantic.....	73,067	12,000
39	Marion.....	162,344	12,425
40	Washington.....	31,000	31,000
41	Glenwood.....	52,000	52,000
42	Spencer.....	90,000	37,000
43	Estherville.....	92,912	22,000
44	Mount Pleasant.....	64,453	29,000
45	Vinton.....	35,000	11,000
46	Eagle Grove.....	35,676	17,500
47	Carroll.....	63,079	13,000
48	Decorah.....	148,200	
49	Maquoketa.....	7,709	7,500
50	Missouri Valley.....	19,578	1,500
51	Knoxville.....	130,925	23,000
52	Iowa Falls.....	42,338	10,000
53	Independence.....		
54	Belle Plaine.....	60,000	47,500
55	Algona.....	57,429	50,000
56	Waverly.....	88,164	250
57	Indianola.....	72,365	42,000

PER CAPITA DEBT OBLIGATIONS.

of Debt Obligations at Close of Year						No. in order of population
Municipal Indus-try bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	Special fund bonds	Per Capita		
				Total debt		
\$ 4,192,666	\$ 158,558	\$ 899,074	\$ 4,470,674	\$ 18.34		
186,635			691,290	23.40	1	
			280,500	18.37	2	
80,000	49,000	231,114	432,903	16.30	3	
	12,000	20,269	175,000	36.19	4	
500,000		2,162	107,500	29.72	5	
561,000		49,771	245,000	33.99	6	
3,200		6,293	123,481	24.65	7	
71,000	3,300	22,207	78,000	9.34	8	
275,000	4,252			29.40	9	
152,000			91,000	22.17	10	
24,000		41,762	287,462	7.55	11	
			9,500	30.28	12	
33,500				7.16	13	
	4,615	49,773		9.68	14	
246,500	3,600	14,225		17.18	15	
			303,637	21.98	16	
			61,708	45.58	17	
			97,500	13.18	18	
			11,500	25.31	19	
			869	4.80	20	
24,174		7,496	111,637	17.41	21	
	14,000	57,347	57,347	12.47	22	
108,000	6,635	4,500	16,000	14.38	23	
		3,989	103,283	35.39	24	
23,702	484	13,308	7,934	12.65	25	
16,677		4,898	22,376	10.53	26	
415		11,557		11.92	27	
21,500		57		5.61	28	
		6,851	170,208	39.09	29	
		199		3.78	30	
46,000	7,116	12,008	92,562	32.79	31	
86,000		14,062	66,543	39.11	32	
11,000		14,860		23.98	33	
51,000		925	14,450	12.92	34	
50,000	1,835	21,173		12.25	35	
10,000	5,184	85		6.17	36	
42,500		3,613	209,225	71.58	37	
30,000		651	39,986	14.62	38	
22,145			127,774	34.72	39	
				6.80	40	
				11.97	41	
50,000			3,000	21.58	42	
68,000	13	2,899		22.31	43	
	14,461	10,292	10,700	15.71	44	
14,000	10,000			8.63	45	
6,000		4,087	8,089	8.83	46	
47,500		2,579		15.65	47	
92,000			96,200	34.37	48	
169		40		2.02	49	
5,000		13,078		5.20	50	
97,000		3,117	7,208	34.97	51	
8,000		24,308		12.70	52	
				0.00	53	
	1,200		11,300	16.36	54	
		7,429		15.98	55	
75,750			12,164	24.76	56	
			30,365	20.79	57	

TABLE NO. 10—CONTINUED—TOTAL AND

No. in order of population	CITY	Par Value	
		Total	General bonds
58	Denison.....	116,455	22,500
59	Sheldon.....	14,000	
60	Cresco.....	69,652	18,000
61	Anamosa.....	30,278	8,000
62	Storm Lake.....	44,472	19,000
63	Jefferson.....	13,000	3,000
64	Manchester.....	14,000	14,000
65	Pella.....	93,300	62,000
66	Valley Junction.....	140,400	7,000
67	Hampton.....	69,034	
68	Winterset.....	96,370	1,000
69	Harlan.....	27,921	
70	Osage.....	13,137	8,000
71	Clear Lake.....	59,500	50,000
72	Eldora.....	49,109	8,200
73	Osceola.....	75,966	32,000
74	Mystic.....		
75	Nevada.....	60,477	
76	New Hampton.....	49,440	23,500
77	Emmetsburg.....	103,405	4,000
78	Tama.....	50,999	23,249
79	Colfax.....	19,001	600
80	Clarion.....	28,223	11,000
81	Sac City.....	21,500	21,500
82	Bloomfield.....	34,000	
83	Lake City.....	17,683	12,000
84	Onawa.....	36,500	23,500
85	Hamburg.....	41,347	20,200
86	Leon.....	45,500	
87	Tipton.....	39,500	14,500
88	Waukon.....	24,681	2,518
89	Monticello.....	24,397	9,189
90	Seymour.....	49,928	19,500
91	Forest City.....	30,846	7,000
92	Villisca.....	22,500	4,000
93	Sigourney.....	55,600	17,500
94	Ida Grove.....	69,754	5,500
95	Audubon.....	34,550	10,800
96	Humboldt.....	16,000	8,000
97	Hawarden.....	6,000	
98	Marengo.....	14,120	6,924
99	Rock Rapids.....	38,122	600
100	Eldon.....	12,000	
101	Bedford.....	59,221	39,500
102	Corning.....	49,942	10,000
103	Stuart.....	71,884	
104	What Cheer.....	21,500	21,500
105	Toledo.....	21,240	

PER CAPITA DEBT OBLIGATIONS.

of Debt Obligations at Close of Year					No. in order of population
Municipal Indus-try bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	Special fund bonds	Per Capita	
				Total debt	
85,000		8,953		33.71	58
14,000				4.21	59
		51,662		21.77	60
30,500		1,778		9.59	61
20,000		5,472		14.11	62
10,000				4.18	63
			31,300	4.51	64
				30.13	65
133,400				46.39	66
69,034				22.82	67
89,000	1,888	3,482		33.35	68
17,000		6,762	4,159	9.85	69
5,000		137		4.72	70
9,500				21.71	71
20,278	1,581			14.74	72
33,000	41	2,525	8,400	28.80	73
				9.00	74
27,000		7,527	25,950	22.51	75
18,000		7,940		18.56	76
16,500		12,189	70,716	39.07	77
		3,203	24,547	19.45	78
		5,131	13,370	7.29	79
		90		11.05	80
34,000				8.53	81
		5,683		14.85	82
12,000				7.95	83
15,000		6,147		16.51	84
45,500				18.88	85
25,000				20.69	86
21,000		1,163		18.15	87
13,311	1,500	397		11.38	88
30,000		428		11.30	89
17,500	4,500	1,846		23.22	90
12,000	1,500	2,000	3,000	14.45	91
		4,190	35,000	10.55	92
39,000		25,254		26.40	93
23,750				33.38	94
8,000				16.58	95
6,000				7.76	96
3,250	2,356	1,000		2.93	97
25,000		7,522		6.93	98
12,000				16.31	99
15,000		4,721		5.90	100
36,000	257	2,785		30.37	101
68,980	2,000	904		26.08	102
				38.66	103
				11.91	104
15,000	5,240	1,000		12.33	105

\* Special fund bonds, are held as obligation on part of city, but not as affectin; constitutional debt limitation.











TABLE NO. 13—SUPPLEMENTARY INFORMATION, GIVING

Table with columns: No. in order of population, CITY, Mayor, Auditor, Treasurer, Engineer, Assistant engineer, City clerk, Assistant clerk, Marshall. Rows list cities from Des Moines to Indianaola with corresponding salaries.

SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

Table with columns: Solicitor, Street commissioner, Weighmaster, Physician, Health officers, Councilmen (Number, Salary of each), Chief of fire department, Assistant chief of fire department (Number, Salary of each), Firemen (Number, Salary of each), Police or municipal judge, No. in order of population. Rows list various departments and salaries.

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION.

No. in order of population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshall
58	Denison.....	300		100			300		720
59	Sheldon.....	50		30	1,800		900		1,200
60	Cresco.....	300		50	400		560		1,080
61	Anamosa.....	80					180		840
62	Storm Lake.....	43		431	1,713		540		
63	Jefferson.....	75					90		
64	Manchester.....	50	*1,440	1					
65	Pella.....	300		100			300		
66	Valley Junction.....	100					780		600
67	Hampton.....	150		25			1,000		720
68	Winterset.....	200		75			480		900
69	Harlan.....	75		75			1,200		600
70	Osage.....	100		25			384		900
71	Clear Lake.....	10					130		
72	Eldora.....	100					720		720
73	Oscola.....	350		50			400		
74	Mystic.....	90		40			100		480
75	Nevada.....	100		1			300		900
76	New Hampton.....	50	*1,400	50	1,080				600
77	Emmetsburg.....			25			240		600
78	Tama.....	50					175		60
79	Colfax.....	50		1			240		780
80	Clarion.....	200			1,200				900
81	Sac City.....	25	*1,000	25					720
82	Bloomfield.....	35	480	200			150		480
83	Lake City.....	100		60	44		200		300
84	Onawa.....	50					600		300
85	Hamburg.....	150		50			125		520
86	Leon.....	250		75			100		540
87	Tipton.....	100		60			240		720
88	Waukon.....	150							900
89	Monticello.....	100					600		600
90	Seymour.....			50			150		720
91	Forest City.....	44		25			100		720
92	Villisca.....	240		120			300		600
93	Sigourney.....	200		150			200		600
94	Ida Grove.....	150		60			200		600
95	Audubon.....	50		75	1,500		600		600
96	Humboldt.....	15		50			100		480
97	Hawarden.....	100		50			180		300
98	Marengo.....	100		75			75		540
99	Rock Rapids.....	50		75			150		780
100	Eldon.....	100		50			100		
101	Bedford.....	100		50			100		600
102	Corning.....	100		25			162		600
103	Stuart.....	50		50			220		300
104	What Cheer.....	100					100		720
105	Toledo.....	50		50			200		840

\*City Manager.

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Soleitor	Street commissioner	Weighmaster	Physician	Health officers	Councilmen		Chief of fire department	Assistant chief of fire department	Firemen		Police or municipal judge	No. in order of population
					Number	Salary of each			Number	Salary of each		
300	720		25		5	50						58
112	610		25		5	50	100	50				59
200					6	15						60
38	680				6	41						61
50	800				5	50						62
					5	50						63
150	400			60	6	40	30					64
60	720		25		5	15						65
150					6	25						66
100	720				4	35						67
	840		25		6	25						68
100				25	6	12	50					69
					5	20						70
50	720			25	6	32						71
					5	30						72
				12	5	12						73
150					6	50						74
35	720				6	18						75
200					6	28	300					76
50	60		50		5	28						77
100	600		1		5	50						78
100				25	6	50						79
25					6	13						80
100					5	32						81
75	600			24	6	40						82
75	600	600			5	22	15					83
	220				5	12						84
50					5	40						85
		480			5	50						86
75					5	50						87
	720	300			5	25						88
25			20		5	12						89
100	305			25	5	41						90
	705	312		80	5	18						91
					6	50						92
100					5	52						93
	840		50		4	50	4					94
					5	15						95
50	420				5	21						96
100	540				5	21						97
200	720	720			5	27	50					98
100	306				5	10						99
100				25	5	50						100
100	600			50	5	40	25					101
50	900			25	5	15						102
100					5	13						103
50				25	5	24						104











TABLE NO. 15—CONTINUED—MUNICIPAL

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
58	Dunison.....	163,235	47.54
59	Sheldon.....	42,062	12.66
60	Crusoe.....	67,648	21.13
61	Anamosa.....	22,672	7.13
62	Storm Lake.....	59,518	15.83
63	Jefferson.....	38,519	9.14
64	Manchester.....	25,382	7.59
65	Pella.....	62,490	16.71
66	Valley Junction.....	42,072	12.73
67	Hampton.....	83,901	22.73
68	Winterset.....	37,490	10.07
69	Harlan.....	64,745	17.27
70	Osage.....	39,296	10.73
71	Clear Lake.....	34,008	12.64
72	Eldora.....	39,642	13.10
73	Oscota.....	29,231	9.28
74	Mystic.....	4,853	1.89
75	Nevada.....	97,331	25.34
76	New Hampshire.....	73,008	19.22
77	Emmettsburg.....	59,919	16.22
78	Pama.....	24,411	6.20
79	Colfax.....	26,517	7.16
80	Clarion.....	55,619	15.26
81	Sac City.....	61,909	16.56
82	Bloomfield.....	36,679	10.08
83	Lake City.....	47,798	12.82
84	Onawa.....	18,560	5.34
85	Hamburg.....	31,008	8.42
86	Leon.....	17,284	4.82
87	Tipton.....	17,138	4.65
88	Waukon.....	38,547	10.43
89	Monticello.....	37,406	10.14
90	Seymour.....	28,073	7.55
91	Forest City.....	25,028	6.91
92	Villisca.....	69,110	18.64
93	Sigourney.....	18,548	5.15
94	Ida Grove.....	27,743	7.61
95	Andubon.....	121,462	32.19
96	Humboldt.....	40,502	11.24
97	Hawarden.....	15,333	4.18
98	Marango.....	35,235	9.51
99	Rock Rapids.....	12,833	3.49
100	Eldon.....	91,474	24.86
101	Bedford.....	27,495	7.43
102	Corning.....	16,809	4.60
103	Stuart.....	51,433	14.02
104	What Cheer.....	81,940	22.45
105	Toldeo.....	8,441	2.31
		17,729	4.81

RECEIPTS, TOTAL AND PER CAPITA.

No. in order of population	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, Refunds		
	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
58	24,263	7.11	1,471	.42	50,315	14.71	86,336	25.00	58
59	14,891	4.49	1,962	.59	2,689	.81	22,518	6.77	59
60	37,998	8.75	285	.08	3,879	1.21	38,906	11.09	60
61	14,896	4.56			5,274	2.02			61
62	31,468	9.07	882	.28	7,601	2.42	19,607	6.22	62
63	15,771	4.44	4,728	1.32	10,020	3.18			63
64	35,038	11.31	366	.11	6,147	1.98	188	.06	64
65	14,400	4.76	859	.28	25,903	8.28	541	.74	65
66	23,092	7.83	942	.11	5,904	1.83	94,273	17.94	66
67	33,137	11.73	512	.18	19,803	6.94	19,809	5.89	67
68	16,808	5.39	473	.16	4,280	1.57	828	.18	68
69	15,707	5.73	157	.05	3,804	1.39	15,000	5.47	69
70	95,467	27.23	2,075	.98	6,660	2.89			70
71	19,839	7.12	9	.....	3,130	1.15	2,760	1.01	71
72	4,853	1.89							72
73	73,071	27.46	1,407	.32	4,945	1.69	7,710	2.89	73
74	19,567	7.34	130	.04	29,136	10.03	25,283	6.87	74
75	33,694	12.69	315	.12	4,297	1.63	12,708	4.79	75
76	7,655	2.92			3,919	1.49	12,837	4.59	76
77	15,671	5.78	848	.22	3,434	2.09	5,144	1.97	77
78	14,295	5.52	19,903	7.79	3,868	1.49	14,094	5.52	78
79	47,798	12.82	89	.01	4,672	1.61	92	.02	79
80	17,460	7.74			16,444	7.21	2,566	1.12	80
81	19,749	4.82	13	.....			2,738	2.59	81
82	7,108	2.19	1,149	.32	17,914	8.11	4,837	2.19	82
83	13,839	6.28	187	.09	2,211	1.49	60	.08	83
84	21,821	9.93			5,099	2.30	278	.12	84
85	17,218	7.87	118	.05	20,911	9.51			85
86	15,056	6.94	101	.04	4,405	2.07	17,754	8.19	86
87	24,305	11.21	293	.09	6,167	2.84	7,898	3.41	87
88	9,104	4.24	24	.01	13,804	6.19	696	.29	88
89	29,368	18.76	733	.26	7,715	3.01	31,271	14.61	89
90	12,169	7.09	37	.02	4,204	2.01	2,958	.92	90
91	18,067	8.53	223	.11	5,135	2.44	4,298	2.03	91
92	75,941	20.00	3,550	1.70	4,733	2.20	37,922	18.14	92
93	10,464	5.02	642	.21	3,594	1.68	25,982	12.47	93
94	10,915	5.29	83	.04	3,239	1.56	1,125	.54	94
95	12,871	6.29	35	.01	22,974	10.79	255	.12	95
96	10,104	4.96	12	.01	983	.13	3,425	1.19	96
97	13,699	6.74	44	.02	34,772	20.96	23,909	11.31	97
98	7,079	3.42			13,809	6.88	6,566	3.23	98
99	16,298	8.34			601	.29			99
100	13,967	6.94	169	.09	3,977	1.97	33,209	18.68	100
101	10,183	5.51	375	.29	17,488	9.45	22,904	2.86	101
102	7,443	4.19			1,865	.33	33	.02	102
103	14,564	8.46	76	.06	3,080	1.79			103





TABLE NO. 15—CONTINUED—WATERWORKS

No. in order of population	CITY	Water Works					
		Municipal					
		Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate per M Gallons	Number of connections	Number of meters
58	Denton	15	79	.30	.15	735	750
59	Sheldon	8	77	.30	.15	600	600
60	Cresco	5	41	.40	.20	300	300
61	Anamosa	3	44	.40	.20	300	300
62	Storm Lake	6	48	65.00	.35	375	375
63	Jefferson						600
64	Manchester	8.7	66	.40	.15	625	725
65	Pella	10	65	.40	.15	460	540
66	Valley Junction	2	42	20.50	.35	425	400
67	Hampton	5	50	.40	.17	375	375
68	Winterset	2	50	.40	.20	400	400
69	Harlan	12	94	6.90	.30	375	400
70	Osage	2	42	.40	.19	750	750
71	Clear Lake	2	50	.40	.19	400	400
72	Eldora	6.5	50	.40	.19	375	375
73	Oswego	3	32	.55	.20	250	250
74	Myrtle						250
75	Nevada	5	42	.40	.19	400	400
76	New Hampton	6	57	.30	.11	400	400
77	Emmetsburg	13	43	.35	.11	400	400
78	Fairfax						400
79	Coitax	5	30	26.00	.30	375	375
80	Clarion	2	23	.40	.16	315	315
81	Sac City	4.7	25	.50	.20	475	460
82	Bloomfield	5.5	26	.40	.25	290	300
83	Lake City	2	27	.35	.15	300	300
84	Onawa	2	21	.35	.19	90	90
85	Hamburg						90
86	Leola	6	45	.40	.20	300	300
87	Tipton	7	62	.40	.20	400	400
88	Waukon	7	62	.40	.20	400	400
89	Merrileto	6	45	.40	.19	400	400
90	Scymour	2.5	27	.25	.08	54	54
91	Forest City	4.5	29	.40	.19	325	300
92	Villisca	2.7	22	.50	.19	200	200
93	Stamora	7	22	.35	.19	200	200
94	Ida Grove	6	44	.30	.15	300	300
95	Amulden	2	45	.40	.19	300	300
96	Humboldt	5	30	12.50	.30	300	300
97	Hawarden	2	25	.30	.15	140	140
98	Maveno	4	45	.40	.20	300	300
99	Rock Rapids	8.5	49	.30	.15	750	750
100	Eldon	2	35	.30	.20	375	375
101	Belford	1	32	.30	.15	300	300
102	Corning	2.3	30	.35	.25	200	200
103	Stuart	4	4	.40	.25	30	30
104	What Cheer	4	26	.25	.15	115	115
105	Telsdo	3.2	41	.40	.15	340	340

GENERAL INFORMATION AND COST OF SERVICE.

Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate per M Gallons		Number of connections	Number of meters	Other City Enterprises				No in order of population	
			Maximum	Minimum			Miles of Sewers	Miles of permanent walks	Acres in parks			
			Sanitary	Storm								
							2.5	12		48	7.5	58
							2.2	2			5	59
							4	11	4	20	16	60
							2	2.5	6	22	25	61
							6	6				62
							1.2	6.2	7	20	2	63
							2	3			12	64
							2	6.6	2	14	2	65
							2	4		11	12	66
							2		2		65	67
							4.2	5.1	3		1	68
							1.5	5	25			69
							2.5				2.6	70
							1.7	1.5			4.0	71
							2.3	7.5	0.5	10	4.4	72
							1	7	1		3	73
							1	5	2		13	74
							1	1.7		8		75
							1	7	2	20	1.5	76
							2.5	4.5	1.2		3.7	77
							2	2.7	2.5		1	78
										15	1.5	79
												80
							5	12.5	1	12	3.1	81
							1	10.5	2	12	15	82
							4.2	5		10	49	83
							4.2	5		12	1.5	84
							4.2	5	2	10		85
							2	2.7		9.7	2	86
							2	1				87
							2	7	2.5		27	88
							1	5		20		89
							2	2.3		9	5	90
							1	5		12.5	2.5	91
							2	8.3	20			92
							2	5		6	2.5	93
							4	2		5.5	2	94
							1.5	7		9		95



TABLE NO. 17—CONTINUED—STREET LIGHTING.

No. in order of population	CITY	Plant Owned and Operated by				
		Are Light; Candles Power				
		All Night		Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum
58	*Denison					
59	Sheldon					
60	Cruso					
61	Ansboro					
62	Storn Lake					
63	Jefferson	16	45.00	40		
64	Manchester					
65	Pella	5	37.48			
66	Valley Junction					
67	Hampton					
68	Winterset	52		50	253	82
69	*Harian					
70	Osage					
71	Cedar Lake					
72	Elmora					
73	Oscola					
74	Mystic					
75	Nevada					
76	New Hampton					
77	Emmetsburg					
78	Tama	40	32.30			
79	Colfax					
80	Clarion	21				
81	Sac City	22	36.00		4	12.00
82	*Bloomfield					
83	Lake City	28	29.32			
84	*Onawa					
85	Hamburg					
86	Leon	3	120.00		17	57.00
87	*Tipton					
88	Waukon	1	72.00	60		
89	Monticello	31	45.00	240	90	12.00
90	*Seymour					
91	Foral City					
92	Vilbia					
93	Sigourney					
94	Ida Grove					
95	Aubbon	27	36.00			
96	Humboldt					
97	*Hawarden					
98	Marago	4		22	79	60
99	*Rock Rapids					
100	Elkton				21	40
101	Bedford					
102	Corning					
103	*Stuart				54	15.00
104	What Cheer					
105	Telsio	9		100	60	16
106		30	36.45			

\*Municipal plant.

GENERAL INFORMATION, COST OF SERVICE.

Private Parties or Corporations; also Municipal Plants													
Incandescent; Candles Power						Gaslight Waterbach and Others		Total amount paid by city for street lighting		Commercial Incandescent per K. W. hour.	Gaslight, per M cubic feet	Heating per M cubic feet	No in order of population
All Night			Moonlight			Number	Price each per annum	Total amount paid by city for street lighting	Max	Min	Gaslight, per M cubic feet	Heating per M cubic feet	
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power								
0								2,364	.12	.61			
								2,387					59
								2,684	.14	.96	1.40		60
180								2,660					61
163								2,350					62
								2,525					63
								2,511					64
								1,900					65
72	18.00					60		1,159	.00		.90		66
								2,451					67
								1,170					68
46	36.00	250				80		2,913					69
								1,976	.10	.65			70
65	18.00							2,634					71
91	17.50	40						2,675	.12	.98			72
								705	.15	.07			73
								1,887					74
								1,906	.14	.10			75
								2,112					76
125	15.00	40						2,631					77
114	17.40					50		2,859					78
85						28	12.00	3,583	.13	.07			79
112	15.00							2,320	.15	.05			80
								1,821					81
63	30.00							1,651	.12	.65			82
								900					83
								1,329					84
								2,282					85
								2,152					86
42	20.00							2,268	.15	.07			87
11	12.00	16				20	10.80	2,759	.18	.63			88
147								1,330					89
								1,796					90
								2,944	.16				91
								1,681					92
								2,759					93
								1,656					94
								1,355					95
31		100	1			250	25	2,152	.15	.05			96
								2,172					97
								1,500	.20	.10			98
56								1,129					99
								1,223					100
								2,268					101
43								2,268					102
79	18.50	60				210	40	1,274					103
87	15.00							826					104
								2,912	.18	.98			105

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TOWN TABLES

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TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population census 1915	Total payments of town	Cash on hand at close of year
566	Parnell	.25	280	1,800	1,500
567	Paton	1.	350	2,400	2,500
568	Patterson	9.	132	350	38
569	Paulina	.4	873	21,018	1,632
570	Pavia	1.	282	1,900	2,405
571	Peterson		534	11,404	84
572	Pierson		492	8,702	1,626
573	Pilot Mound	1.	347	3,776	679
574	Pioneer		108		
575	Pogah		438	1,332	174
576	Plainfield	.3	323	919	569
577	Plano				
578	Pleasant	.5	205	388	115
579	Pleasant Plain		172	380	105
580	Pleasantville		850	24,108	34,108
581	Plover		843	809	809
582	Plymouth	1.	374	5,430	1,233
583	Pocahontas		1,194	17,045	134
584	Pok City	1.	990	253	253
585	Ponroy		207	11,222	2,560
586	Popjoy		238	430	430
587	Portsmouth	2.	528	2,446	569
588	Postville		1,000	20,700	2,113
589	Prairieburg	.75	227	1,803	633
590	Prairie City	3.	817	4,275	1,213
591	Prescott		432	1,071	348
592	Preston		654	7,095	605
593	Prichard	.75	707	7,807	2,172
594	Princeton	1.	328	2,071	201
595	Promie City		281	565	565
596	Proville	1.	153	303	140
597	Pulaski	1.	637	454	637
598	Quasqueton		992	466	992
599	Quincy	1.	286	845	794
600	Quincy		17		
601	Rackliffe	1.	729	3,083	3,30
602	Rake	1.	231	1,222	1,222
603	Ralston	2.5	300	982	982
604	Randaha	.13	141	130	130
605	Randolph	.5	230	12,381	251
606	Rathbun		622	430	230
607	Readlyn	.5	319	1,911	1,204
608	Reading	.75	305	978	978
609	Reading	1.	322	348	679
610	Redfield	1.25	669	7,952	1,065
611	Reinbeck		1,257		
612	Rembrandt	1.	228	3,098	1,272
613	Remsen	.88	1,008	10,770	782
614	Reswick		481		
615	Riceville	1.	943	6,653	1,013
616	Richard		619	2,970	210
617	Richardsville	1.	95	210	210
618	Rickets	.33	148	6,942	303
619	Ridgeway	3.18	380	1,408	60
620	Rinard	1.	126	897	60
621	Ringsted	1.	447	2,470	1,071
622	Ripley		408	1,370	1,361
623	Riverside	1.5	656	8,435	30
624	Riverton		654	1,437	12
625	Robbs	2.40	125	237	237
626	Rock Falls		138	348	348
627	Rockford		1,136	3,873	1,136
628	Rock Valley	1.31	1,800	8,025	194

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 and lighting	Sidewalks	Streets	Miscellaneous	
2,674	1,567	2,107	15	15				566
5,541	2,671	2,870						567
307	2	205		1,263	181	960		568
23,609	2,212	23,418						569
5,444	1,206	2,640						570
12,288	1,449	10,839	7,233	1,739			5,496	571
10,858	1,880	8,708	1,115	1,115	105		19	572
4,435	494	3,961	270	231	23		14	573
1,300	113	1,300						574
1,488	569	919	108		108			575
563	68	440						576
335	335	335						577
34,108	34,108	23,213	22,915				300	578
809	809	293			177	3	100	579
6,703	648	6,055				473	352	580
17,779	1,138	10,581	2,461	1,707		724		581
22	149	773	64		64			582
14,991	2,290	13,502	456		178	3,036	245	583
485								584
1,267	1,645	432	138				275	585
22,810	12,030	2,805	2,761	134				586
1,973	144	1,259	97					587
5,400	473	5,017	585	325	54	135	81	588
2,019	215	1,706	154					589
8,574	273	8,100	1,190		70	661	235	590
2,440	5,337	3,000	1,018					591
3,372	364	1,508	710		110			592
746	534	648	169			50		593
627	96	531	22		22			594
992	3	989	162			162		595
1,630	798	841	853			104	139	596
6,674	1,254	5,430	251	41		241	87	597
1,222	1,222	285	37					598
982	121	861	21		21			599
308	308	640						600
12,702	847	11,913	5,120	5,120				601
778	128	640						602
3,175	1,518	1,657	912	495	223	55	67	603
978	348	978	348		72	125	151	604
645	645	258	421	132	78	54	54	605
9,017	242	8,075	1,018	902	2	49	5	606
3,571	80	3,109	3,000					607
11,558	1,302	10,256	949	746	111	87	19	608
7,606	332	7,334	969	713		246		609
2,280	149	2,131						610
515	458	57						611
6,064	488	6,476	5,490	5,426	63	445		612
3,006	582	1,426	488					613
553	293	696		45				614
4,387	473	3,912	371					615
3,131	922	2,199	96					616
8,471	1,959	6,521	2,324			383	2,486	617
1,449	1,449	53						618
188	464	278						619
584	202	202	34			19	15	620
12,104	2,562	10,592	1,100		91		19	621
8,819	42	8,776	1,467			108	31	622







TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
755	Weldon		289	542	264
756	Wellman	.75	839	5,226	2,400
757	Wellsburg	1.	385	4,481	1,580
758	Welton		75	355	978
759	Wesley	.63	466	6,082	46
760	West Bend		701	8,353	302
761	West Branch	1.5	712	7,652	2,573
762	West Burlington		1,091	3,000	727
763	West Chester	.5	233	356	302
764	Westfield	.01	198	461	96
765	Westgate	.5	296	1,190	150
766	West Liberty	1.	1,760	224,192	5,643
767	West Mitchell	1.	138	219	
768	West Point	.5	564	5,614	1,974
769	West Side		401	3,174	768
770	West Union	3.	1,773	14,329	4,105
771	Wheatland	.5	558	2,479	1,695
772	Whiting	1.	642	15,740	33
773	Whittmore		588	7,648	1,347
774	Whitten	3.75	236	759	536
775	Willey	.5	71	31	371
776	Williams	.9	550	4,474	4,672
777	Williamsburg	.91	1,157	13,356	6,570
778	Wilton	.7	1,176	13,985	845
779	Winfield	1.	1,007	6,940	1,683
780	Winthrop	.75	564	6,016	1,728
781	Wiota	1.	245	464	789
782	Woden	1.	163	383	502
783	Woodbine		1,613	31,261	2,584
784	Woodburn	3.	389	1,051	310
785	Woodward	1.	820	7,944	313
786	Woolstock	1.	337	3,573	3,398
787	Worthington	.5	327	648	1,643
788	Wyoming	.5	707	5,074	941
789	Yale		305	4,136	347
790	Yetter		132	826	209
791	Yorktown		212	2,714	693
792	Zearing	1.	536	1,933	726
793	Zwingle		85	279	271

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	
806	254	552	73		6	67		755
7,716	2,773	4,943	810	270	540			756
6,061	740	5,321	973	962	21			757
1,333	1,206	67	14		14			758
6,728	25	6,703	1,580		417		1,030	759
8,655	29	8,626	1,434	1,166			170	760
10,225	3,019	7,206	1,635	502	145		452	761
3,727	889	2,838	965	68	297		510	762
658	95	563	63				63	763
497	22	475	112		45		67	764
1,340	317	1,023	412					765
229,835	7,802	222,033	191,801	8,239			183,112	766
219	4	215						767
7,588	2,161	5,427	1,000	650	73	170	107	768
3,942	408	3,534	165		165			769
18,434	4,052	14,382						770
4,147	1,461	2,713	26			26		771
15,773	7,060	8,713	9,334	9,279				772
8,995		8,995	1,235	944			291	773
1,296	296	1,089						774
492	295	107						775
6,146	4,238	4,908	187	91			96	776
19,926	9,242	10,684						777
14,830	104	14,726						778
8,632	986	7,646	2,689	199	32	1,781	677	779
7,742	1,323	6,419	503		41	182	280	780
1,253	791	462						781
885	412	473						782
33,845	1,810	32,035	23,633	4,461	290	75	18,297	783
1,361	245	1,116	42		42			784
8,537	359	7,898	6,205	1,921	533	251	3,500	785
6,971	3,648	3,323	514	197	21	210	86	786
2,291	1,835	456	85		33		52	787
6,015	1,046	4,969	316		196	123		788
4,483	210	4,273	1,351	157	116	1,078		789
1,095	526	569						790
8,407	139	3,268	2,050	50			2,000	791
2,719	1,027	1,692	187				187	792
550	390	160	130		67		63	793

























TABLE NO. 2—CONTINUED—PAYMENT OF

Table with columns: Number, Towns, Total, Mayor's office, Town clerk, Town treasurer, Town council, Town marshal and police, Street commissioner, Fire company.

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Table with columns: Streets, sidewalks and crossings; Sewers and sewage disposal; Water works; Electric and gas works and other lighting; Elections and town hall; Board of health and cemetery; Legal expense; Dues and expense of delegates in League of Municipalities; Miscellaneous; Interest on bonds and bonds redeemed; Amount of temporary loans and warrants of previous year's issue paid; Number.



















































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

Table with columns: Number, TOWNS, Total debt, Classified by Character (General bonds, Municipal industry bonds, Temporary loans, Warrants outstanding, Miscellaneous debts), Total debt, Per capita.

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

Table with columns: Total actual valuation, Actual valuation of real property, Actual valuation of personal property, Actual valuation of R. R., telephone, telegraph and express companies, Moneys and credits, Taxable valuation, Mills levied, Actual valuation of agricultural lands in incorporation, Mills levied, Number.













TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	
784	Woodburn							
785	Woodward	11,007		11,000		7		13.42
786	Woolstock							
787	Worthington							
788	Wyoming	2,500			2,500			3.53
789	Yale	11,000	9,000		2,000			36.06
790	Yetter							
791	Yorktown	2,000	2,000					9.43
792	Zearing	300			300			.55
793	Zwingle							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
246,852	192,110	52,264	2,478		231,474	15			784
653,248	331,778	112,586		208,884	319,975	36			785
385,444	91,640	92,344	50,108	151,352	209,875	35	36,390	5	786
297,724	114,276	127,008	22,760	33,680	99,691	10	5,320	5	787
757,540	317,551	172,376		267,613	390,095	24			788
									789
						9			790
						15.5			791
582,272	239,148	103,304		239,820		14	37,556	5	792
102,290	28,852	23,836	9,192	40,410		15			793

TABLE NO. 5—TOWNS—VALUE OF MUNICIPAL POSSESSIONS AT CLOSE OF YEAR.

Table with 8 columns: TOWN, Total, Municipal land, buildings, furniture, etc., Water works, Electric light, Cemeteries, Parks, Fire department, All other. Rows include Grand total and various towns like Ackley, Adair, Adel, etc.

TABLE NO. 5—CONTINUED—TOWNS—VALUE OF MUNICIPAL POSSESSIONS AT CLOSE OF YEAR.

Table with 8 columns: TOWN, Total, Municipal land, buildings, furniture, etc., Water works, Electric light, Cemeteries, Parks, Fire department, All other. Rows include Blackburg, Blencoe, Blockton, Blue Grass, Bonaparte, etc.

\*Gas.







TABLE NO. 5—CONTINUED—TOWNS—VALUE OF MUNICIPAL POSSESSIONS AT CLOSE OF YEAR.

Table with 9 columns: TOWN, Total, Municipal land, buildings, furniture, etc., Water works, Electric light, Cemeteries, Parks, Fire department, All other. Lists 100+ towns and their respective values.

TABLE NO. 5—CONTINUED—TOWNS—VALUE OF MUNICIPAL POSSESSIONS AT CLOSE OF YEAR.

Table with 9 columns: TOWN, Total, Municipal land, buildings, furniture, etc., Water works, Electric light, Cemeteries, Parks, Fire department, All other. Lists 40+ towns and their respective values.



CITY OFFICIALS.

No. in order of population	City	Mayor	Clerk	Treasurer	Term expires
34	Albia	H. S. Berry	C. C. Atchison	F. S. Nelson	1919
55	Algona	Jas. W. Wadsworth	S. W. Crowell	Wm. Cleary	1919
35	Ames	Geo. E. Baker	*A. B. Maxwell	H. W. Stafford	1918
61	Anamosa	J. E. Tyler	C. V. Fisher	T. E. Watters	1919
38	Atlantic	J. Burnea	T. E. Nichols	J. G. Whitney	1919
95	Audubon	F. C. Miller	Geo. E. Kellogg	Chas. L. Johnson	1918
101	Bedford	H. C. Webb	J. E. Lovell	F. E. Payton	1918
54	Belle Plaine	J. H. Zeller	E. M. Ewen	A. W. Moderwell	1919
82	Bloomfield	E. N. Bezenberger	E. Z. Morrow	R. C. Bristow	1918
16	Boone	D. G. Baker	Otto Hile	John Cooper	1919
9	Burlington	James M. Bell	*J. A. Larson	Chris Mathes	1918
47	Carroll	Wm. Winnike	J. A. Dougherty	J. C. Arts	1918
24	Cedar Falls	J. B. Newman	W. T. M. Aitken	F. B. Miller	1918
5	Cedar Rapids	Louis Roth	*V. E. Vans	Chas. E. Byrnes	1918
20	Centerville	W. L. Fox	R. O. Stephenson	D. Boyd Brann	1918
23	Charles City	Wesley G. Henke	John S. Bradley	Geo. E. May	1919
32	Chariton	H. G. Larimer	W. M. Householder	Channing Smith	1919
29	Cherokee	A. R. Molyneux	Wm. Shardlow	Geo. Brummer	1919
28	Clarinda	A. M. Sherman	*T. A. Wilson	L. E. Finley	1919
80	Clarion	J. A. Rogers	D. E. Adams	H. J. Barr	1918
71	Clear Lake	R. S. Young	M. C. Schmuskie	R. S. Rogers	1918
8	Clinton	H. C. Hansen	*Frank W. Leedham	E. B. Chandler	1918
79	Colfax	P. H. Cragan	H. F. Cassidy	R. E. Cummings	1919
102	Corning	Geo. W. Hardesty	W. C. Chubb	F. C. Oky	1918
7	Council Bluffs	M. B. Snyder	*J. F. McAneney	F. T. Mer	1918
60	Cresco	A. E. Barker	M. J. McArthur	E. P. Farnsworth	1919
21	Creston	James C. Ferguson	Howard C. Miller	W. F. Busby	1919
5	Davenport	John Berwald	Hugo Moeller	Chas. E. Rubeson	1918
48	Decorah	E. J. Hook	L. S. Dals	E. J. Curtin	1918
58	Denison	W. H. Laub	E. F. Tucker	C. L. Voss	1918
1	Des Moines	John MacVicar	*O. J. Carr	John Heaton	1918
4	Dubuque	James Saul	*Cyril D. Logan	Geo. D. Wybrant	1918

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46	Eagle Grove	J. S. Fort	Sam Middleton	C. Christensen	1919
100	Eldon	H. R. Baker	H. E. Riley	S. H. Sawyer	1918
72	Eldora	H. W. Emery	L. J. Stout	D. M. Maser	1918
7	Emmetsburg	Wm. E. G. Saunders	T. E. Rutledge	J. W. Neary	1918
43	Estherville	Mack J. Groves	N. B. Egbert	H. F. Rhodes	1919
25	Fairfield	R. H. Munro	Paul Colson	F. J. L. Black	1919
91	Forest City	John Carson	M. B. Clark	H. T. Thompson	1918
11	Fort Dodge	John T. Ford	W. L. Tang	E. H. Zeurrer	1919
19	Fort Madison	A. R. Smith	L. P. Albers	A. M. Lawery	1919
41	Glenwood	F. J. Wallace	C. P. Hamilton	Clyde Rhodes	1919
37	Grinnell	D. F. White	A. C. Harriman	Scott Mac Eachron	1919
85	Hamburg	Fred A. Wolf	E. Fisher	C. B. Clayton	1919
67	Hampton	G. T. McOrillis	S. W. Osborne	D. C. Wolfe	1919
69	Harlan	Albert Hansen	Wm. Hayes	Petr Hammer	1918
97	Hawarden	Walter Scott	T. J. Reeves	A. S. Horton	1918
96	Humboldt	R. J. Johnston	J. A. Parker	Otto Windrath	1918
94	Ida Grove	W. J. Anderson	Geo. C. Hubbard	F. C. Kins	1918
53	Independence	O. E. Purdy	Rufus Brewer	Geo. L. Parker	1919
57	Indianola	John J. Orr	E. P. Wright	J. A. Storey, Jr.	1918
17	Iowa City	F. K. Stebbins	D. T. Davis	Chas. B. Crain	1919
52	Iowa Falls	C. O. Buck	J. O. Gregg	C. H. Burlingame	1918
63	Jefferson	F. J. Forbes	O. J. Tyrrell	L. D. Semple	1918
15	Keokuk	Ed. Lafton	O. W. Sandberg	L. J. Wolfe	1918
51	Knoxville	E. H. Gamble	Paul M. Black	J. C. Collins	1918
83	Lake City	John W. Jacobs	G. E. Miller	G. G. Hutehison	1918
36	Le Mars	Geo. McLain	Joe Cook	A. Langhout	1919
86	Leon	J. M. Gardner	S. G. Mitchell	M. A. Gammill	1919
64	Manchester	F. H. Munson	*L. B. Matthews	Chas. J. Seeds	1919
49	Maquoketa	W. C. Morden	E. J. Kullmer	Geo. L. Mitchell	1919
98	Marengo	J. L. Hendershott	F. W. Goldthwaite	F. S. Hite	1919
39	Marion	C. A. Patton	T. H. Oxley	Geo. W. Toms	1919
13	Marshalltown	S. H. Reilley	O. A. Rosengren	H. M. Vawter	1919
12	Mason City	T. A. Potter	J. H. McEwen	H. C. Smith	1919
50	Missouri Valley	J. C. Prather	John P. Clinkenbeard	J. S. McGovern	1919
89	Monticello	J. A. Voorhees	C. J. Northrop	W. F. Rohn	1918
44	Mount Pleasant	J. H. Mills	W. D. Worthington	W. N. Sinclair	1919
14	Muscatine	Robert S. McNutt	H. B. Capis	Henry Schreurs	1919
74	Mystic	R. E. Oughton	C. V. Chances	A. C. Homann	1918
75	Nevada	O. H. Hall	R. A. Davis	W. D. Childs	1919
76	New Hampton	J. E. Garmey	F. B. Strike	T. B. Condon	1919
33	Newton	Ed. P. Malmberg	E. J. Finch	D. L. Clark	1919
22	Oelwein	T. L. Hanson	C. D. Shippy	R. B. Jamison	1919
84	Onawa	A. T. Nord	Chas. L. Collins	Geo. W. Buckley	1919
70	Osage	A. A. Kugler	A. S. Wright	M. C. Sweeney	1919
73	Oscola	E. G. Paul	W. N. Temple	A. D. Simmons	1919
18	Oskaloosa	J. G. Harrold	T. H. Carlin	H. L. White	1919
10	Ottumwa	Patrick Lesney	V. P. Ewing	Dwight Baker	1919

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CITY OFFICIALS—CONTINUED.

No. in order of population	City	Mayor	Clerk	Treasurer	Term expires
65	Pella	Jack Brues	A. E. Kuyper	H. M. Pattee	1919
31	Perry	F. A. Smith	Adrian Cross	O. F. Remmers	1919
30	Red Oak	E. O. Carpenter	Richard Roberts	P. G. Smith	1918
99	Rock Rapids	J. H. Stalford	J. K. Medberry	C. E. Harding	1919
81	Sac City	D. O. Kingery	†A. E. Holmes	E. R. Owen	1918
90	Seymour	F. L. Myers	J. W. Lowery	A. P. Streeyk	1918
59	Sheldon	J. M. McGlone	Scott Martin	R. B. Murphy	1919
27	Shenandoah	J. H. Wyllie	C. M. Conway	C. Williamson	1918
93	Sigourney	R. J. Andrews	A. M. Neas	C. A. Carlson	1918
2	Sioux City	Eugene E. Bender	*W. E. Truse	E. T. Taggart	1918
42	Spencer	W. C. Edson	E. O. Keefe	J. W. Gilbert	1919
62	Storm Lake	R. J. McKee	Roy V. Kinne	O. M. Trevellian	1919
103	Stuart	P. Hixson	G. F. Taylor	F. J. Bracken	1919
78	Tama	C. H. Snyder	J. A. Phillips	S. G. Frink	1918
87	Tipton	C. B. Stager	Phillip D. Kettleston	M. J. Kuzak	1918
105	Toledo	Chas. W. Burt	R. W. Adair	W. N. Gavin	1918
66	Valley Junction	C. N. Fessler	C. C. Williams	W. R. Finlayson	1918
92	Villisca	J. F. Allen	Geo. B. Sexton	E. M. Tinkham	1919
45	Vinton	O. K. Manek	W. E. Klingaman	D. C. Bell	1919
40	Washington	W. R. Law	S. J. Kellogg	W. H. Brunn	1918
6	Waterloo	Guy W. Eaton	*R. S. De Gon	L. T. Hermanson	1919
88	Waukon	F. A. Osineup	J. D. Cowan	W. Widditschka	1919
56	Waverly	R. J. Clark	H. R. Van Derveer	E. F. King	1919
26	Webster City	Jas. A. Cowan	B. O. Brumfield	Robt. Schott	1919
104	What Cheer	I. E. T. Wilson	W. I. Meade	E. Wilson	1919
68	Winterset		H. S. Ely		1919

\*City Auditor.  
†City Manager.

TOWN OFFICIALS.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Ackley	S. J. Lienwen	W. J. Scourick	S. Y. Eggert	1918
Ackworth	John Keller	D. E. Smith	C. C. Morr	1919
Adair	Harry D. Byers	Ernest Freese	J. F. McManus	1918
Adel	H. H. Crenshaw	Blaine G. Finley	R. L. Leach	1918
Afton	M. D. Coen	F. A. Shute	James E. Perry	1918
Agency	G. L. Nye	W. H. Reynolds	W. F. Foster	1918
Ainsworth	E. W. Spessard	E. H. House	S. A. Stephens	1918
Akron				
Albert City	George R. Anderson	Theo. Latory	W. W. Kischer	1917
Albion	J. A. Turner	H. L. Rolston	A. L. Burgett	1918
Alburnett				
Alden	F. F. Esslinger	G. F. Bigelow	F. J. Birdsall	1918
Alexander	F. H. Rodemayer	H. J. Bohlen	E. R. Green	1918
Allerton	L. L. Hall	S. F. Shields	H. S. Shields	1918
Allison	O. F. Missman	W. C. Shepard	F. B. Merrill	1918
Alta				
Alta Vista	Geo. J. Schalz	John Lauck	Otto A. Bartles	1918
Alton	John Meyer	Harry Vander Linden	M. D. Gibbs	1918
Altoona	J. C. Jones	G. E. Altman	W. B. Canfield	
Alvord	J. J. Hamann	W. H. Grill	Lon Mundt	
Andover	August Boyson	D. P. Maeve	E. E. Grimm	1918
Andrew	F. H. Daudel	Q. J. March	John H. Schipper	1919
Anita	Homer Kirkham	A. M. Worthing	M. Millhollen	1919
Ankeny	F. E. Spiers	A. L. Stebleton	J. G. Wagner	1918
Anthon	W. L. Stillman	L. L. Lucas	H. L. Hudelberg	1918
Aplington	William Dreyer	Henry Busse	N. H. Reints	1918
Areadia				
Arcifer	P. A. Ver Schoor	G. J. Femans	A. J. Beyers	1919
Arior	A. H. Nichols	J. A. Rule	J. Metheney	1918
Artspe				
Arlington	J. M. Welch	Elmer Bachtell	B. B. Walrath	1918
Armstrong	W. E. Brooks	E. R. Stoakes	F. W. Doughty	1918
Arnold's Park	F. O. Jenkins	W. E. Clark	L. Henshaw	1918

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Arthur	L. Harting	Fred J. Whimery	G. E. Clifford	1918
Ashton	Charles Siefert	J. W. Clark	R. M. Yappen	1918
Aspinwall	Louis Schroeder	J. J. Uselding	Andrew Boyens	1918
Atalissa	Orle B. Tarkle	W. E. Julius	J. M. McLaughlin	1919
Auburn	J. B. Williamson	O. G. Bosler	W. H. Lisch	1919
Audubon	J. C. Lockin	E. S. Kleryon	W. H. Bichel	1918
Aurelia	F. L. Chapman	T. W. Dolan	W. I. Warren	1918
Aurora	Wm. Avenarius	L. J. Gault	L. B. Gault	1918
Avenarius	H. A. Row	W. E. Julius	E. J. Karstans	1918
Ayrshire	John McBride	E. L. Bartholow	Frank Mills	1918
Badger	L. O. Myrland	Charles Arent	O. J. Olson	1918
Bagley	J. J. Chapman	Claude E. Nichols	R. H. Cam	1918
Baldy	J. J. Carter	Geo. W. Essner	John Brigadon	1918
Baldwin	A. W. Fields	W. E. Potter	C. A. Harding	1918
Bancroft	J. H. Welp	W. A. Muray	L. F. Kennedy	1918
Barus City	J. J. Sarvis	H. S. Musser	Fred Williams	1918
Barrett	John R. Tracy	L. Rice	T. R. Berry	1919
Batavia	O. Czerwaky	F. Scharpf	Walter Trusky	1919
Battle Creek	H. D. Krigh	Mrs. J. E. Lewis	L. E. Copeland	1918
Baxter	V. O. Spotts	J. W. Welner	C. H. Dall	1918
Bayard	W. T. Thorp	Carl O. Webb	Charles Burdick	1918
Bayson	G. L. Arrasmith	L. V. Culver	E. P. Strauser	1918
Beaconsfield	Wm. Baxter	Carl Perry	Sol Mink	1918
Beaumont	W. P. Bohall	W. E. Rhoads	L. B. Beadle	1918
Beaman	J. W. Hutchison	E. G. Elliott	T. L. Evans	1918
Bever	C. R. Elliott	A. W. Gray	H. D. Hagg	1919
Bellevue	L. H. Hines	Henry Grassitt	Joe Kubo, Jr.	1918
Belmond	W. C. Ramsay	Guy J. Byers	M. H. Hanson	1918
Bennett	John Hannick	J. D. Vaughan	E. P. Wingert	1918
Benton	W. S. Monaghan	C. M. Gorman	Ed. Groves	1918
Berkley	Wm. Schall	M. W. Carter	P. P. McDonald	1919
Berlin	M. B. Panko	Win. Lorenz	Theo. P. Rubber	1919
Bernard	J. H. Schuster	P. O. Maloy	P. H. Russell	1918
Bertram	M. I. Snyder	R. Jorgenson	J. N. Schley	1918
Bertendorf	F. W. Reck	H. F. Abrahamson	J. E. Brownlee	1918
Berlington	S. H. Bauman	M. D. Hope	Will Hastings	1918
Birmingham	George W. Cooper	W. C. Merryman	James W. McNet	1918
Blairtown	B. F. Paul	Leonard Kimm	R. D. Kinkle	1918
Blacksburg	E. G. Smith	Guy F. Hall	Henry Farlin	1918
Blanchard	Wm. Davis	E. A. Shea	B. H. Danforth	1918
Blenoe	F. A. Stemmler	M. E. Roof	Theo. A. Warr	1918
Blockton	L. H. Buchmeier	Henry E. Schroder	L. S. Robinson	1918
Blue Grass	John Pederson	F. W. Quiby	N. A. Naby	1918
Bois	T. S. Stimous	E. C. Smith	H. C. Page	1918
Bonaparte	J. M. Ingle	M. F. Parks	Fred Schnoor	1919
Bondurant	B. M. Swisher	A. T. Johnson	Axel Henderson	1918
Bouton	N. G. Wilson	C. P. Sarret	P. T. McCrum	1918
Boyd	W. H. Eddy	T. M. Reed	Irwin Wilson	1919
Braddyville	R. A. Hawthorn	M. B. Higby	Rugh McCreeary	1918
Bradgate	Walter Turley	Joseph Herrick	M. A. Gilliam	1919
Brandon	E. C. Heath	L. P. Rasmussen	L. F. Miller	1919
Brayton	F. Van Eskemp	F. J. Robenkamp	Leo Snyder	1918
Bridgewater	J. G. Hendry	Frank Herbert	Guy J. Fols	1918
Brighton	F. A. Williams	W. E. Barry	W. E. Barry	1918
Bristol	D. E. Shottliff	H. L. Scarie	J. L. Jungkunst	1919
Britt	H. C. Meyer	J. E. Verrall	C. F. Lewis	1918
Brooklyn	O. D. Hall	Frank Talbot	N. H. Wright	1918
Brownville	John Kennedy	F. Boyens	Ed. J. Johnson	1919
Buckey	George Lutterman	H. M. Talbot	H. J. Bruch	1918
Buffalo	S. O. Bertis	Christian Zogg	John Waspe	1919
Buffalo Center	W. H. Ansteth	M. McBurnett	C. O. Blossom	1918
Burt	L. Sheldon	A. A. Thompson	W. H. Lowman	1918
Busey	J. T. Doughtman	W. H. Moon	L. S. Gags	1918
Calamus	N. F. Siegmund	Arnold Lahann	C. A. Hanson	1918
Callender	B. Larson	Geo. W. Knutson	H. J. Gustin	1918
Calmar	J. F. Conover	C. G. Anderson	B. L. Mathers	1918
Calmar	Ernest Boltz	B. Lafferding	E. G. Cady	1918
Camanche	O. B. Ramon	R. O. Tallman	T. John Hill	1918
Cambridge	J. A. McKee	W. H. Heggen	A. L. Silver	1918
Cantril	George Hatch	A. B. Tackaberry	F. W. Stump	1918
Carbon	James Jones	P. Goddard	J. E. DeFord	1919
Carleton	F. E. Stephens	D. D. Reynolds	U. J. Martin	1918
Carpenter	C. A. Snesberg	O. H. Thompson	J. R. Chaloupka	1918
Carson	A. B. Forristall	C. W. Parks	A. V. Devlin	1918
Cascade	E. J. Keele	O. F. Crawford		1918

## TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of office
Cass	T. Smith	H. W. Berry	S. T. Lawler	1918
Cassida	A. C. Tatro	B. C. Maloy	E. W. Mahoy	1918
Cedar Hill	M. H. Furell	R. G. Taylor	E. W. Mahoy	1918
Cedar Heights	Wm. Galloway	Jas. M. Edwards	F. E. Blshen	1919
Center Junction	Thomas Dawson	C. A. Rasmussen	J. P. Moser	1918
Central	M. A. Newland	F. J. Williams	J. P. Stauffer	1918
Central City	Albert Krafl	Joseph O'Brien	Wm. Reebman	1919
Charlottesville	P. F. Schroeder	A. H. Dehmann	E. A. Garde	1919
Charter Oak	John Sabau	Chaas. Beck	E. W. Brown	1918
Chickasha	G. H. Smith	Chas. Roland	D. E. Brant	1918
Chesapeake	S. A. Brush	Joseph Biesek	F. W. Sill	1918
Chickasha	W. W. Gray	W. C. Broadbent	E. E. McWilliams	1919
Chickasha	V. R. Burges	Alfred Peterson	Henri Westwell	1918
Chickasha	G. W. Colton	G. M. A. Tucker	John Bonetti	1919
Clare	Edward Bonot	Dan Cain	M. H. Collins	1914
Clarence	Rosea Dalow	B. E. Huff	R. O. Hoyer	1914
Clatsop	F. C. Larson	James McGullo	W. E. Grayer	1918
Clatsop	J. N. Wyatt	Paul Wilson	M. N. Jenkins	1918
Clatsop	J. H. Smith	L. L. Patton	R. C. McKelny	1918
Clatsop	Chas. E. Bulfr	L. W. Butts	R. V. Laney	1918
Clatsop	W. B. Park	S. P. Scott	C. V. Lamb	1918
Clio	H. C. Faddock	Ray Shrier	J. E. Scott	1918
Clover Hill	H. H. Saworth	E. H. Hark	J. P. Saworth	1918
Coburn	John Pokersburg	E. F. Burr	Joe Gilmore	1919
Coburn	G. M. Kendall	F. W. Lindahl	D. D. Johnson	1918
Columbia	Chas. Grafe	W. B. Shattler	Wm. Hammond	1918
Columbia	Chas. Grafe	W. B. Shattler	Wm. Hammond	1918

Town	Mayor	Clerk	Treasurer	Date of expiration of office
College Springs	G. N. Trimble	J. C. Dow	J. Des London	1918
Collins	B. E. Marsh	C. G. Kernell	P. G. Perry	1918
Columbia City	O. S. Johnston	S. J. Lewis	Frank Colton	1918
Columbia Junction	O. M. Coath	Wm. DeFord	Chas. Duncan	1918
Concord	J. W. Bradsbaw	J. R. Goolby	B. L. Gulka	1918
Conrad	S. F. Price	J. R. Williams	B. L. Gulka	1918
Coon Rapids	Z. L. Shaver	G. N. Ford	J. D. Royer	1914
Coppeck	F. M. Van Trump	John Hesser	L. B. Sellers	1914
Coraville	A. W. Hatfield	J. L. Dubsok	L. E. Wasley	1918
Corvath	O. Stull	W. L. Smith	C. J. Naumann	1918
Corvath	W. Y. Farris	A. J. Gallagher	R. L. Richards	1918
Corydon	H. O. Haman	H. J. Hagan	Obs. Hansen	1918
Cosby	Fred Hinch	F. L. Soaker	J. P. Beaken	1919
Craig	S. W. Hasdon	Chas. MacChary	M. A. Howell	1919
Crawfordville	A. O. Christmann	W. A. Galvishan	J. E. Hansen	1918
Crawfordville	S. A. Pollock	F. A. Fahrion	C. W. Shaver	1919
Curtew	A. A. Whitmer	C. J. Harrison	C. E. Flaws	1919
Cushing	Jos. Straw	C. J. Myers	Geo. Freeman	1918
Dakota City	B. E. Borrell	C. F. Lowder	W. O. Brown	1918
Dallas Center	C. E. Bomberger	R. C. Loring	A. N. Nelson	1918
Danbury	M. W. Calbert	G. E. Merrilli	A. Zumbat	1918
Danville	O. W. Hixon	F. C. Jacobson	F. A. McLaughlin	1918
Davis City	G. T. Bogel	A. A. Boyright	W. A. Corriess	1918
Dawson	C. R. Bily	O. S. Larson	C. O. Johnson	1918
Deatur City	C. R. Bily	L. M. Bickel	W. W. Dismay	1918
Deerham	J. B. Morris	Elmer E. Minoris	J. H. Midd	1918
Deerham	L. O. Kaster	F. F. Barnsdan	H. W. Hatter	1918
Deerham	J. H. Pigeon	G. H. Blakner	W. J. Tilmer	1918
Deerham	James Abbott	G. P. Coath	T. E. Canoy	1918
Della	J. R. Dunn	E. E. Porter	J. B. Sloan	1919
Donner	J. L. George	R. C. Patrick	B. E. McKim	1918
Donner	F. L. George	Robt. S. Gundersen	H. C. Wente	1918
Dozco	F. L. Hoek	C. C. H. Davis	T. G. Pnck	1918
Dozco	L. S. Harrington	O. C. D. Bassel	George M. Kile	1918
Dexter	L. H. Pitting	H. H. Hough	Howard Olfes	1918



## TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Geneva	E. H. Raymond	R. A. Waddington	B. D. Hunt	1919
George	Filed but not signed			
Germania	William Baum	M. H. Stoddard	Ed. Thaves	1918
Gilbert	J. A. Hausman	F. W. Anderson	A. Jones	1918
Gilbertville	J. A. Stansberry	Henry Fagen	E. D. Masbus	1918
Gilmore City	S. J. Townsend	B. W. Rademacher	T. J. Calligan	1917
Gladbrook	Charles Emmering	Harold Ott	Harry Limit	1918
Gladwin	R. A. Hamilton	J. I. McNaught	M. Linn	1918
Goldfield	J. M. Montgomery	R. P. Keith	W. K. Blackwell	1918
Goodell	John Surralls	J. D. G. Houghton	I. R. Burgess	1918
Goose Lake	F. G. Haussen	H. J. Webster	H. O. Jepsen	1919
Goetzville	W. E. Bamberger	J. E. T. Johnson	Elmer Martindale	1918
Grattinger	Frank Schurman	J. P. Franzen	J. M. Herberger	1918
Graft				
Grafton	J. J. Bringolf	W. Loots	A. H. Larson	1917
Grand Junction	W. F. Metzger	G. O. Baker	George Ries	1918
Grand Mound	H. H. Abell	R. C. Quinn	Henry Moeler	1918
Grand River	J. E. Brown	Roy Brummer		1918
Grand View	C. R. Zimmermann	G. W. Zimmermann	D. J. Higley	1919
Granger	W. D. Lytle	William Andrews	J. P. Manning	1918
Grant	J. F. Mueller	O. D. Vetter	C. M. Williams	1918
Grant City	Charles Kent	H. Schulze	L. H. Lee	1918
Granville	H. Nieker	Jos. F. Pries	J. L. Wislischer	1918
Gravity	G. L. Brookman	W. B. Stewart	L. C. Woodfill	1918
Gray	F. C. Hepp	C. C. Linn	E. C. Rice	1918
Greedy				
Greens	George W. Wilson	W. A. McDonald	Frank Knight	1918
Greenfield	H. J. Harbour	H. G. Spooner	M. R. McCollom	1918
Green Island	Albert Schwelkert	John Tarr, Jr.	J. H. Chick	1918
Grimms	H. P. Putnam	H. F. Atchley	W. H. Nibbel	1919
Griswold	C. L. Otto Knap	C. E. Woodward	Ira L. Welch	1918
Grundy Center	C. E. Butler	E. V. McElroom	W. C. Morrison	1918
Gruver	Guy H. Gledray	Georg Lorimer, Jr.	C. W. Clump	1918
Guersey	John Bewcker	L. E. Oedraar	W. L. Beck	1919
Guthrie Center	W. P. Milligan	J. E. Datschelt	G. W. Cook	1918
Guthrieburg	Robert H. Scholtz	H. L. Hurman	D. H. Eckart	1918
Halbur	Joseph Koening	R. J. Helms	Peter Songerth	1918
Hamburg	Fred A. Wolf	E. Fisher	C. B. Clayton	1918
Hamilton	Fred M. Watts	Cyril Wynn	Lowell Munsell	1918
Hancock	F. J. Boie	B. M. Halladay	Ad. Zohselt	1918
Hansletown	C. S. Rye	N. Lorrason	A. O. Byz	1918
Harcourt	John R. Anderson	H. A. Carr	Albert W. Johns	1918
Hardy	T. S. Heggco	L. H. White	W. D. Smith	1918
Harper	Mike Strelgel	C. A. Russell	S. J. Strigel	1919
Harper's Ferry	James J. Finnegan	L. J. Hagerty	Thomas Houlihan	1918
Harris	C. C. Cady		R. W. Webster	1919
Hartford				
Hartley				
Hartwick	F. A. Hakeman	C. G. Korras	J. E. Foulk	1918
Harvey	A. Bransum	W. G. Harvey	A. L. Harvey	1918
Hastings	I. C. Van Gorkum	Fred H. Priest	R. S. McDonough	1918
Havlock	J. G. Obrecht	J. H. Adams	C. E. Miller	1918
Hawksays	John G. Bopp	H. F. Hauth	C. P. Shrader	1918
Hawston	H. D. Landon	A. L. Nelson	C. I. Nelson	1918
Hedrick	E. L. Yeager	T. J. Jennings	Ott Cuddy	1918
Henderson	H. W. Sweeney	G. T. Harover	M. C. Harover	1918
Hephurn	F. P. Beavers	E. A. Pendergraft	J. A. Henderson	1918
Hills	G. H. Sprattford	Roy E. Rubelschky	Leo S. Hirt	1919
Hinton	John Casper	George Ellison	H. O. Brown	1918
Holland	O. A. Gellies	Henry A. Sletken	C. Dirks	1918
Hoboken	William Whets	Albert G. Merkle	Charles Kastner	1918
Holt Cross	F. J. Hess	J. P. Sweeney	M. Clum	1919
Hopewills	C. Purrell	Frank Katenberg	E. F. Perdue	1918
Hopkinton	Will S. Besh	W. R. Reeve	F. C. Reese	1918
Hornick	W. J. Dills	P. O. Wendt	M. Williams	1918
Hospers	Jama Hynek	Bert Van Eyl	J. H. Smith	1918
Hubbard	W. H. Hoescher	H. P. Harmon	D. E. Byam	1918
Hudson	H. L. Lattas	E. C. Chinsky	H. R. Hollis	1918
Hull	D. J. Werkman	E. C. Stevens	J. S. Wilson	1918
Humboldt				
Humeston	D. P. Goodrich	Fred M. Kynor	B. King	1918
Huxley	Ole Legvold		H. H. Johnson	1919
Imogene	Ed. Smalley	F. J. Winan	N. J. Hillary	1918
Imperial	C. S. Renshaw	Hugo Riemers	N. A. Buchanan	1919
Ionia	O. A. Taylor	J. J. Meyer	J. R. Hosting	1918
Ireton	G. C. Koonilton	B. I. Beld	P. F. Morris	1918
Irwin	T. Ryan	P. K. Paulsen, Jr.	J. A. Baxter	1918
Jackson Junction	T. H. Hoye	L. A. Jirak	Joe Dewy	1919
Jackson	W. F. Lahr	B. D. Fsteg	G. W. Heater	1919

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Jamestown	J. W. Bennett	C. H. Howe	H. W. Briden	1913
Jasper	R. F. Stoddard	Monroe H. Houser	C. L. Bright	1913
Jewell Junction	J. W. Slater	F. L. Tullman	E. W. Knudson	1913
Johnston	H. W. Sluts	K. H. Truett	E. W. Knudson	1913
Julia	H. W. Sluts	K. H. Truett	E. W. Knudson	1913
Kahona	J. B. Strakosch	Wm. O. Laughlin	George O. Egan	1913
Kanrar	Fred Webb	S. L. Clabough	A. H. Alexander	1913
Kanawha	Wm. Gussell	M. J. Baker	Charles Rankin	1913
Kanawha	R. P. Tol	J. L. Johnson	Charles Rankin	1913
Kelly	J. P. Tol	J. L. Johnson	Charles Rankin	1913
Kellogg	Jama Boyh	C. T. Powers	J. G. Lamb	1913
Kennett	A. E. Lanerok	H. F. Fosh	J. G. Lamb	1913
Kent and Park	Stephen Toland	J. T. Wilmington	F. H. Locke	1913
Kerr	W. M. Deane	R. B. Kille	F. H. Locke	1913
Krota	N. G. McShulen	W. F. Stoutner	J. Lix Thomas	1913
Kyona	H. F. Jacoben	George Harler	J. F. Fairboch	1913
Kyrle	M. H. Glanz	M. T. O'Brien	Owen Conwell	1913
Kirkman	J. F. Cranny	E. F. Tucker	H. O. Loutenbarger	1913
Kirkman	W. A. Holman	C. S. Barnard	Wm. Abegg	1913
Kiryville	Thos. Hood	G. S. Taylor	H. O. Loutenbarger	1913
Kiron	J. W. Wagoner	S. A. Taylor	H. O. Loutenbarger	1913
Kiowa	J. B. Wartbow	W. C. Kennedy	W. G. Kennep	1913
Kiowa	J. B. Wartbow	W. C. Kennedy	W. G. Kennep	1913
Knowlton	W. A. Holman	G. F. Thomas	E. K. Bucgars	1913
Lahoma	W. A. Holman	G. F. Thomas	E. K. Bucgars	1913
Lake Mills	W. J. Beck	Y. J. Swanson	J. M. Tysager	1913
Lake Park	W. J. Beck	Y. J. Swanson	J. M. Tysager	1913
Lake Park	W. J. Beck	Y. J. Swanson	J. M. Tysager	1913
Lakeview	W. M. Deane	E. C. Harmon	Alb. Lind	1913
Lambert	F. W. Blinn	W. J. Laible	A. J. Thiel	1913
Le Motte	F. W. Blinn	W. J. Laible	O. C. Nunnis	1913

Lansboro	D. Trasky	Harry Trevel	F. Beck	1913
Lansboro	W. W. Bovee	S. A. Nelson	M. M. Kernis	1913
Lansing City	John McQuinn	G. L. Stables	J. H. Triscoe	1913
Lanswood	R. J. Gray	H. L. Carraban	L. E. Jacobsen	1913
Lattimer	Opp. A. Johnson	C. S. Sorrianna	J. C. Sorrianna	1913
Laurel	U. Moore	George W. Lud	Merh. Patton	1913
Laurens	O. B. Taylor	B. V. Neville	John Enckhoff	1913
Lawler	O. A. Silas	H. L. Hettler	John Enckhoff	1913
Le Clair	Not signed	A. J. Galagan	J. J. Sweeney	1913
Ledyard	C. P. Wheeler	G. H. McCord	C. C. J. Twell	1913
Le Grand	Chas. J. O'Grin	G. H. Buck	Henry Smith	1913
Lehigh	F. B. Desberg	T. D. Pedisima	George Smith	1913
Leland	E. G. McCreavy	M. Roy George	J. A. Anderson	1913
Lenox	Roy Seitz	D. S. Burbank	D. C. Thurlow	1913
Le Roy	E. R. McCormick	B. G. Herbert	S. O. DeWitt	1913
Leola	F. M. Bonbeck	Frank Abright	M. J. McCormick	1913
Leola	F. M. Bonbeck	Frank Abright	M. J. McCormick	1913
Lindsdale Springs	M. H. Jones	F. M. Morris	M. W. Smith	1913
Lindsay	W. E. Vrasenbarger	H. L. Bowman	L. W. Flack	1913
Lisleville	J. L. Boy	A. C. Fulton	J. W. Flack	1913
Linn Grove	John Deane	L. G. Siskley	F. O. Lee	1913
Linn Grove	F. F. Clark	C. A. M. Floyd	John Auler	1913
Littitport	J. C. Miller	Fred A. Cobble	John Auler	1913
Little Rock	D. M. Laughlin	L. L. Reynolds	G. H. Gibson	1913
Little Rock	M. C. Stark	B. F. Kelly	Wm. O'Connell	1913
Lodgepole	C. A. Ransbor	G. W. Ashton	W. E. Prouty	1913
Lodgepole	U. G. McDermott	H. F. Tarbell	E. J. Avery	1913
Logan	John Kerr	H. F. Tarbell	G. W. Evans	1913
Lohrville	James Lukavsky	H. F. Tarbell	W. C. Buell	1913
Lons Eric	W. W. Bovee	J. J. Johnson	F. C. Buell	1913
Lodge Grove	E. W. Christiansen	J. T. Huntinger	Wm. Coonan	1913
Lodgepole	Edw. Christiansen	J. J. Burnett	F. W. Williams	1913
Lovell	Geo. A. Warner	Louis Parks	Frank Wilcox	1913
Lovden	J. R. Houder	John V. Chandler	Frank Dinger	1913
Low Moor	George B. Engelhardt	W. J. Spies	W. L. Dunsatt	1913
Luna	George B. Engelhardt	W. J. Spies	W. J. Mitchell	1913

\*Term expires 1912.

## TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Term of office
Lewis	J. W. Talbot	B. F. Phillips	J. A. Olson	1919
Luther	Geo. B. Abraham	W. M. McCabe	J. P. Boone	1919
Lu Verne	Wm. Schultz	W. H. Roney	J. A. Niver	1918
Luxemburg	J. H. Moirs	M. L. Meyers	C. J. Ungs	1918
Luzerna	Adolph Roth	Harry Ott	Martin Stodd	1918
Lynville	A. F. Quire	E. W. Swan	F. R. Briggs	1919
Lytton	F. L. Blair	C. S. Ferguson	D. R. Wessing	1918
MacDonia	W. J. Hamilton	H. L. Summit	H. L. Nye	1918
Mackburg	H. A. Cross	B. Black	W. P. Loy	1918
Madrid	G. W. Crank	C. S. Adams	G. C. Carlson	1918
Magnolia	H. N. Frazier	H. A. Lawrence	J. H. Hanneman	1918
Maleom	John Eleishorn	L. E. Maxfield	W. F. Vogt	1918
Mallard	A. H. Randall	J. W. Johnson	H. Hohn	1918
Maloy	H. L. Augustus	C. E. Finch	M. N.	1918
Malvern	D. E. Whitfield	K. R. Cook	J. J. Wilson	1918
Manilla	R. O. Saunders	C. A. Sykes	Edin Theobald	1918
Manly	A. Dabel	A. Pitzensberger	J. F. Schulte	1919
Manning	Ed. Farrell	P. H. Jones	Julius Wehrman	1918
Manson	J. P. Calmer	W. C. Moody	C. E. Hale	1918
Mapleton	Dr. G. S. Waterhouse	G. G. Harris	W. T. Mitchell	1918
Marathon		T. L. Roberts		
Marble Rock	F. E. Gates	H. C. Darland	Harry Akly	1918
Mareus	Charles Addy	W. W. White	W. L. Good	1918
Marne	P. Ekman	A. Lastins	John Beshe	1919
Martelle	H. O. Young	G. J. Church	C. H. Brown	1918
Martinsburg	J. H. Porter	R. L. Cuddy	H. Ogden	1918
Marysville	L. W. Dufrat			
Mayville	Louis Meier	Geo. H. Meyer	Joachim Stenboek	1918
Masonville	John L. Rose	J. Gleason	M. E. Morrissey	1918
Massena	George Cruick	C. Melbride	W. S. Whitney	1918
Matlock	H. O. Tuttle	C. E. Kelly	John Westerman	1918
Maurice	Geo. H. Elskamp	John M. Mieras	John Vander Brink	1918
Maxwell	Elsworth Gibson	M. H. Troup	O. W. Parker	1918
Maynard	James Conrad	L. D. Hawley	E. F. Warnke	1918
McCalsburg	C. F. Harris	Millard Peck	Theo O. Bergland	1919
McCausland	C. J. Lesau	F. E. Bingley	E. J. Wright	1919
McClelland	B. P. Friplett	Harris Jones	Ray Maxfield	1919
McFarrog	G. F. Freeman	L. N. Kramer	F. S. Richards	1919
McIntire	H. J. Dowling	James Vaughn	R. D. Williams	1918
Mechanicsville	W. J. Dallas	A. J. Fairchild	H. E. Gilman	1918
Medapolis	J. H. Scott	Roy Hutchison	M. U. Bridwell	1918
Melbourne	W. H. Bollenkaker	W. A. Sawtell	Al. Sanderman	1918
Melchir	L. W. McNeal	J. P. McNeill	John Luffel	1918
Melrose	H. M. Carr	H. F. Curran	D. L. McCoy	1919
Melvin	A. L. Blackmore	E. C. Spengler	H. M. Quigley	1919
Meno				
Merriden	W. H. Lamont	A. R. Buswell	R. C. Wixon	1918
Merrill	Chas Montagne	George Simpson	Frank Hosen	1919
Mearvey	Jacob Nissen	Frank Halfmann	A. D. Brogan	1918
Meyer	Joseph Blake	Peter Merr	John E. Henman	1918
Middletown	C. W. Coad	F. E. Mochin	R. H. Sater	1918
Mills	O. A. Mennake	Chas. Allen	C. J. Derrick	1918
Milford	Not signed			
Millersburg	O. W. Van	J. M. Seaton	B. F. King	1919
Milo				
Millon	J. C. Forbes	D. A. Miller	W. D. Sherwood	1918
Minburn	O. I. Basart	A. H. Nelson	A. P. McQuis	1918
Minden	John Geiger	A. H. Jongebman	George Kronweg	1919
Mingo	C. E. Rambo	W. A. Whiner	S. W. Poobaugh	1919
Mitchell	F. H. Chandler	A. W. Parkhurst	A. C. Pries	1919
Mitchellville	Albert Carson	Y. M. Henny	L. H. Bates	1918
Modals	C. Morrow	E. Ritchson	R. S. Sessaman	1918
Mondamin	D. M. Rimington	G. B. Copp	H. D. Sibly	1919
Moneta				
Monmouth	D. B. Stages	J. B. Hubbard	E. R. Bristol	1918
Monona	George B. Otis	H. S. Rittenhouse	W. C. Krus	1918
Monros	O. A. Shaw	Earl Shaw	F. B. Kingdon	1918
Montezuma	E. K. Rodgers	C. F. Dickson	H. F. Merton	1918
Montour	C. J. Stevens	E. G. Cronk	R. E. Asten	1918
Montrose	Charles Allen	A. A. Hart	J. L. Vancowall	1918
Moorhead	C. S. Judd	H. A. Van Eps	L. V. Miller	1919
Moorland	W. E. Dickerson	D. E. Bishop	R. W. Winsler	1918
Moravia	F. M. Debl	W. B. Garvin	J. W. Smith	1918
Morning Sun	F. L. McClurkin	P. R. Frader	E. S. Barrick	1918
Morrison	W. A. Elliott	L. E. Buckles	C. E. Evans	1918
Moulton	George L. Rovard			
Mt. Ayr				
Mt. Union	H. C. W. Eeky	W. R. Buchanan	W. E. Hochmann	1919
Mt. Vernon	Thomas L. Wolfe	Charles D. Maybauer	Charles M. Hartung	1918
Moville	W. H. Maxfield	W. H. Rock-filer	R. B. Lyle	1918



TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Murray	R. J. Badger	C. W. Hendrick	S. W. Tobey	
Nashua	W. H. Scott	G. E. Johnson	R. H. Waite	1918
Nashua	J. G. Bardsley	P. J. Doyle	H. H. Rogers	1918
New Abin	John R. Pohlmann	R. G. May	R. M. Ryan	1918
Newell	F. C. Foley	C. R. Waterman	G. W. Chaney	1918
Newhall	B. L. Graff	O. H. Huyck	E. E. Stedman	1918
New Hartford	J. O. Evans	C. B. DeVentr	A. T. Perrin	
New Liberty	J. P. Oberlinner	Hans Jacobson	Theo. Jergens	
New London	C. E. Cook	T. E. Rhoads	E. E. McKee	1918
New Market	E. A. Pace	E. C. Eighty	H. E. Tomlinson	1918
New Providence	B. H. Blair	E. H. Moon	K. W. Nash	1919
New Sharon	A. M. Evans	W. A. Leibel	John B. Hoffmann	
New Vienna	J. L. Abels	D. N. Korper	J. I. Pongmann	1918
New Virginia	A. B. McIntosh	C. P. Shann	Theo Irwin	
Nichols	W. E. Losh	O. P. Reynolds	H. Kirschner	1918
Nodaway	George R. Ross		F. E. Shann	1919
Nora Springs	J. L. Rodrick	P. W. Schmidt	H. F. Schneider	1918
Northboro	A. S. Mawhinney	Brice Hays	F. T. Nye	1919
North Buena Vista	P. B. Hald	J. L. Schmidt	M. Engling	1918
North English	W. E. Thomas	W. R. Brown	George E. Swan	1918
North Liberty		Rae L. Dean		
North McGregor	R. E. Edgar		E. Nicholson	1918
North Tabor		Nick Clemens	John Storm	1919
North Washington	Ed. Ungs			
Northwood	George E. Whitecomb	J. E. Amundson	T. S. Hanson	1918
Norwalk	G. H. Suffer	D. K. Brown	J. I. Good	1919
Norway	J. O. Bunson	Ed. Pickert	J. H. Pickert	1919
Nunda	D. A. Shelton	W. H. Shaw	C. F. Hoyer	1919
Oakland	W. E. Powell	L. M. Boehm	M. H. Evans	1919
Oakville	W. E. Gates	George W. Graham	C. D. Kline	1919
Oberweyan	G. H. Kinney	Fred C. Noehren	Wm. Woodworth	1918
Osbeck	A. L. Chandler	A. P. G. Schmitz	C. W. Steitz	1918
Ogden	D. Seckler	B. P. Clark	Wm Jones	1919
Ole	J. A. Houston	B. E. Houston	F. A. Morgan	1919
Olin	S. W. Fisharity	H. W. Finckhan	N. O. Hall	1918
Ollis	I. G. Meredith	H. C. Campbell	T. B. Messlith	1918
Ondola	J. B. Howe	S. T. Knox	C. F. Kimber	1919
Onslow	F. L. Stoney	D. F. Walters	W. M. Dench	1919
Orange City	Gerrit Klay	T. J. Leber	G. L. Van de Sterg	1918
Orchard	S. Harris	W. Constantine	E. O. Clapper	1918
Orcutt	M. W. Witham	S. H. Treibler	M. Himmasy	1918
Orleans		J. M. Harbman		
Ossian	T. F. Schmitz	Charles Green	E. H. Anderson	1918
Ostrudock	Chas. Friedlin	J. C. Kiekhus	P. W. Kiebusch	1919
Oto	A. W. Bauer	N. P. Krugitz	H. B. Matzer	1918
Otosean	L. J. Clay	E. C. Allen	O. A. Clair	1918
Oxford	R. J. Miller	E. A. Grimwood	F. H. Shlimanck	1918
Oxford Junction	W. C. Fickl	Peter Fisch	Charles Kuster	1918
Oyens	Paul Petersen	P. B. Shuffler	Charles Kroon	1918
Pacific Junction	A. F. Beldin	O. F. Righdtr	T. C. Hill	1918
Packwood	L. N. Loomis	C. C. Moore	P. S. White	1919
Palmer	E. G. Kehler	Joseph F. Oppold	John M. Oppold	1918
Panama	Baldwin Thibn	T. R. Swanson	Wm Spurgin	1918
Panora	W. A. Warford	W. T. Evans		
Parkersburg	R. S. Blair			
Parnell		P. A. Taylor	O. O. Wilkinson	1918
Paton	Boyd McFadden	O. T. Moorhead	C. E. Qualtr	1918
Patterson	Irwin Merryman	Albert Meyer	M. A. Mersl	1918
Panfilia	H. G. Culp	C. W. Willard	Thomas Collins	1918
Peris	H. A. Moss	J. P. Fastnow	G. F. Tumber	1918
Peterson	J. J. Murray	E. F. Bare, Jr.	J. C. Sailer	1918
Pierson	O. L. Cole	L. C. Cabson	A. M. Kenyon	1919
Pilot Mount	A. Alben			
Pioneer	J. C. Arnold	P. W. Beckman	E. W. Garnet	1919
Pisgah	F. C. Gallagher	O. W. Gritzer	W. W. Taylor	1918
Plainfield				
Piano			Ora Hagan	1918
Pisassantion	W. C. Argo	H. L. Pyle	T. C. Lynn	1919
Pisasant Plain	D. W. Westphaler	C. W. Badley	C. L. Gase	1918
Pisasantville	P. A. Dyer	J. E. Kifer	L. E. Garlock	1918
Plover	Alex McEwen	Charles C. Waite	F. G. Eilers	1919
Plymouth	J. F. Holden	J. I. Carmans	W. C. Ralston	1919
Pocahontas	C. H. McCartan	G. H. Kifer	E. A. Landers	1918
Polk City	D. W. Steens	O. A. Snow		
Popjoy	J. E. Carr	T. H. McMurray	J. W. Fisher	1919
Portsmouth	J. J. Herkenrath	F. A. Tracy	C. A. Monahan	1918
Postville	L. M. Leber	William Shepherd	L. P. McEwen	1919
Prairieburg	H. D. Conkle	Roy L. Trossbell	J. J. Dolan	1918
Prairie City	E. H. Dowden	F. O. Turner	John G. Buckley	1918

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Prescott	J. P. Martin	O. M. Green	A. E. Booth	1918
Preston	W. J. Schwirtz	F. E. Tripp	F. H. Rodewald	1918
Pringhar	George Ward	Alex Stewart	Charles L. Kopp	1918
Princeton	John Knox	R. A. Strong	J. S. Hartwick	1918
Promise City	W. O. Sharp	W. R. Alexander	M. E. Stout	1918
Protovin	J. A. Dostal		W. C. Dostal	1918
Pulaski	J. E. Reed	Ada Lantz	C. W. Matthews	1918
Quasqueton	Charles Sauer	W. W. Lewis	Harry Clark	1919
Quimby	A. J. Clark	O. F. Parker	W. M. Harvey	1918
Quincy				
Radeliffe		A. B. Norland		
Rake	Joe Larson	W. Rake	E. P. Dow	1918
Ralston	A. J. Dillavon	Chas. M. Griffec	Gay S. Thomas	1918
Randalla	A. B. Blunt	J. E. Hahner	E. H. Beman	1918
Randolph	Wm. Kerr	L. W. Armstrong	A. W. Fichter	1918
Rathbun	John Grace	Bona Polich	Geo. Klobuchar	1919
Readlyn	Carl Bruns	A. H. Matthias	E. C. Stumme	1919
Reasnor	E. L. Waring	E. Bean	C. C. Waring	1919
Redding	R. L. Hash	Ralph Smith	S. R. Emerson	1918
Redfield	Allen Moorman	Lynn Thomas	W. D. Scott	1918
Reinbeck				
Rembrandt	A. C. Schlunty	Fred A. Nelson	Louis F. Pingel	1919
Remsen	J. H. Ahmann	A. Paschke	W. G. Sievers	1918
Renwick				
Riesville	W. H. Greeley	H. A. Yago	E. R. St. John	1918
Riehlend	E. R. Hansen	B. E. Boyes	A. F. Bridger	1918
Richardsville	John G. Lahm	J. D. Bruns	E. Atkinson	
Ricketts	H. E. Lorenzen	George Conyers	H. O. Greenwald	1919
Ridgeway	J. Jacobson	Rollin G. Bahn	Elmer Renjon	1918
Rinard	W. C. Dooley	M. A. Crary	J. C. Carnes	1918
Ringsted	C. Johnson	R. M. Butler	J. S. Peterson	1919
Rippey	J. A. Duitman	A. E. Jensen	J. H. Van Scoy	1918
Riverside	M. W. Truxaw		Victoria Griffin	1918

Riverton		George R. Meek		
Robins	Jacob Drexler	H. B. Snyder	G. W. Rogers	1919
Rock Falls	E. L. White	J. F. Staulsy	L. C. Bilen	1918
Rockford	P. C. Yocum	R. E. Martens	Wm. F. Johamaber	1918
Rock Valley	N. C. Leonard	J. A. Gartland	J. Vander Meids	1918
Rockwell	G. A. Bowers	R. A. Wellman	O. K. Dick	
Rockwell City	B. F. Owens	F. E. Burnham	G. W. Richter	1918
Rodman				
Rodney	B. McManamy	S. S. Van Dorn	O. H. Swanson	1918
Rolle	W. A. Kelley	Byron G. Boss	C. M. Webb	1918
Roland	L. Shaffland	Jeffery Michaelson	O. S. Boyd	1918
Rome	Freeman Messer	P. A. Hill	Amel Carlson	1918
Rose Hill	E. R. Gaston	Harley Currier	Wm. Waechter	1918
Rowan	F. B. Shekion	A. O. Pelly	J. A. Whitten	1918
Royal	H. L. Bans	H. W. Hendickson	W. G. Anderson	1918
Rudd	A. G. Sergeant	J. W. Cline	H. O. Braham	1919
Runnels	H. E. Brown	C. B. Osborne	A. W. Switzer	1918
Russell	H. A. Turbot	H. H. Plotss	J. A. Hepenstall	1918
Ruthven	R. J. Hughes		P. F. Mortensen	1919
Rutland	H. H. Gregory	S. J. Sherman	A. H. Grimm	1918
Ryan	W. T. McElliott	J. E. Cody	F. L. Houston	1918
St. Ansgar	H. A. Rosel	T. H. Hume	A. U. Lund	1918
St. Anthony	F. E. Russel	H. P. Clight	E. E. Cooper	1918
St. Charles	P. S. Wise	W. D. Downs	J. F. Johnston	1918
St. Lucas	James Gretzman	Joe Snaadt	Nish Gretzman	1918
St. Olaf	F. M. Gilbert	F. K. Orvis	John Christenson	1919
St. Paul	Joseph Werner	J. G. Kempker	Joseph Menke	1918
Sabula	H. Schuitz	Joe S. Whitney	W. G. Newcome	1918
Salm	F. H. Feldman	C. A. Stevens	O. H. Tyner	1918
Salix	E. H. Low	J. M. Huck	A. J. Granger	1918
Sanborn	J. H. McNeill	W. A. Solon	J. A. Johnson	1918
Sandyville	L. O. Sutton	F. D. Robertson	W. E. Caldwell	
Scarville	Martin Severson	A. Melvin Larson	C. L. Seeby	1918
Schaller	W. J. Howard	H. N. Snell	Samuel Hahne	1918
Schleswig	H. A. Klotz	Otto A. Hollander	Peter C. Hollander	1918
Seranton	H. E. Jackson	D. V. Dyer	D. B. McClure	1918
Searsboro	James M. Saunders	W. H. McNeil	I. S. Sanders	1918
Sergeant Bluff	F. Baker	F. L. McKinsley (protem)	Ed. Tons	1918
Shambaugh	W. W. Thomas	J. A. Naylor	J. W. Denny	1917
Shannon City	J. K. Ewing	M. I. Roberts	W. S. Kyle	1917
Sharpsburg	William Chitty	F. L. Hamblin	F. L. Hall	1919
Sheffield	J. F. Morscheus	O. W. Schmidt	W. E. Starek	1918
Shelby		J. H. Hager		1918
Sheldahl	Otto Kleis	Ois Bangsty	J. O. Boda	1919
Shell Rock	D. P. Best	A. H. Stoddard	Jim Carter	1917
Shellsburg	L. A. Dickinson	H. W. Heath	W. O. Penrose	1918
Sherrill	Werner Grimms	Henry Schloz	Wm. Schloz	1918

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of Office
Sibley	Will Thomas	R. D. Stewart	M. D. Brodt	1918
Sidney	W. H. Carter	B. Hattin	C. A. Metelman	1918
Silver City	G. A. Platt	J. W. Kruse	C. H. Kruse	1918
St. James	J. H. Van Deest	F. C. Aue	J. De Ruyter	1918
St. Joseph	C. L. Sipe	F. H. Diercks	W. H. Pratt	1918
St. Louis	H. J. Jondal	A. Maland	T. W. Rawson	1918
St. Paul	A. L. Calderhead	S. J. Oliver	G. R. Currer	1919
St. Peter	E. V. Hagerdon	B. H. Skow	S. M. Johnson	1918
St. Regis	Albert G. Steiger	J. F. Riehy	M. A. Randall	1918
Socon	F. J. Bittner	E. F. Heinsius	W. V. Latspleh	1918
Somers	C. B. Gray	J. T. Riehy	F. E. White	1918
South English	Ben Lee	V. Satourak	F. M. Bernatz	1918
Spillville	G. F. Henser	A. A. Novak	C. E. Naray	1918
Spirit Lake	O. F. Lindquist	Charles T. Nill		1918
Spragueville	N. J. Schumesh	Peter Schiekel	Jacob Hansapel	1919
Spring Brook	V. W. Carris	J. M. Burroughs	C. E. Batchelder	1918
Spring Hill	James C. Kinney	Joseph N. Wolf	F. O. Pritchard	1918
Stacyville	Peter Hove	F. E. Ristim	E. J. Johnson	1918
Stanhope	Theo. Larson	E. M. Coppage	J. S. Anderson	1918
Stanwood	W. D. Hart	B. F. Wilson	Otto Evers	1918
State Center	T. S. Wood	B. H. Gray	M. J. Rohwedder	1918
Steamboat Rock	A. M. Davis	M. C. Mott	John T. McGlothlen	1919
Stockport	Alex Henderson	P. J. De Beer	A. M. Henderson	1918
Stockton	J. R. Alderson	G. F. Scofield	M. F. Harwood	1918
Stout	H. H. Abmann	G. H. Albers	P. A. Stannan	1918
Stratford	W. H. Holdsworth	D. L. Jearde	W. A. Hoye	1918
Struble	S. A. Mungler	E. A. Wismer		1918
Sumner				

Superior	O. J. Shepard	E. L. Briggs	J. O. Smith	1918
Sutherland	Charles Youde	A. H. Schults	T. B. Bart	1918
Swaledals	L. E. Jenkins	W. D. Cocking	T. N. Jakins	1918
Swan	H. E. Knotts	C. L. Nix	F. M. Ridgeway	1918
Swea City	Jos. M. Dye	L. A. Haglund	C. F. Bergren	1919
Tabor				
Templeton	L. N. Ritten	M. J. Daeges	Frank Gretaman	1918
Thayer	A. C. Cooper	E. A. Kelly	W. A. Wright	1918
Thompson	Otto Alquist	C. C. Clifton	Harry Nelson	1918
Thor	S. K. Groth	I. O. Olson	J. E. Jonning	1918
Thorburn	N. Halderman	James Strong	C. B. Walsh	1918
Thornton	H. O. Chus	L. N. Beck	C. O. Engebretson	1918
Thurman	J. W. Halloway	Chas. L. Frazer	C. H. Paul	1918
Tingley	John F. Fraser	Frank Gray	C. C. Haver	1918
Titanka	J. J. Cosgrove	Wm. Boyken	Roy Budlong	1918
Toronto	Herman Endorf	N. J. Edwards	J. O. Devitt	1918
Tracy	L. H. McComas	J. F. Stoakes	R. J. Smith	1918
Treyor	Max Meyer	George F. Mosley	N. Schumacher	1918
Tripoli	Charles Franklin	H. W. Hoekhaus	I. H. Nevermann	1918
Truro	W. A. Bradshaw	J. R. Hall	J. E. Walker	1918
Turin	J. C. McPeck	A. E. Irlan	Harry Dickson	1918
Udell	F. M. Matthews	S. A. Kinion	Dr. J. A. Replogle	1918
Underwood				
Union	H. D. Hanson	H. E. Humphreys	A. R. Beck	1918
University Park	C. S. McCormick	Melvin Spurrell	J. W. Rossiter	1919
Urbana	Wm. Todd	C. E. Heath	R. W. Ramer	1918
Ute		W. C. Hethens		
Vail	Maurice O'Connor	J. J. Keane	W. A. Maguire	1918
Valeria	E. J. Morrisey	L. J. Small	O. Ballay	1919
Van Horn	N. S. Fry	Charles B. Barron	Fred Hagan	1918
Van Meter	C. A. England	E. C. Trindle	L. C. Hulse	1918
Van Wert	H. O. Tuttle	G. C. Thompson	F. O. Stearns	1918
Varina	Thomas Eberle	Ira A. Lane	J. D. Fitzgerald	1919
Victor	G. F. Bott	T. A. Sells	H. L. Mussetter	1918
Vincent	O. G. Yant	J. B. Sells	George Olson	1919
Vincent	John Riha	James Hrabak	E. M. Kupka	1919
Volga	Otto Germar	Fred Susir	E. W. White	1918
Wadena	F. J. Schroeder	T. O. Probert	W. D. Messerl	1918
Walcott	C. A. Beinke	E. C. Boehen	Norman Leabo	1918
Walker	Theo. Hamblin	A. W. Fisher	Theo. W. Hawkinson	1918
Wallingford	J. A. Haring	J. A. Nelson	O. O. Anderson	1918
Wall Lake	J. A. Mann	C. W. Shaw	C. M. Herrig	1918
Walnut	O. Mosher	J. J. Bunker	W. F. Burke	1918
Wapello		H. A. Weber		
Washta	James Robertson	Geo. L. Stivers	C. W. Bailey	1918
Waterville	O. G. Kolsurd	S. K. Kolsurd	Peter Ameson	1918

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Waucoma	T. B. Reed	Leo. C. Stone	Joe Reilly	1918
Waukeo	G. E. Davis	John C. Kudaj	F. Snow	1918
Wayland	C. E. Rhenn	E. G. Rittler	E. J. Elcher	1919
Webb	A. E. Birdsall	J. H. Stewart	R. C. Birdsall	1918
Weldon	G. P. Wolever	H. C. Woodbury	W. R. Warren	1919
Wellsburg	W. T. Chinn	G. H. Geerdes	H. J. Friehs	1918
Wellman	W. S. McIntosh	L. S. Bradford	G. M. Struble	1918
Welton	B. A. Jenkins	Louis Tosdt	J. J. Dieckman	1918
Wesley	Thor. Thorgerson	I. A. Gerdes	Henry Kunz	1919
West Bend	H. M. Mantz	C. C. Miller	F. E. Border	1918
West Branch	D. L. Bell	E. F. Kleinneck	J. E. Larson	1918
West Burlington	C. J. Envall	O. N. J. Gieselman	G. L. Muzzy	1918
West Chester	J. P. Dayton	Irwin E. Coffey	L. P. Jackson	1918
Westfield	D. Cassel	Thomas Hans	F. P. Mills	1918
Westgate		F. S. Cohman		
West Liberty	Henry Polders	Irwin Aikens	Ray Whitacre	1918
West Mitchell	George Walter	George Weiss	Henry Indra	1918
West Point	E. L. Trevitt	John Walljasper	D. A. King	1918
West Side	P. H. Dobse	E. J. Peters	E. G. Dannatt	1918
West Union	E. M. Phillips	R. P. Camp	W. W. Wright	1919
Wheatland	C. J. Hoker	W. A. Templeton	Henry Guenther	1918
Whiting	H. W. Gibson	L. A. Patterson	E. McBeath	1918
Whittmore	H. S. Dally	R. H. Fennell	M. Boyle	1918
Whittin	F. P. Butler	C. E. Thompson	H. A. Lyon	1918
Willey	B. Grestman		John Lever	1918
Williams	William Gerber	L. E. Pound	John McCarley	1918
Williamsburg	Ralph E. Jones	Charis Fletcher	John V. Bellstein	1918
Wilton	C. H. Jacobsen	H. Wildasin	A. J. Wacker	1918
Winfield	C. C. Mesillot	Walker D. Hanna	E. D. Patterson	1918
Winthrop	D. M. Love	L. T. Torman	H. M. Lutz	1918
Wiota	C. W. McDermot	W. O. George	T. O. Hester	1919
Wooden	J. H. Bode	H. R. Larson	C. L. Cunningham	1918
Woodbine	Wells Bessel	C. C. Haas	George W. Coe	1918
Woodburn	L. H. Rowley	H. Oehlert	F. J. Allen	1918
Woodward	E. P. Tucker	J. G. Broisma	H. Bensten	1918
Woolstock	W. H. Nail	D. H. Huff	F. S. Malley	1918
Worthington	James Tobin, Sr.	John M. Hemmer	Ed. Tobin	1918
Wyoming	J. N. Swords	H. R. Leamon	J. S. Robertson	1918
Yala	W. E. Timons	J. C. Clumbulen	R. E. Caslow	1918
Yetter	A. A. Goff	H. J. Rieman	F. W. Ellerbrock	1919
Yorktown				
Zearing	H. G. Martin	G. W. Phillips	W. A. Pollock	1918
Zwingle	H. S. Hughes	E. O. Hughes	L. L. Drening	1918

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

**For the Year Beginning September 1, 1916, and Ending  
August 31, 1917**

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**LEAGUE OFFICERS AND COMMITTEES**

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**Also Copy of Laws Enacted By the 35th General Assembly Governing Fees  
to be Paid to the League by Municipalities**

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## OFFICERS LEAGUE OF IOWA MUNICIPALITIES

1917-1918

### PRESIDENT.

T. A. Potter .....Mayor, Mason City.

### VICE PRESIDENT.

W. R. Law .....Mayor, Waterloo.

### SECRETARY-TREASURER.

Frank G. Pierce .....Marshalltown.

### TRUSTEES.

John F. Ford .....Mayor, Fort Dodge.

F. K. Stebbins .....Mayor, Iowa City.

M. B. Snider .....Mayor Council Bluffs.

### COMMITTEES.

*Defense and Public Welfare*—Mayor Ed. S. Lofton, Keokuk; Mayor R. S. McNutt, Muscatine; Mayor C. E. Purdy, Independence; Mayor E. J. Hook, Decorah; Mayor C. S. Stiger, Toledo; Mayor John MacVicar, Des Moines; Mayor P. H. Cragen, Colfax; Mayor J. C. Ferguson, Creston; Mayor M. B. Snyder, Council Bluffs; Mayor J. Mac Groves, Estherville; Mayor R. J. Andrews, Sioux City.

*State Legislation*—City Clerk Ben. P. Poor, Burlington; City Clerk Adrian Cross, Perry; Councilman G. E. Ward, Sioux City; City Attorney Fred Townsend, Albia; Mayor John Berwald, Davenport; Mayor D. C. Baker, Boone; City Attorney H. A. Willoughby, Grundy Center; Mayor J. L. Coon, Newton; Mayor G. T. McCrillis, Hampton.

*Municipal Home Rule*—Mayor James Saul, Dubuque; Mayor O. K. Mauk, Washington; Mayor P. Hixson, Tama; City Clerk C. M. Conway, Shenandoah; Mayor J. E. Wilson, Winterset.

*Public Utilities*—Mayor J. F. Ford, Fort Dodge; City Attorney H. W. Byers, Des Moines; Secretary Frank G. Pierce, Marshalltown; Mayor F. E. Blackstone, Garner; Mayor Ed Farrell, Manning.

*Municipal Franchises*—Mayor W. C. Edson, Storm Lake; Mayor Chas. Emmerling, Gladbrook; Councilman S. A. Holcomb, Milford.

*Street Paving*—Mayor H. C. Ranner, Clinton; Manager T. A. Wilson, Clarinda; City Attorney C. M. Parker, Cedar Falls.

*Light and Power*—Mayor W. C. Hens, Charles City; Mayor R. E. Bender, Spencer; Mayor W. M. Rider, Garwin.

*Sewerage and Sanitation*—Mayor G. E. Baker, Ames; Mayor J. L. Hendershot, Marengo; Mayor R. H. Munro, Fairfield.

*Waterworks and Supply*—Councilman G. O. Gould, Mason City; Mayor J. H. McNeil, Sanborn; Councilman J. I. Bell, Marshalltown.

*Taxation and Assessment*—Councilman J. K. Baker, Eagle Grove; Councilman J. H. Strobel, Dubuque; Councilman Robert Ely, Mt. Pleasant.  
*Judicial Decisions*—City Attorney C. J. Tumlinson, Cherokee; City Attorney J. F. Scarborough, Bloomfield; City Attorney C. D. Jory, Sheldon.  
*Municipal Accounting*—City Clerk S. W. Crowell, Algona; City Clerk T. S. Carlin, Oskaloosa; City Clerk C. F. Bigelow, Alden.

DEPARTMENT CHAIRMEN.

*Cities Under General Law*—Mayor W. C. Morden, Maquoketa.  
*Cities Under Commission Plan*—Councilman S. S. Manifee, Ottumwa.  
*Cities Under Manager Plan*—Manager J. O. Gregg, Iowa Falls.  
*Towns*—Mayor Henry Polders, West Liberty.  
*Attorneys*—City Attorney Henry Peterson, Council Bluffs.  
*Accounting Officers*—City Clerk C. D. Shippy, Oelwein.  
*Engineers*—City Engineer J. Q. Wickham, Ames.  
*Water and Light Commission*—Superintendent B. F. Stedman, Dubuque.

ANNUAL FINANCIAL STATEMENT

Financial Report Secretary-Treasurer for Past Year Showing Receipts for the Year Beginning September 1, 1916, and Ending August 31, 1917, as Reported by F. G. Pierce, Secretary-Treasurer of the League.

Town	Amount	Town	Amount
Ackley	10.00	Coon Rapids	10.00
Adel	10.00	Correctionville	10.00
Akron	10.00	Corwith	10.00
Albert City	10.00	Corydon	10.00
Albia	30.00	Council Bluffs	50.00
Alden	10.00	Cresco	20.00
Algona	20.00	Creston	30.00
Alta	10.00	Danbury	10.00
Alta Vista	10.00	Davenport	50.00
Alton	10.00	Davis City	10.00
Altoona	10.00	Dayton	10.00
Ames	30.00	Decorah	20.00
Arlington	10.00	Delta	10.00
Armstrong	10.00	De Witt	10.00
Ashton	10.00	Dike	10.00
Aurelia	10.00	Dixon	10.00
Avoca	10.00	Dolliver	10.00
Badger	10.00	Donelson	10.00
Bagley	10.00	Dow City	10.00
Baldwin	10.00	Dubuque	50.00
Bancroft	10.00	Dumont	10.00
Baxter	10.00	Dunkerton	10.00
Bedford	10.00	Dunlap	10.00
Bells Plaine	20.00	Durant	10.00
Bellevue	10.00	Dyersville	10.00
Belmond	10.00	Eagle Grove	20.00
Bennett	10.00	Earlham	10.00
Bernard	10.00	Earling	10.00
Bettendorf	10.00	Earlville	5.00
Blanchard	10.00	Early	10.00
Blairstown	10.00	Eddyville	10.00
Bloomfield	20.00	Edgewood	10.00
Boyden	10.00	Elberon	10.00
Blue Grass	5.00	Eldridge	10.00
Bonaparte	10.00	Elgin	10.00
Boone	40.00	Elkader	10.00
Brighton	10.00	Elk Horn	10.00
Britt	10.00	Epworth	10.00
Buckeye	10.00	Essex	10.00
Buffalo	10.00	Estherville	20.00
Burlington	40.00	Everly	10.00
Bussey	10.00	Exline	10.00
Calmar	10.00	Fairfield	30.00
Calumet	10.00	Farley	10.00
Cambridge	10.00	Farmersburg	10.00
Carlisle	10.00	Farmington	10.00
Carroll	20.00	Fayette	10.00
Castana	10.00	Ferguson	10.00
Cedar Falls	30.00	Fontanelle	10.00
Center Junction	10.00	Fort Dodge	40.00
Charles City	30.00	Fredericksburg	10.00
Charter Oak	10.00	Galt	10.00
Chatsworth	10.00	Galva	10.00
Cherokee	20.00	Garber	10.00
Churdan	10.00	Garnaville	10.00
Clearfield	10.00	Garner	10.00
Clarence	10.00	Garwin	10.00
Clarinda	20.00	George	10.00
Clermont	10.00	Gladbrook	10.00
Clinton	40.00	Goldfield	10.00
Coggon	10.00	Goodell	10.00
Coin	10.00	Goose Lake	10.00
Colesburg	10.00	Gowris	10.00
Colfax	20.00	Grand Junction	10.00
Collins	10.00	Grand Mound	10.00
Conrad	10.00	Gravity	10.00

Town	Amount	Town	Amount
Greenfield	10.00	Mason City	40.00
Green Island	10.00	Maurice	10.00
Grundy Center	10.00	Maynard	10.00
Guthrie Center	10.00	Maxwell	10.00
Guttenberg	10.00	Mechanicsville	10.00
Hanlontown	10.00	Mediapolis	10.00
Hamburg	10.00	Melbourne	10.00
Hampton	20.00	Melvin	10.00
Harlan	20.00	Meriden	10.00
Harris	10.00	Meservey	10.00
Hartley	10.00	Millford	10.00
Hawarden	20.00	Minden	10.00
Holstein	10.00	Missouri Valley	20.00
Hornick	10.00	Monona	10.00
Hospers	10.00	Monticello	20.00
Hubbard	10.00	Montrose	10.00
Hudson	10.00	Morning Sun	10.00
Hull	10.00	Morrison	10.00
Humboldt	20.00	Moulton	10.00
Huxley	10.00	Mount Pleasant	10.00
Imogene	10.00	Mount Union	10.00
Iowa City	40.00	Mount Vernon	10.00
Iowa Falls	20.00	Nashua	10.00
Independence	20.00	Neola	10.00
Jamaica	10.00	Nevada	20.00
Janesville	10.00	New Albin	10.00
Kanawha	10.00	New Hampton	20.00
Kenwood Park	10.00	New Liberty	10.00
Keokuk	40.00	New London	10.00
Keota	10.00	New Sharon	10.00
Keystone	10.00	Newton	20.00
Kimballton	10.00	New Vienna	10.00
Kingsley	10.00	Nora Springs	10.00
Kirkman	10.00	Northboro	10.00
Kiron	20.00	North English	10.00
Klemme	10.00	North McGregor	10.00
Knierim	10.00	Northwood	10.00
Lacona	10.00	Norwalk	10.00
Ladora	10.00	Norway	10.00
Lake Mills	10.00	Numa	10.00
La Porte City	10.00	Oakville	7.50
Lawton	10.00	Ocheyedan	10.00
Le Claire	10.00	Odebolt	10.00
Le High	10.00	Oelwein	30.00
Le Mars	30.00	Ogden	10.00
Lorimer	10.00	Olds	10.00
Luana	10.00	Olin	10.00
Lake View	10.00	Onawa	20.00
Lamoni	10.00	Onslow	10.00
Lamont	10.00	Orange City	10.00
Larchwood	10.00	Orient	10.00
Leon	10.00	Oskaloosa	40.00
Le Roy	10.00	Ossian	10.00
Linn Grove	5.00	Ottumwa	40.00
Liscomb	10.00	Oxford	10.00
Lohrville	10.00	Oxford Junction	10.00
Lone Trees	10.00	Pacific Junction	10.00
Lost Nation	10.00	Palo	10.00
Lovilia	10.00	Panama	10.00
Lowden	10.00	Paullina	10.00
Luther	10.00	Pella	20.00
Lytton	10.00	Perry	30.00
McCallsburg	10.00	Pleasantville	10.00
McGregor	10.00	Plymouth	10.00
McIntire	10.00	Pocahontas	10.00
Madrid	10.00	Pomroy	10.00
Magnolia	10.00	Postville	10.00
Manning	10.00	Prairie City	10.00
Manson	10.00	Prescott	10.00
Mapleton	10.00	Protivin	10.00
Maquoketa	20.00	Randolph	10.00
Marathon	10.00	Readlyn	10.00
Marble Rock	10.00	Red Oak	30.00
Mareus	10.00	Reinbeck	10.00
Marengo	20.00	Rembrandt	10.00
Marion	20.00	Remsen	10.00
Marshalltown	40.00	Rhodes (Edenville)	10.00

Town	Amount	Town	Amount
Ricketts	10.00	Thompson	10.00
Ringsted	10.00	Thor	10.00
Riverton	10.00	Tipton	20.00
Rock Rapids	20.00	Toledo	10.00
Rockwell City	10.00	Traer	10.00
Rock Valley	10.00	Treynor	10.00
Roland	10.00	Tripoli	10.00
Ruffs	10.00	Underwood	10.00
Rome	10.00	Union	10.00
Russell	10.00	Urbana	10.00
Ryan	10.00	Vail	10.00
Ruthven	10.00	Van Horne	5.00
St. Ansgar	10.00	Varina	10.00
Sac City	20.00	Villisca	10.00
Sanborn	10.00	Wadena	20.00
Schaller	10.00	Walcott	10.00
Schleswig	10.00	Walker	10.00
Seranton	10.00	Wall Lake	10.00
Sheffield	10.00	Walnut	10.00
Shelby	10.00	Wapello	10.00
Sheldon	20.00	Washington	10.00
Shell Rock	10.00	Waterloo	30.00
Shenandoah	30.00	Waukon	50.00
Silver City	10.00	Waverly	20.00
Sioux Center	10.00	Wellman	20.00
Sioux City	50.00	Wellsburg	10.00
South Fort Des Moines	10.00	Wesley	10.00
Spencer	20.00	West Bend	10.00
Spillville	10.00	West Branch	10.00
Spirit Lake	10.00	Westgate	10.00
Stanhope	10.00	West Liberty	10.00
State Center	10.00	West Point	10.00
Stanton	10.00	What Cheer	10.00
Steckton	10.00	Wheatland	10.00
Storm Lake	20.00	Whiting	10.00
Story City	10.00	Williams	10.00
Stuart	10.00	Winfield	10.00
Sumner	10.00	Winterset	10.00
Sutherland	10.00	Winthrop	20.00
Swea City	10.00	Woodward	10.00
Tabor	10.00	Woodward	5.00
Tama	20.00	Woolstock	10.00
		Worthington	10.00

DISBURSEMENTS.

September 6	F. G. Pierce, salary, July and August	\$ 200.00
September 9	Carl H. Lambach, circular letters con.	7.45
September 15	A. G. Johnson, P. M., postage	19.00
September 19	J. R. Hanna, expense convention	12.00
September 20	Geo. Gallarno, expense con. auditing	14.79
September 20	Ora Williams, convention	13.00
September 23	F. G. Pierce, telephone meeting	27.21
September 23	Municipal Pub. Co., July, August and September	522.55
October 2	F. G. Pierce, salary, September	100.00
October 2	Municipal Pub. Co., for October	174.55
October 6	F. G. Pierce, expense Oskaloosa meeting	6.82
October 12	F. G. Pierce, expense meeting Des Moines	37.25
October 13	Frank Hardie, reporting, Dubuque con.	65.00
October 19	Marshall Ptg. Co., printing	11.25
November 1	F. G. Pierce, salary, October	100.00
November 1	Municipal Pub. Co., November	174.05
November 9	A. G. Johnson, P. M., postage	42.40
November 11	Stipp, Perry & Starzinger, bal. fees suit	350.00
November 21	T. J. Reeves, meeting with Engr. dept.	17.03
November 22	J. F. Ford, expense Ames meeting	6.16
November 25	F. G. Pierce, expense Ames meeting	4.52
November 28	F. G. Pierce, expense Dubuque meeting	65.82
December 1	F. G. Pierce, salary November	100.00
December 1	Municipal Pub. Co., December	174.05
December 22	C. A. Wendstrand, expense meeting Leg. Com.	10.85
December 22	Ben P. Poor, expense meeting Leg. Com.	12.18
December 22	J. F. Ford, expense meeting Leg. Com.	8.70
December 22	John Berwald, expense meeting Leg. Com.	13.65
December 26	H. B. Miller, printing	45.20
December 30	F. G. Pierce, expense Des Moines, Creston and Shenandoah	27.34
January 6	F. G. Pierce, salary December	100.00
January 6	Municipal Pub. Co., January	195.75



January	10	H. F. Johnson, expense meeting Leg. Com.	4.92
January	10	E. P. Malmberg, expense meeting Leg. Com.	5.40
January	10	W. R. Law, expense meeting Leg. Com.	10.29
January	12	W. O. Lucas, expense meeting Leg. Com.	3.65
January	12	Marshall Ptg. Co., notices annual mtg.	13.75
January	24	G. E. Ward, expense Leg. Com.	14.76
February	2	A. G. Johnson, P. M., postage	42.40
February	5	F. G. Pierce, salary, January	100.00
February	5	Municipal Pub. Co., February	195.75
March	5	Municipal Pub. Co., March	163.90
March	5	F. G. Pierce, salary, February	100.00
March	27	Special Legislative Fund	100.00
April	6	Special Legislative Fund	100.00
April	6	F. G. Pierce, salary, March	100.00
April	6	Municipal Pub. Co., April	163.90
April	20	A. G. Johnson, postage	10.00
April	24	Special Legislative Fund	50.00
April	30	A. G. Johnson, P. M., postage	34.32
May	1	F. G. Pierce, salary, April	100.00
May	1	Municipal Publ. Co., for May	163.90
May	17	Marshall Ptg. Co., printing	42.30
May	18	A. G. Johnson, P. M., postage	43.08
May	26	A. G. Johnson, P. M., postage	30.30
June	7	F. G. Pierce, salary, May	100.00
June	1	Municipal Pub. Co., June	163.90
July	3	F. G. Pierce, salary, June	100.00
July	3	Municipal Pub. Co., July	168.10
July	18	Marshall Ptg. Co., printing	23.60
August	1	F. G. Pierce, salary, July	100.00
August	2	A. G. Johnson, P. M., postage	43.08
August	25	F. G. Pierce, telephone and telegraph	13.92
August	25	F. G. Pierce, expense Iowa City and Chicago	33.42
August	28	H. B. Miller, printing	47.65
August	28	A. G. Johnson, P. M., postage	28.60
Total disbursements			\$5,072.96

RECAPITULATION.

Cash on hand beginning of year	\$ 212.66
Receipts for dues from cities and towns	4,832.50
Interest on deposits	25.00
Special Legislative fund	25.63
<b>Total</b>	<b>\$5,095.79</b>
Total expenditures	5,072.96
Cash on hand at close of year	\$ 22.83