

STATE OF IOWA  
1920

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REPORT ON

# Municipal Finances

FOR THE

YEAR ENDING MARCH 31, 1920

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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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Published by  
THE STATE OF IOWA  
Des Moines

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, 1919, and ending March 31, 1920.

FRANK S. SHAW,  
Auditor of State.

Des Moines, October 1, 1920.

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## FINANCE AND MUNICIPAL ACCOUNTING

## REPORT OF THE DEPARTMENT.

In submitting the Fourteenth annual report of the Department of Finance and Municipal Accounting pride is taken in the fact that the tables of financial transactions and statistics set forth herein represent to a greater degree than has heretofore been shown, the business of the cities and towns of the state.

Of the 891 cities and incorporated towns in the state, all of the cities have this year submitted reports of their transactions and all but 51 of the smaller towns have filed their annual statements with the Auditor of State.

These reports and statements are tabulated in the following tables, showing in detail and by departments and divisions the financial condition of the various municipal corporations.

## EXTENDING EXAMINING AUTHORITY.

In the last annual report of the Municipal Accounting Department, attention was called to the fact that the League of Iowa Municipalities had, by resolution, declared in favor of amending the law so that the Auditor of State will have authority to make examinations and audits of all the cities and towns of the state.

It is the belief of this department that the recommendation is strictly in line with the promotion of good municipal government, but it is recognized that the expense of the annual or biennial examination would work considerable of a hardship on many of the smaller municipalities and, until the legislature can see its way clear to provide for the financial care of examinations of these small towns, the extension of the power of the Auditor, as far as they are concerned, may not seem advisable. It is believed, however, that the law can, with good effect be so amended that all of the cities of the state must come under its operation.

## COMMISSION-MANAGER CITIES.

A notable accession to the roll of City Manager cities of the state, during the past year, has been brought about by the adoption of this plan of government by the city of Dubuque, heretofore



operated as a special charter city. There has been no addition to the list of cities under the commission form of government.

The municipalities now being operated by City Managers are: Dubuque, Webster City, Clarinda, Newton, Estherville, Mount Pleasant, Iowa Falls, Anamosa, Manchester, New Hampton and Villisca.

The commission governed cities are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Marshalltown, Mason City and Keokuk.

#### RECEIPTS AND PAYMENTS.

The 840 cities and towns listed and carried forward in the tables included in this report, show total receipts for the year, from all sources, amounting to \$25,432,663, and expenses amounting to \$24,843,295. The total cash on hand in the treasuries of these cities and towns at the beginning of the year was \$5,396,049, and the cash on hand at the close of the year was \$5,985,417, a net gain of cash on hand for the year, amounting to \$589,368. The detailed transactions of each city and town, showing receipts and expenditures by funds, departments and related divisions of municipal government, are shown in the tables hereto appended, there being 18 tables devoted to transactions of the cities and four to the towns.

#### CITY AND TOWN OFFICIALS.

There will also be found in the report a complete list of the principal officers of the cities and towns, Mayor, Clerk and Treasurer, with the date of time of expiration of their term of office in each instance.

#### LEAGUE OF IOWA MUNICIPALITIES.

In conformity with the law adopted by the 35th General Assembly the annual financial report of the Secretary-Treasurer of the Iowa League of Municipalities is made a part of this report. This statement includes a list of the cities and towns of the state holding membership in the league.

#### RECEIPTS FROM EXAMINATIONS DURING YEAR.

During the municipal year, April 1, 1919, to March 31, 1920, inclusive, examination fees were paid to the department by cities and towns examined as follows:

Atlantle, April 7, 1919.....	\$ 215.33
Grinnell, April 10, 1919.....	319.88
Mascatine, April 11, 1919.....	482.41
Indianola, April 11, 1919.....	117.03
Creston, April 21, 1919.....	249.80
Chariton, April 24, 1919.....	196.56
Fort Madison, April 24, 1919.....	196.08
Dubuque, June 27, 1919.....	1,915.97
Vinton, July 2, 1919.....	278.31
Mitchellville, July 11, 1919.....	42.00
Newton, July 11, 1919.....	433.50
Perry, July 14, 1919.....	196.23
Stuart, July 14, 1919.....	76.52
Marshalltown, July 15, 1919.....	125.02
Cedar Falls, July 18, 1919.....	267.84
Sheldon, July 18, 1919.....	140.63
Keokuk, July 25, 1919.....	249.57
Estherville, July 28, 1919.....	161.06
Waterloo, August 16, 1919.....	310.67
Sioux City, August 30, 1919.....	264.09
Newton, Sept. 10, 1919.....	59.22
Hampton, Sept. 10, 1919.....	201.20
Ottumwa, Sept. 10, 1919.....	236.75
Oelwein, Sept. 13, 1919.....	293.64
Burlington, Oct. 18, 1919.....	155.54
Boone, Oct. 24, 1919.....	157.90
Centerville, Oct. 24, 1919.....	144.16
Eagle Grove, Oct. 24, 1919.....	138.88
Cedar Rapids, Oct. 28, 1919.....	361.63
Spencer, Oct. 30, 1919.....	158.81
Algona, Nov. 3, 1919.....	240.30
Newton, Nov. 6, 1919.....	13.35
Waverly, Nov. 6, 1919.....	232.15
Anamosa, Nov. 6, 1919.....	152.40
Pella, Nov. 11, 1919.....	251.15
Jefferson, Nov. 11, 1919.....	172.88
Marshalltown, Nov. 13, 1919.....	63.36
Fostoria, Nov. 14, 1919.....	7.12
Sheldahl, Nov. 17, 1919.....	8.91
Sioux Rapids, Nov. 17, 1919.....	13.03
Minburn, Nov. 19, 1919.....	9.14
Audubon, Nov. 21, 1919.....	80.93
Manchester, Nov. 28, 1919.....	223.93

Des Moines, Dec. 10, 1919.....	674.00
Manson, Dec. 15, 1919.....	154.21
Holland, Dec. 15, 1919.....	19.24
Marathon, Dec. 18, 1919.....	14.23
Vail, Dec. 18, 1919.....	26.09
Oskaloosa, Dec. 19, 1919.....	418.54
Popejoy, Jan. 10, 1920.....	12.58
Conrad, Jan. 10, 1920.....	25.22
Coburg, Jan. 10, 1920.....	17.51
Hamilton, Jan. 10, 1920.....	21.67
Pleasant Plain, Jan. 14, 1920.....	10.90
Marengo, Jan. 14, 1920.....	122.88
Melrose, Jan. 14, 1920.....	24.01
Oakville, Jan. 14, 1920.....	11.20
Conway, Jan. 14, 1920.....	21.46
Badger, Jan. 15, 1920.....	13.54
Rockford, Jan. 15, 1920.....	32.27
Wilton, Jan. 16, 1920.....	24.29
Lynnville, Jan. 16, 1920.....	12.40
Cantril, Jan. 16, 1920.....	21.81
Tabor, Jan. 17, 1920.....	31.26
West Side, Jan. 17, 1920.....	13.45
Pulaski, Jan. 21, 1920.....	10.75
Sandyville, Jan. 21, 1920.....	12.00
Lamont, Jan. 21, 1920.....	18.19
Reinbeck, Feb. 4, 1920.....	31.87
Lorimor, Feb. 4, 1920.....	11.37
Manly, Feb. 4, 1920.....	24.26
Clarence, Feb. 4, 1920.....	16.48
Grand View, Feb. 10, 1920.....	12.26
Dixon, Feb. 10, 1920.....	17.92
Athelstan, Feb. 13, 1920.....	14.41
Hartford, Feb. 13, 1920.....	8.73
Udell, Feb. 19, 1920.....	11.03
Blanchard, March 10, 1920.....	16.35
Bernard, March 13, 1920.....	21.42
Central City, March 17, 1920.....	13.42
Thayer, March 19, 1920.....	24.53
Defiance, March 23, 1920.....	11.56
Shenandoah, March 26, 1920.....	590.38
Total.....	\$12,203.66

### EXAMINATIONS MADE DURING YEAR

During the year beginning April 1, 1919, and ending March 31, 1920, examinations and audits were made of the following cities and towns, the per diem and expense of the examiners being

stated in each instance. The date in each case shows time of beginning examination:

Cedar Falls, April 5, 1919.....	\$ 267.84
Perry, April 5, 1919.....	196.23
Vinton, April 6, 1919.....	278.31
Marshalltown, May 30, 1919.....	188.38
Mason City, May 8, 1919.....	165.11
Newton, May 9, 1919.....	506.07
Sheldon, May 17, 1919.....	140.63
Estherville, May 1, 1919.....	161.06
Cedar Rapids, June 2, 1919.....	261.63
Des Moines, June, 1919.....	674.00
Burlington, July 28, 1919.....	155.54
Oelwein, July 21, 1919.....	293.64
Stoux City, July 7, 1919.....	264.00
Hampton, July 7, 1919.....	201.50
Audubon, Aug. 21, 1919.....	81.03
Centerville, Aug. 6, 1919.....	144.60
Algona, Aug. 20, 1919.....	240.30
Creston, Aug. 4, 1919.....	213.12
Anamosa, Aug. 18, 1919.....	152.42
Oskaloosa, Aug. 26, 1919.....	418.54
Jefferson, Aug. 26, 1919.....	172.88
Marengo, Aug. 18, 1919.....	122.88
Boone, Sept. 18, 1919.....	157.90
Waverly, Sept. 19, 1919.....	232.15
Knoxville, Sept. 1, 1919.....	279.32
Eagle Grove, Sept. 23, 1919.....	138.88
Spencer, Sept. 15, 1919.....	158.81
Fort Dodge, Oct. 2, 1919.....	171.53
Missouri Valley, Oct. 20, 1919.....	208.83
Mondamin, Oct. 29, 1919.....	5.48
Belle Plaine, Oct. 9, 1919.....	284.13
Fosteria, Oct. 24, 1919.....	7.12
Sheldahl, Oct. 18, 1919.....	8.91
Stoux Rapids, Oct. 28, 1919.....	13.03
Minburn, Oct. 28, 1919.....	9.14
Reinbeck, Oct. 29, 1919.....	31.87
Holland, Oct. 28, 1919.....	19.24
Marathon, Oct. 20, 1919.....	14.23
Conrad, Oct. 30, 1919.....	25.22
Popejoy, Oct. 27, 1919.....	12.58
Badger, Oct. 16, 1919.....	13.54
Hartford, Oct. 25, 1919.....	8.73
Bristow, Oct. 29, 1919.....	12.20
Deloit, Oct. 24, 1919.....	12.09
Royal, Oct. 23, 1919.....	15.31
Terrill, Oct. 25, 1919.....	13.11



Pisgah, Oct. 29, 1919.....	16.59
Linn Grove, Oct. 22, 1919.....	6.79
Rodman, Oct. 27, 1919.....	15.19
Irwin, Oct. 27, 1919.....	12.53
Cresco, Oct. 13, 1919.....	182.32
Manly, Oct. 22, 1919.....	24.69
Manson, Oct. 10, 1919.....	154.21
Shenandoah, Oct. 13, 1919.....	590.26
Carroll, Nov. 10, 1919.....	122.43
Bernard, Nov. 30, 1919.....	21.42
Dixon, Nov. 28, 1919.....	17.92
Clarence, Nov. 26, 1919.....	16.48
Central City, Nov. 25, 1919.....	33.42
Alburnett, Nov. 23, 1919.....	15.83
Richland, Nov. 5, 1919.....	14.48
Lynnville, Nov. 15, 1919.....	12.46
Oakville, Nov. 6, 1919.....	11.20
Pleasant Plain, Nov. 7, 1919.....	10.00
Grand View, Nov. 8, 1919.....	12.26
Kellogg, Nov. 14, 1919.....	11.34
Wilton, Nov. 10, 1919.....	24.29
Ferguson, Nov. 13, 1919.....	7.10
Cantril, Nov. 21, 1919.....	21.81
Udell, Nov. 19, 1919.....	11.03
Hamilton, Nov. 17, 1919.....	21.67
Pulaski, Nov. 20, 1919.....	10.75
Melrose, Nov. 14, 1919.....	24.91
Maloy, Nov. 13, 1919.....	12.18
Athelstan, Nov. 11, 1919.....	14.41
Rockford, Nov. 6, 1919.....	32.27
Lamont, Nov. 4, 1919.....	18.19
Sandyville, Nov. 4, 1919.....	12.00
Thayer, Nov. 5, 1919.....	21.87
Blanchard, Nov. 13, 1919.....	16.25
Tabor, Nov. 11, 1919.....	31.26
Coburg, Nov. 14, 1919.....	17.51
Lorimor, Nov. 11, 1919.....	11.87
Shannon City, Nov. 4, 1919.....	9.86
Conway, Nov. 5, 1919.....	21.46
Lost Nation, Nov. 24, 1919.....	25.46
Washta, Nov. 20, 1919.....	15.55
Spragueville, Nov. 28, 1919.....	18.84
West Side, Nov. 23, 1919.....	13.45
Arthur, Nov. 21, 1919.....	16.54
Defiance, Nov. 14, 1919.....	11.56
Storm Lake, Nov. 17, 1919.....	242.05
Denison, Nov. 18, 1919.....	716.65
Clinton, Dec. 9, 1919.....	718.89

Marion, Dec. 2, 1919.....	252.61
Ames, Jan. 26, 1920.....	305.96
Chariton, Dec. 7, 1920.....	67.95
Waterloo (water works), Jan. 19, 1920.....	168.92
Waterloo, Jan. 28, 1920.....	792.54
Decorah, Jan. 19, 1920.....	236.52
Council Bluffs (water works), Feb. 16, 1920.....	233.05
Dubuque (water works), Mar. 22, 1920.....	193.55
Dubuque, Mar. 29, 1920.....	1,133.85
Le Mars, Mar. 29, 1920.....	198.60
Mt. Pleasant, Mar. 8, 1920.....	216.00
Early, Mar. 9, 1920.....	81.07
Corning, Mar. 9, 1920.....	223.73
Lake View, Mar. 17, 1920.....	224.34
Maquoketa, Mar. 22, 1920.....	266.00
Littleport, Mar. 23, 1920.....	16.35
Mt. Airy, Mar. 1, 1920.....	109.36
Total.....	\$17,253.68

## MUNICIPAL ACCOUNTING LAW

### TITLE V, Chapter 14-A of the Supplement to the Code, 1913.

SECTION 1956-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. 1956-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 travelling 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 seven dollars (\$7) 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 thereof, by warrants on the treasury of state; thereupon the auditor of state shall file a claim for the full amount so allowed with the auditor or clerk of the city or town examined, and the council thereof shall provide for its payment. (31 G. A., ch. 34, Sec. 5.)

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

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

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

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**GENERAL TABLES**

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**CITIES AND TOWNS**

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TABLE NO. 1—CITIES—DATE OF INCORPORATION; AREA; AND TRUST

No. in order of population	City	Date of Incorporation; Area Population				Payments, Receipts		
		Date of Incorporation		Area Population	Payments	Receipts		
		First	Last					
	Grand total.....			448,329	749,368	\$19,165,416	\$4,428,213	
1	Des Moines	1857	1867	34.56	105,652	81,368	3,649,111	309,137
2	Sioux City	1857	1874	42	91,774	47,828	1,466,743	111,031
3	Davenport	1839	1851	8	48,487	51,028	1,132,698	339,992
4	Iubague	1867	1872	11	41,735	38,494	1,505,351	430,755
5	Cedar Rapids	1856	1867	18	40,927	32,811	928,800	407,569
6	Waterloo	1869	1896	13.31	33,067	25,493	678,595	135,337
7	Council Bluffs	1853	1855	16.25	31,354	29,222	735,218	225,739
8	Clinton	1850	1881	10	30,961	35,557	337,708	90,823
9	Burlington	1838	1845	20.25	24,231	34,324	431,684	159,081
10	Ottumwa	1868	1933	7.80	23,437	27,612	418,802	41,309
11	Fort Dodge	1869	1869	4.00	19,372	15,543	345,938	30,054
12	Mason City	1879	1914	5	17,152	11,250	638,865	301,128
13	Marshalltown	1833	1868	5.75	16,985	15,274	194,859	154,430
14	Muscatine	1836	1851	6.70	15,875	15,178	213,004	308,600
15	Keokuk	1818	1910	7	15,239	14,908	238,749	35,796
16	Boone	1864	1898	4.98	11,553	10,347	172,719	92,658
17	Iowa City	1853	1863	5.12	12,643	10,661	176,801	34,581
18	Oakdale	1863	1863	3.00	10,485	9,495	81,297	35,165
19	Fort Madison	1810	1869	8	9,796	8,900	155,870	1,315
20	Centerville	1855	1870	3.52	7,803	6,930	60,562	14,122
21	Creston	1871	1871	5	7,572	6,924	70,552	10,346
22	Osweigo	1888	1897	4	7,137	6,928	66,997	21,590
23	Charles City	1830	1869	4	6,274	5,821	286,255	21,803
24	Charles Falls	1857	1865	2.50	6,354	5,912	136,847	10,021
25	Fairfield	1847	1838	12	6,113	4,970	80,239	30,800
26	Webster City	1874	1865	4	5,824	5,708	143,471	25,295
27	Shenandoah	1877	1886	2	5,657	5,176	87,536	30,923
28	Clarinda	1872	1885	2.50	5,254	5,500	301,598	11,364
29	Cherokee	1870	1861	2.35	5,024	4,884	84,480	21,027
30	Red Oak	1869	1876	4	4,901	4,830	70,727	25,225
31	Perry	1865	1865	2.50	4,875	4,830	199,688	15,561
32	Chariton	1874	1874	2	5,335	5,734	54,533	3,425
33	Newton	1857	1876	5	5,195	4,616	350,622	35,682
34	Adia	1830	1876	6	5,128	4,969	30,908	31,805
35	Ames	1870	1883	1.50	5,071	4,225	219,872	11,435
36	Le Mars	1883	1883	2.25	4,979	4,107	36,050	16,040
37	Grinnell	1865	1882	5	5,061	5,016	164,880	41,819
38	Atlantic	1863	1878	4	5,039	4,569	135,439	15,414
39	Marion	1865	1865	2.25	4,875	4,000	45,025	17,524
40	Washington	1864	1864	2.25	4,544	4,280	37,871	9,259
41	Owen Sound	1857	1884	2.50	4,343	4,652	38,197	17,524
42	Spencer	1861	1862	4	4,170	3,995	175,041	25,071
43	Estherville	1881	1894	4	4,122	3,404	112,159	23,230
44	Mt. Pleasant	1842	1858	2	4,080	3,874	49,003	27,862
45	Vinton	1838	1838	4	4,053	3,336	49,044	8,467
46	Fagle Grove	1888	1895	2.50	4,038	3,287	41,897	7,795
47	Carroll	1869	1869	4	4,023	3,546	42,886	14,928
48	Decorah	1857	1871	4	4,021	3,592	77,065	4,807
49	Macquoketa	1873	1857	4.50	3,726	3,579	40,838	34,035
50	Missouri Valley	1881	1882	4	3,716	3,187	31,317	7,548
51	Knoxville	1834	1841	4	3,741	3,149	94,349	14,981
52	Iowa Falls	1839	1865	6	3,716	2,707	46,821	46,401

POPULATION: PAYMENTS: RECEIPTS: CASH BALANCES ACCOUNTS

No. in order of population	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	Private Trust Accounts						
			Payments on ac- count of private trust	Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year	Receipts on pri- vate trust accounts	From special assessments made during the year	
	\$23,331,629	\$4,237,350	\$19,294,279	\$324,400	\$306,775	\$615,255	\$279,935	\$225,370	\$4,619,226
1	4,007,338	611,152	3,396,116	29,932	17,083	47,015	11,496	35,519	1
2	1,878,776	199,015	1,679,761			1,388,231			196,517
3	1,673,386	547,183	1,126,203	91,179	126,054	218,102	311,750	26,343	119,874
4	1,230,076	906,088	1,152,988			1,018,002			134,986
5	1,431,315	115,953	1,215,362	11,253	1,130	22,985	15,425	16,580	16,580
6	864,312	120,444	743,868	3,287	16,211	19,708	16,019	3,490	3,490
7	378,448	268,023	719,853	71,337	74,584	146,271	90,783	25,488	47,300
8	318,619	79,767	238,852			238,852			238,852
9	434,365	8,794	425,691	6,900	630	7,230		7,520	30,844
10	460,271	74,883	385,488	3,415	5,415	96	96	3,949	3,949
11	551,872	316,168	235,704	38,676	14,899	71,430	24,652	48,778	305,745
12	729,991	80,552	649,438	30,668	28,422	49,950	20,820	28,551	127,985
13	349,289	27,978	321,311			321,311			321,311
14	321,964	33,730	277,904			277,904			277,904
15	294,329	12,174	282,155			282,155			282,155
16	212,288	36,970	175,918	4,585	4,585	934	3,681	6,796	6,796
17	211,472	22,512	176,960			176,960			176,960
18	139,183	22,512	116,671			116,671			116,671
19	92,445	11,624	80,821			80,821			80,821
20	74,684	16,783	57,901			57,901			57,901
21	89,798	14,072	75,726			75,726			75,726
22	87,797	17,786	69,978			69,978			69,978
23	95,507	22,548	72,959			72,959			72,959
24	175,921	22,489	153,432			153,432			153,432
25	130,960	13,436	117,524			117,524			117,524
26	145,856	25,829	120,027			120,027			120,027
27	301,022	301,022							301,022
28	113,802	11,392	102,410			102,410			102,410
29	105,217	27,703	77,514			77,514			77,514
30	82,640	82,640							82,640
31	126,011	5,230	120,781			120,781			120,781
32	60,939	6,609	54,330			54,330			54,330
33	127,290	37,630	89,660			89,660			89,660
34	24,313	24,313							24,313
35	20,294	20,690	304,254			304,254			304,254
36	31,690	9,128	22,562	64	631	1,576		1,576	1,576
37	296,061	69,142	226,919			226,919			226,919
38	147,860	9,511	138,349			138,349			138,349
39	60,956	16,812	44,144			44,144			44,144
40	75,394	18,846	56,548			56,548			56,548
41	47,311	1,171	46,140			46,140			46,140
42	180,414	9,073	171,341			171,341			171,341
43	145,367	1,112	144,255			144,255			144,255
44	66,632	16,718	49,914	1,671	445	2,399	545	1,664	1,664
45	36,431	23,028	13,403			13,403			13,403
46	43,914	8,608	35,306			35,306			35,306
47	31,364	10,978	20,386			20,386			20,386
48	81,562	5,793	75,769			75,769			75,769
49	117,496	13,586	103,910			103,910			103,910
50	88,555	12,350	76,205			76,205			76,205
51	73,170	34,869	38,301			38,301			38,301
52	29,580	59,095				59,095			59,095



TABLE NO. 1—(CONTINUED)—CITIES—INCORPORATION: AREA: TRUST

No. in order of population	City	Date of Incorporation: Area Population			Payments, Receipts			
		Date of Incorporation		Population	Payments	Cash on hand at close of year		
		First	Last					
				Square miles incorporated	1915	1920		
53	Independence	1864	1885	1.75	3,683	3,517	85,093	8,891
54	Belle Plaine	1851	1883	3.	3,658	3,112	25,156	11,812
55	Algona	1873	1888	2.	3,593	2,968	88,036	48,122
56	Waverly	1859		4.	3,561	3,295	87,885	24,922
57	Indianola	1849		2.	3,455	3,268	69,790	53,658
58	Deshoies	1865	4.	3,455	3,133	113,430	32,860	
59	Keosauqua	1872	1894	1.	3,323	3,941	108,491	48,435
60	Cresco	1869	1868	3.	3,199	2,658	37,825	11,595
61	Anamosa	1837	1871	1.25	3,197	3,081	20,855	6,580
62	Storm Lake	1871	1911	2.	3,151	2,428	45,672	7,925
63	Jefferson	1871	1893	2.50	3,139	2,477	33,749	10,955
64	Manchester	1861	1868	7.75	3,112	2,788	25,269	18,297
65	Pella	1855	1871	2.	3,090	2,921	99,862	3,738
66	Valley Junction	1863	1863	2.	3,076	2,573	72,498	9,794
67	Hannston	1870	1885	5.75	3,023	2,617	37,916	10,774
68	Winterset	1876	1885	3.	3,860	2,818	39,459	8,868
69	Harlan	1870	1866	2.	2,835	2,570	84,692	9,021
70	Orange	1871	1880	1.	2,779	2,445	68,477	22,231
71	Clear Lake	1871		4.	2,741	2,414	32,490	5,393
72	Edora	1865		2.	2,739	1,965	24,452	21,184
73	Ossella	1859	1880	2.18	2,714	1,417	23,485	9,571
74	Myrick	1880	1909	1.	2,905	2,683	8,537	
75	Nevada	1839	1892	2.50	3,681	2,138	27,925	14,185
76	New Hampton	1873	1886	2.25	2,994	2,975	46,297	10,477
77	Pennsboro	1877	1893	3.75	2,617	2,395	64,493	11,258
78	Empireburg	1859	1893	3.	2,621	2,590	67,842	5,052
79	Tama	1875	1901	1.	2,697	2,524	21,729	6,122
80	Colfax	1861		2.	2,553	2,065	27,567	9,271
81	Clarion	1863		6.25	2,523	2,201	32,296	13,411
82	Sac City	1853	1903	2.	2,382	2,028	69,807	24,086
83	Bloomfield	1851	1903	2.	2,224	2,043	15,634	61,797
84	Lake City	1882	1860	4.75	2,210	2,036	154,392	45,299
85	Onawa	1858	1906	4.50	2,204	1,817	14,870	11,722
86	Hamburg	1837	1906	2.	2,199	1,991	45,791	22,071
87	Leola	1857		1.	2,179	2,048	43,897	17,648
88	Waukon	1861	1901	1.	2,168	2,025	25,418	2,368
89	Monticello	1867	1894	4.	2,159	2,043	39,963	5,173
90	Seymour	1874	1903	1.25	2,146	2,360	20,162	6,996
91	Forest City				2,135	1,911	30,244	9,985
92	Villica	1849	1892		2,159	2,092	18,169	9,958
93	Siourney				2,132	2,039	22,035	16,141
94	Ide Grove	1877	1903	1.50	2,069	1,874	27,322	18,492
95	Andover				2,084	2,123	55,283	6,023
96	Humboldt				2,045	2,107	57,508	39,729
97	Hasson	1887		3.	2,037	1,783	239,581	15,278
98	Macgregor	1839	1898	2.	2,031	2,065	119,879	7,474
99	Rock Rapids	1855		4.	2,025	2,024	11,825	4
100	Estlin	1855	1895	1.5	1,950	1,792	18,618	17,238
101	Bedford	1871	1908	1.	1,884	1,792	21,298	15,143
102	Corral	1867	1885	1.25	1,849	1,830	24,213	18,492
103	Stuart	1868		2.	1,863	2,026	7,994	5,399
104	What Cheer	1880	1888	1.25	1,721	1,720	54,805	10,498
105	Toledo							

POPULATION: PAYMENTS, RECEIPTS; CASH BALANCES AND ACCOUNTS

No. in order of population	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	Private Trust Accounts					
				Payments on acc't 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	From special assessments made during the year
53	94,354	9,901	84,503						
54	37,968	14,902	23,066						
55	100,457	35,701	64,756						
56	112,877	75,219	37,657						
57	129,446	25,497	103,949	418		418		418	
58	146,239	36,116	110,114						210
59	156,916	15,909	141,007						13,918
60	49,218	35,895	13,323						
61	37,195	8,487	28,708						
62	53,507	5,939	47,567						
63	45,795	6,094	39,701						
64	42,015	11,918	30,098						
65	96,588	9,118	87,470						
66	82,292	11,379	70,913						
67	48,660	37,131	11,529						
68	59,347	5,000	54,347						38,747
69	91,113	13,979	80,934						
70	100,768	9,119	91,589						
71	35,443	10,693	24,880						
72	45,639	11,101	34,535						
73	39,936	7,659	31,877						
74	8,537	1,902	7,229						
75	29,119	12,111	17,008						
76	96,774	2,240	94,534						
77	105,748	16,502	89,191						
78	39,884	5,991	36,293						
79	37,892	3,749	34,143						
80	36,978	8,099	28,902						
81	46,119	2,324	43,788						
82	94,289	15,168	79,121						
83	77,431	4,973	72,458						
84	199,811	10,677	189,134						
85	26,599	12,338	14,261						
86	38,992	17,265	20,907						
87	31,867	19,867	11,999						
88	39,259	2,906	36,314						
89	44,241	10,992	33,279						
90	37,525	7,821	29,704						
91	55,870	8,927	47,343						
92	55,966	1,827	28,149						
93	37,437	6,557	30,890						
94	38,178	9,998	28,677						
95	55,824	11,444	44,548						
96	61,317	4,003	57,314						
97	48,278	8,296	56,993						
98	205,879	12,195	193,684						
99	137,117	5,981	131,766						
100	21,845	19	21,846						
101	35,806	20,451	21,325						
102	29,745	10,258	19,487						
103	34,912	451	53,831						
104	13,564	5,125	8,459						
105	65,373	9,097	56,275						

TABLE NO. 2—PAYMENTS FOR GENERAL

No. in order of population	City	General					
		Classified by Offices,					
		Salaries, Wages and Other Expend-					
		Total	Mayor	Council or Alderman	Clerk's office	Auditor's office	Treasurer's office
	Grand total.....	\$665,242	\$ 62,111	\$ 90,371	\$106,491	\$ 31,706	\$ 34,143
1	Des Moines.....	173,884	5,354	12,600	5,060	7,311	2,550
2	Sioux City.....	95,586	6,713	13,951	3,308	3,721	2,544
3	Davenport.....	60,437	1,500	2,388	5,959	.....	8,324
4	Dubuque.....	47,000	1,518	2,291	2,968	3,074	5,743
5	Cedar Rapids.....	49,834	3,251	10,144	4,807	2,944	2,435
6	Waterloo.....	36,574	2,817	1,479	2,011	2,000	73
7	Council Bluffs.....	30,474	1,290	2,150	3,355	2,380	1,800
8	Clinton.....	29,785	1,400	12,160	1,093	2,220	1,952
9	Hurlington.....	24,955	1,200	2,390	1,500	1,500	1,500
10	Ottumwa.....	21,714	2,130	3,600	1,701	1,350	800
11	W-F-R Doria.....	21,004	2,694	4,000	3,477	500	1,500
12	Mason City.....	20,533	2,663	4,000	4,280	932	60
13	Marshalltown.....	11,352	2,359	2,508	745	.....	300
14	Muscatine.....	20,526	563	2,400	1,378	.....	205
15	Keokuk.....	16,484	2,100	1,770	2,350	.....	5
16	Boone.....	19,532	1,036	353	2,619	.....	60
17	Iowa City.....	16,116	1,494	310	1,453	.....	200
18	Oskaloosa.....	9,171	1,535	274	1,395	15	329
19	Fort Madison.....	8,286	300	375	875	.....	200
20	Wassonville.....	6,272	1,650	250	1,248	.....	50
21	Creston.....	3,828	773	213	733	.....	348
22	Bellevue.....	6,619	350	220	1,330	.....	50
23	Charles City.....	3,529	42	311	1,283	.....	25
24	Cedar Falls.....	4,530	578	147	840	.....	132
25	Patfield.....	2,280	300	.....	600	.....	132
26	Webster City.....	4,353	1,527	.....	350	.....	49
27	Shenandoah.....	2,041	226	250	3,022	.....	100
28	Clarinda.....	2,831	505	199	1,715	.....	240
29	Chariton.....	4,803	407	250	672	.....	400
30	Red Oak.....	5,052	200	91	1,002	.....	200
31	Boonville.....	5,367	7	250	1,200	.....	25
32	Chariton.....	3,247	50	145	1,110	.....	300
33	Abbia.....	4,216	282	266	325	.....	130
34	Ames.....	2,780	295	366	529	.....	100
35	Le Mars.....	10,164	333	300	1,132	313	50
36	Le Mars.....	2,718	290	.....	508	.....	100
37	Grifone.....	7,312	350	251	1,300	600	100
38	Atlantic.....	3,780	42	253	812	.....	150
39	Marion.....	2,431	385	217	474	.....	270
40	Washington.....	2,195	850	180	610	.....	40
41	Greenwood.....	1,178	53	127	197	.....	120
42	Seneca.....	5,877	401	183	619	.....	75
43	Fatherdale.....	3,248	169	.....	725	.....	.....
44	St. Pleasant.....	3,383	1,022	294	471	.....	200
45	Wintona.....	10,048	520	268	808	.....	300
46	Pa's Grove.....	4,012	325	241	919	.....	4
47	Carroll.....	6,365	300	108	70	.....	100
48	Decorah.....	3,730	190	216	1,006	.....	50
49	Maquoketa.....	4,782	490	175	500	.....	100
50	Missouri Valley.....	1,900	500	187	480	.....	100
51	Wassonville.....	2,397	316	217	402	.....	110
52	Iowa Falls.....	1,977	100	80	975	.....	200

AND MUNICIPAL SERVICE EXPENSE

No. in order of population	City	Government								
		Departments and Accounts								
		tures of each Office or Department								
		Sanitation's office	City assessor	Engineer's office	Collection of taxes	Audits and examinations	Elections	City Hall	Police or municipal courts	Miscellaneous
	Grand total.....	\$ 72,274	\$ 12,435	\$150,912	\$ 5,151	\$ 12,924	\$ 44,160	\$120,710	\$ 62,217	\$ 42,769
1	Des Moines.....	15,171	.....	33,320	.....	.....	6,990	10,003	21,704	3,439
2	Sioux City.....	5,005	.....	4,804	.....	204	3,325	25,956	961	.....
3	Davenport.....	4,233	5,520	10,584	.....	.....	2,908	9,970	3,210	6,845
4	Dubuque.....	5,861	4,762	8,351	538	1,916	2,409	6,580	300	1,507
5	Cedar Rapids.....	5,097	127	9,194	.....	802	4,537	4,547	3,225	244
6	Waterloo.....	2,934	.....	5,600	.....	.....	7,990	10,378	1,061	.....
7	Council Bluffs.....	1,500	.....	9,475	.....	.....	983	2,501	1,253	380
8	Clinton.....	1,000	.....	7,476	.....	.....	.....	2,000	1,861	.....
9	Hurlington.....	2,715	.....	2,901	2,145	257	1,892	570	1,300	1,361
10	Ottumwa.....	2,713	.....	4,526	.....	.....	2,121	1,200	990	.....
11	W-F-R Doria.....	2,903	.....	2,640	.....	.....	1,077	8,054	363	239
12	Mason City.....	1,093	.....	157	.....	.....	1,622	7,380	15	335
13	Marshalltown.....	1,227	1,018	4,302	.....	.....	517	1,469	3,315	3,205
14	Muscatine.....	1,229	729	2,560	12	249	433	1,449	1,003	.....
15	Keokuk.....	622	.....	3,069	.....	.....	392	1,713	.....	.....
16	Boone.....	974	60	5,440	378	1,315	470	2,601	387	1,741
17	Iowa City.....	1,230	.....	1,350	12	419	1,314	1,174	.....	142
18	Oskaloosa.....	400	.....	1,200	245	196	495	110	.....	1,831
19	Fort Madison.....	310	.....	175	.....	.....	1,080	1,255	.....	.....
20	Wassonville.....	410	.....	130	.....	.....	464	178	.....	.....
21	Creston.....	215	.....	800	.....	.....	274	297	1,673	1,346
22	Bellevue.....	351	.....	618	12	250	309	271	.....	4
23	Charles City.....	480	.....	600	.....	.....	288	357	.....	91
24	Cedar Falls.....	230	.....	140	.....	.....	200	685	.....	24
25	Patfield.....	66	67	.....	.....	.....	521	377	275	474
26	Webster City.....	125	22	508	73	500	133	316	1,073	.....
27	Shenandoah.....	89	.....	317	.....	.....	11	219	.....	912
28	Clarinda.....	60	.....	605	.....	.....	62	2,679	.....	39
29	Chariton.....	46	.....	665	.....	.....	103	2,758	.....	.....
30	Red Oak.....	87	.....	521	.....	.....	196	876	.....	1,456
31	Boonville.....	126	.....	1,040	.....	.....	157	.....	.....	.....
32	Chariton.....	264	.....	1,690	.....	.....	200	.....	.....	1,698
33	Abbia.....	117	.....	264	.....	.....	77	308	30	75
34	Ames.....	1,451	.....	4,174	.....	22	25	1,852	.....	642
35	Le Mars.....	213	.....	68	11	22	105	299	5	410
36	Le Mars.....	125	.....	126	.....	.....	78	1,082	1,501	1,234
37	Grifone.....	150	.....	.....	.....	.....	889	1,384	.....	218
38	Atlantic.....	250	.....	700	.....	32	119	22	.....	129
39	Marion.....	263	.....	.....	.....	.....	256	60	.....	129
40	Washington.....	125	.....	40	.....	.....	95	9	110	193
41	Greenwood.....	104	.....	3,036	.....	.....	.....	65	.....	162
42	Seneca.....	226	.....	.....	.....	.....	161	144	.....	837
43	Fatherdale.....	232	.....	.....	.....	.....	146	116	.....	44
44	St. Pleasant.....	28	5	.....	.....	.....	.....	290	819	.....
45	Wintona.....	361	.....	.....	.....	.....	40	3,880	.....	4,231
46	Pa's Grove.....	300	.....	4,107	.....	.....	139	.....	.....	185
47	Carroll.....	250	.....	1,177	.....	.....	.....	1,014	.....	47
48	Decorah.....	250	.....	.....	.....	.....	133	432	6	270
49	Maquoketa.....	125	.....	.....	.....	.....	114	503	.....	720
50	Missouri Valley.....	470	.....	.....	.....	.....	244	.....	.....	50
51	Wassonville.....	288	.....	71	154	.....	279	110	301	.....
52	Iowa Falls.....	.....	.....	.....	.....	.....	.....	65	.....	200



TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	General					
	Classified by Offices.					
	City					
	Salaries, Wages and Other Expenditures of each Office or Department					
Total	Mayor	Council or Alderman	Clerk's office	Auditor's office	Treasurer's office	
53	Independence.....	5,753	300	159	300	100
54	Belle Plaine.....	2,508	662	250	854	25
55	Algona.....	2,380			2,058	
56	Waverly.....	2,619	256	350	422	104
57	Indianola.....	1,974	208	392	430	300
58	Sheldon.....	1,544	305	171	376	50
59	Sheldon.....	4,439	50	90	955	30
60	Cresco.....	1,820	300	140	900	180
61	Anamosa.....	2,428	108	86	87	201
62	Storm Lake.....	720	102		134	30
63	Jefferson.....	2,885	87	308	377	203
64	Manchester.....	1,892	56	75	1,185	
65	Pe'la.....	2,453	300	224	585	105
66	Valley Junction.....	1,590	105	155	632	24
67	Hampton.....	1,343	150	142	371	50
68	Winteraset.....	1,592	200	138	540	75
69	Harlan.....	1,174	182	197	300	84
70	Osage.....	2,878	541	147	1,141	27
71	Clear Lake.....	1,347	25	125	356	
72	Fidora.....	1,461	100	300	50	
73	Oceola.....	3,699	350	121	400	
74	Myrtle.....	1,560	60	143	150	40
75	Nevada.....	1,068	100	125	300	50
76	New Hampton.....	824	120	172	304	50
77	Emmetsburg.....	1,784		14	888	36
78	Tama.....	1,835	50	171	175	50
79	Cosfax.....	1,614	74	242	376	365
80	Clarion.....	2,746	200	122	158	100
81	Sac City.....	1,294	76	176	198	76
82	Bloomfield.....	1,835	225	800	800	200
83	Clear City.....	1,294	100	221	30	60
84	Osawa.....	2,851	50	189	700	
85	Hamburg.....	1,578	523	100	123	50
86	Leon.....	1,511	250	66	96	75
87	Tipton.....	736	100	101	40	60
88	Waukon.....	1,870	250	144	662	
89	Monticello.....	1,022	130	120	490	
90	Seymour.....	659	31	114	256	27
91	Forest City.....	729	89	127	307	25
92	Villena.....	1,880	240	186	1,034	
93	Sizourney.....	1,070	320	300	250	
94	Ira Grove.....	874	162	130	781	15
95	Audubon.....	1,004	1	117	616	75
96	Humboldt.....	920	21	97	227	50
97	Hawarden.....	2,811	200	191	300	50
98	Marengo.....	1,225	255	163	465	84
99	Rock Rapids.....	787	50	108	150	300
100	Eldon.....	778	50	250	120	50
101	Bedford.....	490	49	116	250	25
102	Corning.....	1,447	114	121	716	71
103	Stuart.....	1,022	60	106	372	100
104	What Cheer.....	622	100	65	100	127
105	Toledo.....	1,054			321	

GENERAL AND MUNICIPAL SERVICE EXPENSE

Government											No. in order of population
Departments and Accounts											
Expenses of each Office or Department											
Soleitor's office	City assessor	Engineer's office	Collection of taxes	Analysis and examinations	Elections	City hall	Police or municipal courts	Miscellaneous			
150	50				111	334	72	4,157	53		
191			40		116	235	52	43	54		
240					240	22			55		
240					133	351			56		
101					117	502			57		
321		1			101	208			58		
309		1,063			141	632			59		
143					182	195			60		
240					151	524			61		
201		1,014			25	205			62		
63					204	227			63		
252					360	61			64		
517					215	58			65		
517			20		234	59			66		
124		53			25	150			67		
50					55	108			68		
879					109	39			69		
118		3			731			4,038	71		
50				50	90			25	72		
50		346				2,472			73		
150		135	25		131	159	487		74		
84					84	14			75		
50		94			134				76		
50					118	667			40	77	
135					229	67			78		
100		1,641	12		20	379	100		79		
25		805			36	78		396	80		
179					86	165		20	81		
50	3	197			79	56			82		
75					72			1,775	84		
54		56				163	15		85		
61		388	70			121	210		32	86	
25					60				87		
25					133	298		1	177	88	
16		171	35			191			89		
200	5				102	60			90		
200		58				163			91		
200								18	280	92	
130									93		
130		79				41			58	94	
590		79			81	140			95		
300					12	353			7	96	
300		25			110	2,075			97		
300	100			133					98		
130		75			78				45	100	
550						100			101		
342						133			238	102	
342					77	76			311	103	
142						64			66	104	
232					232	329	29		105		



TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	City	Classified by Departments, Offices and Accounts					
		Protection of Life and					
		Salaries, Wages and Other					
		Total	Police department	Fire Department	Water for hydrants	Department of inspection	Pounds
	Grand total.....	\$2,04,765	\$838,748	\$979,667	\$207,345	\$ 55,541	\$ 2,069
1	Des Moines.....	415,388	147,256	178,232	75,414	12,306	
2	Sioux City.....	374,184	105,712	130,335		11,017	345
3	Jacksonport.....	219,367	81,177	82,122	40,469	6,852	
4	Dubuque.....	122,685	53,629	68,055			918
5	Cedar Rapids.....	113,638	44,939	82,489		5,543	311
6	Waterloo.....	107,122	48,357	52,511		9,286	
7	Council Bluffs.....	58,987	36,355	39,861			322
8	Clinton.....	71,052	18,479	37,439	15,674	300	
9	Burlington.....	71,433	19,942	35,390	24,655	1,359	
10	Ottumwa.....	39,596	14,832	19,773	2,712	1,549	
11	Fort Dodge.....	41,953	18,029	21,905			520
12	Mason City.....	40,464	25,940	31,725		3,498	
13	Marshalltown.....	31,750	9,144	11,777			
14	Muscatine.....	29,611	7,084	17,577			
15	Keokuk.....	43,457	12,428	39,224	9,691	383	132
16	Boscawen.....	17,830	9,754	7,439		229	8
17	Iowa City.....	58,191	8,592	7,968	11,736		46
18	Oskaloosa.....	19,361	4,625	7,774	7,525		
19	Fort Madison.....	18,646	5,549	7,993		79	
20	Centerville.....	12,827	5,912	7,361	3,500		
21	Creston.....	12,665	3,794	2,192	6,454		
22	Osceola.....	5,926	2,687	1,917			
23	Charles City.....	7,180	1,533	3,077			
24	Cedar Falls.....	6,439	2,345	3,470			
25	Fairfield.....	6,193	6,527	3,394			
26	Webster City.....	4,536	2,000	2,381			9
27	Shenandoah.....	6,328	2,244	2,928			32
28	Chariton.....	5,437	2,759	2,478			
29	Cerro.....	5,921	1,914	1,914		165	
30	Red Oak.....	5,949	2,923	3,029			
31	Berry.....	5,941	1,516	1,425			
32	Chariton.....	7,136	1,411	696			
33	Newton.....	7,787	3,338	3,219	1,200		
34	Albia.....	3,427	1,897	1,519			
35	Ames.....	7,774	3,381	3,739		32	31
36	Le Mars.....	19,576	3,294	2,839	4,098		35
37	Grinnell.....	6,248	2,566	2,649			
38	Atlantic.....	4,571	2,226	1,345			
39	Marion.....	5,193	2,393	965			
40	Washington.....	5,211	1,986	2,817		418	
41	Genwood.....	1,526	990	516			
42	Siemeser.....	2,729	2,195	1,436			61
43	Eathersville.....	2,383	1,838	745			
44	Mt. Pleasant.....	1,510	2,997	1,145			
45	Vinton.....	2,736	1,593	827			
46	Eagle Grove.....	3,307	3,174	513			
47	Carroll.....	2,180	2,035	124			
48	Decorah.....	3,383	1,667	1,197			
49	Maquoketa.....	2,140	1,568	542			
50	Missock Valley.....	4,528	2,600	1,578			
51	Knoxville.....	3,850	2,884	996			
52	Iowa Falls.....	2,830	2,110	693			
53	Independence.....	5,010	2,845	778	1,386		

GENERAL AND MUNICIPAL SERVICE EXPENSE

Accounts	Classified by Departments, Offices and Accounts											No. in order of population
	Health Department and Sanitation											
	Salaries, Wages and Other Expenditures											
	Police and fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Sewers			Refuse disposal plant	Miscellaneous		
Construction and supervision						General expense	Sewerage disposal plant					
\$10,283	\$12,092	\$659,518	\$99,732	\$38,590	\$85,021	\$199,999	\$66,163	\$132,448	\$17,565			
690	1,057	292,282	44,647	34,770	47,296	48,828	56,732					1
4,023	3,900	91,831	8,180	2,801	32,020	6,591	37,775					2
8,747		36,754	5,286		14,714		16,712					3
2,065	43	44,596	9,881		337		13,000					4
		26,954	2,865	29	9,169		13,882					5
	219	17,956	1,386	9	4,867		8,720					6
1,232		35,377	2,313		12,514		14,895					7
		300	300									8
169		10,225	3,463		7,717		4,075					9
759		7,845	2,131	1,018	4,678		1,918					10
		8,790	3,142	2,158	3,571		59					11
	391	10,114	1,822	910	7,432		7,884					12
355	623	4,829	600		3,929		5,846					13
		10,223	1,326		3,771		4,286					14
		8,183	2,557		5,628							15
		947	584		138		260					16
		6,163	596	15	4,068		71					17
		3,495	1,516	44	347		448					18
	1,031	4,677	159		429							19
		3,951	59		2,550		633					20
67		1,188	293	54	118		332					21
		2,155	25	18	4.0		1,599					22
		1,582	59		402		4.30					23
		431	6		381							24
		2,110	19		808		868					25
		483	14	4	415							26
		235	63	36								27
		300	22		6							28
		321	105	22			168					29
		1,559	625	82	26		687					30
		1,995	409		56		299					31
		170	64		101							32
		4,501	29	65	1,821		1,351					33
		1,891	528		300		2,353					34
		2,840	125	2	319		1,690					35
		746	166		169		329					36
		4,149	319		667		2,809					37
		1,524	100		1,044		590					38
		458	392		359							39
		980	78				911					40
		564	124		95		437					41
		1,964	55		1,823							42
		374			359		15					43
		1,432	10		1,029		114					44
		801			817							45
		1,141			1,039							46
		1,323	5		1,258		60					47
		600	1,023	63	910		19					48
		275			599		5					49
		103	59									50
		449	13		427							51
		431	168		323							52
		629	15		514							53





TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	City	Classified by Office, Depart			
		High			
		Salaries, Wages			
		Total	General ad- ministration	General street expenditures	Street paving and curbing
	Grand total.....	\$2,434,431	\$ 116,555	\$ 822,197	\$ 296,002
1	Des Moines.....	459,091	9,950	118,463	69,882
2	Sioux City.....	181,069	4,913	77,057	10,476
3	Davenport.....	135,771	3,414	16,280	16,518
4	Dubuque.....	126,756	1,470	73,835	1,105
5	Cedar Rapids.....	101,033	6,683	14,059	4,689
6	Waterloo.....	81,617	1,800	32,344	1,808
7	Council Bluffs.....	61,436	1,832	30,459	.....
8	Clinton.....	65,355	.....	27,979	5,347
9	Burlington.....	38,281	1,159	.....	.....
10	Ottumwa.....	69,613	1,798	14,948	.....
11	Fort Dodge.....	64,510	2,940	33,509	1,226
12	Mason City.....	42,154	2,485	3,994	3,703
13	Marshalltown.....	29,068	3,374	8,524	3,857
14	Muscatine.....	45,308	1,673	16,194	10,996
15	Keokuk.....	39,615	3,440	10,821	8,049
16	Boone.....	15,557	177	995	1,547
17	Iowa City.....	49,118	1,391	15,072	340
18	Oklaaha.....	18,401	1,302	3,180	330
19	Fort Madison.....	9,723	.....	7,497	.....
20	Centerville.....	21,329	1,245	5,058	7,671
21	Creston.....	16,071	1,179	6,707	85
22	Osceola.....	11,028	1,155	5,365	9
23	Charles City.....	29,746	1,270	9,377	933
24	Cedar Falls.....	9,087	990	6,388	.....
25	Fairfield.....	6,955	663	4,160	125
26	Weber City.....	11,615	.....	6,893	290
27	Shenandoah.....	12,945	1,476	3,613	1
28	Clarinda.....	10,191	.....	3,389	.....
29	Charoket.....	17,530	878	5,638	1,041
30	Red Oak.....	14,180	3,678	2,133	1,002
31	Perry.....	7,517	3,073	478	.....
32	Chariton.....	4,306	3,715	.....	311
33	Newton.....	29,960	1,080	6,186	15,612
34	Albia.....	11,851	737	5,811	771
35	Ames.....	17,473	1,531	6,438	103
36	Le Mars.....	12,429	1,168	3,622	.....
37	Grinnell.....	11,845	583	4,291	.....
38	Atlantic Grove.....	7,124	.....	5,995	75
39	Marion.....	11,440	1,064	5,124	81
40	Washington.....	14,817	1,003	5,008	3,300
41	Geneseo.....	5,270	2,344	810	889
42	Spencer.....	23,251	840	1,546	17,324
43	Estherville.....	7,648	4,428	3,230	.....
44	Mt. Pleasant.....	4,762	1,987	990	.....
45	Vinton.....	14,355	.....	10,026	460
46	Engle Grove.....	8,940	630	1,735	.....
47	Carroll.....	7,175	579	1,437	1,015
48	Decorah.....	15,284	625	6,135	232
49	Magnoketa.....	9,705	.....	5,151	.....
50	Missouri Valley.....	2,476	357	.....	.....
51	Knoxville.....	8,285	1,018	4,339	.....
52	Iowa Falls.....	8,919	.....	4,566	331

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	City	General and Municipal Service Expense						
		ments and Accounts						
		ways						
		and other Expenditures						
		Sidewalks and crossings	Bridges other than toll	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous
		\$ 52,284	\$ 107,012	\$ 14,346	\$ 699,104	\$ 18,273	\$ 260,524	\$ 47,834
1	Des Moines.....	15,156	44,099	.....	145,285	.....	47,437	1
2	Sioux City.....	2,476	24,145	1,778	33,215	2,819	21,569	4,687
3	Davenport.....	.....	897	2,613	47,908	.....	47,581	1,150
4	Dubuque.....	547	.....	18	47,500	1,793	.....	.....
5	Cedar Rapids.....	1,692	3,242	3,564	31,089	1,874	29,819	2,991
6	Waterloo.....	.....	3,211	.....	32,241	1,035	7,353	133
7	Council Bluffs.....	.....	2,876	779	24,523	967	.....	.....
8	Clinton.....	.....	4,939	.....	18,900	249	7,881	.....
9	Burlington.....	.....	.....	129	22,534	.....	4,477	.....
10	Ottumwa.....	1,394	8,003	.....	15,346	743	5,331	5,884
11	Fort Dodge.....	358	1,254	.....	19,396	.....	5,827	.....
12	Mason City.....	146	961	.....	15,268	.....	11,337	4,996
13	Marshalltown.....	.....	2,041	.....	.....	.....	.....	2,620
14	Muscatine.....	.....	1,772	.....	.....	.....	.....	.....
15	Keokuk.....	644	.....	118	14,870	.....	1,400	.....
16	Boone.....	1,040	5,631	994	8,318	135	3,993	531
17	Iowa City.....	.....	.....	.....	11,581	98	3,517	9
18	Oklaaha.....	.....	.....	.....	8,984	.....	3,399	892
19	Fort Madison.....	.....	.....	.....	.....	.....	.....	.....
20	Centerville.....	.....	.....	.....	4,252	.....	.....	.....
21	Creston.....	.....	.....	.....	4,748	.....	3,066	236
22	Osceola.....	.....	.....	.....	.....	.....	.....	.....
23	Charles City.....	.....	.....	.....	6,214	.....	1,815	64
24	Cedar Falls.....	.....	.....	.....	.....	.....	2,000	.....
25	Fairfield.....	.....	.....	.....	1,360	.....	612	15
26	Weber City.....	.....	.....	.....	463	.....	4,230	.....
27	Shenandoah.....	.....	.....	.....	87	1,742	71	2,139
28	Clarinda.....	.....	.....	.....	728	4,752	1,162	.....
29	Charoket.....	.....	.....	.....	503	4,651	1,315	904
30	Red Oak.....	.....	.....	.....	439	276	2,018	718
31	Perry.....	.....	.....	.....	82	3,413	.....	.....
32	Chariton.....	.....	.....	.....	.....	.....	992	.....
33	Newton.....	.....	.....	.....	2,792	.....	2,181	929
34	Albia.....	.....	.....	.....	3,965	63	1,590	.....
35	Ames.....	1,159	.....	510	1,742	.....	1,974	.....
36	Le Mars.....	.....	.....	.....	4,367	1,496	1,214	628
37	Grinnell.....	.....	.....	.....	4,957	.....	1,921	.....
38	Atlantic Grove.....	.....	.....	.....	112	.....	975	1
39	Marion.....	.....	.....	.....	4,452	679	.....	.....
40	Washington.....	.....	.....	.....	3,425	.....	1,449	.....
41	Geneseo.....	.....	.....	.....	1,185	.....	.....	.....
42	Spencer.....	.....	.....	.....	6,036	.....	.....	.....
43	Estherville.....	.....	.....	.....	1,851	137	1,492	.....
44	Mt. Pleasant.....	.....	.....	.....	.....	.....	1,622	.....
45	Vinton.....	1,369	.....	107	.....	.....	.....	1,639
46	Engle Grove.....	.....	.....	.....	2,969	390	1,639	1,495
47	Carroll.....	.....	.....	.....	2,492	.....	611	.....
48	Decorah.....	.....	.....	.....	204	3,877	141	493
49	Magnoketa.....	.....	.....	.....	189	4,434	.....	.....
50	Missouri Valley.....	.....	.....	.....	259	2,339	.....	230
51	Knoxville.....	.....	.....	.....	.....	2,321	.....	.....
52	Iowa Falls.....	69	65	182	2,879	.....	750	57



TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	City	Classified by Offices, Depart		
		Total	High	
			Salaries, Wages	
			General ad- ministration	General street expenditures
53	Independence.....	9,794	5,348	9
54	Belie Plaine.....	7,738	2,044	14
55	Algona.....	17,217	1,200	4,311
56	Waverly.....	13,450	7,284	7,248
57	Indianola.....	8,583	944	2,728
58	Denison.....	8,517	7,774	1,972
59	Creco.....	9,725	4,673	39
60	Annamos.....	15,292	782	6,082
61	Storm Lake.....	6,803	490	.....
62	Jefferson.....	10,587	1,078	7,124
63	Manchester.....	11,915	2,925	5,127
64	Pella.....	8,359	174	2,924
65	Valley Junction.....	4,417	619	766
66	Hampton.....	3,744	339	544
67	Winterset.....	11,589	1,375	6,117
68	Harlan.....	3,265	817	894
69	Osage.....	4,254	196	3,641
70	Clear Lake.....	8,993	3,129	2,312
71	Elstora.....	10,550	4,599	2,436
72	Oscola.....	3,307	644	.....
73	Myrtle.....	1,333	.....	.....
74	New Hampton.....	7,002	690	3,672
75	Emmetsburg.....	2,623	2,068	.....
76	Tama.....	8,325	583	3,221
77	Colfax.....	11,364	5,228	223
78	Clarion.....	7,180	942	3,070
79	Sac City.....	5,361	5,308	.....
80	Bloomfield.....	9,412	4,800	4,800
81	Lake City.....	4,765	1,247	275
82	Onawa.....	4,096	3,145	.....
83	Hamburg.....	87,050	3,902	81,876
84	Leon.....	4,027	3,504	.....
85	Tipton.....	4,428	1,941	.....
86	Waukon.....	3,775	1,205	.....
87	Monticello.....	4,778	2,857	781
88	Seymour.....	10,002	3,215	122
89	Forest City.....	8,324	542	.....
90	Villisca.....	4,544	2,273	58
91	Sigourney.....	4,363	1,839	.....
92	Ila Grove.....	6,064	3,183	.....
93	Audubon.....	4,704	943	.....
94	Humboldt.....	6,138	3,323	.....
95	Harwarden.....	17,630	12,116	2,915
96	Marion.....	2,250	1,373	.....
97	Rock Rapids.....	4,023	1,824	.....
98	Edon.....	4,578	2,884	.....
99	Bedford.....	1,263	841	.....
100	Corning.....	5,049	1,751	90
101	Stuart.....	4,037	720	.....
102	What Cheer.....	1,761	1,492	.....
103	.....	3,644	2,072	.....
104	.....	7,996	1,322	.....
105	.....	879	.....	.....

GENERAL AND MUNICIPAL SERVICE EXPENSE

ments and Accounts	ways	and other Expenditures	No. in order of population												
			Sinks and crossings	Bridges other than toll	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous						
										No. in order of population					
										.....	.....	.....	.....	.....	.....
.....	.....	.....	4,437	.....	719	.....	53								
.....	740	.....	2,090	.....	.....	.....	54								
.....	.....	109	1,110	.....	.....	.....	55								
.....	59	450	174	.....	1,303	.....	56								
.....	.....	91	.....	.....	1,451	.....	57								
.....	23	.....	.....	.....	.....	.....	58								
.....	.....	.....	3,120	223	1,237	.....	59								
.....	.....	.....	2,984	1,690	.....	.....	60								
.....	.....	6	39	1,033	421	462	61								
.....	.....	.....	2,193	.....	.....	.....	62								
.....	66	4	2,282	.....	364	1,102	63								
.....	103	10	2,505	.....	1,090	1,054	64								
.....	294	.....	3,400	.....	88	.....	65								
.....	.....	.....	1,888	.....	.....	.....	66								
.....	102	23	3,749	.....	163	.....	67								
.....	209	53	.....	.....	1,262	.....	68								
.....	.....	.....	4,423	.....	390	.....	69								
.....	14	.....	3,422	.....	690	41	70								
.....	.....	59	2,574	.....	1,005	.....	71								
.....	.....	.....	2,015	.....	.....	.....	72								
.....	.....	.....	.....	.....	570	3,407	73								
.....	.....	.....	.....	.....	876	.....	74								
.....	.....	.....	2,764	.....	470	106	75								
.....	.....	.....	.....	355	230	.....	76								
.....	1,990	.....	2,856	.....	.....	.....	77								
.....	1,214	229	40	.....	1,341	.....	78								
.....	105	7	2,418	.....	211	429	79								
.....	.....	53	.....	.....	.....	.....	80								
.....	639	23	3,020	.....	847	.....	81								
.....	.....	.....	.....	.....	359	.....	82								
.....	.....	35	.....	688	180	18	83								
.....	67	.....	.....	900	.....	.....	84								
.....	15	.....	.....	.....	90	.....	85								
.....	.....	.....	2,043	.....	.....	.....	86								
.....	.....	80	.....	.....	3,504	.....	87								
.....	349	385	2,047	334	1,229	1,024	88								
.....	.....	16	2,312	.....	2,820	.....	89								
.....	.....	.....	279	1,834	100	.....	90								
.....	.....	45	.....	2,070	15	213	91								
.....	.....	.....	.....	2,536	385	.....	92								
.....	.....	396	.....	3,334	.....	84	93								
.....	941	.....	31	2,020	5	57	94								
.....	.....	.....	12	2,341	435	.....	95								
.....	.....	46	7	.....	.....	48	96								
.....	.....	.....	.....	2,061	.....	.....	97								
.....	.....	.....	.....	.....	619	.....	98								
.....	.....	.....	.....	.....	.....	5	99								
.....	.....	.....	.....	1,484	.....	96	100								
.....	.....	.....	.....	2,150	.....	563	101								
.....	.....	.....	.....	.....	.....	749	102								
.....	.....	.....	.....	1,072	.....	243	103								
.....	69	.....	2,016	.....	1,126	2,567	104								
.....	.....	.....	.....	.....	.....	.....	105								





TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	City	Classified by Departments,			
		Total	Salaries, Wages and		Libraries
			Recreation, Libraries,		
			General ad- ministration	General park and garden expense	
53	Independence	1,699	908	1,492	
54	Belle Plaine	56	56		
55	Algona	2,144	2,144		
56	Waverly	2,921	1,227	1,228	
57	Indianola	2,369	885	2,747	
58	Des Moines	158	158		
59	Sheldon	428	150	278	
60	Cresco	1,950	272	1,928	
61	Amamosa	2,164	530	1,070	
62	Storm Lake	2,162	682	2,167	
63	Jefferson	1,131	1,131		
64	Manchester	485	300	185	
65	Pella	1,300	103	1,195	
66	Vahey Junction				
67	Hampton	2,438	154	2,233	
68	Winteraset				
69	Harlan	14	8		
70	Georg	2,691	6	2,691	
71	Clear Lake	704	911	892	
72	Eldora				
73	Osweca	96	66	37	
74	Myrick				
75	Nevada	2,972	14	2,288	
76	New Hampton	1,103	1,103		
77	Emmetsburg	2,328	1,851	946	
78	Tama	1,774	644	1,159	
79	Colfax	11,734	4,287	7,479	
80	Clarion	1,246	679	607	
81	Sac City	711	211		
82	Bloomfield	648	648		
83	Lake City	714	66	648	
84	Osawa				
85	Hamburg	145	145		
86	Leola	1,561	914	587	
87	Tipton	1,804		1,804	
88	Waukon	1,229	201	1,019	
89	Monticello	2,845	847	1,722	
90	Seymour				
91	Forest City	845		845	
92	Vilena	66	66		
93	Signonoy	2,117	708	2,117	
94	Ida Grove	1,076	117	95	
95	Audubon	152	117	35	
96	Humboldt	2,038	628	1,510	
97	Hawarden	1,147	569	588	
98	Marengo				
99	Rock Rapids	826	826		
100	Eldon	719		719	
101	Bedford				
102	Corning	1,083	27	1,027	
103	Stuart	39			
104	What Cheer	100	103		
105	Toledo	47		47	

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	GENERAL AND MUNICIPAL SERVICE EXPENSE										
	Offices and Accounts										
	Other Expenditures										
	Miscellaneous	Total	Miscellaneous Objects					Total	Refund of taxes, license, etc.	Transfers and Miscellaneous	No. in order of population
Damage set- tlements and log- ments			Printing and stationery	Lease of town, im- municipalities	Miscellaneous						
53		266		249	20					53	
54		338	393	17	23					54	
55		307	96	71	40	41				55	
56		1,007	693	271	40					56	
57	1	29			29					57	
58	10	1,190	554	245	100					58	
59		666	666	54	94	5				59	
60		568	488	70	70					60	
61	25	237	217	20	30					61	
62		569	270	29	270					62	
63		704	47	657	30					63	
64		224	40	183			1,810		1,810	64	
65		392	344	48			42		42	65	
66		100	100				1,992		1,992	66	
67		259	63	91	86	8	16		16	67	
68		171	151	20						68	
69		304	184	20			2,300		2,300	69	
70		1,130	800	329	20					70	
71		79	54	29						71	
72										72	
73		3,085	3,484	261			15		15	73	
74		248	248							74	
75		294	244	24						75	
76		233	20							76	
77		878	658	20			128		128	77	
78		2,432	1,980	441	22					78	
79		704	50	178	35		1,133		1,133	79	
80		173	175							80	
81		600	639	519	20					81	
82		47		47						82	
83										83	
84		1,333	803	148	20	300		45	45	84	
85							1,948		1,948	85	
86		30								86	
87		249	40	289	20		16		16	87	
88		112	155	183	32	169	3,377		3,377	88	
89		831	576							89	
90		393	345	20	27		1,163		1,163	90	
91		178		178						91	
92		116	116							92	
93		2,559	2,500	19	27		88		88	93	
94		442	261	114	67		624		624	94	
95		34		34			1,800		1,800	95	
96		91		91						96	
97		2,087	2,047	10	30		1,024		37	1,287	97
98		278		278						98	
99		148		148						99	
100		456		446						100	
101		519	116	393	10					101	





TABLE NO. 3—(CONTINUED)—PAYMENTS

No. in order of population	City	Municipal Indus			
		Payments to Public			Classified
		Total	Salaries and wages	Miscellaneous objects	
					Salaries and wages
53	Independence	42,271	12,141	29,472	3,205
54	Belle Plaine	2,823	2,538	290	2,784
55	Algona	22,616	15,140	3,330	2,555
56	Waverly	17,494	7,192	10,330	1,908
57	Indianola	56,760	13,984	42,776	2,919
58	Deshler	6,900	4,340	1,820	2,728
59	Sheldon	2,223	1,300	1,003	1,200
60	Cresco	3,917	1,943	2,874	1,943
61	Anamosa	9,621	5,038	5,083	3,638
62	St. Leo Lake	7,294	7,294	7,294	7,294
63	Jefferson	5,954	2,408	3,548	1,821
64	Manchester	26,280	10,685	25,505	4,120
65	Fella	4,417	2,149	2,268	2,149
66	Valley Junction	5,825	2,212	3,613	2,212
67	Hampton	18,064	7,224	10,840	964
68	Winterest	13,840	12,138	1,702	3,620
69	Harlan	4,092	1,603	2,811	3,494
70	Osage	5,412	2,573	2,841	1,706
71	Clear Lake	1,495	1,495	1,495	1,495
72	Eldora	1,080	1,080	1,080	840
73	Osceola	1,080	1,080	1,080	840
74	Mystic	4,020	1,984	2,036	1,984
75	Nebraska	18,820	6,137	12,682	1,494
76	New Hampton	5,481	1,851	3,630	1,851
77	Emmetsburg	7,261	3,633	3,628	3,033
78	Tama	4,025	1,740	2,285	1,747
79	Cofax	4,447	400	4,032	3,708
80	Clarion	5,825	5,825	5,825	5,825
81	Sae City	10,739	9,519	1,180	750
82	Bloomfield	1,661	1,894	809	809
83	Lake City	23,491	5,116	18,317	2,940
84	Onawa	3,620	1,473	2,177	1,100
85	Hamburg	7,091	7,091	7,091	7,091
86	Leon	15,978	5,215	8,163	2,967
87	Waukon	6,102	1,979	4,123	1,979
88	Monticello	5,041	2,179	2,862	840
89	Seymour	5,444	2,828	1,016	908
90	Forest City	2,632	2,629	703	2,629
91	Village	5,992	4,340	5,222	3,082
92	Sigourney	3,093	3,096	3,096	3,096
93	Ida Grove	5,327	1,656	3,681	1,656
94	Andahou	6,123	1,774	4,401	1,774
95	Humboldt	2,281	1,156	1,127	1,136
96	Hawarden	44,780	9,727	35,053	9,977
97	Maringo	2,083	2,083	2,083	2,083
98	Rock Rapids	22,258	22,258	22,258	18,000
99	Eldon	5,115	5,024	91	4,920
100	Bedford	888	888	888	888
101	Corning	7,915	2,146	5,800	2,116
102	Stuart	10,650	3,648	6,411	5
103	What Cheer	96	91	91	91
104	Whitewater	7,784	4,211	3,673	3,225
105	Toledo	7,784	4,211	3,673	3,225

FOR MUNICIPAL INDUSTRY EXPENSE

No. in order of population	Municipal Expenditures									
	by Industries									
	Works	Electric Light Works		Markets and Public Scales		Cemeteries and Crematories			Miscellaneous	
		Miscellaneous objects	Salaries and wages	Miscellaneous objects	Salaries and wages	Miscellaneous objects	Salaries and wages	Miscellaneous objects		
53	8,354	10,246	21,078							54
54	393									54
55	5,110	5,725	18,220							54
56	2,114	5,220	8,222							56
57	4,909	11,516	37,531							57
58										58
59	1,795							1,444	114	59
60	1,023									60
61	2,874									61
62	3,638									62
63	4,702		2,583							63
64	1,222			507	316					64
65	8,675	6,565	16,920							65
66	2,268									66
67	3,613									67
68	967	1,141	10,214					420		68
69		1,490	725							69
70								490	45	70
71	2,460							1,136	74	71
72								243		72
73										73
74										74
75	723	4,561	11,909						602	75
76	3,630									76
77	2,952							600	102	77
78	2,285								600	78
79	3,708							400	230	79
80	5,825									80
81	440	4,050	4,840					119		81
82	809							600	415	82
83	2,940	4,000	12,228					1,175	6,109	83
84	618		1,220					372		84
85	6,410								645	85
86	723	3,148	5,492							86
87	4,123									87
88	2,721			420				919	141	88
89	785	2,500	812					275	18	89
90	703									90
91	5,269							363	30	91
92	3,096									92
93	3,648									93
94	2,501									94
95	1,127									95
96	34,996							650	147	96
97	2,083									97
98		10,258								98
99								104		99
100										100
101										101
102	1,812	3,426	2,940					30	374	102
103										103
104										104
105	3,225							971	57	105





TABLE NO. 4—(CONTINUED)—

Number 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		
53	Independence	1,327		60						
54	Belle Plaine	3,393		50						
55	Algona	9,664	127			6,304				
56	Varey	40,447				10,287				
57	Indianola	6,958	60		1,492					
58	Denison	77,180				4,938				
59	Sheldon	14,073	727		616	797				
60	Cresco	4,943				97				
61	Anamosa	818	186							
62	Storm Lake	6,079			66					
63	Jefferson	577				46				
64	Manchester	22,803	113		284	141				
65	Valley Junction	1,391			250					
66	Hannston	2,982	13	24	601					
67	Hannston	17,219				556				
68	Winterset	53,738	254		1,537	81				
69	Osage	45,054			8,042	30,983				
70	Clear Lake	221			2,945	530	8			
71	Eldora	24,419				92				
72	Oseola	9,771	534							
73	Mystic	2,009								
74	Nevada	12,735			670					
75	New Hampton	33,644	270		344	1,446				
76	Emmetsburg	2,077								
77	Tama	3,290								
78	Colfax	43,839	162	30		265				
79	Chariton	3,001			287	239	315			
80	Sac City	25,761	1,642							
81	Bloomfield	581				109	16,969	1		
82	Lake City	21,447	37							
83	Lake City	13,428					4,807			
84	Onawa	1,017								
85	Hamburg	13,372	87		600	3,327				
86	Leon	11,744				4,574				
87	Tipton	13,811			187	82				
88	Waukon	3,829			6,500					
89	Monticello	1,017								
90	Seymour	11,744								
91	Forest City	13,811								
92	Villars	3,829								
93	Sigourney	305								
94	Ida Grove	367								
95	Audubon	8,793	133		6					
96	Humboldt	21,990	302		39					
97	Hawarden	1,192								
98	Marengo	153,882			400	27,616				
99	Rock Rapids	84,166	12		5,001	15,125	10			
100	Eaton	10,529								
101	Bedford	2,437								
102	Cornish	8,747			274	225	8			
103	Stuart	8,747			29					
104	What Cheer	1,468	4							
105	Toledo	29,504	7		1,522	13				

PAYMENTS FOR OUTLAY

Offices and Accounts		Municipal Industries									
		Highways				Recreation and miscellaneous	Water works	Electric light works	Libraries	All other objects	
		General street maintenance and paving	Sidewalks and crossings	Bridges	All other objects						
53		542					175				53
54		1,390	749	198			305				54
55		2,143	811	3,717	977		33	4,276	18,623	481	55
56		44					85	1,178	2,195	830	56
57		3,446						11,234	57,602		57
58		610					869	49,385		1,971	58
59		2,144						2,865			59
60								347	280		60
61								330		623	61
62											62
63		464					67				63
64		4,646			692		33	7,504	8,724	398	64
65		100					379	603			65
66		167						2,175			66
67		1,519			192		1,714	9,751	3,487		67
68		906						25,318	23,329	2,343	68
69		4,284	427					897	421		69
70		9,710						291			70
71		4,769	474				1,101	7,281		2,580	71
72							97	1,971		1,229	72
73											73
74		1,725						254			74
75		2,732						4,022	5,998		75
76		20,169					541	10,321		590	76
77								2,077			77
78											78
79		2,390								1,600	79
80											80
81		592	125		65		247	2,472	29,140	699	81
82		124			69		444	2,014			82
83		590					1,663	576	21,135		83
84											84
85											85
86											86
87		4,807						1,200	6,318	1,013	87
88								2,356			88
89		2,195	619				2,333	2,701		1,700	89
90		201						246			90
91		416	98								91
92								6,181		347	92
93								2,356			93
94								750	147		94
95		85	143		122			1,042		682	95
96		21,053						46			96
97		205						85	650		97
98		125,480									98
99		1,014	62	185				84	18,475	39,673	99
100									10,526		100
101		2,437									101
102											102
103		1,215							5,763		103
104									229	2,368	104
105			69	299	100					0	105

TABLE NO. 5—PAYMENTS FOR OUTLAY AND PAYMENTS

No. in order of population	CITY	Payments for		
		Total	For purchase of equipment	For material, hand buildings, streets, etc.
	Grand total.....	\$ 5,247,342	\$ 1,750,206	\$ 709,165
1	Des Moines.....	1,702,718	1,311,709	31,258
2	Sioux City.....	420,887	17,681	119,995
3	Davenport.....	377,547	4,798	7,122
4	Dubuque.....	298,592	37,681	81,208
5	Cedar Rapids.....	287,450	44,557	37,052
6	Waterloo.....	160,347	131,300	3,057
7	Council Bluffs.....	144,175	75,231	14,939
8	Clinton.....	1,620	1,212	397
9	Burlington.....	50,276		
10	Ottumwa.....	128,561	3,093	31,300
11	Fort Dodge.....	255,903	25,368	78,571
12	Mason City.....	245,048	25,978	44,531
13	Marshalltown.....	20,622	2,279	431
14	Muscatine.....	11,568	3,321	3,125
15	Keokuk.....	21,691	6,472	7,979
16	Boone.....	37,830	4,795	2,290
17	Iowa City.....	6,045		
18	Okaloosa.....	3,759		
19	Fort Madison.....	98,630	4,990	15,830
20	Centerville.....	3,697	1,750	1,317
21	Oreston.....	3,251	153	
22	Charles City.....	8,801	4,540	3,911
23	Cedar Falls.....	5,589	3,495	871
24	Fairfield.....	39,737	8,801	281
25	Webster City.....	37,869	11,319	15,548
26	Shenandoah.....	11,669	11,669	
27	Clarinda.....	27,561	18,375	6,880
28	Cherokee.....	30,144	879	776
29	Red Oak.....	20,693	1,995	11,190
30	Perry.....	7,285	692	2,488
31	Chariton.....	18,550	8,190	8,619
32	Newton.....	15,710	2,520	
33	Albia.....	2,825	1,390	
34	La Mars.....	26,884	4,131	
35	Grinnell.....	1,498	1,000	65
36	Atlantic.....	29,325		2,705
37	Marion.....	27,655	60	5,297
38	Washington.....	8,518		1,250
39	Olenwood.....	12,972	1,910	673
40	Spencer.....	2,877	1,250	14,872
41	Etherville.....	20,876	820	962
42	Mt. Pleasant.....	31,797	2,440	1,825
43	Vinton.....	8,690	250	508
44	Excels Grove.....	5,441	90	21
45	Carroll.....	8,623	1,719	1,291
46	Deerac.....	4,513	673	2,643
47	Margoketa.....	30,617	673	1,155
48	Missouri Valley.....	9,990	2,275	2,275
49	Knoxville.....	17,705	9,910	200
50	Iowa Falls.....	15,682	7,033	1,129
51	Independence.....	8,304	998	
52		1,317		

FOR INTEREST ON MUNICIPAL DEBT OBLIGATIONS

No. in order of population	Outlay	Interest on Municipal Debt Obligations				
		Total	Items of Payment			
			On loans for general purposes	On debt for municipal industries	On special assessments, outstanding warrants, etc.	
	Outlay	Total	On loans for general purposes	On debt for municipal industries	On special assessments, outstanding warrants, etc.	
	\$ 2,641,440	\$ 138,963	\$ 936,963	\$ 577,406	\$ 217,065	\$ 142,492
1	417,991	181,421	181,421	181,421		
2	245,907	45,003	45,003	45,003	9,258	
3	22,507	22,500	40,968	31,085	9,481	
4	129,017	884	60,431	9,420	28,187	28,024
5	109,353	15,407	31,645	24,146	7,500	
6	35,900		41,174	20,888	9,154	11,884
7	30,879	3,124	34,751	15,350	10,102	
8			22,158	12,915		9,253
9	30,226	301,261	31,450	9,494	12,032	
10	108,292	13,227	26,439	11,214	7,694	
11	128,885	45,494	34,215	32,252	1,293	
12	21,919		5,281	4,283	275	713
13	2,982		9,630	7,322	447	
14	23,590	7,551	11,624	852	10,772	
15	5,448	597	27,589	22,364	375	4,550
16	3,793		8,587	8,587		
17	8,410	4,641	1,475	1,905	470	
18			3,091	8,226	648	7,578
19			370	5,808	946	
20			1,682	1,837	229	
21			8,709	5,504	3,303	
22			2,642	2,476		163
23			1,713	205	606	993
24			2,317	885	805	27
25			7,045	4,908	1,148	990
26			8,222	1,102	1,293	5,293
27			583		581	
28			8,481	2,282	2,282	3,919
29			3,978	3,329	439	
30			13,180	9,228	1,120	4,054
31			1,445	3,254	939	245
32			22,755	19,908	5,791	2,308
33			470	1,326	908	420
34			32,300	18,586	9,292	5,304
35			2,717	2,717	1,990	727
36			5,021	5,021	800	4,168
37			8,751	683	2,295	
38			1,954	3,690	231	3,449
39			6,814	1,427	4,472	915
40			7,150	7,150		
41			2,204	2,204		1,561
42			1,901	1,238		453
43			1,293	797	80	396
44			3,976	694	3,297	47
45			4,523	2,185	698	1,730
46			1,155			
47			1,083	1,081		
48			8,749	2,941	5,804	683
49			12,072	4,409	1,615	2,514
50			56	36		
51			930		930	



TABLE NO. 5—(CONTINUED)—PAYMENTS FOR OUTLAY AND

No. in order of population	CITY	Payments for		
		Total	For purchase of equipment	For material, land, buildings, streets, etc.
55	Belle Plaine.....	3,263	972	222
55	Algona.....	9,564	2,760	
56	Waverly.....	46,347	2,285	21,727
57	Indianola.....	6,658	3,382	305
58	Denison.....	77,180		74
59	Sheldon.....	44,073	1,637	2,651
60	Cresco.....	4,943	1,371	67
61	Anamosa.....	813	186	627
62	Storm Lake.....	3,079	689	330
63	Jefferson.....		46	
64	Manchester.....	577		
65	Pella.....	21,806	795	5,482
66	Valley Junction.....	1,391	1,912	379
67	Hampton.....	2,982	894	
68	Winteret.....	17,219	3,487	2,139
69	Harlan.....	53,758	4,104	987
70	Osage.....	45,654	8,463	5,692
71	Clear Lake.....	221		
72	Elmora.....	24,119	5,534	1,334
73	Oscawia.....	9,771	1,763	861
74	Mystic.....			
75	Nevada.....	2,009	381	
76	New Hampton.....	12,735		
77	Emmetsburg.....	31,644	1,170	541
78	Tama.....	2,077		
79	Coitax.....			
80	Clarion.....	2,290	2,223	
81	Rac City.....			
82	Bloomfield.....	43,859	1,396	1,941
83	Lake City.....	3,951	1,159	628
84	Osawa.....	25,793	2,738	412
85	Hamburg.....	581	581	
86	Leon.....	21,447		4,130
87	Tippecanoe.....	12,458	1,013	4,957
88	Waukon.....	1,017		
89	Monticello.....	13,372	2,765	82
90	Seymour.....	11,734		567
91	Forest City.....	13,811	594	796
92	Villena.....	2,359		
93	Nianguay.....	305		895
94	Ida Grove.....	967	750	217
95	Audubon.....	3,223	821	217
96	Humboldt.....	21,969	241	46
97	Hawarden.....	1,132	297	
98	Marengo.....	153,882	786	
99	Rock Rapids.....	84,195	6,115	2,384
100	Elkton.....	16,526		
101	Bedford.....			
102	Coring.....	2,437		2,437
103	Stuart.....	8,747	274	2,439
104	Wheat Chief.....	1,458		
105	Toledo.....	25,504	1,538	1,615

PAYMENTS FOR INTEREST ON MUNICIPAL DEBT OBLIGATIONS

No. in order of population	CITY	oulay	Interest on Municipal Debt Obligations				No. in order of population		
			For contracts for construction	For salaries and wages	Total	Items of Payment			
						On loans for general purposes		On debt for municipal industries	On special assessments, licenses, log warrants, etc.
55	Belle Plaine.....	1,900	749	2,153	565	1,588	54		
55	Algona.....	5,374		2,344		3,228	55		
56	Waverly.....	6,431	7,904	4,449		3,629	56		
57	Indianola.....	3,371		5,376		2,800	57		
58	Denison.....	79,711	305	2,781		1,601	58		
59	Sheldon.....	69,382		2,669		1,368	59		
60	Cresco.....	2,815	610	2,074	429	1,645	60		
61	Anamosa.....	2,352		3,292		775	61		
62	Storm Lake.....	5,090		1,757	1,345	928	62		
63	Jefferson.....	1,757		630		630	63		
64	Manchester.....	16,228		6,238	2,821	2,083	64		
65	Pella.....	12,990		2,262	2,000	2,161	65		
66	Valley Junction.....	2,178		10,397	1,305	4,943	66		
67	Hampton.....	48,647		965	543	422	67		
68	Winteret.....	31,439		1,160	1,000	10	68		
69	Harlan.....	4,859		4,859	4,546	214	69		
70	Osage.....	17,221		1,356		1,356	70		
71	Clear Lake.....	7,205		3,145	2,905		71		
72	Elmora.....	1,722		833		1,421	72		
73	Oscawia.....	12,135		2,135		810	73		
74	Mystic.....	21,933		11,480	1,550	697	74		
75	Nevada.....	1,347		802		362	75		
76	New Hampton.....	891		1,587		1,033	76		
77	Emmetsburg.....	28		1,215		294	77		
78	Tama.....	1,612		156		156	78		
79	Coitax.....	2,334		3,995	2,958	940	79		
80	Clarion.....	22,611		1,402	632	750	80		
81	Rac City.....	16,969		2,357	1,963		81		
82	Bloomfield.....	1,218		1,307		890	82		
83	Lake City.....	1,017		1,643	225	1,420	83		
84	Osawa.....	853		853			84		
85	Hamburg.....	9,902		618			85		
86	Leon.....	1,643		2,255		1,430	86		
87	Tippecanoe.....	853		3,816		3,491	87		
88	Waukon.....	1,307		5,235		124	88		
89	Monticello.....	1,017		958		625	89		
90	Seymour.....	2,342		2,342		583	90		
91	Forest City.....	3,616		3,616		3,646	91		
92	Villena.....	1,785		1,785		1,717	92		
93	Nianguay.....	21,712		790	439	900	93		
94	Ida Grove.....	855		1,238	92	513	94		
95	Audubon.....	103,096		4,541	1,475	679	95		
96	Humboldt.....	2,757		2,757		194	96		
97	Hawarden.....	611		611		1,960	97		
98	Marengo.....	2,925		2,925		88	98		
99	Rock Rapids.....	1,802		1,802		975	99		
100	Elkton.....	2,351		2,351		200	100		
101	Bedford.....	1,474		1,073		1,073	101		
102	Coring.....	26,351		1,536		147	102		





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 bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations
53	Independence	1,238				1,238	
54	Belle Plaine	2,750	2,000			750	
55	Algona	13,955		11,500		2,455	
56	Waverly	4,500	1,000	3,500			
57	Indianola	9,815	1,900	4,732		4,983	
58	Denison	19,488		5,334	403	13,699	42
59	Sheldon	21,756		3,800		17,223	
60	Cresco	6,131	6,131				
61	Anamosa	1,624	1,000	624			
62	Storm Lake	5,435	2,000	2,100		335	
63	Jefferson	4,120		403		3,723	
64	Manchester	357		357			
65	Pella	13,878	3,400	2,000	34	106	3,338
66	Valley Junction	42,172	5,900	32,600		3,672	
67	Hampton	8,447	1,800		1,000	6,447	
68	Winterset	3,000	3,000				
69	Harlan	5,694		90		236	5,362
70	Osage	5,359	1,000	1,000		3,359	
71	Clear Lake	3,000	2,900				
72	Eldora	3,003		3,003			
73	Oscola	5,737	1,500	2,000		19	3,218
74	Myrtle						
75	Nevada	3,823		3,000		823	
76	New Hampton	6,340	1,000		5,840		
77	Emmetsburg	27,230	3,000	23,200	1,000		
78	Tama	8,839	1,700	4,000		3,139	
79	Coftax	3,074		1,400		2,274	
80	Clarton	4,100				1,257	
81	Sac City	8,785	8,750			35	
82	Bloomfield	6,780				2,474	134
83	Lake City						
84	Orava	1,844		862		1,496	
85	Hamburg	924	500			424	
86	Leon	5,875	1,500		4,375		
87	Tipton	4,500					
88	Waukon	3,252	317			685	
89	Monticello	2,010	2,000			10	
90	Seymour	6,594	5,000	1,000		594	
91	Forest City	18,130	1,300	14,365		2,965	
92	Villena	4,444	1,000			3,344	
93	Sharon	1,780	1,000			780	
94	Ida Grove	4,000				4,000	
95	Andover	11,451	1,000	1,900		8,551	
96	Humboldt	5,028				5,000	28
97	Hawarden	1,000	1,000				
98	Marengo	50,504	500	49,504			
99	Rock Rapids	2,451	600		561	1,350	
100	Eldon	2,000		800	600	1,000	
101	Bedford	3,688	1,500	2,000		188	
102	Cornell	997	967				
103	Strat	28,101	21,507	2,275		2,302	1,027
104	What Cheer	500					
105	Toledo	4,702	3,000			1,702	

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 bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders			
53	Independence	4,942				4,942		53	
54	Belle Plaine						2,750	54	
55	Algona						13,955	55	
56	Waverly						4,500	56	
57	Indianola						7,941	57	
58	Denison						1,550	58	
59	Sheldon	53,040	21,461				27	59	
60	Cresco	18,623	62,704	15,219			1	60	
61	Anamosa	4,436	4,303				335	61	
62	Storm Lake	5,000					5,690	62	
63	Jefferson	13,210			6,876		5,000	63	
64	Manchester	357					5,354	64	
65	Pella	101					101	65	
66	Valley Junction						77	66	
67	Hampton						13,878	67	
68	Winterset						42,095	68	
69	Harlan	5,598					8,447	69	
70	Osage	12,304	12,104				2,108	70	
71	Clear Lake	69,304	16,134	44,300			500	71	
72	Eldora						2,000	72	
73	Oscola	1,800		2,800			718	73	
74	Myrtle	4,210				1	4,209	74	
75	Nevada	2,741					1,527	75	
76	New Hampton	1,812					2,743	76	
77	Emmetsburg	30,383	30,380				2,011	77	
78	Tama	12,208					23,740	78	
79	Coftax	15,012					15,012	79	
80	Clarton	8,839					8,839	80	
81	Sac City	1,180					1,180	81	
82	Bloomfield	8,267					8,267	82	
83	Lake City	16,069					8,204	83	
84	Orava	37,507	35,000				30,817	84	
85	Hamburg	56,180	56,160				56,160	85	
86	Leon	106,718	15,080	86,328			104,160	86	
87	Tipton	18,440		15,850			118	87	
88	Waukon	4,969					806	88	
89	Monticello	3,423					4,500	89	
90	Seymour	300					3,467	90	
91	Forest City	5,876					1,500	91	
92	Villena	8,785	6,500				300	92	
93	Sharon						5,294	93	
94	Ida Grove	9,061					12,254	94	
95	Andover	918					1,950	95	
96	Humboldt						305	96	
97	Hawarden						1,780	97	
98	Marengo	100,506	83,000	98,804			4,000	98	
99	Rock Rapids	23,000		32,000			2,450	99	
100	Eldon	1,500					4,515	100	
101	Bedford	8,202	6,541				1,000	101	
102	Cornell	7,059	5,000				997	102	
103	Strat						21,015	103	
104	What Cheer						500	104	
105	Toledo	35,735	35,735				600	105	



TABLE NO. 7—RECEIPTS FROM TAXES

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	Independent div. income of city government
	Grand total.....	\$9,320,322	\$9,064,842	\$5,390,179	\$ 62,186	\$2,459,108
1	Des Moines.....	1,385,465	1,031,793	345,414	648	1,268,730
2	Sioux City.....	761,556	736,412	679,312	1,524	738,350
3	Davenport.....	714,880	684,357	671,940	4,754	718,780
4	Dubuque.....	448,371	440,377	390,021	5,155	438,336
5	Cedar Rapids.....	491,725	429,957	412,549	6,582	419,300
6	Waterloo.....	492,743	479,491	298,273	242,091	65,940
7	Council Bluffs.....	318,811	306,302	242,091	5,276	43,434
8	Clinton.....	217,376	212,552	89,141	1,287	170,957
9	Hartington.....	251,299	242,570	239,562	1,106	240,668
10	Orhman.....	161,710	181,994	149,800	39,048	161,710
11	Fort Dodge.....	161,612	146,029	141,052	1,179	142,229
12	Mason City.....	216,405	204,547	176,490	8,128	178,618
13	Marshalltown.....	114,855	109,468	23,040	1,179	81,268
14	Mansfield.....	106,170	102,849	122,225	13,028	102,849
15	Keeok.....	173,993	161,200	139,654	1,018	4,028
16	Boone.....	78,394	75,730	61,500	1,968	6,952
17	Iowa City.....	161,052	161,428	25,967	113,722	35,760
18	Okmooosa.....	98,486	96,924	84,979	1,777	7,336
19	Fort Madison.....	66,604	65,524	61,594	1,293	62,887
20	Centerville.....	43,729	41,767	41,569	779	41,569
21	Creighton.....	61,521	61,792	36,090	779	36,090
22	Cel. cin.....	55,783	47,612	44,474	21	44,474
23	Charles City.....	48,674	48,770	33,192	1,324	10,956
24	Charles Falls.....	50,956	32,200	33,192	1,324	10,956
25	Fairfield.....	50,388	49,222	41,261	279	3,940
26	Vester City.....	32,801	31,807	30,169	1,559	13,984
27	Missandanda.....	41,944	35,743	33,541	740	4,322
28	Charma.....	31,600	30,449	27,871	441	21,383
29	Charoee.....	57,674	45,725	49,762	875	3,923
30	Red Oak.....	35,676	34,630	33,476	21	33,476
31	Perry.....	41,779	32,619	32,619	1,211	2,400
32	Chariton.....	36,107	35,651	34,365	635	34,365
33	Newton.....	2,690	61,678	69,076	398	8,805
34	Albia.....	33,593	32,417	14,913	17,498	17,498
35	Albia.....	36,082	37,032	36,082	398	36,082
36	Le Mars.....	47,273	41,861	36,541	398	36,541
37	Grinnell.....	69,077	68,863	291	7,387	7,387
38	Albia.....	40,490	39,543	27,227	12,032	12,032
39	Marion.....	47,770	41,578	39,268	556	39,268
40	Washington.....	40,397	38,008	35,326	1,07	2,445
41	Oswood.....	21,617	21,617	21,207	224	21,207
42	Sumner.....	34,785	35,174	7,434	18,212	2,325
43	Keosau.....	37,087	37,411	31,827	2,325	2,325
44	Netherville.....	33,114	32,801	29,710	912	4,813
45	Mt. Pleasant.....	21,70	23,73	30,123	3,531	3,531
46	Earle Grove.....	30,185	28,471	24,020	3,502	3,502
47	Carroll.....	30,323	30,323	24,844	305	1,674
48	Decorah.....	33,015	34,679	8,266	850	21,598
49	Maquoketa.....	24,323	23,617	7,938	878	14,071
50	Mason Valley.....	8,222	6,601	5,397	898	21,598
51	Knockville.....	29,555	29,555	29,555	2,638	2,638
52	Iowa Falls.....	47,688	45,252	39,791	4,990	4,990

AND MUNICIPAL SERVICE INCOME

No. in order of population	Municipal Service Income										No. in order of population
	Poll taxes for city government	Social assessments	Franchise taxes	Total	From Licenses, Permits and Fines					Gifts from individuals and corporations	
					From business licenses	From dog licenses	From departmental permits	From public entertainment	From other		
	\$ 72,437	\$489,354	\$ 90,278	\$215,400	\$140,640	\$ 15,774	\$ 37,675	\$108,083	\$ 13,208		
1	Des Moines.....	4,501	33,203	31,759	13,788	1,039	17,941	10,915	5,000	1	
2	Sioux City.....	45,576	34,944	29,588	14,481	2,027	8,980	5,000	4		
3	Davenport.....	6,965	127,161	7,759	7,459	66	10,181	1,807	4		
4	Dubuque.....	22,708	3,894	13,440	2,365	569	2,321	8,400	115		
5	Waterloo.....	2,908	119,510	8,540	10,328	3,629	767	1,138	7		
6	Council Bluffs.....	1,654	5,782	1,514	181	359	2,978	2,978	8		
7	Clinton.....	5,223	1,802	8,970	5,765	672	192	2,329	20		
8	Hartington.....	3,972	1,587	9,040	6,670	414	968	3,555	30		
9	Orhman.....	2,967	2,347	14,988	2,347	395	12,136	100	11		
10	Fort Dodge.....	2,967	2,347	10,858	4,717	471	5,750	100	12		
11	Mason City.....	1,565	37	5,387	2,800	298	15	2,659	13		
12	Marshalltown.....	2,281	751	421	1,087	274	819	14			
13	Mansfield.....	11,963	8,784	1,886	2,771	77	799	16			
14	Keeok.....	1,036	19,212	2,629	1,887	63	436	17			
15	Boone.....	2,462	1,121	322	1,019	1,019	18				
16	Iowa City.....	1,307	711	419	177	2	1,578	19			
17	Okmooosa.....	5,512	1,894	38	2	1,578	20				
18	Fort Madison.....	2,799	949	17	17	17	21				
19	Centerville.....	2,938	1,514	1,516	192	2	3,439	21			
20	Creighton.....	1,743	1,054	1,661	72	231	37				
21	Cel. cin.....	735	735	456	325	36	25				
22	Charles City.....	1,167	1,167	651	857	363	126				
23	Charles Falls.....	545	5,474	994	401	39	571				
24	Fairfield.....	1,201	1,55	2,933	1,251	210	1,457				
25	Vester City.....	694	1,399	1,338	97	223	27				
26	Charma.....	3,895	1,394	394	134	565	28				
27	Charoee.....	1,061	944	72	216	5	1,457				
28	Red Oak.....	1,399	1,338	97	223	27	28				
29	Perry.....	1,394	1,394	134	565	28	30				
30	Chariton.....	1,061	944	72	216	5	1,457				
31	Newton.....	2,671	1,194	1,332	565	750	31				
32	Albia.....	546	408	71	67	67	32				
33	Albia.....	923	923	139	21	139	33				
34	Le Mars.....	1,080	658	100	358	34	34				
35	Grinnell.....	1,630	472	365	76	851	35				
36	Albia.....	472	365	76	851	35	36				
37	Albia.....	2,183	313	313	1	313	37				
38	Albia.....	384	322	947	322	36	38				
39	Washington.....	10,670	871	355	11	86	39				
40	Oswood.....	1,209	101	728	475	41	41				
41	Sumner.....	18	1,809	690	9	190	42				
42	Netherville.....	6	390	2,577	254	179	43				
43	Mt. Pleasant.....	588	390	519	419	119	44				
44	Vinton.....	390	76	519	61	119	45				
45	Earle Grove.....	640	1,777	513	13	1,245	46				
46	Carroll.....	544	1,165	765	359	49	47				
47	Decorah.....	246	2,677	276	79	97	48				
48	Maquoketa.....	796	1,390	795	49	133	49				
49	Mason Valley.....	1,671	905	61	270	684	50				
50	Knockville.....	1,618	863	52	274	53	51				
51	Iowa Falls.....	523	9,548	1,436	456	842	52				



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	Independent divi- sions of city gov- ernment
53	Independence	30,335	29,949	28,329	909	
54	Belle Plaine	29,325	18,761	18,256	105	
55	Algona	49,343	44,801	5,900	1,005	21,429
56	Waverly	30,094	28,851	26,555	248	1,843
57	Indianola	40,578	40,175	37,024	308	12,140
58	Denison	9,844	8,940	8,754		
59	Sheldon	19,124	17,304	5,805		12,095
60	Cresco	26,676	25,018	25,246		
61	Anamosa	19,223	16,685	18,600		
62	Storm Lake	32,725	32,674	29,180		3,885
63	Jefferson	30,964	30,313	15,033	289	3,503
64	Manchester	23,136	22,983	30,563		1,841
65	Pella	33,891	33,174	30,705		
66	Valley Junction	17,025	16,032	3,821	351	11,860
67	Hampton	29,047	27,232	24,417		2,439
68	Winterset	21,758	21,758	20,704		1,054
69	Harian	39,688	28,827	5,789	223	14,567
70	Osage	23,541	22,480	7,959	385	10,834
71	Clear Lake	29,574	19,457	4,353		14,338
72	Eldora	23,261	21,843	21,494		
73	Ossola	21,129	20,948	30,945		
74	Mystic	4,486	4,095	4,045		
75	Nevada	20,168	19,588	4,005	444	14,598
76	New Hampton	22,372	22,226	5,360		16,281
77	Emmetsburg	56,816	56,059	5,168	1,530	49,289
78	Tama	32,644	31,739	4,177	440	24,359
79	Colfax	14,885	13,900	11,761		1,123
80	Clarion	5,502	5,358	4,578		
81	Sac City	6,482	6,482	5,508	853	
82	Bloomfield	21,788	21,453	21,453		
83	Lake City	14,494	13,913	9,203		2,759
84	Onawa	30,361	29,888	6,775		13,930
85	Hamburg	19,378	9,276	3,191	363	5,582
86	Leon	25,380	24,718	23,886		
87	Tipton	19,287	18,874	18,824		
88	Waukon	16,637	16,179	14,547		909
89	Monticello	23,433	21,367	16,164	393	3,378
90	Seymour	13,880	13,449	10,089		
91	Forest City	35,603	33,648	3,312	827	11,074
92	Villisca	14,950	13,930	13,690		
93	Stoutney	15,302	15,019	3,191		15,560
94	Ida Grove	16,553	16,065	8,801		7,475
95	Audubon	29,071	28,393	25,529	260	2,110
96	Humboldt	52,626	52,004		29,447	
97	Hawarden	16,691	16,025	1,644		1,779
98	Marengo	11,783	11,335	9,388		1,347
99	Rock Rapids	25,995	25,532	5,156		19,857
100	Elon	8,779	8,561	2,297	595	3,519
101	Berford	4,431	4,423	3,590	503	
102	Cearing	18,628	18,628	16,300	308	
103	Stuart	20,307	19,825	19,503	103	
104	Whit Cheer	7,619	7,322	7,322		
105	Toledo	17,378	17,154	16,490	400	

TAXES AND MUNICIPAL SERVICE INCOME

No. in order of population	Municipal Service Income							No. in order of population	
	Poll taxes for city gov- ernment	Special assessments	Franchise taxes	Total	From Licenses, Permits and Fines				
					From business licenses	From dog licenses	From departmental permits		From police court fines and for- fetures
53	711			389	139			250	53
54	499			1,594	1,229			335	54
55	555	16,332		1,542	652			140	55
56	406			1,243	408	94		281	56
57	613			403	340			116	57
58	186			904	478	80	346		58
59	4			1,220	203			1,015	59
60	672			757	89		22	588	60
61	50	275		238	140	50		48	61
62	600			51	51				62
63		1,488		651				651	63
64	173	276		133	133				64
65	453	2,016		687	171	92		424	65
66		993		690				303	66
67	225	161		1,815	1,697	30	88		67
68		277	7,974	1,871	491		31	211	68
69	699	2,603		1,461	398	88		95	69
70	321	462		1,117	527	26		181	70
71	349			1,418	692		176	640	71
72		181		77		94		50	72
73		50		391	145	85		161	73
74	441			580	580				74
75	201	396		344	325			30	75
76	50			777	488	14	49	91	76
77		2,887		845	348	17	30	450	77
78		556		788	497	52		238	78
79	789	35		1,194	180			1,014	79
80		35		315				216	80
81		33		333	293			40	81
82	165	1,786		581	474			107	82
83		9,310		368	473			75	83
84	118	25		1,192	196			994	84
85	493	630		682	329	54		279	85
86		50		413	323	8		8	86
87	332	161		458	230	39		187	87
88	352	1,080		2,093	512	60	6	1,765	88
89	48	3,312		440	393	14		33	89
90	206			1,355	991			364	90
91	270	18,429		1,020	740	88	332	242	91
92	80			1,381	274			9	92
93	86			588	399	30		159	93
94	471	32		1,278	300			328	94
95	403	23,294		572	570			2	95
96	612			656	308		48	290	96
97				548	261		241	46	97
98	303	216		463	385			78	98
99	137	1,993		213	178			35	99
100	390			388	130	51		207	100
101	230			687	357	28	156	116	101
102	219			492	417			23	102
103				174	174			65	103
104	150			224	137			93	104

TABLE NO. 8—DEPARTMENTAL RECEIPTS

No. in order of population	CITY	Classified by Source					Total.
		Total departmental receipts	Classified by Source				
			Charges	Fees	Rents and privileges	Sales	
	Grand total.	\$466,372	\$356,304	\$41,786	\$28,175	\$42,194	\$466,372
1	Des Moines	89,432	81,184	294	3,928	4,946	89,432
2	Sioux City	55,905	45,732	45	10,948	1,077	56,665
3	Davenport	37,669	25,585	11,101	925	37,669	37,669
4	Dubuque	2,655	609	1,813	223	143	2,655
5	Cedar Rapids	17,895	11,235	3,196	1,253	2,307	17,895
6	Waterloo	31,804	21,004	6,714	1,253	2,804	33,814
7	Council Bluffs	6,155	3,357	1,117	563	1,116	6,155
8	Clinton						
9	Burlington	9,631	7,954	1,307	156	215	9,631
10	Ottumwa	34,776	31,637	112	7	34,756	34,776
11	Fort Dodge	2,260	2,008	275	7	2,260	2,260
12	Mason City	12,304	11,439	405	360	12,304	12,304
13	Marshalltown	1,508	713	461	37	297	1,508
14	Muscatine	1,670	1,095	301	274	1,670	1,670
15	Keokuk	4,978	4,506	224	109	4,078	4,978
16	Boone	1,013	64	969	95	491	1,016
17	Iowa City	3,292	1,523	894	132	733	3,292
18	Oskaloosa	1,812	1,255	499	58	1,312	1,812
19	Fort Madison	3,334	3,300	50	194	3,334	3,334
20	Centerville	1,768	125	1,643		1,768	1,768
21	Creston	3,014		38	3,975	3,014	3,014
22	Delwell	885	885		1	885	885
23	Charles City	1,454	481	255	716	1,454	1,454
24	Cedar Falls	435	435		218	435	435
25	Fairfield	5,976	5,729	71	500	5,196	5,976
26	Weber City	963	978	88	618	963	963
27	Shenandoah	3,153	2,554	37	618	3,192	3,192
28	Clarinda	1,970	1,970		10	1,970	1,970
29	Cherokee	793	515	298		5	793
30	Red Oak	926	521			5	926
31	Perry						
32	Chariton	840	111		569	840	840
33	Newton	12,763	2,220		12,483	2,703	12,763
34	Albia	2,159	2,127		25	2,159	2,159
35	Ames	705	767			765	765
36	Le Mars	349	234	35	49	30	349
37	Grinnell	10,464	9,342	796	152	174	10,464
38	Atlantic	9,253	9,185	36	36	9,221	9,253
39	Marion	180	104	40	32	4	180
40	Washington	735	580		135	735	735
41	Getwood	1,372	652		750	1,672	1,372
42	Spencer	240	23	48	3	169	240
43	Etherville	719		29	690	4	719
44	Mt. Pleasant	280	179		72	29	280
45	Vinton	8,500	6,091	181	254	8,500	8,500
46	Eagle Grove	617	246		140	251	617
47	Carroll	2,191	2,191				2,191
48	Decorah	36	31			36	36
49	Maquoketa	155	124		31	5,579	155
50	Missouri Valley	3,579	925	4,696		272	3,579
51	Knoxville	272	89		66	136	272
52	Iowa Falls	525	525			225	525

FROM MUNICIPAL SERVICE INCOME

No. in order of population	CITY	Classified by Departments, Offices and Accounts											No. in order of population	
		General Government												
		Executive offices	Municipal property	Police department and courts	Fire department	Department of inspection	Health department	Sewers and sewage disposal	General street services and bridges	Libraries	Parks	All others		
	Grand total.	\$12,885	\$46,690	\$54,897	\$14,617	\$34,030	\$7,252	\$36,351	\$165,339	\$16,880	\$22,251	\$60,000		
1	Des Moines	84	34,315	616	66	96	3,613	374	46,036	3,336	1,292	1,292	1	
2	Sioux City	13	9,633	829	13,227	49	1,153	29,442	2,724	2,332	2,332	2,332	2	
3	Davenport	49	5	231	30,245	5	5,344	13,074	943	3,701	3,701	3,701	3	
4	Dubuque	5	1,813	658									4	
5	Cedar Rapids	447	4,129	1,947			388	1,661	7,576	326	574	766	5	
6	Waterloo	1,358	4,512	956			6,807	607	15,905	416	861	861	6	
7	Council Bluffs	395			1,148	1,279	1,000		803	1,043	377	377	7	
8	Clinton												8	
9	Burlington	2,046	164	249		865		6,134	146	30	30	30	9	
10	Ottumwa		242	205			191	259		119	85,762	119	10	
11	Fort Dodge			7			970				1,038		11	
12	Mason City	1,512	735	574	561	447		8,695	339	10	12	12	12	
13	Marshalltown	845	391	187	94	10	293	377	353		78	13	13	
14	Muscatine			424	449	6					117	250	14	
15	Keokuk	1,639	1,629	224				23	469	50	818	56	16	
16	Boone							1,685	500	258	323	17	17	
17	Iowa City	394	198	158		30		787	469		468	18	18	
18	Oskaloosa	41	2,174	511			477	561			187	19	19	
19	Fort Madison	72	32	311				53			1,300	20	20	
20	Centerville	1	2,976					38				21	21	
21	Creston			24	3	87		600	233		171	22	22	
22	Delwell			671				138			288	23	23	
23	Charles City							5,478	7	369	7	26	26	
24	Cedar Falls							436			16	27	27	
25	Fairfield			517				2			491	28	28	
26	Weber City			2,293	73			2			1,655	29	29	
27	Shenandoah			47		268		209	82	198	78	30	30	
28	Clarinda			36				5			28	31	31	
29	Cherokee							77				32	32	
30	Red Oak							91				33	33	
31	Perry							38				34	34	
32	Chariton	489	990					125			25	2,000	34	
33	Newton		12,050					90			89	35	35	
34	Albia				75	158		25			11	70	36	
35	Ames							1,390			23	2,010	37	
36	Le Mars		5,687		31			1,970			13	6,550	38	
37	Grinnell		560					8			3	169	39	
38	Atlantic							259			25	155	24	
39	Marion	17						700			33	499	41	
40	Washington							29			23	42	42	
41	Getwood							4			671	39	39	
42	Spencer										40	168	40	
43	Etherville							1,261			5,988	850	123	45
44	Mt. Pleasant	1,078						68			143		46	
45	Vinton							214					47	
46	Eagle Grove							2,191			5	16	48	
47	Carroll							15					49	
48	Decorah												50	
49	Maquoketa												51	
50	Missouri Valley							1,583			179	5,973	744	
51	Knoxville							87			75		52	
52	Iowa Falls							214			65	56	120	









TABLE NO. 9—(CONTINUED)—RECEIPTS FROM INTEREST;

No. in order of population	CITY	Interest, Real Estate Refund			Total receipts from municipal industries	Classified			
		Total interest receipts	Total receipts from sale of real estate	Refund receipts, etc.		Charges	Pays		
								Total receipts from municipal industries	
53	Independence	196			48,959	43			
54	Belle Plaine	393			2,178				
55	Albion	477			48,335		1,443		
56	Waverly	603		4,289	39,968	173			
57	Indianola			418	54,795	62			
58	Denison	783	201		63,785				
59	Shelton	320			26,610	293			
60	Creco	329		722	4,436	147			
61	Anamosa		75		3,820				
62	Storm Lake	304			7,972				
63	Jefferson				6,557				
64	Manchester	328		215	5,378				
65	Pella	183		150	52,461		1,756		
66	Valley Junction	278	1,044	41,579	10,866	480	28		
67	Hampton	345			7,565				
68	Winterset				27,481		85		
69	Harlan	292		122	36,541				
70	Osage	744			5,169	15	11		
71	Clear Lake				4,379				
72	Edora	288		82	6,712				
73	Osceola	150			3,949				
74	Mystic								
75	Nevada				5,800				
76	New Hampton	131			30,380				
77	Emmettsburg			13,654	6,235				
78	Tama	114			3,417	348	2		
79	Colfax	34			6,114				
80	Clarion				9,302	861	292		
81	Sac City	277	213	129	12,196				
82	Bloomfield	947		29	17,966				
83	Lake City	171			2,317	23			
84	Osawa	437		60	42,055	1,626			
85	Hamburg				3,253				
86	Leon	80			6,845	32			
87	Tipton	224			28,823	3,695	58		
88	Waukon	41			4,492				
89	Monticello	181		18	6,071	768			
90	Seymour	294			13,221	9,877			
91	Forest City				5,876				
92	Willis	131			3,916	227	18		
93	Sigourney	120			4,414				
94	Iota Grove	187	482	750	10,450	6,735			
95	Audubon	169	200		4,554				
96	Humboldt	349			4,412				
97	Hawarden	917			40,884	352	294		
98	Marengo	242		48,457	2,500				
99	Rock Rapids	440			63,277		83		
100	Eden				10,402				
101	Bedford				3,158	191			
102	Corning	348			3,695				
103	Stuart		100	11,000	14,735				
104	Wheat Cheer				917				
105	Toledo	294		8	2,561	30			

SALE OF REAL ESTATE; MUNICIPAL INDUSTRIES

by Sources	Classified by Industries							No. in order of population			
	Rents	Private rentals	Sales	Water works	Electric light works	Markets and public scales	Docks, wharves and landings		Cemeteries	All others	
		48,617			11,658		37,859			42	
		2,178			2,178						
		42,475		4,338	4,338		38,569				
	1,080	37,811		904	7,585		32,382				
		54,733			7,509		47,136			150	
		63,785			12,985		51,799				
		24,116		1,620	24,116					1,894	
		4,289			4,289		12				135
		3,326			3,326						
		7,972			7,972						
		6,557			6,557						
		5,378			5,378						
		43,521		7,184	9,795		40,909				1,756
		7,565			7,565						
	824	9,249		75	10,683						
		2,084			2,084						
		27,181			27,181		24,797				
		34,329			30,819		25,722				
		4,164		967	4,369						
		2,067		712	3,067						800
		6,621		6	6,621		6				85
		3,570			3,570					1,339	90
					5,155		74				630
		29,642		738	5,286		25,094				75
		6,235			6,235						179
		3,067			3,122						125
		6,162			6,114						79
		8,254		12	5,140		3,094				681
		12,196			8,831		3,295				292
		16,661		278	2,583		15,340				48
	1,055	1,569		725	1,569						600
		1,569			1,569						148
		40,582			40,582		39,995				1,422
		2,775		477	2,775						477
		6,162		651	6,278						567
		24,896			24,896						3,493
		4,622			4,622						18,942
		4,582		747	4,955						233
	7	5,215			5,215						889
	12	5,876			5,876		12,751				379
		9,739		788	3,954						844
		2,730			2,730		15				337
		4,414			4,414						
		3,822		90	6,737		3,710				
	4,509	4,554			4,554						3
		3,442			3,442						
		30,399		9,876	3,003		35,403				1,888
		2,500			2,500						
		61,713		713	8,044		45,831				768
		19,138		244	4,554						
		2,917			2,917		653				
		2,554		141	2,554						
		14,735			2,342						
					917						
					2,503						450



TABLE NO. 10—TOTAL AND

No. in order of population	CITY	Par Value	
		Total	General bonds
	<b>Grand total</b>	<b>\$ 26,491,780</b>	<b>\$ 12,433,886</b>
1	Des Moines	8,695,722	4,078,000
2	Sioux City	1,396,150	985,000
3	Davenport	1,002,000	3,622,000
4	Dubuque	979,218	616,400
5	Cedar Rapids	1,282,538	1,074,000
6	Waterloo	1,561,883	966,967
7	Council Bluffs	866,080	82,000
8	Clinton	215,710	301,600
9	Harlingen	468,087	375,000
10	Ottumwa	514,815	786,700
11	Fort Dodge	655,150	182,000
12	Mason City	795,629	201,600
13	Marshalltown	156,500	140,000
14	Miscaleville	165,946	115,500
15	Keokuk	251,678	185,500
16	Boone	293,118	9,000
17	Iowa City	908,152	227,600
18	Oskaloosa	303,140	115,000
19	Fort Madison	112,528	87,500
20	Centerville	32,914	17,000
21	Creston	115,539	11,300
22	Oswein	92,492	32,182
23	Charles City	61,441	39,900
24	Cedar Falls	121,646	
25	Fairfield	45,162	42,600
26	Webster City	39,684	5,500
27	Shenandoah	129,713	59,500
28	Charlota	192,878	145,885
29	Cherokee	136,761	31,967
30	Reef Oak	11,508	
31	Perry	63,600	
32	Chariton	157,993	30,000
33	Newton	390,500	15,500
34	Albia	78,933	12,000
35	Ames	199,736	15,000
36	Le Mars	22,367	18,000
37	Grinnell	278,836	101,765
38	Atlantic	58,589	12,000
39	Marion	71,345	21,600
40	Washington	49,627	3,000
41	Appanoosh	68,860	50,000
42	Sweeper	201,280	47,500
43	Estherville	134,294	22,000
44	Mt. Pleasant	43,700	15,000
45	Vinton	34,000	6,000
46	Eagle Grove	25,935	16,000
47	Carroll	69,500	11,000
48	Decorah	76,700	66,500
49	Maquoketa	71,974	62,900
50	Missouri Valley	47,200	17,500
51	Knoxville	150,046	31,000
52	Iowa Falls	59,527	34,304
53	Independence	943	
54	Bellevue	35,100	11,300
55	Algona	53,284	43,800
56	Waverly	79,694	50
57	Indianola	55,070	58,000
58	Denton	116,190	22,500
59	Sheldon	89,050	21,400

PER CAPITA DEBT OBLIGATIONS

of Debt Obligations at Close of Year						No. in order of population
Municipal Indebtedness	Toll, drainage, temporary bonds, etc.	Outstanding warrants	Special fund bonds	Per Capita		
				Total	Debt	
\$ 5,714,823	\$ 1,028,408	\$ 1,299,271	\$ 6,018,642	\$ 31.21		
1,912,000	835,883	100,551	2,579,687	81.64	1	1
126,372	61,000		190,372	22.12	2	2
				29.67	3	3
		213,818	49,000	23.45	4	4
		58,508	150,000	31.03	5	5
		46,971	451,255	48.09	6	6
		499,600	290,000	35.71	7	7
		75,837	21,200	8.26	8	8
		10,300	81,700	19.29	9	9
		273,576	37,600	22.94	10	10
		132,000	38,150	11	11	11
		352,971	269,038	44.61	12	12
			16,500	9.74	13	13
		5,000	22,246	10.64	14	14
		14,178	271,600	15.20	15	15
		234,500	8,600	21.47	16	16
		201,000		41.80	17	17
			15,682	16.29	18	18
			25,028	29.30	19	19
			8,914	4.22	20	20
			104,430	15.12	21	21
		14,175	32,000	15.02	22	22
		5,000	4,411	9.64	23	23
		75,506	3,260	19.26	24	24
			2,121	7.29	25	25
		12,000	12,744	6.69	26	26
			75,211	27.78	27	27
		30,500	10,003	28.96	28	28
		12,000	8,630	22.54	29	29
		46,200	2,708	25.19	30	30
		25,000	11,414	31	31	31
			42,988	30.17	32	32
		168,000	77,000	38.23	33	33
		31,000	10,003	16.19	34	34
		42,000	15,736	21.31	35	35
		1,132	3,235	4.11	36	36
		90,500	71	65.00	37	37
			35,600	8.851	38	38
			25	16.56	39	39
		44,500	2,167	19.93	40	40
			8,900	15.85	41	41
		119,500	2,000	72.84	42	42
		112,000		21.71	43	43
			394	6.29	44	44
		12,000	5,000	10.68	45	45
		36,500	6,000	17.22	46	46
		11,200	3,007	16.80	47	47
				6.41	48	48
				17.22	49	49
		30,000	6,074	18.82	50	50
		106,000	7,856	72.54	51	51
			14,100	21.53	52	52
		5,000	2,000	14.13	53	53
		943		.25	54	54
		43,800		15.02	55	55
		50,000	3,584	14.51	56	56
		74,150		22.37	57	57
				27.30	58	58
		86,600	15,669	33.64	59	59
		68,500		27.07	60	60



TABLE NO. 10—(CONTINUED)—TOTAL AND

No. in order of population	CITY	Par Value	
		Total	General bonds
60	Cresco	38,000	38,000
61	Anamoose	30,240	5,000
62	Storm Lake	62,233	39,800
63	Jefferson	49,658	30,000
64	Manchester	14,101	14,000
65	Pella	115,100	46,000
66	Valley Junction	175,405	7,900
67	Hampton	24,000	
68	Winterset	85,000	
69	Harian	29,000	
70	Osage	69,000	23,000
71	Clear Lake	92,500	78,500
72	Eldora	32,966	15,900
73	Oscola	66,710	32,000
74	Myrtle		
75	Nevada	51,653	12,100
76	New Hampton	39,000	31,600
77	Emmetsburg	313,626	30,000
78	Tama	35,783	34,600
79	Colfax	11,847	7,900
80	Clarion	26,956	
81	Sac City	27,400	23,300
82	Bloomfield	65,597	
83	Lake City	75,301	71,900
84	Onawa	106,918	10,600
85	Hamburg	28,500	12,500
86	Leon	58,800	49,000
87	Tipton	22,000	5,000
88	Waukon	37,183	4,000
89	Monticello	19,932	18,000
90	Symour	66,000	16,000
91	Forest City	28,677	19,000
92	Villisca	23,050	1,000
93	Sigourney	50,280	14,500
94	Ida Grove	65,000	60,000
95	Audubon	193,211	49,500
96	Humboldt	16,000	8,000
97	Hawarden	21,500	17,800
98	Marquette	117,604	28,250
99	Rock Rapids	115,462	6,500
100	Eldon	17,626	
101	Bedford	56,721	34,000
102	Corning	55,000	19,000
103	Stuart	18,245	
104	What Cheer	92,200	19,000
105	Toledo	44,356	1,000

PER CAPITA DEBT OBLIGATIONS

of Debt Obligations at Close of Year						No. in order of population
Municipal Indus-try bonds	Tax warrants, mortgages, loans, etc.	Outstanding warrants	Special fund bonds	Per Capita		
				Total	debt	
						60
	16,500	5,215	2,625			61
	22,000	433				62
	23,250	2,685	3,788			63
			101			64
	56,000			13,100		65
	41,500		1,908	125,900		66
	24,000					67
	85,000					68
	29,000					69
		1,000		44,000		70
	9,500		5,000			71
	17,000					72
	28,500		4,210	2,000		73
						74
	37,000		1,813	10,650		75
	18,000					76
	13,500		12,208	267,018		77
			6,732	15,959		78
			2,493	2,354		79
	17,900		1,219	7,807		80
	400			5,500		81
	93,000		3,597			82
			4,301			83
	86,328		4,601			84
	15,000		2,000	9,000		85
			2,950	15,850		86
	16,000					87
	31,000		2,183			88
			1,932			89
	56,000					90
	19,000		6,177			91
	18,500	1,500	1,950	1,000		92
	35,000		780			93
	5,500		408			94
	35,000					95
			9,061	21,800		96
	4,000					97
	1,000			88,490		98
	73,000		3,872	28,000		99
	19,500	2,500		4,625		100
	15,000			7,721		101
	38,000					102
	65,800					103
			17,479	64,789		104
				43,200		105
	43,000	356				106

TABLE NO. 11—TAXABLE VALUATION OF PROPERTY; BASIS

No. in order of population	City	Taxable Value		
		Total	Personal property	
	Grand total.....	\$39,500,751	\$76,032,275	\$ 46,463,978
1	Des Moines.....	60,563,500	39,978,835	5,486,130
2	Iowa City.....	39,190,960	11,553,265	3,023,539
3	Davenport.....	37,497,680	21,694,270	5,359,249
4	Des Moines.....	34,163,320	34,163,320	8,943,359
5	Cedar Rapids.....	13,386,932	8,347,107	1,759,800
6	Waterloo.....	11,505,798	5,391,259	1,095,702
7	Connell Branch.....	8,719,269	3,653,184	1,351,256
8	Clinton.....	6,395,532	3,367,798	65,212
9	Hurlington.....	8,349,786	2,747,827	1,092,148
10	Ottumwa.....	6,149,231	2,829,210	953,947
11	Port Dodge.....	5,944,235	5,944,235	736,260
12	Mason City.....	5,899,362	5,114,755	841,777
13	Marshalltown.....	4,939,042	1,993,031	523,035
14	Muscatine.....	3,393,780	3,393,780	1,288,290
15	Keokuk.....	4,478,787	2,417,805	711,839
16	Boone.....	2,210,560	1,132,064	275,341
17	Iowa City.....	4,817,143	2,639,544	291,397
18	Osaka.....	5,681,245	1,413,248	480,515
19	Port Madison.....	1,180,445	1,180,445	234,580
20	Centerville.....	1,816,454	1,816,454	196,347
21	Creston.....	2,353,723	825,498	396,304
22	Oelwein.....	1,352,267	949,742	134,315
23	Charles City.....	2,841,391	1,081,560	390,925
24	Cedar Falls.....	2,792,235	918,465	150,816
25	Fairfield.....	2,729,840	753,453	355,640
26	Webster City.....	2,192,115	910,482	391,343
27	Shenandoah.....	2,312,370	611,017	199,274
28	Chariton.....	2,127,453	533,065	257,017
29	Chariton.....	1,867,925	691,862	141,650
30	Red Oak.....	2,093,844	694,304	196,796
31	Perry.....	1,314,924	682,102	114,829
32	Chariton.....	2,722,769	698,258	135,258
33	Newtown.....	2,970,210	872,490	299,472
34	Albia.....	1,125,416	517,616	96,556
35	Ames.....	1,874,008	984,748	152,291
36	Le Mars.....	1,499,690	544,291	171,567
37	Orion.....	2,257,754	816,121	275,249
38	Atlantic.....	2,825,491	680,230	151,385
39	Marion.....	2,580,053	680,782	99,698
40	Washington.....	2,378,381	771,966	395,312
41	Greenwood.....	1,490,388	634,064	195,904
42	Sumner.....	1,418,052	698,815	146,413
43	Estherville.....	1,225,735	637,640	168,987
44	Mt Pleasant.....	2,417,978	479,908	297,472
45	Vinton.....	2,679,791	456,791	144,339
46	Eagle Grove.....	944,817	365,674	112,219
47	Carroll.....	1,076,478	455,501	137,106
48	Decorah.....	1,916,344	571,884	199,911
49	Maquoketa.....	1,861,686	451,686	160,211
50	Missouri Valley.....	719,475	476,800	271,168
51	Knoxville.....	1,875,270	418,985	197,977
52	Iowa Falls.....	2,056,025	545,080	154,780

OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED

No. in order of population	City	Basis of Property		Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes			Per Capita of total taxable valuation	No. in order of population
		Railroad property	Telegraph, telephone and express companies	Monies and credits (taxed full value on this basis on the dollar)	Personal property	Real property	Total amount	Mills Levied		
	Grand total.....	\$6,601,496	\$794,229	\$163,608,723	.....	\$8,474,616	.....	\$463.58	\$ 9.87	
1	Des Moines.....	924,290	70,825	23,133,155	.25	1,668,178	.....	571.50	15.75	1
2	Iowa City.....	373,492	139,190	4,529,544	.25	672,738	44	326.53	10.97	2
3	Davenport.....	231,239	34,500	10,128,000	.50	643,018	36	772.85	13.26	3
4	Des Moines.....	290,620	81,170	.....	1.00	469,992	44	817.49	11.01	4
5	Cedar Rapids.....	240,000	28,805	2,944,151	.25	288,060	10	329.18	9.54	5
6	Waterloo.....	224,569	10,869	4,027,952	.25	331,758	54	347.53	10.03	6
7	Connell Branch.....	145,014	22,382	2,728,775	.25	282,771	26	341.85	9.02	7
8	Clinton.....	118,230	16,670	2,687,978	.25	218,325	69	245.54	8.28	8
9	Hurlington.....	80,560	10,000	3,491,201	.25	257,512	48	343.79	9.79	9
10	Ottumwa.....	97,577	15,993	2,251,464	.25	179,854	48	272.73	8.22	10
11	Port Dodge.....	86,420	25,705	3,849,000	.25	197,644	41	315.94	8.61	11
12	Mason City.....	161,519	6,253	1,566,558	.25	201,888	52	345.81	11.77	12
13	Marshalltown.....	95,295	35,968	2,423,712	.25	190,759	46	309.31	6.94	13
14	Muscatine.....	129,377	19,453	1,983,176	.25	126,303	55	464.52	8.59	14
15	Keokuk.....	77,495	7,794	1,625,823	.25	160,692	42	391.28	10.54	15
16	Boone.....	78,215	8,343	1,722,190	.25	98,541	44	502.06	5.99	16
17	Iowa City.....	44,099	39,592	2,351,000	.25	134,931	54	490.32	11.16	17
18	Osaka.....	54,274	13,648	3,722,349	.25	92,853	48	446.76	6.44	18
19	Port Madison.....	108,112	6,840	146,826	.25	61,659	48	160.54	6.44	19
20	Centerville.....	35,489	2,619	598,156	.25	39,100	42	191.00	5.01	20
21	Creston.....	12,214	.....	1,199,795	.25	36,000	33	319.09	4.83	21
22	Oelwein.....	31,922	3,542	529,836	.25	41,939	31	146.42	5.83	22
23	Charles City.....	11,015	617	1,663,151	.25	69,458	31	446.63	6.35	23
24	Cedar Falls.....	70,960	5,878	1,646,831	.25	59,151	41	441.34	7.96	24
25	Fairfield.....	30,815	1,855	1,781,698	.25	39,374	38	459.27	6.47	25
26	Webster City.....	1,096,018	5,334	1,511,112	.25	225,935	37	391.20	6.77	26
27	Shenandoah.....	27,021	2,944	1,320,310	.25	265,188	46	413.79	6.77	27
28	Chariton.....	35,852	1,829	1,095,100	.25	29,562	42	378.42	2.49	28
29	Chariton.....	1,320,310	2,944	.....	.25	1,015,709	50	331.97	5.25	29
30	Red Oak.....	34,979	5,204	2,692,900	.25	33,676	33	531.52	6.75	30
31	Perry.....	29,111	4,908	484,582	.25	29,484	37	441.65	4.85	31
32	Chariton.....	27,308	29,869	2,659,976	.25	40,870	58	713.04	7.77	32
33	Newtown.....	36,463	.....	1,896,605	.25	60,567	.....	573.32	11.72	33
34	Albia.....	36,897	.....	452,355	.25	31,153	34	319.27	4.86	34
35	Ames.....	54,629	5,785	935,006	.25	65,784	41	399.14	12.92	35
36	Le Mars.....	38,193	1,959	1,793,228	.25	26,699	46	509.69	7.11	36
37	Orion.....	19,980	3,718	2,336,495	.25	55,915	.....	506.63	11.05	37
38	Atlantic.....	25,487	1,283	1,965,999	.25	34,919	41	509.72	6.75	38
39	Marion.....	41,199	5,122	1,759,371	.25	39,808	47	376.52	6.55	39
40	Washington.....	41,749	2,184	2,315,064	.25	38,771	43	734.68	8.53	40
41	Greenwood.....	18,922	6,776	547,870	.25	31,297	.....	322.38	2.89	41
42	Sumner.....	37,264	.....	769,025	.25	26,253	39	329.47	5.28	42
43	Estherville.....	34,987	3,186	828,259	.25	34,475	47	397.29	4.35	43
44	Mt Pleasant.....	28,458	1,892	1,792,228	.25	31,525	38	508.72	7.71	44
45	Vinton.....	14,818	6,075	2,044,800	.25	23,673	35	626.77	5.74	45
46	Eagle Grove.....	35,493	3,367	497,500	.25	23,499	48	716.68	5.79	46
47	Carroll.....	31,304	3,680	448,580	.25	29,808	47	397.69	4.87	47
48	Decorah.....	11,961	801	1,167,611	.25	29,804	44	475.58	7.42	48
49	Maquoketa.....	25,871	2,958	1,257,400	.25	14,971	29	592.21	3.78	49
50	Missouri Valley.....	.....	.....	.....	.25	18,976	41	510.16	11.94	50
51	Knoxville.....	.....	.....	.....	.25	29,559	50	611.28	7.90	51
52	Iowa Falls.....	.....	.....	.....	.25	34,686	50	551.29	9.33	52





TABLE NO. 12 - VALUE OF MUNICIPAL

No. in order of population	City	Total value of municipal possessions	Municipal Buildings		Police Department	Fire Department	Equipment of streets and alleys
			Land and buildings	Furniture and other property			
	Grand total.....	\$51,568,146	\$4,350,966	\$274,066	\$346,167	\$2,645,247	\$785,267
1	Des Moines.....	11,612,711	1,197,000	22,000	50,000	237,691	469,000
2	Sioux City.....	2,297,872	128,000	22,000	22,000	186,000	.....
3	Davenport.....	2,269,499	180,000	24,000	43,000	294,000	20,000
4	Dubuque.....	1,724,350	29,000	2,000	12,000	225,000	35,000
5	Cedar Rapids.....	3,760,680	569,000	6,100	29,850	162,477	34,802
6	Waterloo.....	2,214,000	70,000	20,000	7,000	87,000	10,000
7	Council Bluffs.....	2,943,560	30,000	5,500	34,000	215,000	12,000
8	Clinton.....	588,324	65,000	20,000	28,000	105,000	5,829
9	Harrison.....	406,412	15,000	3,000	4,000	126,200	7,700
10	Ottumwa.....	1,229,277	15,000	2,700	8,510	57,794	3,088
11	Fort Dodge.....	2,141,000	250,000	18,000	2,000	25,000	.....
12	Mason City.....	1,681,026	178,000	4,125	5,311	27,966	6,491
13	Marshalltown.....	991,000	19,000	500	3,000	35,000	4,000
14	Muscatine.....	1,111,000	185,900	5,000	1,500	25,000	.....
15	Keokuk.....	365,270	40,000	2,500	4,700	22,050	6,100
16	Boone.....	291,300	20,000	1,100	600	11,700	3,000
17	Iowa City.....	858,700	40,000	2,200	15,000	102,000	2,200
18	Oskawosa.....	287,000	75,000	6,500	3,000	32,000	2,000
19	Fort Madison.....	181,900	12,000	900	400	36,000	1,000
20	Centerville.....	88,710	11,000	1,000	14,000	5,709	.....
21	Creston.....	91,000	1,000	50	20,000	4,500	.....
22	Odebolt.....	240,000	35,000	2,000	500	10,000	2,500
23	Charles City.....	781,176	21,300	2,708	15,375	7,712	.....
24	Cedar Falls.....	878,643	11,500	300	9,000	.....	.....
25	Fairfield.....	223,415	6,000	.....	3,000	14,000	4,500
26	Webster City.....	849,700	15,000	1,500	28,500	4,500	.....
27	Shenandoah.....	148,874	13,000	1,300	7,000	2,200	.....
28	Clarinda.....	268,000	20,000	5,000	10,500	19,000	5,000
29	Cherokee.....	191,077	25,000	1,500	1,000	7,000	1,200
30	Red Oak.....	269,175	.....	575	18,000	4,200	19,500
31	Perry.....	365,000	3,500	3,300	500	25,000	15,000
32	Chariton.....	295,270	43,250	900	12,500	.....	.....
33	Newton.....	223,415	2,000	1,000	.....	8,015	2,000
34	Albia.....	164,967	15,000	900	19,000	.....	.....
35	Ames.....	675,953	40,000	9,500	300	10,000	1,500
36	Le Mars.....	71,400	9,000	1,000	9,250	1,250	.....
37	Grinnell.....	224,191	31,000	1,500	7,000	1,500	.....
38	Atlantic.....	276,200	41,000	.....	100	4,000	150
39	Marion.....	69,050	10,000	250	9,000	1,000	.....
40	Washington.....	807,070	10,000	300	250	7,000	5,000
41	Greenwell.....	90,250	1,000	50	5,000	500	.....
42	Samoset.....	467,078	4,200	500	600	12,400	8,000
43	Estherville.....	373,980	96,000	700	5,700	.....	.....
44	Mr. Pleasant.....	291,500	3,000	500	10,000	3,900	.....
45	Volin.....	681,463	9,500	670	4,451	4,136	.....
46	Engle Grove.....	167,000	26,000	.....	200	5,500	.....
47	Carroll.....	300,770	28,000	1,000	5,000	2,400	.....
48	Decorah.....	229,290	11,000	750	6,000	2,000	.....
49	Maguoketa.....	230,300	25,000	.....	6,000	5,000	.....
50	Wasson Valley.....	184,000	10,500	1,000	9,500	.....	.....
51	Knoxville.....	186,000	25,000	.....	1,500	.....	.....
52	Iowa Falls.....	188,000	50,000	400	7,500	500	.....

POSSESSIONS AT CLOSE OF YEAR

Markets and public scales	Cemeteries	City electric lights	City water works	Bridges	Libraries		Parks	Hospitals, docks, wharves and miscellaneous	No. in order of population
					Land, buildings, books, furniture and apparatus	Land and other property			
404,354	\$789,052	\$2,095,979	\$18,568,619	\$5,519,374	\$4,463,911	\$8,952,611	\$2,362,333		
185,000	236,000	30,000	3,325,000	1,889,000	475,000	2,009,500	1,412,300	1	1
300	20,000	.....	1,117,075	290,000	341,000	315,000	244,257	2	2
.....	25,000	.....	250,000	100,000	1,302,500	785,000	.....	3	3
5,000	.....	.....	1,000,000	100,000	.....	2,000	.....	4	4
15,250	250	.....	1,167,789	892,876	299,700	310,900	178,036	5	5
.....	.....	.....	850,000	525,000	125,000	125,000	.....	6	6
65,500	.....	.....	1,250,000	210,000	165,000	911,000	7,500	7	7
.....	.....	.....	1,250,000	8,000	91,000	303,000	4,500	8	8
6,854	.....	.....	.....	50,000	103,880	150,000	878	9	9
39,000	.....	.....	825,001	171,000	85,587	65,597	92,000	10	10
15,000	.....	.....	300,000	350,000	175,000	400,000	.....	11	11
360	.....	25,000	576,005	131,113	118,745	371,843	282	12	12
.....	.....	.....	336,000	139,000	41,300	6,000	.....	13	13
2,500	100,000	.....	500,000	75,000	50,000	75,000	45,000	14	14
15,000	35,000	.....	.....	12,000	90,000	81,000	26,000	15	15
.....	.....	.....	385,000	9,000	45,800	56,500	.....	16	16
45,000	.....	.....	.....	252,000	20,000	120,000	14,000	17	17
8,000	.....	.....	.....	.....	47,000	105,000	1,500	18	18
30	6,000	.....	.....	37,000	75,000	2,000	.....	19	19
600	20,000	.....	35,000	.....	.....	.....	.....	20	20
.....	10,000	.....	.....	.....	20,000	39,000	.....	21	21
.....	15,000	.....	135,000	.....	15,000	25,000	.....	22	22
.....	.....	.....	150,000	1,500	27,300	16,271	.....	23	23
.....	7,478	.....	30,800	122,168	30,800	15,500	.....	24	24
350	4,721	15,000	175,000	.....	109,000	61,150	.....	25	25
19,000	148,300	85,000	.....	215,000	15,500	.....	.....	26	26
.....	4,221	.....	141,000	.....	28,000	.....	.....	27	27
500	20,000	.....	10,000	250,000	60,000	.....	.....	28	28
.....	.....	.....	125,000	.....	29,000	.....	.....	29	29
.....	.....	.....	140,000	6,000	13,500	101,300	.....	30	30
.....	50,000	.....	150,000	5,000	20,000	31,000	50,000	31	31
.....	.....	.....	150,000	.....	20,000	.....	.....	32	32
.....	.....	.....	148,000	.....	21,000	14,000	.....	33	33
4,000	5,000	148,000	110,000	2,000	16,000	7,000	.....	34	34
.....	.....	10,000	225,000	.....	46,000	30,000	100,000	35	35
.....	.....	.....	110,000	.....	35,000	250	.....	36	36
.....	.....	25,000	.....	.....	23,000	10,000	.....	37	37
.....	.....	180,000	109,000	.....	15,000	14,000	.....	38	38
.....	17,000	.....	.....	.....	25,300	6,000	.....	39	39
.....	.....	30,000	145,000	.....	35,000	25,300	.....	40	40
.....	.....	.....	50,000	10,000	11,300	.....	.....	41	41
.....	12,000	116,585	67,873	.....	16,500	10,000	.....	42	42
.....	.....	71,000	175,000	.....	50,000	50,000	.....	43	43
7,000	21,000	54,000	190,000	.....	32,000	30,000	.....	44	44
.....	.....	66,778	.....	.....	31,000	.....	.....	45	45
.....	12,000	95,010	70,000	.....	18,000	21,500	.....	46	46
.....	4,370	.....	30,000	.....	24,000	1,000	45,000	47	47
.....	.....	.....	250,000	.....	2,500	.....	.....	48	48
1.0	.....	.....	5,000	.....	30,000	.....	.....	49	49
.....	.....	.....	65,000	.....	27,000	18,000	.....	50	50
.....	4,000	.....	110,000	.....	21,000	10,000	15,000	51	51
.....	.....	.....	90,000	.....	35,000	36,500	.....	52	52

TABLE NO. 12—(CONTINUED)—VALUE OF

No. in order of population	City	Total value of municipal possessions	Municipal Buildings		Police Department Land, buildings, apparatus and other property	Fire Department Land, buildings, apparatus and other property	Equipment of streets and alleys
			Land and buildings	Furniture and other property			
53	Independence	300,000	55,000	500		3,500	500
54	Belle Plaine	61,808	3,800	825		11,415	680
55	Algona	260,000	20,000	5,000			
56	Waverly	20,000	13,450	1,000	850	7,800	4,000
57	Indianola	178,501		1,500		4,000	1,850
58	Denison	257,500		1,000		10,000	2,500
59	Sheldahl	120,000	5,500		2,500	2,400	
60	Cresco	35,000	1,000	500			
61	Anamosa	112,750	1,000	250		8,000	1,300
62	Storm Lake	100,000				2,000	1,400
63	Jefferson	391,300	11,000	100		7,000	
64	Manchester	212,050	20,000	1,500	2,050	8,000	10,000
65	Pella	162,104	32,500	600		1,424	570
66	Valley Junction	62,901	5,000	185		2,716	
67	Hampton	141,000		1,000		7,350	1,450
68	Winterset	152,000	5,000	800	500		
69	Harlan	133,495	7,500	500		7,500	
70	Osgoe	96,644	3,500	345		10,542	1,040
71	Clear Lake	8,000	8,000				
72	Eldora	136,350	5,000			5,300	3,000
73	Oscola	111,000	6,000			4,000	
74	Myrtle	7,800	4,000	1,200	100	500	
75	Nevada	10,000	1,000	200	2,500	5,000	
76	New Hampton	150,500	18,000			25,000	500
77	Emmetsburg	168,000	20,000			8,000	1,000
78	Tama	116,630	15,000	500	200	4,500	800
79	Colfax	50,750	6,850	900	4,700		
80	Clarion	59,000	6,000	800		4,000	5,000
81	Sac City	61,056	4,270	950		2,500	828
82	Bloomfield	119,300	3,500	2,000	1,300	7,000	3,000
83	Lake City	173,100	100,000		50	2,000	1,450
84	Onawa	59,650	20,000	1,350		2,000	
85	Hamburg	62,000	10,000			2,000	
86	Leon	44,000				3,000	
87	Tipton	82,400	6,000			3,400	
88	Waukon	99,000	10,000	1,000		1,000	500
89	Monticello	117,350	2,600	250	500	3,000	3,000
90	Seymour	65,925	500	50	525	1,500	400
91	Forest City	68,547		175		11,800	800
92	Willcox	42,900	4,000			2,500	250
93	Sigonney	47,000	4,000				1,000
94	Ida Grove	93,700	8,000	2,000		2,500	
95	Audubon	247,500	10,000	500		2,500	3,300
96	Humboldt	130,000	15,000	300		7,000	300
97	Hawarden	125,000	25,300	2,500		2,000	200
98	Marengo	45,100	6,000	100		3,500	
99	Rock Rapids	327,500	11,000	1,000		3,000	5,000
100	Edson	41,500	1,000	50		1,000	
101	Bedford	42,100	10,000			2,500	200
102	Corning	137,800	6,000	800		2,500	
103	Stuart	162,860	18,000	900		10,250	1,800
104	Wheat Chief	41,200	4,150	150	6,300		
105	Toledo	107,530	34,000	250		4,250	450

MUNICIPAL POSSESSIONS AT CLOSE OF YEAR

Markets and public scales	Cemeteries	City electric lights	City water works	Bridges	Libraries		Hospitals, docks, wharves and miscellaneous	No. in order of population
					Land, buildings, books, furniture and apparatus	Land and other property		
		125,000	99,500		8,000	8,000		53
			45,000					54
		75,000	50,000					55
		150,000	75,000	9,900	30,000	20,000		56
	1,000	80,536	57,015		15,500	18,100		57
	10,000	100,000	50,000		75,000	10,000	2,000	58
			100,500		13,000			59
			11,400		25,000	18,000		60
			67,000		15,500	17,200		61
			30,000		23,000		1,500	62
			75,000		30,000	5,500		63
			85,000		22,000	20,000		64
			55,000					65
			67,500		30,000	45,000		66
		50,000	76,000		15,000	5,000		67
		44,548	62,347		7,000	4,000		68
5,000			42,978		25,350		5,000	69
					16,000	6,000		70
		1,000	30,000		30,000	3,000	50,000	71
			75,000					72
4,000								73
2,000								74
			85,000		26,500	12,000		75
			60,000		13,000	5,000		76
			75,000		22,000	40,000		77
	25,630	2,900	42,500	3,000	18,500	5,800		78
			11,500					79
		2,000	20,000		18,000	5,800		80
			34,200		13,000	5,250		81
2,500		65,000	15,000		500	16,500		82
			10,000		10,000	30,100		83
		30,000	10,000		5,700			84
	10,000		25,000		12,000	3,000		85
			35,000		6,000			86
3,000		25,000	45,000					87
			15,000					88
1,900	15,000		50,900	500	19,900	22,000		89
	2,000	25,000	32,500		3,500			90
			47,827		8,000			91
	7,000		50,000			5,000		92
			30,000	5,000				93
		3,700	67,000				0,000	94
			150,000		20,000	50,000		95
			42,000		15,400	40,000		96
			75,000	8,000	9,000	3,000		97
			37,500					98
	15,000	97,500	45,000	3,800	16,000	8,000		99
	1,900	35,000			9,700			100
			90,000		14,000			101
			100,000		7,000	15,000		102
	5,000	45,000	65,000	1,500	13,000	7,500		103
			20,000			800		104
			66,280		2,000	200		105







TABLE NO. 13—(CONTINUED)—SUPPLEMENTARY INFORMATION

No. in order of population	City	Mayor	City manager or auditor	Clerk	Assistant Clerk	Treasurer	Engineer	Assistant Engineer	Solicitor of city attorney
57	Indianola.....	300		1,080		50			50
58	Denison.....	300		300		100			300
59	Sheldon.....	50		1,320		30			30
60	Cresco.....	300		900		50			50
61	Anamosa.....	75	\$1,800						300
62	Storm Lake.....	75		120		100			100
63	Jefferson.....	50	\$1,440						50
64	Manchester.....	300		400		100			100
65	Pella.....	300		1,780		40			40
66	Valley Junction.....	150		300		25			100
67	Hampton.....	150		540		25			100
68	Winterset.....	150		1,380		75			100
69	Harian.....	300		1,200		75			100
70	Osage.....	100		180		1,635			100
71	Clear Lake.....	100		840		50			50
72	Eldora.....	350		400		50			50
73	Oscota.....	100		100		40			300
74	Mystic.....	100		360		50			30
75	Sevada.....	100		730		25			50
76	New Hampton.....	50		175		185			50
77	Emmetsburg.....	50		350		1			100
78	Tama.....	300		150		50			35
79	Colfax.....	50		118		25	\$65		35
80	Clarion.....	300		150		200			100
81	Sac City.....	50		600		60	\$85		35
82	Bloomfield.....	50		150		50			100
83	Lake City.....	100		200		100			75
84	Onawa.....	50		1,800		60			35
85	Hamburg.....	150		150		50			50
86	Leon.....	250		180		75			75
87	Tipton.....	100		1,265		80			75
88	Waukon.....	150		600		100			75
89	Monticello.....	175		420		50			25
90	Seymour.....	13		420		25			100
91	Forest City.....	25		100		25			50
92	Villisca.....	140		\$1,300		120			50
93	Sigourney.....	250		200		100			50
94	Ida Grove.....	150		300		12			100
95	Andover.....	50		500		75			100
96	Humboldt.....	100		500		50			100
97	Hawarden.....	100		300		50	25		100
98	Marengo.....	100		75		75			100
99	Rock Rapids.....	50		150		75			100
100	Eden.....	100		100		30			100
101	Bedford.....	100		150		50			50
102	Cornling.....	100		1,200		25			100
103	Stuart.....	50		400		50			100
104	What Cheer.....	100		100		50			100
105	Toledo.....	50		300		50			50

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES

Marshal	Street commissioner	Weighmaster	Physician	Health officer	Counsellmen		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		
500			25		6	22	50					57
600					5	25						58
1,200	1,200				5	18	100	50				59
120	732				140	24						60
1,200	1,200				6	12						61
1,200	1,500				5	50			20			62
1,000	1,000				3	16						63
900	800				60	30						64
1,225			25		5	31			12			66
1,200	1,500				26	6	50		20	19		67
1,080	1,300				50	4	24					68
800					5	33	25					69
500	620				25	6	50	50	20			70
1,200	840				100	3	25		20			71
600					5	50	50					72
950	930				12	5	29					73
960	1,140				6	20						74
900					8	21						75
1,200	900				5	300						76
600	1,200				5	36						78
1,500					25	6	21	50				80
420					6	50						81
720					5	50						82
300	600				6	25						83
1,300	1,200				6	32						84
480	720		50		5	40						85
720					25	5						86
1,080	1,200				5	50						87
1,200	1,080				5	24						88
600		420			5	24						89
900					20	24						90
840					25	5	26			32		91
720	720				5	37	50					92
600	600				6	50						93
600					6	25						94
600					50	4	29					95
540					4	24			15			96
1,000	717				25	5	20					97
300	720				5	24						98
1,300	1,300	720			5	21						99
1,000					5	50						100
75	720				25	5	23					101
300	1,300		50		5	21	10					102
990					5	13						103
1,110			25		5							104









TABLE NO. 14—CLASSIFIED MUNICIPAL

No. in order of population	City	Corporate Payments		Payments for General and Municipal Services Expense	
		Total	Per capita	Total	Per capita
	Grand total.....	\$19,105,416	\$ 22.51	\$8,579,628	\$ 10.00
1	Des Moines.....	3,549,111	34.52	1,636,890	15.49
2	Sioux City.....	1,495,155	34.35	735,876	16.53
3	Davenport.....	1,132,639	33.77	713,513	16.72
4	Dubuque.....	1,336,351	31.97	593,832	14.28
5	Cedar Rapids.....	928,866	22.83	432,527	10.82
6	Waterloo.....	678,565	26.48	327,717	25.25
7	Council Bluffs.....	757,919	24.03	365,630	11.44
8	Clinton.....	227,766	8.72	191,692	7.34
9	Harrison.....	410,684	16.93	297,728	8.56
10	Ottumwa.....	478,824	15.91	212,487	11.47
11	Fort Dodge.....	543,868	28.05	249,349	12.49
12	Mason City.....	628,875	29.55	238,683	18.91
13	Marshalltown.....	394,879	12.11	71,422	4.03
14	Muscatine.....	217,904	11.56	125,266	8.14
15	Wasson.....	225,749	15.00	129,745	8.23
16	Boone.....	172,719	14.68	74,600	6.69
17	Iowa City.....	176,891	16.89	136,363	13.54
18	Oskaloosa.....	35,280	9.43	67,679	7.94
19	Fort Madison.....	92,870	9.48	45,458	4.63
20	Centerville.....	69,592	7.75	49,198	6.29
21	Creston.....	70,552	9.33	45,992	6.99
22	Adelphi.....	61,225	10.97	49,823	6.41
23	Charles City.....	66,877	9.36	34,374	4.83
24	Cedar Falls.....	156,847	24.97	31,090	4.94
25	Fairfield.....	89,229	14.50	29,023	4.25
26	Wheat City.....	111,471	34.20	24,825	4.23
27	Sheldon.....	97,636	15.74	37,634	5.85
28	Clarinda.....	101,868	18.12	29,494	5.23
29	Cherokee.....	84,449	14.94	38,724	6.79
30	Red Oak.....	79,377	12.57	31,749	5.67
31	Perry.....	169,688	20.19	37,663	4.91
32	Chariton.....	64,551	12.33	14,974	2.69
33	Newton.....	259,632	48.51	57,497	11.11
34	Boomer.....	29,968	10.97	27,059	5.76
35	Ames.....	219,872	42.49	56,351	11.09
36	Le Mars.....	36,656	7.11	31,500	6.21
37	Grinnell.....	104,889	30.97	60,223	11.89
38	Atlantic.....	139,423	29.77	29,727	6.69
39	Marion.....	67,625	9.25	35,954	5.55
40	Washington.....	27,871	12.73	27,623	9.58
41	Ganwood.....	78,192	8.79	14,239	3.28
42	Boomer.....	173,941	41.22	47,678	11.29
43	Estherville.....	112,159	27.23	27,182	6.56
44	Mt. Pleasant.....	69,063	16.87	21,371	5.19
45	Vinton.....	89,644	21.93	35,436	8.14
46	Eagle Grove.....	41,837	10.33	22,484	5.37
47	Carroll.....	112,159	27.23	27,182	6.56
48	Decorah.....	77,023	19.14	28,796	6.93
49	Maquoketa.....	49,339	10.82	18,700	4.50
50	Massour Valley.....	51,697	8.36	11,494	2.16
51	Knoxville.....	69,249	16.15	29,294	7.19
52	Iowa Falls.....	46,871	13.13	20,805	5.56
53	Independence.....	85,963	33.83	41,135	11.17
54	Holt Plains.....	25,156	6.85	18,374	4.46
55	Algona.....	89,630	24.79	25,401	6.00

PAYMENTS, TOTAL AND PER CAPITA

No. in order of population	Payments for Industrial Municipal Expense		Payments for Outlay				Payments for Increase of Indebtedness		No. in order of population
	Total	Per capita	Other than Municipal Industrial		Municipal Industries		Total	Per capita	
			Total	Per capita	Total	Per capita			
	\$ 2,101,582	\$ 2.57	\$2,691,658	\$ 3.17	\$2,659,550	\$ 3.14	\$3,001,698	\$ 3.54	
1	62,783	0.59	569,974	5.38	1,193,943	11.29	189,811	1.77	1
2	149,651	2.43	276,277	4.47	154,510	2.49	152,941	2.47	2
3	37,606	0.65	57,547	1.19	51	0.00	377,874	7.79	3
4	1,827	0.94	238,941	5.72	51	0.00	498,695	11.93	4
5	121,235	2.98	245,820	6.07	49,839	1.99	87,385	2.15	5
6	36,474	2.88	49,294	1.25	49,553	1.49	165,957	4.68	6
7	95,194	3.67	161,540	3.31	49,526	1.29	147,938	3.72	7
8	1,637	0.07	50,226	2.67	1,909	0.06	34,555	1.32	8
9	1,637	1.08	99,254	5.03	50,226	2.67	151,691	6.27	9
10	41,297	1.68	189,223	7.63	28,638	3.49	26,315	1.18	10
11	32,228	1.27	189,223	7.63	39,572	3.59	13,328	0.69	11
12	47,782	2.78	167,469	9.79	77,648	4.53	95,352	5.57	12
13	52,668	3.27	17,200	1.07	9,422	0.58	41,127	2.56	13
14	39,016	2.28	7,179	0.45	4,329	0.26	57,290	2.41	14
15	6,278	0.41	21,946	1.38	47	0.00	71,533	4.79	15
16	39,128	3.19	17,264	1.46	19,382	1.62	21,172	1.72	16
17	2,618	0.22	6,645	0.59	50	0.00	31,865	2.63	17
18	1,428	0.14	1,456	0.14	2,337	0.22	19,389	0.99	18
19	1,472	0.15	19,797	2.32	9,263	0.94	17,019	1.74	19
20	1,607	0.46	3,667	0.36	809	0.13	4,750	0.61	20
21	5,818	0.92	4,750	0.75	839	0.13	11,953	1.86	21
22	6,793	1.37	5,704	0.79	3,077	0.43	15,233	1.82	22
23	19,600	0.39	6,010	0.08	39,257	5.25	27,101	4.31	23
24	14,355	2.33	27,143	4.44	10,719	1.66	11,195	1.82	24
25	92,019	15.78	2,027	0.35	9,672	1.69	12,968	2.21	25
26	17,694	3.12	1,103	0.20	26,456	4.69	17,847	3.09	26
27	1,599	0.23	695	0.18	63,900	11.88	4,259	0.78	27
28	5,905	1.74	2,027	0.35	7,822	1.34	27,393	4.89	28
29	16,476	2.94	9,742	1.74	19,261	1.83	2,158	0.39	29
30	19,352	5.54	5,083	0.55	2,292	0.40	45,388	8.03	30
31	3,329	0.62	11,635	2.22	6,915	1.32	28,688	5.48	31
32	166,817	32.30	6,065	0.60	25,825	4.98	40,988	7.55	32
33	5,361	1.04	2,006	0.41	729	0.14	2,399	0.43	33
34	95,729	18.80	2,059	0.20	25,825	4.98	40,988	7.55	34
35	1,465	6.29	4.18	0.05	32,300	6.38	51,139	9.21	35
36	65,847	13.97	8,818	1.91	27,655	5.53	5,900	1.17	36
37	1,529	0.27	8,589	1.82	4,392	0.97	7,033	1.62	37
38	15,129	3.28	2,990	0.69	887	0.20	14,881	3.27	38
39	20,927	16.79	20,883	4.85	22,533	7.79	2,109	0.50	39
40	32,846	12.81	921	0.22	39,789	7.47	454	0.10	40
41	31,239	7.62	2,022	0.46	4,138	1.01	8,566	2.08	41
42	17,115	11.15	2,806	0.65	2,806	0.69	3,600	0.74	42
43	8,119	2.01	2,251	0.56	6,198	1.53	2,792	0.68	43
44	19,689	2.65	2,322	0.62	1,991	0.49	2,779	0.94	44
45	4,860	1.19	2,889	0.70	29,247	6.59	15,450	3.48	45
46	10,330	2.73	2,806	0.74	1,155	0.31	7,849	2.09	46
47	2,400	0.94	2,275	0.69	15,439	4.09	8,787	2.28	47
48	8,981	2.39	12,339	3.29	3,352	0.60	4,767	1.28	48
49	11,701	3.06	1,291	0.34	1,291	0.34	4,610	1.24	49
50	11,448	1.42	1,142	0.31	171	0.04	1,238	0.33	50
51	7,831	0.77	2,838	0.77	393	0.10	9,750	0.75	51
52	34,616	9.36	9,054	2.52	12,465	3.89	54		

TABLE NO. 14—(CONTINUED)—CLASSIFIED

No. in order of population	City	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per Capita	Total	Per Capita
		56	Waverly.....	87,885	24.96
57	Indianola.....	98,790	27.76	24,157	6.99
58	Denison.....	119,430	32.83	16,782	4.89
59	Shelton.....	138,491	32.61	26,002	8.00
60	Cresco.....	37,822	14.40	24,515	7.66
61	Aransas.....	69,836	9.65	17,132	5.69
62	Storm Lake.....	45,672	14.45	24,536	7.79
63	Jefferson.....	35,740	11.34	24,120	7.70
64	Manchester.....	25,869	7.64	16,919	5.44
65	Pella.....	69,822	29.38	17,839	5.75
66	Valley Junction.....	72,498	23.95	24,518	8.30
67	Hampton.....	37,916	12.52	20,662	6.83
68	Wintersett.....	59,459	17.63	12,176	4.25
69	Harian.....	84,022	29.81	10,820	3.83
70	Osage.....	78,477	28.24	24,022	8.66
71	Clear Lake.....	32,490	11.19	24,857	9.07
72	Eldora.....	34,452	12.68	4,935	1.81
73	Ossola.....	32,455	11.53	16,307	6.23
74	Mystic.....	8,837	3.16	3,865	1.43
75	Nevada.....	27,925	10.39	17,164	6.39
76	New Hampton.....	46,257	17.38	8,093	3.04
77	Emmetsburg.....	94,465	35.66	28,699	10.89
78	Tama.....	37,842	14.45	19,665	7.50
79	Colfax.....	21,720	8.32	14,921	5.37
80	Clarion.....	27,357	9.83	14,573	5.41
81	Sac City.....	32,659	12.97	18,289	7.25
82	Bloomfield.....	69,867	24.50	8,369	3.07
83	Lake City.....	15,634	7.00	9,639	4.04
84	Onawa.....	154,302	69.81	103,190	46.69
85	Hamburg.....	14,850	6.74	6,715	4.41
86	Leola.....	48,701	11.39	11,328	5.15
87	Tipton.....	43,867	20.14	12,251	5.62
88	Waukon.....	25,412	11.72	17,061	7.88
89	Monticello.....	39,153	18.13	18,740	8.68
90	Seymour.....	49,162	14.69	6,369	2.86
91	Forest City.....	50,244	23.59	14,671	6.97
92	Vilsea.....	27,611	12.95	10,599	4.81
93	Sigourney.....	15,719	8.56	6,111	4.48
94	Ida Grove.....	22,633	9.73	11,731	5.61
95	Audubon.....	37,322	17.80	17,443	8.38
96	Humboldt.....	55,285	26.82	26,975	12.60
97	Hawarden.....	57,908	28.14	10,606	5.19
98	Marengo.....	215,731	107.41	12,812	6.29
99	Rock Rapids.....	119,873	59.01	10,958	5.59
100	Eldon.....	21,855	10.62	4,184	2.06
101	Bedford.....	18,618	9.64	14,041	7.30
102	Corning.....	21,258	11.31	9,318	5.27
103	Stuart.....	54,312	29.39	7,405	4.00
104	What Cheer.....	7,964	4.41	5,000	3.27
105	Toledo.....	54,866	31.89	12,908	7.49

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA

No. in order of population	City	Payments for Industrial Municipal Expense		Payments for Outlay				Payments for Decrease of Indebtedness		No. in order of population		
		Total	Per Capita	Other than Municipal Industries		Municipal Industries		Total	Per Capita			
				Total	Per Capita	Total	Per Capita					
56	Waverly.....	17,494	4.91	17,548	4.91	22,769	6.40	4,500	1.26	56		
57	Indianola.....	56,790	16.24	2,682	0.76	3,376	0.97	9,815	2.80	57		
58	Denison.....	.....	.....	2,884	2.39	68,806	19.94	19,468	5.64	58		
59	Shelton.....	.....	1.82	3,303	0.99	40,779	12.37	31,756	9.55	59		
60	Cresco.....	.....	0.69	2,978	0.65	2,985	0.80	6,151	1.61	60		
61	Aransas.....	.....	1.22	533	0.17	280	0.09	8,584	2.81	61		
62	Storm Lake.....	.....	3.05	3,163	1.00	2,918	0.92	5,453	1.69	62		
63	Jefferson.....	.....	7.79	7,594	2.33	.....	.....	4,126	1.31	63		
64	Manchester.....	.....	1.91	610	0.18	67	0.02	337	0.11	64		
65	Pella.....	.....	11.72	6,477	2.09	16,598	5.33	13,878	4.48	65		
66	Valley Junction.....	.....	1.47	789	0.26	992	0.19	42,172	13.93	66		
67	Hampton.....	.....	1.92	804	0.25	2,178	0.72	8,447	2.79	67		
68	Wintersett.....	.....	6.31	7,468	2.61	9,731	3.41	3,000	1.05	68		
69	Harian.....	.....	4.89	5,091	1.80	48,647	17.29	5,694	2.00	69		
70	Osage.....	.....	1.44	44,157	15.89	897	0.32	5,399	1.94	70		
71	Clear Lake.....	.....	1.97	5,412	1.97	221	0.08	2,900	0.97	71		
72	Eldora.....	.....	0.55	16,885	6.21	7,534	2.77	5,963	1.32	72		
73	Ossola.....	.....	0.99	7,186	2.65	2,585	0.95	5,737	1.11	73		
74	Mystic.....	.....	1.83	1,725	0.64	284	0.11	3,823	1.42	74		
75	Nevada.....	.....	7.07	2,770	1.94	9,659	3.74	6,649	2.49	75		
76	New Hampton.....	.....	2.07	23,323	8.81	10,321	3.89	27,229	10.29	76		
77	Emmetsburg.....	.....	2.79	7,261	2.79	2,077	0.79	8,839	3.37	77		
78	Tama.....	.....	1.54	4,925	1.54	.....	.....	3,674	1.41	78		
79	Colfax.....	.....	1.29	3,200	1.29	.....	.....	5,357	1.99	79		
80	Clarion.....	.....	2.23	5,825	2.23	.....	.....	8,785	3.49	80		
81	Sac City.....	.....	0.98	10,709	4.73	2,235	0.98	41,624	18.24	81		
82	Bloomfield.....	.....	0.86	2,963	1.19	1,921	0.86	2,039	0.91	82		
83	Lake City.....	.....	1.54	23,693	10.63	3,628	1.54	22,123	10.01	83		
84	Onawa.....	.....	1.63	3,650	1.63	681	0.26	6,924	2.81	84		
85	Hamburg.....	.....	3.21	7,058	3.21	21,447	9.75	5,870	2.67	85		
86	Leola.....	.....	6.29	13,678	6.29	5,919	2.71	7,518	3.45	86		
87	Tipton.....	.....	0.47	4,477	1.74	5,928	2.17	1,017	0.47	87		
88	Waukon.....	.....	2.33	5,041	2.33	8,971	4.15	4,491	2.04	88		
89	Monticello.....	.....	2.53	5,444	2.53	5,081	2.37	6,594	3.11	89		
90	Seymour.....	.....	3.58	3,732	1.75	7,690	3.58	6,181	2.89	90		
91	Forest City.....	.....	4.48	9,362	4.48	.....	.....	3,539	1.57	91		
92	Vilsea.....	.....	1.47	3,660	1.47	.....	.....	305	0.14	92		
93	Sigourney.....	.....	0.38	5,337	2.00	750	0.38	217	0.10	93		
94	Ida Grove.....	.....	2.96	6,175	2.96	1,851	0.57	1,042	0.50	94		
95	Audubon.....	.....	1.11	21,349	10.35	659	0.32	5,928	2.44	95		
96	Humboldt.....	.....	0.23	39,324	5.14	472	0.23	14,066	17.03	96		
97	Hawarden.....	.....	1.03	153,456	75.35	386	0.19	50,094	24.55	97		
98	Marengo.....	.....	10.96	22,258	10.96	25,735	12.67	18,431	28.77	98		
99	Rock Rapids.....	.....	5.05	5,115	2.52	.....	.....	2,059	5.05	99		
100	Eldon.....	.....	4.22	7,946	4.22	2,437	1.29	697	0.53	100		
101	Bedford.....	.....	0.32	6,586	0.32	.....	.....	8,161	4.41	101		
102	Corning.....	.....	0.69	1,239	0.69	.....	.....	96	0.14	102		
103	Stuart.....	.....	1.23	891	0.45	.....	.....	3,686	1.22	103		
104	What Cheer.....	.....	1.29	7,946	4.22	2,437	1.29	697	0.53	104		
105	Toledo.....	.....	1.23	10,659	5.44	25,735	12.67	28,161	15.19	105		
.....	.....	.....	0.69	1,239	0.69	.....	.....	96	0.14	106		
.....	.....	.....	1.23	7,946	4.22	2,437	1.23	27,387	15.92	4,702	2.73	106



TABLE NO. 15—CLASSIFIED MUNICIPAL

No. in order of population	City	Corporate Receipts	
		Total	Per capita
		\$	¢
	Grand total.....	\$ 19,294,279	\$ 22.72
1	Des Moines.....	3,396,116	31.37
2	Sioux City.....	1,861,231	22.46
3	Davenport.....	1,125,401	23.25
4	Dubuque.....	1,153,588	37.38
5	Cedar Rapids.....	1,310,392	30.34
6	Waterloo.....	798,098	21.43
7	Council Bluffs.....	719,825	22.94
8	Clinton.....	338,822	9.15
9	Burlington.....	429,691	18.12
10	Ottumwa.....	385,488	17.17
11	Fort Dodge.....	393,196	12.30
12	Mason City.....	647,431	27.74
13	Marshalltown.....	271,311	16.98
14	Muscatine.....	227,304	14.33
15	Keokuk.....	251,255	16.30
16	Boone.....	175,918	14.45
17	Iowa City.....	196,698	10.17
18	Oskaloosa.....	88,421	9.01
19	Fort Madison.....	72,901	7.41
20	Centerville.....	75,420	9.91
21	Creston.....	69,978	9.79
22	Osceola.....	74,173	11.63
23	Charles City.....	137,294	24.49
24	Cedar Falls.....	80,500	14.16
25	Fairfield.....	133,234	22.86
26	Webster City.....	101,000	19.10
27	Shenandoah.....	104,449	18.32
28	Clarinda.....	35,676	13.92
29	Cherokee.....	61,437	19.87
30	Red Oak.....	119,981	21.98
31	Perry.....	62,383	12.96
32	Chariton.....	249,919	48.33
33	Newton.....	47,530	9.25
34	Abia.....	299,254	41.96
35	Ames.....	42,968	8.48
36	La Mars.....	127,243	27.11
37	Grinnell.....	131,359	26.49
38	Atlantic.....	44,094	9.41
39	Marion.....	18,548	12.88
40	Washington.....	46,190	10.60
41	Glenwood.....	170,019	40.50
42	Spencer.....	134,237	32.56
43	Estherville.....	79,917	15.54
44	Mc Pinnawill.....	75,433	18.90
45	Vinton.....	40,536	10.45
46	Eagle Grove.....	46,236	11.49
47	Carroll.....	77,796	19.25
48	Decorah.....	104,228	27.39
49	Masonnets.....	8,222	2.19
50	Missouri Valley.....	36,225	7.99
51	Keosauqua.....	30,393	13.45
52	Iowa Falls.....	39,862	14.14
53	Independence.....	84,262	22.96
54	Bellevue.....	23,093	4.54
55	Algona.....	100,437	27.35

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, etc.	
	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	\$	¢	\$	¢	\$	¢	\$	¢
	\$ 9,360,122	\$ 11.65	\$ 466,421	\$ 0.54	\$ 3,068,738	\$ 3.82	\$ 6,378,998	\$ 7.52
1	1,685,495	15.96	89,422	0.85	59,896	0.48	1,540,333	14.58
2	761,306	12.33	56,965	0.92	254,287	4.12	313,083	5.09
3	1,125,401	14.74	37,059	0.78	15,181	0.31	359,339	7.42
4	448,073	10.72	3,555	0.06	1,479	0.02	701,181	16.78
5	401,733	12.14	17,305	0.43	149,511	3.68	649,321	13.99
6	492,743	14.80	31,594	0.96	126,467	3.76	57,094	1.72
7	316,831	10.10	6,153	0.19	185,277	5.81	214,562	6.04
8	317,539	8.35					39,839	0.80
9	251,509	10.37	9,631	0.29	1,265	0.05	148,256	7.31
10	190,710	8.72	34,756	1.55	87,484	3.89	67,538	3.81
11	361,017	8.21	2,580	0.12	36,352	2.59	395,449	1.57
12	315,463	15.55	11,294	0.21	56,925	3.32	302,698	21.16
13	114,859	7.15	1,568	0.09	61,544	3.31	96,494	5.81
14	366,130	16.47	1,670	0.10	56,834	3.29	2,970	0.17
15	373,263	11.37	1,016	0.07	8,967	0.57	68,499	4.49
16	78,594	6.41	4,678	0.41	64,779	5.37	27,657	2.26
17	194,662	13.27	5,292	0.27	3,873	0.22	5,743	0.47
18	175,090	9.39	1,812	0.17			6,270	0.61
19	66,001	6.79	3,234	0.54	1,379	0.16	16,997	1.72
20	45,279	5.89	1,768	0.40	840	0.11	10,014	1.29
21	61,321	8.35	3,014	0.30	2,921	0.28	5,970	0.79
22	52,786	7.39	896	0.12	15,628	2.19	678	0.02
23	50,634	7.96	1,454	0.23	17,063	2.67	5,052	0.79
24	32,656	4.96	3,626	0.57	77,383	12.11	22,425	3.44
25	30,888	8.24	5,076	0.98	18,390	3.00	11,900	1.94
26	32,801	5.22	983	0.17	983	0.16	10,144	1.74
27	44,683	8.96	3,192	0.67	15,125	2.68	38,020	6.92
28	22,471	6.69	1,079	0.35	10,673	2.99	29,393	10.54
29	22,474	10.22	793	0.14	11,441	2.07	8,406	1.49
30	44,450	6.37	926	0.16	20,521	3.67	4,314	0.77
31	840	8.14			24,229	4.55	50,792	9.29
32	30,397	6.85	360	0.16	16,008	2.92	15,715	3.00
33	62,659	15.12	12,763	2.45	373,338	33.82	928	0.79
34	249,919	6.52	2,150	0.42	11,209	2.18	698	0.13
35	68,982	13.49	765	0.11	198,418	21.29	21,280	6.17
36	106,927	16.77	10,464	2.06	25,628	5.12	355	0.07
37	49,690	8.09	9,221	1.83	80,064	15.89	2,584	0.71
38	45,179	9.02	180	0.04	1,711	0.36	54	0.01
39	49,397	8.85	735	0.15	17,222	3.79	384	0.08
40	21,017	4.08	3,749	0.84	3,749	0.84	19,422	4.47
41	34,383	8.23	240	0.05	75,223	18.01	61,063	14.63
42	37,382	9.21	719	0.17	95,190	23.60	364	0.09
43	43,272	8.36	380	0.07	42,087	10.51	5,336	0.81
44	24,270	6.99	8,560	0.69	36,318	8.66	6,345	1.56
45	39,185	7.47	637	0.07	8,785	2.18	929	0.23
46	31,522	7.82	2,191	0.54	12,623	3.73		
47	35,015	8.71	26		6,393	1.96	26,442	9.96
48	67,994	14.44	175	0.04	2,499	0.69	27,170	19.11
49	5,579	1.48	15,004	3.32				
50	30,573	8.17	272	0.07	10,996	2.69	2,960	0.69
51	47,698	12.85	525	0.14	9,535	2.27	2,344	0.50
52	39,338	8.34	8,569	1.84	48,569	12.34	5,138	1.29
53	39,225	5.51			2,178	0.59	503	0.14
54	46,343	12.80	5,426	1.51	48,256	13.43	492	0.12

TABLE NO. 15—(CONTINUED)— CLASSIFIED

No. in order of population	City	Corporate Receipts	
		Total	Per Capita
56	Waverly.....	75,210	31.12
57	Indianola.....	101,361	23.74
58	110,114	31.90	
59	Denison.....	110,777	42.38
60	Sneddon.....	35,825	11.17
61	Cresco.....	29,708	8.96
62	Anamosa.....	47,697	15.08
63	Storm Lake.....	39,731	12.68
64	Jefferson.....	39,258	9.74
65	Manchester.....	87,470	38.34
66	Pella.....	70,913	23.42
67	Hampton.....	37,131	13.27
68	Winteraset.....	54,347	19.11
69	Harian.....	80,054	28.22
70	Osage.....	91,589	32.93
71	Clear Lake.....	24,990	9.11
72	Eldora.....	34,535	12.76
73	Oscola.....	31,377	11.55
74	Mystic.....	7,229	2.67
75	Nevada.....	29,979	11.08
76	New Hampton.....	53,534	30.96
77	Emmetsburg.....	89,191	32.72
78	Tama.....	36,293	13.83
79	Clarion.....	24,143	9.25
80	Sac City.....	28,902	12.05
81	Bloomfield.....	43,786	17.38
82	Lake City.....	78,355	34.32
83	Lake City.....	78,158	32.80
84	Hawburg.....	180,154	81.51
85	Onawa.....	11,254	4.46
86	Leon.....	50,737	25.07
87	Waukon.....	48,548	22.31
88	Monticello.....	26,314	12.08
89	Seymour.....	33,279	13.42
90	Forest City.....	29,704	13.84
91	Vilisca.....	47,343	22.17
92	Silgourney.....	28,189	13.20
93	Ila Grove.....	20,870	8.89
94	Audubon.....	28,670	13.72
95	Humboldt.....	44,380	21.31
96	Humboldt.....	37,314	27.21
97	Hawarden.....	59,433	28.59
98	Marengo.....	223,836	110.12
99	Rock Rapids.....	123,291	60.18
100	Eldon.....	21,803	29.74
101	Bedford.....	21,835	10.63
102	Corning.....	20,658	10.96
103	Stuart.....	53,891	29.14
104	What Cheer.....	8,459	4.67
105	Toledo.....	56,278	32.70

MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA

No. in order of population	City	Receipts from General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans, Increasing Indebtedness, Interest, Refunds, etc.		No. in order of population
		Total	Per Capita	Total	Per Capita	Total	Per Capita	Total	Per Capita	
56	Waverly.....	30,094	8.45	256	0.07	30,968	11.22	4,892	1.38	56
57	Indianola.....	40,378	11.61	218	0.06	54,795	15.68	8,390	2.39	57
58	110,114	9,444	2.85	2,251	3.54	63,785	18.46	24,254	7.01	58
59	Denison.....	19,124	5.76	5,345	1.59	29,610	7.83	19,368	5.70	59
60	Sneddon.....	26,675	8.31	98	0.03	4,436	1.29	4,616	1.44	60
61	Cresco.....	19,223	6.01	396	0.12	2,926	1.04	5,795	1.49	61
62	Anamosa.....	32,735	10.38	1,160	0.37	7,972	2.53	5,870	1.80	62
63	Storm Lake.....	20,944	6.99	20	0.01	6,357	2.00	23,219	3.90	63
64	Jefferson.....	23,133	7.43	1,240	0.39	5,378	1.73	544	0.21	64
65	Manchester.....	33,861	10.83	814	0.26	32,441	16.94	334	0.11	65
66	Pella.....	17,025	5.02	224	0.07	11,689	3.86	41,978	13.87	66
67	Hampton.....	25,047	9.00	174	0.06	7,565	2.59	345	0.11	67
68	Winteraset.....	21,758	7.61	.....	.....	27,481	9.61	5,108	1.89	68
69	Harian.....	20,698	10.87	77	0.02	39,541	13.93	12,718	4.50	69
70	Osage.....	23,941	8.59	801	0.29	5,169	1.89	61,678	22.19	70
71	Clear Lake.....	29,574	7.51	87	0.01	4,379	1.59	.....	.....	71
72	Eldora.....	31,201	8.85	1,377	0.51	6,712	2.47	3,185	1.17	72
73	Oscola.....	21,129	7.94	1,939	0.71	3,949	1.45	4,390	1.61	73
74	Mystic.....	7,069	2.67	.....	.....	.....	.....	2,743	1.61	74
75	Nevada.....	29,168	11.08	2,139	0.79	5,893	2.13	1,812	0.98	75
76	New Hampton.....	23,572	8.47	451	0.17	30,283	11.40	131	0.05	76
77	Emmetsburg.....	56,816	21.47	278	0.10	6,355	2.33	25,922	9.79	77
78	Tama.....	32,644	12.45	118	0.04	3,417	1.30	114	0.04	78
79	Clarion.....	14,385	5.83	817	0.31	6,114	2.34	2,827	0.97	79
80	Sac City.....	12,878	4.65	6,626	2.37	4,831	1.61	895	0.10	80
81	Bloomfield.....	6,794	2.60	7,188	2.85	12,199	4.83	17,698	6.99	81
82	Lake City.....	9,54	0.51	.....	.....	17,996	7.88	38,573	16.90	82
83	Lake City.....	14,494	6.54	7	.....	3,317	1.04	39,340	25.34	83
84	Hawburg.....	13,774	1,242	.....	.....	63,056	19.09	109,515	48.19	84
85	Onawa.....	5,005	0.22	.....	.....	3,253	1.48	118	0.05	85
86	Leon.....	25,280	11.54	62	0.03	6,845	3.11	18,480	8.29	86
87	Waukon.....	15,287	8.86	85	0.04	28,853	13.26	323	0.15	87
88	Monticello.....	16,657	7.69	344	0.63	4,823	2.13	4,710	2.13	88
89	Seymour.....	23,430	10.85	147	0.07	6,071	2.81	3,631	1.69	89
90	Forest City.....	13,889	6.47	.....	.....	15,221	7.06	594	0.28	90
91	Vilisca.....	25,005	16.39	291	0.14	5,878	2.75	6,173	2.89	91
92	Silgourney.....	14,559	7.01	417	0.19	10,999	5.32	8,888	4.17	92
93	Ila Grove.....	16,392	7.98	84	0.04	4,414	2.09	170	0.08	93
94	Audubon.....	16,653	7.97	148	0.07	10,490	5.00	1,419	0.68	94
95	Humboldt.....	29,671	14.23	424	0.23	4,554	2.18	9,731	4.67	95
96	Humboldt.....	25,338	11.33	483	0.63	5,443	2.53	4,710	2.13	96
97	Hawarden.....	16,691	8.16	945	0.46	40,894	19.99	1,403	0.68	97
98	Marengo.....	11,783	5.78	279	0.14	2,299	1.23	399,295	192.97	98
99	Rock Rapids.....	25,995	12.79	549	0.27	61,277	31.15	32,449	15.97	99
100	Eldon.....	8,779	4.32	1,365	0.57	10,409	5.12	1,500	0.74	100
101	Bedford.....	4,811	2.47	5,184	2.66	3,128	1.90	8,392	4.20	101
102	Corning.....	17,615	9.35	.....	.....	6,696	1.43	348	0.18	102
103	Stuart.....	20,397	10.98	60	0.03	14,735	7.99	18,759	10.14	103
104	What Cheer.....	7,519	4.02	.....	.....	917	0.50	922	0.57	104
105	Toledo.....	17,378	10.99	.....	.....	2,923	1.72	35,937	29.89	105



TABLE NO. 16—WATERWORKS, GENERAL

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
					Maximum	Minimum		
1	Des Moines							
2	Sioux City	186	941	\$ .25		10,320	10,566	
3	Davenport							
4	Dubuque	65	439	.25	\$ .05	5,224	5,100	
5	Cedar Rapids	78	575	\$26.50	.40	8,540	7,900	
6	Waterloo	67	680	.24	.10	6,000	5,255	
7	Council Bluffs	76	476	50.00	.35	.08	7,000	7,000
8	Clinton							
9	Burlington	54	683			5,543	5,543	
10	Ottumwa	43	337	.25	.03		2,500	
11	Fort Dodge	41	276	.45	.10	3,500	3,500	
12	Mason City	57	292	.40	.10	3,291	3,293	
13	Marshalltown	43	325	.40	.07	3,575	3,000	
14	Muscatine	41	451	.25	.05	5,028	2,712	
15	Keokuk							
16	Boone	33	370	.66	.12	2,000	2,000	
17	Iowa City							
18	Oskausha							
19	Fort Madison							
20	Centerville							
21	Creston							
22	Osceola	13	78	.15	.15	1,250	1,250	
23	Charles City	19	116	.30	.07	975	1,108	
24	Cedar Falls	24	148	.30	.08	1,504	1,240	
25	Fairfield	15	81	.40	.10		500	
26	Perry	15	123	.15	.12			
27	Shenandoah	11	119	.19	.15	1,115	1,050	
28	Clarinda	22	118	.40	.12	897	900	
29	Cherokee	14	76	.25	.10	1,028	1,012	
30	Bel Oak	17	103	.50	.10	1,210	1,210	
31	Ames	15	80	30.00	.50	.12	1,425	1,400
32	Chariton	13	78	.40		523	500	
33	Newton	30	125	12.00	.40	1,400	1,400	
34	Albia	9	56	.15	.15	400	400	
35	Anson	20	120	.40	.15			
36	Le Mars	13	70	.40	.15	1,308	1,003	
37	Grimell	22	112	.70	.40	1,475	1,141	
38	Atlantic	17	125	45.00	.30	1,000	300	
39	Marion							
40	Washington	15	139	.40		1,040		
41	Glenwood	4	24			560	245	
42	Spencer	16	74	.35		830	555	
43	Estherville	11	72	4.25	.15	750	550	
44	Mt. Pleasant	13	27	.50	.20	648	648	
45	Vinton	6	08	.40	.08	700	680	
46	Engle Grove	9	69	.30	.07	580	545	
47	Carroll	8	80	.35	.07	915	854	
48	Decorah	10	98	.31	.07	750	700	
49	Maquoketa	15	116	.16	.19	1,132	1,210	
50	Missouri Valley	7	68	.40	.12	400	400	
51	Knoxville	8	16	.45	.15	642	617	
52	Iowa Falls	9	77	18.00	.35	.15	725	700
53	Independence	12	96	18.00	.25	.15	650	650
54	Belle Plaine	10	60	5.81	.25	.09	638	379
55	Waukegan	10	60		.20	800	778	
56	Waverly	11	78	.40	.05	600	600	

INFORMATION AND COST OF SERVICE

No. in order of population	City	Water Works						Other City Enterprises					
		Private or Corporation						Sewers					
		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	Miles of paving	Sanitary	Storm	Miles of permanent walk	Acres in parks
					Maximum	Minimum							
1	Des Moines												
2	Sioux City	186	1,009	\$8.00	\$ .30	10,961	8,963	187	214			851	1
3	Davenport	160	1,009	\$8.00	\$ .30	10,961	8,963	191	101	40		1,035	2
4	Dubuque	160	1,009	\$8.00	\$ .30	10,961	8,963	191	106	18		300	3
5	Cedar Rapids	114	48	12	19	163	4	114	48	12	19	163	4
6	Waterloo	61	61	77	20	180	251	61	77	20	180	251	5
7	Council Bluffs	67	67	82	15	378	703	67	82	15	378	703	6
8	Clinton	55	55	95	15	505	703	55	95	15	505	703	7
9	Burlington	20	14	28	100	50	7	20	14	28	100	50	8
10	Ottumwa	104	55	515	9	10	15	104	55	515	9	10	15
11	Fort Dodge	35	45	8	154	81	10	35	45	8	154	81	10
12	Mason City	30	34	123	130	11		30	34	123	130	11	
13	Marshalltown	50	32	43		12		50	32	43			12
14	Muscatine	31	46	3	45	43	13	31	46	3	45	43	13
15	Keokuk	38	38	35	94	11		38	38	35	94	11	
16	Boone	14	9	75	15			14	9	75	15		
17	Iowa City	11	39	9	63	15		11	39	9	63	15	
18	Oskausha	30	29	3	73	95	17	30	29	3	73	95	17
19	Fort Madison	15	23	1	65	1	18	15	23	1	65	1	18
20	Centerville	15	10		11	19		15	10		11	19	
21	Creston	16	16	1	68	29		16	16	1	68	29	
22	Osceola	19	17	4	30	40	21	19	17	4	30	40	21
23	Charles City	14	11	1	64	65	22	14	11	1	64	65	22
24	Cedar Falls	2	16	4	43	80	25	2	16	4	43	80	25
25	Fairfield	16	19	5	62	20	24	16	19	5	62	20	24
26	Perry	5	21	7	35	3	35	5	21	7	35	3	35
27	Shenandoah	10	20	5	16	42	29	10	20	5	16	42	29
28	Clarinda	19	15	31	35	27		19	15	31	35	27	
29	Cherokee	14	10	3	28	50	28	14	10	3	28	50	28
30	Bel Oak	4	13	5	30	29		4	13	5	30	29	
31	Ames	12	16	4	61	20	30	12	16	4	61	20	30
32	Chariton	7	15	3	25	29	31	7	15	3	25	29	31
33	Newton	21	18		18			21	18		18		
34	Albia	21	20		4			21	20		4		
35	Anson	2	2		14	24		2	2		14	24	
36	Le Mars	16	24	12	35	3	35	16	24	12	35	3	35
37	Grimell	6	21		24	26		6	21		24	26	
38	Atlantic	14	20	6	37	13	37	14	20	6	37	13	37
39	Marion	22	11	15	28			22	11	15	28		
40	Washington	8	23	5	15	2	89	8	23	5	15	2	89
41	Glenwood	3	3	1	10			3	3	1	10		
42	Spencer	6	3	1	10			6	3	1	10		
43	Estherville	12	5	49	4	43		12	5	49	4	43	
44	Mt. Pleasant	7	6	29	51	94	44	7	6	29	51	94	44
45	Vinton	8	11	4	46	44	46	8	11	4	46	44	46
46	Engle Grove	6	9	8	15	2	47	6	9	8	15	2	47
47	Carroll	2	16	20	32	48		2	16	20	32	48	
48	Decorah	15	23	49	49			15	23	49	49		
49	Maquoketa	7	7	1	14	20	50	7	7	1	14	20	50
50	Missouri Valley	6	15	50	50	50		6	15	50	50	50	
51	Knoxville	6	15	50	50	50		6	15	50	50	50	
52	Iowa Falls	6	15	50	50	50		6	15	50	50	50	
53	Independence	8	7	3	25	25	52	8	7	3	25	25	52
54	Belle Plaine	7	11	1	46	5	53	7	11	1	46	5	53
55	Waukegan	6	11	1	13	21	55	6	11	1	13	21	55
56	Waverly	8	13	5	21	55		8	13	5	21	55	





TABLE NO. 17—STREET LIGHTING,

No. in order of population	City	Plants Owned and Operated by					
		Are Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
1	Des Moines	100	\$66.00	2,000			
2	Sioux City	850	57.00	2,000			
3	Davenport	850	57.00	2,000			
4	Dubuque			600			
5	Cedar Rapids	308	57.50		\$7.50	60	
6	Waterloo	216	32.00				
7	Council Bluffs	323	32.00	400			
8	Clinton	30	90.00				
9	Burlington	261	90.00		17		
10	Ottumwa						
11	Fort Dodge	136	35.00				
12	Mason City	350	42.50				
13	*Marshalltown						
14	Muscatine	51	65.00				
15	Keokuk	244	60.00				
16	Boone						
17	*Iowa City	189	51.00	400			
18	Oskaloosa	79	60.00				
19	Fort Madison						
20	Centerville	56	40.00	100	20.00	100	
21	Creston	42	75.00				
22	Iowa Falls	75	40.00	200			
23	Charles City	30	40.00		60	20.00	
24	*Cedar Falls				45	15.00	
25	Fairfield	45		50	180	40	
26	Wester City						
27	Shermandale	25		100			
28	Clarinda						
29	*Cherokee	55	42.00	60	50	2.80	
30	Red Oak						
31	Perry						
32	Chariton						
33	*Newton	60	36.00			60	
34	Albia	19	70.00	500	150	90	
35	Albia						
36	Le Mars						
37	Grinnell						
38	Atlantic						
39	Marion	50					
40	*Washington						
41	Glenwood				80	15.00	
42	Spencer						
43	Estherville						
44	*Mt. Pleasant			145			
45	*Vinton	58		300	37	130	
46	*Eagle Grove	40	50.00	40			
47	Carroll						
48	Decorah						
49	Maquoketa	84					
50	Missouri Valley						
51	Knoxville	8	36.00				
52	Iowa Falls				35	24.00	
53	Independence						
54	Belle Plaine						
55	*Algona						
56	*Waverly			33		176	

GENERAL INFORMATION, COST OF SERVICE

No. in order of population	City	Private Parties or Corporations; also Municipal Plants											
		Incandescent: Candle Power						Gaslights Webbsback and Others	Total amount paid by city for street lighting	Commercial Incandescent per K. W. H.	Gaslight or M candle feet	Heating per M cubic feet	
		All Night			Moonlight								
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number					Price each per annum
1	Des Moines	1,265	\$15.00	60			40	\$40.00					\$145,225
2	Sioux City								25,280	\$5.00	\$1.00	\$1.20	2
3	Davenport								47,500	.05	1.20	.75	3
4	Dubuque								23,980	.15	.02	1.05	4
5	Cedar Rapids	706	15.00						3,500				5
6	Waterloo	1,000	15.00	60					24,525				6
7	Council Bluffs								18,300				7
8	Clinton								22,534	.10	.02	1.25	8
9	Burlington								15,344				9
10	Ottumwa								19,500	.10	.02	1.47	10
11	Fort Dodge	81	36.00		52	40.00		154	25.00				11
12	Mason City								32,385				12
13	*Marshalltown									.13	.06	1.40	13
14	Muscatine	503	24.00						14,870	.13	.07	1.58	14
15	Keokuk								14,800				15
16	Boone								8,318	.13	.07	1.74	16
17	*Iowa City	97	17.00	60					11,581	.14	.08	1.80	17
18	Oskaloosa	17	17.00	32	224	25.00	60		8,984			1.70	18
19	Fort Madison								5,854	.08	.02	1.65	19
20	Centerville								4,232	.15	.08	1.50	20
21	Creston								4,747	.15	.10	2.10	21
22	Iowa Falls	182	16.00	40					5,320	.11	.07		22
23	Charles City								6,754				23
24	*Cedar Falls	11	15.00		30	30.40	60		5,728	.10	.02		24
25	Fairfield								3,178	.11	.05		25
26	Wester City												26
27	Shermandale								4,690	.13	.06	1.75	27
28	Clarinda	185			278	8.80	73		2,349	.05	.06		28
29	*Cherokee								4,651				29
30	Red Oak	24	27.00	100	87	21.00	.0		4,411	.12	.05	1.06	30
31	Perry								3,413	.30	.06	1.95	31
32	Chariton								4,322				32
33	*Newton								3,000	.08	.04	1.80	33
34	Albia								2,639				34
35	Albia								6,547	.13	.05	1.75	35
36	Le Mars								4,859				36
37	Grinnell								4,870				37
38	Atlantic								4,000	.10	.05	1.85	38
39	Marion								4,452	.15	.05	1.25	39
40	*Washington								4,807				40
41	Glenwood	105							3,546	.15	.06		41
42	Spencer								1,208	.12	.09		42
43	Estherville								4,217	.13	.05	1.90	43
44	*Mt. Pleasant	45			210								44
45	*Vinton	14			100	48			3,138	.12	.04		45
46	*Eagle Grove	149	13.00	40					2,959	.14	.12	1.50	46
47	Carroll								4,225				47
48	Decorah								3,767				48
49	Maquoketa								3,369	.12	.09	2.00	49
50	Missouri Valley								2,148				50
51	Knoxville								2,933				51
52	Iowa Falls	166	18.00						3,870	.14	.08	2.00	52
53	Independence	157	12.00	40					4,428	.11	.04		53
54	Belle Plaine								2,153				54
55	*Algona								2,503	.15	.10		55
56	*Waverly								2,939				56

TABLE NO. 17—(CONTINUED)—STREET LIGHTING.

No. in order of population	City	Plants Owned and Operated by					
		Arc Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
57	*Indianaola.....						
58	*Denison.....						
59	Shelton.....						
60	Cresco.....						
61	Anamosa.....						
62	Storm Lake.....						
63	Jefferson.....						
64	Mauchest. ....	37	6.00	60	50	8.00	40
65	Pella.....	55	9.00		238	1.00	40
66	Valley Junction.....						
67	Hampton.....	6	38.52		5	11.00	
68	Winterset.....	4	22.08		54	35.00	
69	*Herk. ....	58		56	205		32
70	Osage.....	58	35.00		23	45.00	
71	Clear Lake.....	39		250			
72	Edora.....						
73	Oceola.....						
74	Mystic.....						
75	Nevada.....						
76	New Hampton.....						
77	Emmetsburg.....						
78	Tama.....				46	23.40	
79	Colfax.....						
80	Clarion.....						
81	*Sac City.....	4					
82	*Bloomfield.....						
83	*Lake City.....				28	15.10	
84	*Owasa.....						
85	Hamburg.....						
86	Leon.....	3	30.00		46	27.40	
87	Tipton.....						
88	Hudson.....						
89	Monticello.....	1	72.00				
90	*Seymour.....						
91	Forest City.....						
92	Village.....						
93	Sigourney.....				57	36.00	
94	Ida Grove.....						
95	Ardebun.....	39	30.00	125			
96	Humboldt.....						
97	*Hawarden.....						
98	Marengo.....	35					
99	*Rock Rapids.....						
100	Eden.....	50			32		
101	Bedford.....	24	35.00		18		
102	Corning.....	50		60			
103	*Stuart.....						
104	What Cheer.....						
105	Toledo.....				30	38.40	

\*Indicates plant owned by municipality.

GENERAL INFORMATION, COST OF SERVICE

No. in order of population	Private Parties or Corporations; also Municipal Plants											
	Incandescent; Candle Power						Gaslights Welsback and Others	Total amount paid by city for street lighting	Max. Commercial Incandescent cost per A. W. U.	Min.	Gaslight per M candle feet	Reading per M candle feet
	All Night			Moonlight								
	Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number					
57												
58								4.495	.12	.04		58
59								2.25	.14	.06		59
60								3.350				60
61								2.649	.15	.09		61
62								4.455				62
63								2.542	.08	.05		63
64								3.840			1.00	64
65								1.500				65
66								1.798				66
67								2.749		.07	1.20	67
68								1.115				68
69								2.740				69
70						180		4.423				70
71						120		3.422				71
72						141		2.674				72
73								1.869	.15		2.10	73
74								815				74
75								2.078				75
76								1.904				76
77								3.000	.14	.09		77
78								3.011	.13	.10		78
79								2.406				79
80						85		2.600	.20	.07		80
81								3.021				81
82								3.200	.13	.10		82
83						65	3.80	770	.12	.05		83
84						100	12.00	900				84
85						88	8.35	4.174				85
86								2.250		.06		86
87						80		2.047	.15	.07		87
88								2.600				88
89								4.261	.16	.05		89
90								2.415				90
91								2.100	.16	.05		91
92								2.900				92
93								3.350				93
94						75	16.50	1.325	.15	.05		94
95								2.341	.12	.05		95
96								2.922	.15	.05		96
97								3.052	.15	.05		97
98								2.053				98
99								2.506	.12			99
100								1.038				100
101								1.022	.12	.04		101
102								2.189				102
103								2.776	.17	.05		103
104								701				104
105						90	15.00	2.000	.14	.08		105



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**TOWN TABLES**

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TABLE NO. 1—(CONTINUED)—POPULATION,

Number	Towns	Area, Population, Payments			
		Square miles in Incorporation	Population census 1915	Total payments of town	Cash on hand at close of year
59	Beaman	.13	239	1,740	131
60	Beaver	.25	117	2,735	533
61	Bellevue	4	1,708	45,480	5,367
62	Belmont	.4	1,419	52,800	6
63	Bennett		329	7,946	1,252
64	Benton		212	437	792
65	Berkley		119	307	634
66	Bernard		124	597	91
67	Bertram	.1	1,376	21,459	6,925
68	Bettendorf	.25	109	92	138
69	Bevington	1	561	2,978	
70	Birmingham	.5	268		
71	Blairsburg	1	584	6,396	1,128
72	Blainstown	.25	339	2,481	1,252
73	Blakesburg	.75	422	7,545	327
74	Blanchard	1	397	1,445	266
75	Blount		649	5,233	79
76	Blount		1,227	1,321	689
77	Blue Grass	.41	428	10,236	2,119
78	Bode	.56	643	2,254	356
79	Bonaparte	1.5	392	1,986	1,986
80	Bondurant	1	294	821	27
81	Bouton	.75	925	2,215	173
82	Boxholm	1	394	4,629	3,278
83	Boydton	.56	326	1,139	125
84	Bradleyville	.75	207	1,213	10,848
85	Bradgate	.5	349	2,794	1,632
86	Bradley	1	117	1,171	576
87	Brayton	1	413	5,588	334
88	Breda	2	326		
89	Brigewater	1	1,023	33,010	13,318
90	Brighton	1	338	1,217	382
91	Bristow	1.25	1,445	29,483	4,680
92	Britt	1	1,065	48,453	3,000
93	Brooklyn	.25	698	698	979
94	Brunsville	1	193	2,049	
95	Buckner	.13	496	3,386	2,142
96	Buffalo		968	14,298	
97	Buffalo Center		624	14,909	1
98	Burt	.38	655	3,208	880
99	Bussay	4	393	1,842	371
100	Calamus	1	398	1,341	15,821
101	Callender	1	952	22,493	182
102	Calmar	.25	208	2,779	1,122
103	Calmar	2.5	647	676	377
104	Camaanche	.25	683	5,988	659
105	Cambridge	.4	463	4,359	1
106	Cantrill	.27	394	436	289
107	Carbon	.56	623	5,380	3,192
108	Carlisle	.56	144	110	300
109	Carpenter	.1	659	6,079	1,014
110	Carson	.8	1,316	8,335	1,081
111	Cascade	.75	5,806	5,806	624
112	Casey	.25	392	2,559	1,383
113	Castalia	1	441	3,711	21
114	Castle Hill	.91		157	1,393
115	Cedar Heights			1,423	1,152
116	Cedar Junction			1,109	254
117	Center Point	1.25	910	5,432	4,056
118	Central City		785	6,592	1,380
119	Charlotte	2			

PAYMENTS, RECEIPTS AND CASH BALANCE

Number	Receipts and Cash Balances			Payments for Outlay or New Improvements					Number
	Grand total	Cash on hand at beginning of year	Total receipts of town	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
59	1,877	255	1,622	337					59
60	3,288	1,005	2,283	294	4	80	251		60
61	5,828	42,239	15,323	14,919	87	200	200	81	61
62	57,812	4,415	52,397	46,258	330	40,058			62
63	9,169	1,729	7,470	2,182	1,447	32	703		63
64	1,169	567	632	200	200		60		64
65	906	489	477						65
66	941	565	566						66
67	293	12	676						67
68	28,376	10,288	18,088	2,596			2,596		68
69	239	79	151	30			30		69
70	2,978	255	2,723	675			56	80	70
71	7,424	491	6,963	1,915	1,414		501	72	71
72	3,736	1,991	2,945	2,023			199	1,914	72
73	1,767	69	7,833	2,226	1,280		1,845		73
74	1,749	302	1,438						74
75	2,329	742	2,667	850			818	32	75
76	1,084	659	1,084	659			659	76	76
77	12,355	1,321	11,034	1,225	352	65	172	905	77
78	7,941	318	2,389	392	118	96	732		78
79	1,080	5,209	1,481	1,022			156	107	79
80	818	21	827						80
81	2,708	2,705	5,161	621	381	30	30	10	81
82	1,659	385	1,274						82
83	1,236	10,825	420						83
84	4,397	790	3,607	378			29	350	84
85	1,749	844	515	419			158	89	85
86	5,922	5,922	68						86
87	47,228	725	46,503	29,626	22,356		2,306	4,084	87
88	1,266	1,266	1,266						88
89	34,166	6,682	27,481	80			33	92	89
90	51,879	3,836	48,053	38,889	7,105		31,097	687	90
91	1,647	799	938	343			250	91	91
92	1,754	256	1,498						92
93	1,234	4,304	144	119			25	96	93
94	14,226	741	13,485	3,369		371	2,407		94
95	14,919	93	14,817	1,522	1,132		80		95
96	4,988	523	528						96
97	2,593	331	2,172	180		132			97
98	15,152	1,502	13,650	243	81		174	6	98
99	22,993	307	22,226	9,726	5,112	475	2,784	1,355	99
100	3,311	1,462	1,179						100
101	987	595	343				15	94	101
102	14,877	11,146	11,146	10,655			323	198	102
103	1,356	132	1,224	541			277	294	103
104	755	285	1,440				63		104
105	6,982	2,455	6,826	707	241	55	491		105
106	479	394	176						106
107	7,684	1,188	6,496	1,582	269		259	900	107
108	9,446	397	8,059	199					108
109	1,088	6,542	1,088						109
110	3,935	1,081	2,854	272			17	255	110
111	3,719	533	3,186						111
112	1,449	259	63						112
113	1,616	46	1,570						113
114	1,363	34	1,329	179	96		83		114
115	9,497	2,280	7,217						115
116	7,862	1,922	5,940	611			392	392	116





TABLE NO. 1—(CONTINUED)—POPULATION,

Number	Towns	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
182	Delmar		553	3,494	1,790
183	Deloit		266	555	600
184	Delta	1	721	6,376	1,961
185	Denver	.75	473	7,494	5,134
186	Derby	.5	323	1,495	35
187	De Sota	.38	298	2,090	44
188	De Witt		1,877	21,090	2,348
189	Dexter	.56	810	28,405	12,682
190	Diagonal	1.	492	2,654	103
191	Dickens		291	1,351	536
192	Dike	1.	379	19,371	1,843
193	Dixon		219	1,227	673
194	Dobler		168	2,300	969
195	Donahue		85	94	886
196	Donnellson	.64	455	3,563	566
197	Doon	.73	612	2,248	2,248
198	Dougherty	.73	232	1,470	5,180
199	Dow City	.15	571	12,076	843
200	Dows	.5	1,091	8,644	1,061
201	Drakesville		5	814	6,901
202	Dumont	1.75	582	5,069	1,837
203	Dumouchelle	2.5	476	1,949	1,857
204	Dunkerton		300	1,649	1,830
205	Dunlap	1.	1,353	12,636	7,937
206	Durango		59	147	211
207	Durand	.5	11,249	1,027	1,027
208	Dyersville	.2	1,885	29,339	96,784
209	Dysart	.73	627	18,688	16,664
210	Earlham	.49	749	19,062	1,059
211	Earling		307	1,243	1,173
212	Earlville	.38	582	7,376	3,030
213	Early		1,115	300	
214	East Peru	1.1	1,046	23,925	3,147
215	Edgely	1.	451	4,849	1,147
216	Edenville (Rhodes P. O.)	1.	625	2,456	1,456
217	Edgewood		369	1,252	3,294
218	Elberon	.5	246	9,901	1,171
219	Elbridge	.56	611	3,136	1,761
220	Elgin	1.	1,213	9,712	3,111
221	Elkader	1.	161	4,941	1,648
222	Elkhardt	.63	527	2,411	430
223	Elk Horn		210	1,521	7,805
224	Elkport		558	6,960	1,200
225	Elliott	.5	212	1,293	6,965
226	Elmton		530	8,583	20,367
227	Elsworth	1.	871	6,541	13,336
228	Elma		182	1,362	4,080
229	Ely	.5	464	5,366	1,323
230	Emerson		452	5,324	4,862
231	Epsworth	1.5	797	16,827	1,541
232	Essex		458	6,251	7,365
233	Everly	1.87	842	7,413	189
234	Excelsior	1.	651	8,359	211
235	Fairbank	.38	629	8,359	183
236	Fairfax		729	6,782	1,439
237	Farmington		290	1,469	19,344
238	Farmington	1.5	1,194	17,745	1,499
239	Farmington		365	24,715	357
240	Farmhamville		511	29,443	5,101
241	Farragut	.75	511	11,439	16,994
242	Fayette		1,175	8,434	4,165

PAYMENTS, RECEIPTS AND CASH BALANCE

Receipts and Cash Balances	Payments for Outlay or New Improvements								
	Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
	5,287	1,793	3,494	467			467		189
	1,568	508	1,060	8			8		183
	8,381	3,000	5,220	797		207	590		184
	12,678	5,130	7,548	1,711	950		212		185
	1,449		8,446	357			350		183
	2,140	36	2,104	425	167		258		187
	21,338	2,978	21,399	3,828	6.5	100	2,485	483	188
	41,158	4,828	36,340	22,375	22,184	16		173	189
	1,449		2,737	547			413		191
	1,897		1,897						191
	11,716	895	10,831	2,817	1,763		1,479	33	192
	1,002		1,002						193
	3,329	1,954	184			15	168		194
	980	912	68						195
	3,663	256	3,337	523		37		485	196
	4,315	330	4,185	317			317		197
	3,550	1,756	1,894	292	363				198
	12,919	2,063	11,825	2,805	2,450	91	170	152	199
	9,705	2,133	8,572	2,456		2	2,497	50	200
	853	19	794	389				389	201
	6,901	1,719	5,187	214		214			202
	816	958	2,888	51		51			203
	3,468	1,839	1,627	105			105		204
	10,673	4,571	15,102	589		42	47	500	205
	275	80							206
	12,319	655	11,661	935		59	546		207
	26,959	4,571	25,388	13,082		245	1,329	26	208
	50,784	3,911	56,873	23,003	6,375	24		13,504	209
	30,368		19,104	1,000				1,000	210
	15,413	819	1,594	450				150	211
	8,398	7,288	1,638		1,192		536		212
									213
	39,172	2,439	33,733	1,624	219		631	284	214
	5,687	1,929	4,051						215
	2,693	126	2,540						216
	2,971	2,498	4,766						217
	11,022	1,198	6,894	8,996	7,593		890		218
	3,259	1,051	2,809	619			477	172	219
	12,830	1,845	10,985						220
	6,379	573	5,806		2,594				221
	9,719	428	2,413	948		211	259	449	222
	4,941		4,941			45	95		223
	1,330	167	1,163	140					224
	7,805	1,521	6,391	1,483		94		521	225
	7,288	198	7,100	174		174			226
	8,583		8,583						227
	20,367	5,743	14,624	1,537				1,531	228
	1,012	573	439	425					229
	4,080	911	3,778	1,928		738		1,161	230
	3,327	494	2,853	12		12			231
	11,670	2,362	9,308	4,392	4,103	59	482	218	232
	12,896	4,894	7,792	749	234	21	594		233
	7,569	1,129	6,470	1,566	569	19	948		234
									235
	8,547	211	8,336	313					236
	6,977	355	6,242	1,950		1,390		760	237
	1,439	292	1,917	539				569	238
	19,344	651	18,593	1,215			1,199		239
	24,992	2,101	22,891	22,280	21,644	155	481		240
	34,541	1,134	33,410						241
	16,994	4,048	11,556	91	14		77		242



TABLE NO. 1—(CONTINUED)—POPULATION,

Number	Towns	Area, Population, Payments,			
		Square miles in incorporation	Population census 1916	Total payments of towns	Cash on hand at close of year
243	Fenton	.....	394	17,154	1,149
244	Ferguson	.....	1,786	7,786	794
245	Fertile	1.25	322	521	14
246	Floris	.56	533	50	92
247	Floyd	3.5	362	995	592
248	Fonda	.....	1,363	64,917	11,951
249	Fontanelli	4.03	1,868	13,650	5,500
250	Fr. Atkinson	.....	305	1,273	21
251	Fr. Des Moines	.5	538	3,387	2,987
252	Fostoria	.....	146	159	8,338
253	Franklin	4.5	133	207	95
254	Fraser	.....	620	1,074	31
255	Fredericksburg	1.	635	15,518	3,333
256	Frederika	.....	310	3,608	1,000
257	Fremont	1.	183	.....	.....
258	Galt	.75	478	10,598	2,900
259	Galva	.43	758	794	308
260	Garber	.....	741	8,447	1,059
261	Garden Grove	.....	368	1,748	139
262	Garnaville	.81	1,236	26,833	20,925
263	Garnet	1.38	480	2,460	1,351
264	Garrison	.5	513	14,287	2,655
265	Garwin	1.	205	1,055	257
266	Geneva	.38	794	10,396	2,357
267	George	2.50	252	2,864	86
268	Gilbert	1.	477	7,965	7,261
269	Gilbertville	3.	935	7,618	1,815
270	Gilman	.....	1,060	15,963	9,461
271	Gilmore City	1.10	918	14,307	1,853
272	Gladbrook	.....	725	912	1,000
273	Gladwin	.96	748	4,664	3,365
274	Goldfield	.....	241	1,230	18
275	Goodell	.....	115	1,318	322
276	Goose Lake	.25	4.	356	8,498
277	Gowrie	4.	743	2,941	38
278	Grant	3.25	169	1,284	.....
279	Grant	.....	74	1,284	176
280	Granton	.....	74	1,284	176
281	Grand Junction	.....	11,294	22,134	34,487
282	Grand Mound	.....	481	8,354	8,287
283	Grand River	.....	363	1,917	1,832
284	Grand View	.....	323	.....	1,832
285	Granger	.5	314	2,412	1,781
286	Grant	.75	314	664	382
287	Grant City	1.	177	5,252	.....
288	Graville	.....	415	.....	1,781
289	Gravely	.....	549	3,607	1,384
290	Gray	1.	184	1,303	79
291	Greely	.5	370	4,350	210
292	Greene	1.	1,315	11,407	4,300
293	Greenfield	.....	1,874	30,892	17,134
294	Green Island	.5	127	171	156
295	Greenville	.....	.....	.....	.....
296	Grimes	1.	351	3,236	1,677
297	Grinstead	1.	1,148	15,333	5,121
298	Grundy Center	1.	1,629	17,601	7,652
299	Gruver	.....	110	315	315
300	Guernsey	5.	177	618	365
301	Guthrie Center	1.	1,478	59,745	7,394
302	Guttenberg	.....	1,883	.....	.....
303	Halbur	.5	168	1,360	334

PAYMENTS, RECEIPTS AND CASH BALANCE

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total for outlay or improvements	Waterworks, gas or electric lighting	Sidewalks	Streets	Miscellaneous	Number
17,264	4,423	12,841	8,368	7,661	.....	1,175	392	243
2,530	12	2,508	1,475	1,490	.....	75	.....	244
545	22	523	71	.....	53	.....	10	245
218	294	148	.....	.....	148	.....	.....	246
378	900	182	.....	.....	34	148	.....	247
77,998	10,424	67,574	42,067	15,741	9	259	27,968	248
7,395	11,791	2,940	.....	1,518	.....	1,351	.....	249
1,294	117	1,177	875	699	5	139	2	250
911	1,476	439	.....	.....	.....	439	.....	251
9,103	87	9,016	4	.....	.....	4	.....	252
492	276	7	.....	.....	.....	.....	7	253
1,107	26	1,081	172	.....	.....	166	6	254
14,853	2,688	12,165	2,174	1,800	285	39	.....	255
6,130	.....	5,768	.....	.....	.....	.....	.....	256
15,938	2,490	15,572	10,918	9,278	277	671	692	258
901	4	897	386	.....	381	5	.....	260
8,447	116	8,563	6,691	4,494	24	267	2,056	261
1,778	346	1,512	153	.....	37	42	74	262
57,358	4,131	53,227	5,299	5,239	.....	.....	.....	263
1,495	5,236	992	.....	.....	.....	992	.....	264
17,242	1,690	16,552	9,755	.....	.....	.....	9,005	265
1,032	19	1,053	162	.....	60	162	.....	266
18,763	2,461	16,302	.....	.....	.....	.....	.....	267
2,600	3	2,647	28	1	.....	16	11	268
710	180	830	.....	.....	.....	.....	.....	269
14,806	5,657	9,149	2,235	1,181	493	.....	561	270
9,353	1,257	8,076	85	.....	85	.....	.....	271
20,464	6,693	13,811	5,042	3,259	292	300	1,221	272
14,800	5,259	9,541	9,302	3,810	.....	3,630	2,462	273
1,925	6,732	1,227	.....	67	.....	98	1,162	274
1,434	8	1,416	.....	.....	.....	.....	.....	275
1,808	1,128	810	40	.....	.....	46	.....	276
15,167	6,616	8,551	340	.....	300	40	.....	277
2,980	.....	2,690	.....	.....	.....	.....	.....	278
1,284	176	1,108	.....	.....	.....	.....	.....	279
34,488	34,487	.....	9,040	8,445	80	534	.....	281
8,354	287	8,641	2,523	114	.....	45	2,414	282
2,121	282	1,832	133	.....	133	.....	.....	283
4,356	623	3,733	588	193	.....	91	.....	284
1,046	743	313	115	.....	115	.....	.....	286
3,352	71	3,181	779	300	.....	579	.....	287
4,401	1,561	2,839	.....	.....	84	137	.....	288
1,212	194	1,018	.....	.....	.....	979	.....	290
4,969	567	4,002	410	.....	410	.....	.....	291
15,612	2,658	12,654	1,861	845	.....	1,006	.....	292
48,026	11,692	36,334	822	408	.....	.....	419	294
367	136	319	.....	.....	.....	.....	.....	295
4,930	1,161	3,769	.....	.....	.....	.....	.....	296
30,354	2,438	17,616	4,283	3,680	.....	345	.....	297
35,176	4,618	29,558	3,272	2,903	142	227	.....	298
1,958	381	787	.....	.....	.....	.....	.....	299
1,495	1,123	372	.....	.....	.....	.....	.....	300
37,639	8,847	28,192	9,315	3,739	1,367	300	5,755	302
1,701	679	1,024	615	356	52	204	.....	303

TABLE NO. 1—(CONTINUED)—POPULATION,

Number	Towns	Square miles in incorporation	Area, Population, Payments		
			Population census 1915	Total payments of towns	Cash on hand at close of year
304	Hamilton	1.	308	661	530
305	Hancock	1.	264	719	278
306	Hanouton	1.5	180	1,477	355
307	Hanced		343	343	305
308	Harcourt		303	3,117	1,755
309	Hardy	.5	119	248	1,149
310	Harpers		257	855	859
311	Harper's Ferry	2.	315	875	415
312	Harris	4.	308	8,210	1,325
313	Hartford	1.	258	871	115
314	Hartley	1.	1,115	95,342	4,807
315	Hartwick		113	254	230
316	Harvey	1.	409		
317	Hastings		422	2,291	80
318	Havelock	.15	278	5,639	882
319	Hawkes		614	4,138	1,380
320	Hazleton	1.	507	1,905	522
321	Heald	1.56	975	15,863	6,352
322	Henderson		338	338	397
323	Hepburn		112	935	
324	Hills	.5	210	285	914
325	Hillsboro	.56	350	939	1,355
326	Hinton		271	1,745	2,388
327	Holland	.5	192	1,761	732
328	Holstein	1.	1,137	25,584	14,354
329	Holy Cross		134	457	137
330	Hopkinton	.5	91	194	227
331	Hopkinton		876	4,219	2,438
332	Hornick	1.	369	540	881
333	Hosers	1.5	567	29,719	3,461
334	Hubbard	1.25	635	5,458	4,698
335	Hudson	4.11	10,863	3,550	11,733
336	Hull		703	61,123	1,515
337	Humphston	1.75	1,014	7,352	279
338	Huxley	2.5	357	1,759	1,138
339	Imogen	1.5	314	1,096	1,012
340	Inwood	1.5	713	26,915	1,192
341	Ionia	1.75	291	1,171	65
342	Ireton	1.	670	4,259	875
343	Irwin	2.2	247	4,391	1,533
344	Jackson Junction	6.	151	411	11
345	Jamaica	.28	493	767	12,564
346	Janesville	.72	313	1,268	72
347	Jess	1.5	789	4,689	1,534
348	Jewell Junction	4.	1,074	16,115	2,682
349	Jolo	1.	172	2,276	339
350	Jolley	4.	246	4,285	1,319
351	Kalamo	5.14	214	4,917	21
352	Kanrar	1.5	298	3,954	2,385
353	Kanawha	2.	516	13,335	8,697
354	Kelbrioth		584	618	618
355	Kelley	1.5	222	6,407	1,328
356	Kellogg		619	4,574	1,121
357	Kensett	1.	430	1,855	544
358	Kent	.5	165	848	182
359	Kenwood Park	1.	659	15,793	7,122
360	Kenosauqua	1.25	1,018	10,489	5,985
361	Keota	1.	1,071	15,398	274
362	Keystone		493	3,000	2,291
363	Kingsley	1.5	350	12,445	
364	Kinross	.19	152	134	228

PAYMENTS, RECEIPTS AND CASH BALANCE

Number	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 for outlay or new improvements	Waterworks, gas or other lighting	
304	1,191	514	677			304	
305	997	111	886			305	
306	3,000	5,075	985	2,174		306	
307	4,872	16	4,856			307	
308	1,307	699	608	48		308	
309	1,691	1,192	529	163		309	
310	1,260	24	1,266	72		310	
311	1,260	561	8,584	788		311	
312	986	94	922	299		312	
313	109,149	5,983	94,168	5,922	5,474	313	
314	490	42	448			314	
315	2,371	151	2,220	66		315	
316	5,225	433	5,092	308		316	
317	5,318		5,518	311	32	317	
318	4,427		3,122	212	77	318	
319	22,415	3,513	18,902	4,422		319	
320	291		644			320	
321	1,199	362	847	35		321	
322	2,154	967	1,227	657		322	
323	4,133	1,636	2,497	318		323	
324	5,494	441	3,653	218		324	
325	30,858	11,133	28,705	10,359	4,498	325	
326	614	342	274	109	9	326	
327	102	102			9	327	
328	6,657	1,675	4,982			328	
329	1,045	1,430	382			329	
330	23,123	627	32,496	26,220	1,293	330	
331	11,733	4,730	6,003	1,755	117	331	
332	16,000	11,299	2,804	2,355		332	
333	10,811	45,992	1,828	45,992	9,947	333	
334	7,331	307	7,234	469	131	334	
335	2,814	817	2,017	106		335	
336	197	1,901				336	
337	28,197	128	27,979	19,916	9,976	337	
338	1,194	587	609			338	
339	5,134	1,289	3,814	2,352	2,352	339	
340	3,521	819	5,085	1,652	960	340	
341	1,155	289	422			341	
342	13,093	1,890	11,205			342	
343	1,440	27	1,413	536		343	
344	9,243	247	5,999			344	
345	13,797	2,528	10,269	229	2	345	
346	1,382	1,294	3,495	249	163	346	
347	3,692	3,495	4,006	29		347	
348	4,828	4,393	1,499	509	367	348	
349	2,830	1,659	2,830	196		349	
350	21,372	2,012	19,360	1,931	434	350	
351	1,311	1,311	3,197	662	242	351	
352	6,935	994	6,011	3,358	3,725	352	
353	3,856	1,410	4,285	804	431	353	
354	3,396	577	1,822	411		354	
355	1,030	427	603	65		355	
356	22,827	4,122	18,705	415		356	
357	16,437	2,894	12,543			357	
358	15,642	2,354	13,288	7,051	1,897	358	
359	5,201	714	4,487	1,133	728	359	
360	15,647	738	2,700	1,002	343	360	
361	984	254				361	



TABLE NO. 1—(CONTINUED)—POPULATION,

Number	Towns	Area, Population, Payments,			
		Square miles in Incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
365	Kirkman.....	.25	198	914	342
366	Kirkville.....	.75	278	352	361
367	Kiron.....	1.25	259	2,271	1,012
368	Klemme.....	1.	404	3,739	1,259
369	Kniernan.....	1.	193		
370	Knowlton.....	1.	181	282	197
371	Ladona.....	1.5	526	5,025	385
372	Lake Mills.....	1.5	215	15,914	5,419
373	Lake Park.....	4.	1,480		
374	Lake View.....	1.5	709	14,216	4,907
375	Lakota.....	1.88	814	36,387	4,397
376	Lamont.....	3.	1,778	15,418	1,817
377	Lamont.....	1.56	592	5,086	59
378	La Motte.....		298	4,900	659
379	Lanesboro.....	3.	306	1,717	955
380	Lansing.....	1.	1,655	14,561	1
381	La Porte City.....	1.	1,641	9,226	3,456
382	Larchwood.....	1.	476	8,661	3,222
383	Larchwood.....	1.	192	4,347	161
384	Larrabee.....		37	5,500	2,465
385	Lattimer.....	1.	194	1,364	72
386	Laurel.....	1.	848	65,196	18,299
387	Laurens.....		656	12,281	474
388	Lawler.....	1.5	190	5,008	84
389	Lawton.....	1.5	688		
390	Le Claire.....	1.	240	3,317	1,513
391	Ledyard.....	1.	384	8,794	4,296
392	Le Grand.....	1.5	1,290		
393	Lehigh.....		129	622	72
394	Leighton.....	3.	1,188	926	540
395	Leland.....	1.29	1,229	12,738	5,316
396	Lenox.....	1.	221	911	258
397	Le Roy.....	4.	274	4,630	44
398	Lester.....	1.	853	353	
399	Letts.....	3.	456	2,454	1,360
400	Lewis.....	1.	857	7,819	1,942
401	Lewis.....	2.25	176	701	1,942
402	Liddletdale.....	.75	347	4,644	445
403	Lime Springs.....	1.	143	9,595	2,537
404	Lincoln.....	1.	634	1,168	299
405	Linden.....	1.5	752	13,252	1,257
406	Linnville.....	1.	329	12,832	1,022
407	Linn Grove.....	1.	879	10,185	581
408	Lisbon.....	1.	297	1,657	1,332
409	Liscomb.....	1.	286	1,085	67
410	Little Fort.....	1.	654	13,511	3,264
411	Little Rock.....	1.	452	1,405	537
412	Little Sioux.....	1.	634	12,564	10,100
413	Livermore.....	1.	393	1,017	54
414	Lockridge.....	1.	297	39,000	5,538
415	Logan.....	1.	801	7,884	1,994
416	Logan.....	1.	801	5,146	953
417	Lohrville.....	1.	280	32,281	1,881
418	Lone Rock.....	1.	806	1,981	999
419	Lone Tree.....	1.	146	5,976	796
420	Long Grove.....	1.	711		86
421	Lorimer.....	1.	377	8,601	
422	Lost Nation.....	1.	321	4,086	
423	Lovilia.....	1.	630	4,086	2,933
424	Lowden.....	1.	800	1,643	317
425	Low Moor.....	1.	282	800	317
426	Luana.....	1.	168	1,037	349

PAYMENTS, RECEIPTS AND CASH BALANCE

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 for outlay or new im-provements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
1,175	80	1,067	101		101			365
374	281	382	34					366
2,281	856	2,427	319	319				367
4,908	840	4,158	46			40		368
470	224	255	157		74	81		370
6,420	616	5,804	872	443	245	184		371
20,424	534	19,890	13,225	13,219	107			372
19,123	2,769	16,414						374
60,784	2,821	37,963	4,956	4,761	46	149		375
17,235	3,163	14,090	2,335			1,689	487	376
5,183	1,082	4,103	1,008	838	16	124		377
5,549	433	5,216						379
2,622	507	2,115	577		125	432		380
14,569	1,006	12,956	5,664	1,600		4,035	56	381
3,723	836	2,322	69		155	8		382
10,883	622	10,261	193		175	18		383
4,768	4,598	750	190	606	50	94		384
5,001	1,055	3,046	154			194		385
1,430	842	588	897			170	997	387
81,465	10,235	71,240	28,345	28,189	70	625	1,462	388
12,855	18	12,837	4,634	4,354		190		389
5,692	1,765	3,505	3,510	1,887	7	1,416		391
4,615	1,429	3,296	506		113	297	69	392
13,000	3,771	9,319						393
694	6	6	588			37		395
860	378	488	80				80	396
18,048	4,047	14,001	858	344	31		483	397
1,170	339	801	203			34		398
4,274	4,674	1,276	128				1,148	399
2,987	230	2,757	320			320		400
9,179	1,235	7,925	3,346	2,347	196	800		401
2,643	1,214	1,429	25				25	402
3,080	1,077	4,019	907			882	25	403
12,149	1,747	10,283	8,470	5,470				404
1,238	329	1,238						405
15,292	1,046	11,546	670					406
13,854	1,134	12,749	10,410	1,321			9,080	407
10,765	628	10,140	563	184	379			408
6,021	1,684	801				501		409
1,152	79	1,073						410
16,775	3,288	13,287	6,238	5,216			1,017	411
574	1,488	47						412
22,664	4,474	18,190	3,272	3,225	47			413
1,101	295	806			244			414
41,598	6,686	35,272	14,694	10,728			3,845	415
40,212	1,389	38,846						416
2,757	1,717	1,048	165			165		417
6,701	1,032	4,169	383				583	418
8,772	892	5,916	4,750				25	419
8,690	118	7,922	754	754				421
4,086	352	4,234						422
2,453	5,340	1,166				1,168		423
977	106	871						424
1,380	162	1,218	54		34		20	425

TABLE NO. 1—(CONTINUED)—POPULATION,

Number	Towns	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
426	Lewis	1.	625	1,995	369
427	Luther	.75	141	1,184	2,738
428	La Verne	1.88	500	9,790	4,296
429	Luxemburg	.5	120	148	308
430	Luzerne	1.	161	943	624
431	Lynville	1.	453	2,365	624
432	Lytton	.19	338	21,396	2
433	Macedonia	.13	390	4,429	3
434	Macleburg	2.	394	1,619	1,906
435	Madri	1.25	110	12,571	5,865
436	Magonia	.75	297	576	653
437	Maleom	1.	426	4,580	629
438	Mallard	1.	384	2,314	1,480
439	Maloy	1.	319	844	138
440	Malvern	1.	1,254	22,697	371
441	Manilla	1.	1,124	1,124	1,124
442	Manly	1.25	982	17,702	7,707
443	Manning	1.59	1,611	1,809	1,809
444	Manson	2.	1,200	49,167	2,392
445	Mapleton	1.	581	8,922	1,626
446	Marathon	1.	535	32,270	5,822
447	Marble Rock	.75	297	1,267	25
448	Marion	.56	288	627	633
449	Marne	.75	297	1,267	25
450	Martelle	.56	288	627	633
451	Martinsburg	.75	297	1,267	25
452	Marysville	2.62	215	2,648	286
453	Masonville	1.	548	1,974	659
454	Massena	.75	297	1,267	25
455	Matlock	.75	297	1,267	25
456	Maurice	.75	297	1,267	25
457	Maxwell	1.	426	2,349	1,642
458	Maynard	.59	308	517	99
459	Maysville	1.	426	2,349	1,642
460	McCasland	.25	110	778	964
461	McClelland	1.	144	778	964
462	McClelland	.25	110	778	964
463	McGregor	1.	1,244	12,229	5,823
464	McIntire	1.	279	1,788	1,844
465	Mechanicsville	.75	297	1,267	25
466	Mellapolis	1.	867	4,253	3,356
467	Melbourne	1.	359	5,919	134
468	Melcher	.28	320	3,491	319
469	Melrose	.25	278	2,149	859
470	Melvin	.25	278	2,149	859
471	Memlo	.5	437	3,419	165
472	Merridale	1.25	263	1,218	1,116
473	Merrill	1.5	589	10,722	3,392
474	Meservey	1.25	257	2,978	11,025
475	Meyer	18.25	421	1,736	21
476	Middleton	.25	106	985	4,130
477	Miles	1.	469	3,670	251
478	Millford	.25	278	2,149	859
479	Millersburg	1.	197	540	84
480	Mills	2.	746	12,746	7,827
481	Milton	1.	907	1,714	67
482	Minburn	.5	430	3,818	206
483	Minden	1.	429	3,924	1,267
484	Mingo	2.8	305	4,947	894
485	Mitchell	.75	297	1,267	25
486	Mitchellville	.75	297	1,267	25

PAYMENTS, RECEIPTS AND CASH BALANCE

Number	Towns	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 for outlay or new im- provements	Waterworks, gas lighting	Sidewalks	Streets	Miscellaneous	
426	Lewis	2,194	222	1,882	603		167	332	104	426
427	Luther	2,927	1,731	2,191	93			125		427
428	La Verne	17,005	2,929	11,066	1,186	1,900		125		428
429	Luxemburg	1,477	351	1,126						429
430	Luzerne	1,477	179	1,298						430
431	Lynville	2,365	52	2,343						431
432	Lytton	21,944	828	23,676	19,298		18,655	94	500	432
433	Macedonia	4,423	118	3,444	1,486					433
434	Macleburg	1,749	566	1,203	48				37	434
435	Madri	18,437	7,638	10,799	2,092	300	445	985	1,462	435
436	Magonia	576	653							436
437	Maleom	3,794	249	3,545						437
438	Mallard	2,314	419	3,663						438
439	Maloy	33,038		33,038	19,373	1,424	17	17,835	67	439
440	Malvern	21,806	5,689	19,149	4,392	702			3,500	440
441	Manilla	11,369	1,284	30,985	27,145				2,219	441
442	Manly	10,421	347	10,074	12,912		12,314			442
443	Manning	41,102	18,290	22,812	19,363	5,378			199	443
444	Manson	1,285		1,285						444
445	Mapleton	1,267	25	1,267	25	304			304	445
446	Marathon	1,267	25	1,267	25	304			304	446
447	Marble Rock	1,267	25	1,267	25	304			304	447
448	Marion	1,267	25	1,267	25	304			304	448
449	Marne	1,267	25	1,267	25	304			304	449
450	Martelle	1,267	25	1,267	25	304			304	450
451	Martinsburg	1,267	25	1,267	25	304			304	451
452	Marysville	1,267	25	1,267	25	304			304	452
453	Masonville	1,267	25	1,267	25	304			304	453
454	Massena	1,267	25	1,267	25	304			304	454
455	Matlock	1,267	25	1,267	25	304			304	455
456	Maurice	1,267	25	1,267	25	304			304	456
457	Maxwell	1,267	25	1,267	25	304			304	457
458	Maynard	1,267	25	1,267	25	304			304	458
459	Maysville	1,267	25	1,267	25	304			304	459
460	McCasland	1,267	25	1,267	25	304			304	460
461	McClelland	1,267	25	1,267	25	304			304	461
462	McClelland	1,267	25	1,267	25	304			304	462
463	McGregor	1,267	25	1,267	25	304			304	463
464	McIntire	1,267	25	1,267	25	304			304	464
465	Mechanicsville	1,267	25	1,267	25	304			304	465
466	Mellapolis	1,267	25	1,267	25	304			304	466
467	Melbourne	1,267	25	1,267	25	304			304	467
468	Melcher	1,267	25	1,267	25	304			304	468
469	Melrose	1,267	25	1,267	25	304			304	469
470	Melvin	1,267	25	1,267	25	304			304	470
471	Memlo	1,267	25	1,267	25	304			304	471
472	Merridale	1,267	25	1,267	25	304			304	472
473	Merrill	1,267	25	1,267	25	304			304	473
474	Meservey	1,267	25	1,267	25	304			304	474
475	Meyer	1,267	25	1,267	25	304			304	475
476	Middleton	1,267	25	1,267	25	304			304	476
477	Miles	1,267	25	1,267	25	304			304	477
478	Millford	1,267	25	1,267	25	304			304	478
479	Millersburg	1,267	25	1,267	25	304			304	479
480	Mills	1,267	25	1,267	25	304			304	480
481	Milton	1,267	25	1,267	25	304			304	481
482	Minburn	1,267	25	1,267	25	304			304	482
483	Minden	1,267	25	1,267	25	304			304	483
484	Mingo	1,267	25	1,267	25	304			304	484
485	Mitchell	1,267	25	1,267	25	304			304	485
486	Mitchellville	1,267	25	1,267	25	304			304	486









TABLE NO. 1—(CONTINUED)—POPULATION,

Number	Towns	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
610	Ricketts	.25	143	1,027	281
611	Ridgeway	3.18	389	1,516	690
612	Rinard	1.	156	944	38
613	Ringsted	1.	447	6,055	4,120
614	Ripsey	403	2,565	10,175	1,641
615	Riverdale	654	4,597	4,936	903
616	Riverton	1.5	656	1,474	659
617	Robins	2.49	251	291	369
618	Rock Falls	198	321	287	219
619	Rockford	1.15	16,325	488	235
620	Rock Valley	1.31	1,305	39,597	1,149
621	Rockwell	3.5	729	12,911	1,489
622	Rockwell City	4.	1,864	29,121	12,922
623	Rodman	161	323	45,076	329
624	Rodney	1.	375	248	929
625	Roland	1.	691	43,658	9,138
626	Rolls	1.	1,215	19,297	2,962
627	Rome	161	193	178	261
628	Rose Hill	257	2,280	312	62
629	Rowan	.9	326	1,659	87
630	Royal	.25	312	2,451	1,522
631	Rudd	1.5	448	5,403	796
632	Russells	300	2,636	1,100	6,292
633	Russell	.94	690	2,396	3,796
634	Rutven	1.	744	31,989	1,281
635	Rutland	235	738	445	8,854
636	Ryan	.75	483	6,967	447
637	St. Ansgar	.44	892	8,581	793
638	St. Anthony	4.	218	913	251
639	St. Charles	455	75	2,915	221
640	St. Lucas	1.5	146	68	414
641	St. Olaf	2.	145	524	16
642	St. Paul	1.25	62	409	258
643	Salina	1.	944	6,167	8,202
644	Salem	1.	516	2,521	419
645	Salix	339	2,892	1,025	3,901
646	Sanborn	1.	1,456	18,497	10,242
647	Sandyville	1.	130	210	212
648	Scarville	1.5	362	493	428
649	Schaller	1.25	680	39,921	3,603
650	Schleswig	.25	597	19,988	2,503
651	Scranton	1.28	902	5,894	5,894
652	Searsboro	1.25	307	476	1,372
653	Sergeant Bluff	.75	5,940	5,940	8,839
654	Shambaugh	.5	298	1,234	347
655	Shannon City	1.	196	1,282	42
656	Sharpburg	1.	196	742	25
657	Shetfield	4.75	1,035	19,468	5,449
658	Shibley	1.	623	36,105	2,339
659	Shelbahl	.88	296	2,134	413
660	Shell Rock	1.25	829	6,097	1,333
661	Shellsburg	.665	3,252	1,265	4,547
662	Sherrill	1.	122	199	259
663	Sibley	8	1,735	99,071	156
664	Sidemey	1.	114	11,214	618
665	Silver City	1.	483	1,354	1,469
666	Sioux Center	1.	1,309	35,073	1,445
667	Sioux Rapids	1.	1,923	6,815	813
668	Slater	3.75	970	4,554	927
669	Sloan	.75	588	4,092	4,092
670	Smithland	.25	336	2,764	187

PAYMENTS, RECEIPTS AND CASH BALANCE

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 for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
1,908	120	1,788	475			475		610
2,176	736	1,440						611
1,212	365	847						612
4,031	819	3,212	2,303			384		613
6,144	3,263	2,881	2,301					614
4,936	903	3,733	1,285				1,285	615
6,143	444	5,699	102		59			616
2,130	369	1,761						617
684	365	319						618
488	253	235						619
18,437	1,149	17,897	3,274					620
49,053	2,549	46,504	15,222	139			67	621
15,497	1,568	13,929	7,829	593		81		622
45,076	9,211	35,865	7,467	231	397	23	2,000	623
294	624	374						624
1,177	504	673						625
52,795	7,753	45,042	29,169	1,539		441	27,192	626
18,334	8,433	9,901	2,984	735		1,817	432	627
609	312	357						628
2,661	480	2,181	1,506			1,900		629
1,746	89	1,657	259			50	269	630
4,101	943	3,159	472		472			631
859	543	3,190						632
3,796	29	3,776						633
3,549	886	2,663						634
6,403	35,946	25,642		10,196	399	26	116	635
1,185	53	683						636
7,414	6	7,408	3,223	3,013				637
1,924	7,577	773		148	300	282		638
1,031	867	2,545				125		639
2,896	291	2,545	924		47			640
159	10	539						641
540	10	539						642
747	246	246						643
14,431	4,193	10,238						644
2,970	7	2,963						645
3,861	346	3,515	1,541			200	1,338	646
28,839	7,621	21,218	8,019			469		647
428	275	153	147		978	2,526	2,674	648
1,300	656	794	309		69		78	649
39,921	15,356	24,565	22,859	15,961	177	160		650
27,591	2,700	19,891	2,638	2,538		2,851	4,021	651
5,894	1,372	4,522	1,154					652
855	517	63				1,154		653
1,303	7,893		63					654
598	983							655
1,416	8	1,416	120			120		656
777	157	620	239			66	157	657
21,968	5,945	20,896	4,12			35	886	658
32,035	1,752	29,283	9,600				4,614	659
2,494	678	1,786	1,661		1,420			660
8,252	1,011	7,241	2,460		1,540		211	661
856	512	3,601			58	849	13	662
453	202	25				277		663
99,171	2,322	96,839	12,065		11,091	434		664
11,462	1,462	10,696	577		527	50		665
2,914	1,146	1,166						666
39,518	1,645	37,873	25,342	22,427	440	116	2,490	667
19,240	9,667	7,573	674		312	262		668
5,481	1,055	3,826	565		270	389		669
4,392	182	4,210						670
2,961	290	2,665	27			42	11	671

TABLE NO. 1—(CONTINUED)—POPULATION

Number	Towns	Area, Population, Payments			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
671	Soldier.....	1.	244	1,958	553
672	Solon.....	1.	441	3,295	4,138
673	Somers.....	1.	178	315	522
674	South English.....	.2	353	778	655
675	Spillville.....	1.5	1,092	1,806	27
676	Spirit Lake.....	1.5	101	194	115
677	Spragueville.....	1.	130	815	39
678	Spring Brook.....	1.	85	617	908
679	Spring Hill.....	1.	85	617	908
680	Springville.....	1.	696	3,295	601
681	Stacyville.....	1.	357	3,971	909
682	Stanhope.....	.90	791	6,975	3,829
683	Stanton.....	1.	547	7,259	2,228
684	Stangwood.....	1.	1,037	34,767	1,130
685	State Center.....	1.	414	2,283	293
686	Steamboat Rock.....	1.	363	1,435	141
687	Stockport.....	1.	141	560	221
688	Stockton.....	5.	1,529	48,998	9,456
689	Story City.....	2.25	147	611	52,498
690	Stout.....	1.	1,152	31,152	308
691	Stratford.....	.5	690	2,494	66
692	Strawberry Point.....	1.	346	2,988	3,298
693	Struble.....	2.25	1,585	8,763	12,056
694	Sully.....	1.	188	1,518	152
695	Sumner.....	1.	812	5,528	4,284
696	Superior.....	.5	439	297	385
697	Sutherland.....	1.	271	642	43
698	Swan.....	1.	526	15,057	1,518
699	Swan City.....	1.5	1,084	9,721	5,829
700	Tabor.....	.5	37	2,374	370
701	Tappan.....	.5	452	9,291	6,892
702	Terrill.....	1.	188	1,868	196
703	Thayer.....	1.5	565	10,594	2,671
704	Thompson.....	1.	227	1,126	107
705	Thor.....	1.	221	492	29
706	Thornburg.....	1.	311	1,383	1,988
707	Thornton.....	.5	352	1,812	86
708	Thurman.....	.75	411	2,721	757
709	Tingley.....	1.	353	2,159	1,541
710	Titonka.....	1.	141	459	21
711	Tipton.....	.5	141	1,850	21
712	Toronto.....	1.	1,378	89,541	4,568
713	Traer.....	1.	265	526	3,457
714	Treynor.....	1.25	854	10,054	5,418
715	Tripoli.....	1.	209	9,241	137
716	Trippdale.....	.25	202	1,226	164
717	Truro.....	.38	199	1,037	1,037
718	Turin.....	1.	295	1,139	1,059
719	Udel.....	1.	409	5,216	3,120
720	Underwood.....	1.	435	1,727	385
721	Union.....	1.	380	5,122	1,254
722	University Park.....	1.	280	19,569	800
723	Urbana.....	1.	585	14,492	359
724	Ute.....	1.	92	54	439
725	Vad.....	1.	565	3,723	12,964
726	Valeria.....	1.	96	49	3
727	Van Horn.....	1.	565	3,723	12,964
728	Van Meter.....	.25	472	2,321	12
729	Van Wert.....	.25	469	828	12
730	Varina.....	.25	245	1,329	712
731	Victor.....	.75	754	22,126	2,979

PAYMENTS, RECEIPTS AND CASH BALANCE

Number	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 for outlay or new improvements	Waterworks, gas or lighting	Side-walks	Streets	Miscellaneous	
671	2,479	147	2,332						671
672	7,243	2,299	5,044						672
673	885	88	49						673
674	1,452	461	972			192	300	52	674
675	1,953	319	1,634				123	118	675
676	91,817	10,158	81,659	40,649	49,523		60	75	676
677	300	22	287	92			92		677
678	947		947						678
679	5,507	2,917	3,910	268		76	352	40	679
680	4,058	640	3,418						680
681	4,880	318	4,362	475					681
682	9,001	2,452	7,449	156					682
683	9,497	2,686	6,811	1,245					683
684	35,897	1,628	34,269	1,458					684
685	2,376	1,576	1,200	800	997		135	561	685
686	1,076	257	1,319	1,891			230	311	686
687	911	271	640	289			229	251	687
688	198,437	9,112	99,255	48,132	47,868	110	269	288	688
689	92,789	1,394	81,265	45,391	771	885	28,491	15,594	689
690	4,493	4,931	18,534	12,017	996		1,809	9,182	690
691	2,750	311	2,439						691
692	5,018	2,069	7,007	167			90	68	692
693	20,819	8,389	12,430	692	11			68	693
694	1,779	486	1,294	374					694
695	10,442	1,921	8,891						695
696	821	163	656						696
697	167	585	147	438					697
698	16,575	558	16,017	2,985	492	436	568	1,487	698
699	15,492	2,315	13,177						699
700	2,724		2,724	459					700
701	16,181	1,211	14,970	2,910	2,399	141	469	702	701
702	809	417	443	30					702
703	13,575	2,344	11,241	1,030	175	30	370	475	703
704	1,174		1,141						704
705	461	194	265						705
706	3,381	1,546	1,835	419					706
707	2,704	814	1,879						707
708	2,558	1,265	2,143						708
709	1,200	1,425	2,375						709
710	889	371	969	243			95	942	710
711	89,119	4,994	81,083	49,373	47,894	12	41	190	711
712	3,983	1,994	1,951				332	947	712
713	12,422	3,724	9,748	1,892	1,892		281	714	713
714	2,378	777	1,601	197					714
715	1,499	617	872	89			127		715
716	1,025	629	85						716
717	2,168	614	1,554						717
718	8,486	2,230	6,276						718
719	2,118	894	1,214	786	563		196		719
720	5,922	872	5,050						720
721	30,674	3,079	17,595	1,621	493	175	41	224	721
722	14,692	2,896	11,799	1,351	569		84	239	722
723	2,181	433	456						723
724	15,617	11,746	3,871	353			149	171	724
725	2,829	1,991	888						725
726	959	397	743	356			54	302	726
727	2,652	1,760	2,882	1,215			175	69	727
728	25,391	12,486	12,616	15,111	12		206	14,584	728



TABLE NO. 1—(CONTINUED)—POPULATION,

Number	Towns	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
732	Vincent.....	1.	183	598	3
733	Vining.....	1.13	164	2,167	200
734	Volga (City).....	1.	456	1,244	1,816
735	Wadena.....	.75	279	598	928
736	Walcott.....		491	10,483	1,065
737	Walker.....	.75	326	3,267	1,153
738	Wallingford.....	1.	188	900	1,982
739	Wall Lake.....		736		
740	Walnut.....	1.	1,008	29,334	2,450
741	Wapello.....	1.25	1,332	15,380	2,085
742	Washta.....	1.35	432	795	3,283
743	Watersville.....		192	1,127	125
744	Waucoma.....		449	1,435	1,148
745	Waukege.....	1.	354	4,895	1,073
746	Wayland.....	1.	590	3,845	146
747	Webb.....	.75	185	2,176	443
748	Weldon.....		289	2,030	5
749	Wellman.....	.75	899	12,353	3
750	Wellburg.....	1.	385	9,062	1,222
751	Wellton.....		75	139	441
752	Wesley.....	.63	466	5,394	181
753	West Bend.....		701	16,640	227
754	West Branch.....	1.5	112	8,738	1,143
755	West Burlington.....	6.	1,931	2,239	1,432
756	West Chester.....	.5	253	722	213
757	Westfield.....	.91	198	826	30
758	Westgate.....		265	1,418	30
759	West Liberty.....	1.	1,794	73,767	3,305
760	West Mitchell.....	1.	338	328	77
761	West Point.....	.5	564	5,909	16,337
762	West Side.....		491	4,771	447
763	West Union.....	3.	1,773	14,721	3,117
764	Wheatland.....	.5	558	3,201	3,106
765	Whiting.....	1.	642	13,825	59
766	Whittemore.....		188	16,495	612
767	Whitten.....	3.75	238	940	1,184
768	Wiley.....	.75	71	45	327
769	Williams.....	.9	550	5,573	3,672
770	Williamsburg.....	.91	1,157	55,967	15,368
771	Wilton.....	1.	1,172		
772	Winfield.....	1.	1,007	10,518	2,968
773	Winthrop.....	.75	564	5,480	5,915
774	Wiota.....	1.	245	8,528	47
775	Wolcott.....	1.	168	347	898
776	Woodbine.....		1,911		
777	Woodburn.....	3.	2,012	3,617	547
778	Woodward.....	1.	820	32,520	743
779	Woodstock.....	1.	257	4,458	6,534
780	Worthington.....	.5	827	879	1,031
781	Wyoming.....	.5	707	5,707	1,003
782	Yale.....		305	4,339	10,789
783	Yetter.....		132		
784	Yorktown.....		212	1,485	413
785	Zealand.....	1.	536	1,479	1,325
786	Zwingie.....		851		94

PAYMENTS, RECEIPTS AND CASH BALANCE

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 for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
871	168	703	294			92	172	732
2,397	1,391	1,066	1,813			1,813		733
3,969	1,459	1,601					59	734
1,226	235	1,001	50					735
11,578	2,359	9,219						736
4,522	481	3,641	700	153	264	399	34	737
2,282	1,278	1,004	534					738
31,793	8,190	23,594	9,848	8,953				739
17,435	2,433	15,192	5,911					740
4,037	2,784	1,273	144			39	1,247	741
1,252	103	1,149	103				619	742
2,583	722	1,811	386			30	356	743
5,968	744	5,224	796	527		97	172	744
3,391	133	3,858						745
2,619	422	2,197	722					746
2,035	372	1,763	954			579	145	747
12,356	3,293	9,063						748
10,284	2,669	7,615	892	40	404			749
680	557	93						750
6,117	292	5,855	610	801	71	38		751
16,867	57	16,810	5,647					752
13,881	3,452	10,429	714	150				753
3,768	3,491	167	395	305		33	277	754
935	153	782	62					755
856	129	364						756
1,465	91	1,404	245					757
88,692	3,083	84,377	37,617	27,617		37	208	758
415	157	258						759
23,846	15,098	6,748	197	13	11	49	134	760
5,018	428	4,592	493			290	236	761
17,848	3,281	14,566	2,631	2,292		8	334	762
6,307	2,883	3,424	88					763
13,885	112	13,773	914					764
17,197	1,238	15,869	4,396	1,967			252	765
2,124	1,000	1,124	211					766
372	382	190						767
8,645	3,675	5,570						768
71,935	3,916	67,709	46,271	1,040	258	200	44,773	769
13,486	3,892	9,594	2,549	2,104	136	169		770
11,396	3,922	7,473	468	468				771
8,275	865	7,710	5,691					772
1,283	184	1,101						773
3,559	1,180	1,370	391				135	774
33,674	1,560	32,113	10,195	2,964		3,270	4,261	775
10,812	4,748	6,064	37					776
1,930	1,033	897						777
6,490	616	5,784	526	110	50	127		778
15,385	1,254	14,191	390					779
1,000	561	1,330	32			4	28	780
2,894	790	2,194	180					781
945	393	578	836			683	253	782







TABLE NO. 2—(CONTINUED)—PAYMENT OF TOWNS

Number	Towns	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
123	Chelea	4,315	50	75		62	122	415	
124	Chester	2,976							
125	Chillicothe	306	4	10	2	11	2		
126	Churchland	13,476	28	57	15	123	460		
127	Chubbnot	2,770	18	49	10	158	517	803	
128	Clare								
129	Clarence	7,483	14	25	50	70		397	
130	Clarksburg	9,800	120	44		130	420		
131	Clayton	900	2	15				15	
132	Clearfield	4,443	20	24	30	67	780	963	128
133	Cleghorn	1,203	9	20	29	58		86	643
134	Clemont	1,511	31	20		45			50
135	Clermont	4,003	33	30	5	21	49	231	27
136	Clio	268	9	15	11	25	95	125	
137	Clover Hills								
138	Crocker	2,144	15	20	10	60	372	226	7
139	Coburg								
140	Coggon	5,211	25	50		60	19	361	
141	Coil	5,255	54	61	50	92	100	778	
142	Colerburg	900	14	25		32	100		
143	College Springs	1,503	16	30	10	68		850	
144	Collins	4,024	83	99	4	118	319	197	
145	Colo	3,878	22	85	40	29	519		
146	Columbus	9,960	40	33	30	32			
147	Columbus Junction	10,802	12	73	50	191	418	216	2
148	Conesville	1,501	9	20	27	112			
149	Conrad	21,008	50	84		58	1,607	1,022	
150	Conway	1,084							
151	Coon Rapids								
152	Copcock	101	23	11	5	14			
153	Coralville								
154	Correctionsville	14,207	50	66	25	47	1,080		
155	Cornith	13,087	60	185		430		1,017	
156	Corydon	51,940	60	551	150	194	1,000	933	
157	Cotter	303		39				292	
158	Couler	1,734	18	35	10	58			
159	Craig	1,073	100	60	25	58			50
160	Crawfordville	9,194	15	25		75	19		
161	Cromwell	661	3						
162	Crystal Lake	1,426						182	
163	Cumberland	7,335	18	67	28	184	483	249	
164	Curlew	609							
165	Cushing	2,658	8	30		37	15		
166	Cylinder	2,718				15	51		
167	Dakota City	4,403	57	29	25	50	62		
168	Dallas	2,004	25	25					618
169	Dallas Center	9,233	19	120		88	43	915	10
170	Dana	9,233	64	20		83	0	148	
171	Daubury	15,847	10	54	122	195	178	180	100
172	Danville	2,960	13	17	10	51	16		
173	Davis City	16,082	53	36	25	52	133	54	
174	Dawson	1,537							
175	Dayton	19,025	25	148	10	128	540	361	25
176	Deatur City	786	27	10	16	53			
177	Bedham	2,129	10	20	15	61	60		
178	Deep River	7,047	27	29		63	220		
179	Defiance	1,614		35				80	90
180	Delaware	483							
181	Delhi	1,240		25			54		
182	Delmar	3,434	50	60		60	300	280	
183	Deloit	650	28	45	24	50	280		
184	Delta	5,378	23	87	50	144	379	298	

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Sewers and sewage disposal	Waterworks	Electric and gas and other lighting	Electrons and town hall	Board of health and cemetery	Legal expense	Deeds and expenses of purchase of Municipalities	Miscellaneous	Interests on bonds	Amount of temporary bonds of previous year's issue paid	Number	
808		370	479	91					1,743	10	123	
650		613	306						634	764	124	
62			12								125	
2,810	4,381	1,969	1,38	2	279	195	10	311	706	2,112	126	
498			810	18	62						127	
3,134		2,335	1,366	26		50		516			128	
2,491		2,490	2,302	230	779	29					129	
100		8	811			27		6			130	
1,137			722	154		27	10	350			131	
337			51	34		15		11			132	
1,059			288	20							133	
1,923			832			112	10		600	120	135	
221				13		54					136	
306		732				68		11	111		137	
1,411			2,868			323					138	
1,388		772	648			90	10	18	270		139	
231			411	100			10		842	1,147	140	
1,333		642	548		10		10	215			143	
458		642	687	60		31			24	135	144	
445		780	408	41		20			1,476		145	
3,161	80	3,792	300	27	25						146	
1,287		831	1,032	76	50	116	5	153	383	983	147	
294	738	1,587	557	30		75	61	84	5,022	10,060	148	
28		352	26					366			149	
210		1,583	6,800	105	350		10	378	3,000		152	
2,256	30	7,427	3,080	61	735	202	10	1,568	15,611	1,298	156	
1,197			288	100							157	
768			70			38					158	
1,758		1,347	425	10	41			30	1,210	4,239	160	
801			537	19							161	
1,027		1,419	900	28		101	10				162	
681	25	1,365	16	3	5	8		379	1,969		163	
308		18								180	164	
792		2,117	418	48					550	135	167	
1,949		903	1,184	5			10	73	1,363	2	168	
175			300	30			10		2,591	169	169	
2,996	503	2,823	513		54	290	10	1,375	688	6,168	171	
230		7,273	1,002	24		82	5	48	700	558	173	
487	11	163						363	2	1,008	6,556	175
719	1,298	334	5,431	163	344		10	230	550	1,073	176	
304		1,238	319	48	44	7		49			177	
2,452		1,383	469	18			10	15			178	
190		70	394						2,066		179	
378			87						8	100	180	
1,419		810	313				10	17	456		182	
3,789	6				14		10				183	
		1,364	10	05							184	



TABLE NO. 2—(CONTINUED)—PAYMENT OF TOWNS

Number	Towns	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and judge	Street commissioner	Fire company
185	Denver	7,491	65	137	82	141	365	296	9
185	Derby	1,495	4	12	14	36	86	86	183
185	De Sola	2,090	28	34	69	77	128	30	182
188	De Witt	21,990	695	266	250	1,349	945	945	544
188	Dexter	28,500	43	227	67	169	174	500	9
190	Diagonal	2,654	11	49	12	63	319	171	1
190	Dickens	1,363	16	25	10	34	60	332	599
192	Dike	10,371	25	67	15	58	60	309	117
193	Dixon	1,227	19	28	15	65	60	309	117
194	Dolliver	2,368	12	15	5	294	60	309	117
195	Donahue	94	.....	.....	.....	.....	.....	.....	.....
196	Donnellson	3,590	13	54	54	617	215	10	79
197	Doon	8,549	.....	45	70	27	66	70	.....
198	Dougherty	1,470	4	26	10	27	66	70	.....
199	Dove City	12,076	.....	45	19	65	70	.....	.....
200	Dows	8,644	.....	159	50	.....	.....	.....	.....
201	Drakeville	813	10	17	5	38	10	.....	.....
202	Dumont	2,093	17	87	.....	247	38	.....	.....
202	Duncombe	1,049	25	25	1	300	117	.....	.....
204	Dunkerton	1,648	5	15	29	29	36	36	.....
205	Dunlap	12,636	45	89	86	264	98	25	.....
206	Durango	147	8	7	8	36	.....	.....	.....
207	Durant	11,249	28	29	90	159	29	1,839	.....
208	Dyersville	29,320	133	50	12	1,462	42	118	.....
209	Dysart	42,690	50	131	18	236	27	202	.....
210	Earlham	19,967	51	18	25	688	112	40	.....
211	Earling	7,092	92	.....	.....	61	43	.....	.....
211	Earville	1,076	13	30	47	255	.....	.....	.....
212	Early	.....	.....	.....	.....	.....	.....	.....	.....
214	East Peru	.....	.....	.....	.....	.....	.....	.....	.....
215	Eddyville	21,925	79	133	111	866	546	6	.....
216	Edenville (Rhodes P. O.)	4,840	48	61	10	111	75	350	.....
217	Edgewood	2,671	15	25	33	66	600	21	.....
218	Elberton	1,352	9	72	19	66	.....	.....	.....
218	Elbridge	5,991	59	10	47	15	.....	.....	.....
220	Elgin	3,159	14	32	29	129	64	291	25
221	Elkader	9,719	24	49	79	5	300	677	.....
222	Elkhart	4,941	41	59	10	30	10	134	.....
223	Elk Horn	2,411	.....	.....	.....	.....	.....	.....	.....
224	Elkton	10,221	56	5	92	729	296	.....	.....
225	Elliott	6,499	60	50	25	92	729	296	.....
226	Elston	1,293	1	6	.....	49	25	.....	.....
227	Elsworth	10,221	79	10	.....	49	25	.....	.....
228	Elma	6,541	12	50	69	446	239	.....	.....
230	Ely	5,567	12	31	6	52	300	60	18
230	Emerson	3,966	70	61	20	98	300	60	208
231	Epworth	3,324	.....	.....	.....	.....	.....	.....	.....
232	Essex	10,221	44	107	.....	119	543	292	474
233	Everly	5,261	18	29	.....	70	21	10	9
234	Exira	7,413	131	93	60	140	1,284	191	.....
235	Exline	8,286	25	186	24	186	59	283	.....
236	Fairbank	6,782	30	50	.....	125	60	.....	.....
237	Farley	1,439	1	35	5	89	669	48	.....
238	Farmersburg	17,745	106	129	25	82	819	569	.....
239	Farmington	24,715	58	449	311	129	240	467	.....
240	Farmingtonville	29,443	.....	.....	.....	.....	.....	.....	.....
241	Farragut	11,439	.....	166	28	106	513	144	.....
242	Fayette	17,124	39	60	15	70	129	8	.....
243	Fenton	1,736	5	12	.....	13	.....	.....	.....
244	Ferguson	531	.....	.....	.....	.....	.....	.....	.....
245	Fertile	629	.....	.....	.....	.....	.....	.....	.....
246	Floris	.....	.....	.....	.....	.....	.....	.....	.....

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Sewers and sewage disposal	Waterworks	Electric and gas works and other lighting	Erections and town hall	Board of health and cemetery	Legal expense	Deeds and expenses of purchase of Municipalities	Miscellaneous	Interests on bonds not redeemed	Amount of temporary bonds of previous year's issue paid	Number
1,412	.....	947	2,546	12	397	.....	80	1,029	.....	185	
305	.....	.....	79	7	190	.....	349	30	182	.....	
436	.....	13	3,799	253	291	99	603	4,345	188	.....	
4,812	.....	.....	22,184	135	275	482	3,291	171	181	.....	
681	.....	.....	599	.....	.....	.....	240	454	191	.....	
557	.....	1,563	3,969	95	41	10	44	2,028	454	191	
254	.....	633	149	75	29	.....	20	450	749	192	
323	.....	257	.....	.....	.....	.....	62	450	749	192	
1,628	.....	625	322	11	45	44	10	128	125	34	
717	.....	562	314	39	.....	.....	10	316	104	197	
477	.....	1,855	7,529	635	.....	544	10	434	1,063	198	
2,706	182	1,135	1,128	.....	225	19	50	1,350	78	200	
254	.....	24	261	.....	5	50	.....	.....	.....	.....	
9,969	.....	652	567	52	.....	177	819	158	202	.....	
35	.....	334	196	.....	.....	248	181	.....	.....	.....	
1,051	.....	379	42	.....	10	.....	.....	.....	.....	.....	
2,155	266	2,444	773	56	.....	10	1,392	3,355	678	205	
1,861	1,029	4,365	.....	.....	778	39	559	.....	.....	.....	
4,065	356	16,979	2,399	454	.....	51	1,134	1,762	.....	.....	
4,208	13,328	10,297	8,626	.....	.....	.....	339	4,288	38	208	
716	.....	1,536	11,954	3	948	10	577	1,538	307	210	
1,409	.....	1,783	2,053	23	.....	10	500	1,359	54	212	
428	.....	6	11,825	466	25	7	10	2,860	5,735	213	
918	.....	1,256	791	70	.....	10	131	1,036	.....	.....	
449	.....	.....	600	21	.....	10	707	110	100	217	
746	.....	286	12	7	.....	10	.....	.....	.....	.....	
1,446	.....	692	7,566	.....	.....	10	11	.....	.....	.....	
4,276	.....	2,316	1,981	139	.....	10	470	.....	.....	.....	
241	.....	4	4,131	13	14	.....	478	.....	.....	.....	
1,159	.....	255	595	.....	273	10	.....	.....	.....	.....	
255	.....	355	31	.....	.....	11	8	668	214	.....	
141	294	2,207	435	36	348	60	10	77	1,583	236	
398	.....	177	322	45	.....	10	906	.....	.....	.....	
1,075	.....	2,151	3,833	6	.....	10	136	1,232	.....	.....	
275	1,531	1,465	925	4	.....	21	10	1,382	.....	.....	
428	.....	.....	.....	20	.....	5	.....	.....	.....	.....	
572	.....	708	963	.....	.....	10	59	230	724	.....	
1,681	.....	5,399	528	37	392	25	10	60	1,182	236	
859	7	2,770	77	.....	.....	10	601	506	313	232	
1,316	.....	2,928	582	.....	41	32	1,545	.....	.....	.....	
715	.....	4,683	.....	.....	.....	15	1,502	58	596	.....	
1,302	750	850	900	.....	490	10	1,180	535	237	.....	
448	.....	288	5	.....	.....	10	569	.....	.....	.....	
4,571	.....	846	7,928	.....	.....	10	844	1,715	196	.....	
896	.....	16,329	5,289	17	.....	10	229	500	540	.....	
690	.....	26,489	548	125	.....	5	.....	678	343	.....	
695	36	550	1,522	9	.....	10	816	2,572	4,291	242	
1,205	.....	2,562	11,869	14	.....	10	144	726	821	243	
490	.....	1,443	15	.....	.....	10	16	.....	104	244	
227	.....	.....	3	.....	.....	13	13	.....	.....	.....	





TABLE NO. 2—(CONTINUED)—PAYMENT OF TOWNS

Number	Towns	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
309	Harly	218		25	1	5			
310	Harper	820	24	54	30			3	
311	Harper's Ferry	875	6	50	1	25	174		
312	Harris	8,210	10	69	12	143	613	472	328
313	Hartford	871	5			56	60	6	
314	Hartley	95,347	50	109	2,000	456	1,756	31	873
315	Hartwick	254		5	2	20			
316	Harvey	2,991	34			50	10		
317	Hastings	4,636	10	6	5		10		
318	Havelock	4,138	1	111	1	5	136	5	
319	Hawkeye	1,905	25	25	15	15	75	30	
320	Hendon	13,821	251	53		127	42	448	753
321	Hedrick	538					127		
322	Henderson								
323	Hepburn	285	15	20		45		12	
324	Hills	4,626	24	36	15	40			
325	Hillsboro	995		50	54	132		260	
326	Hinton	1,745	27	109	17	60	144	12	8
327	Holland	25,584	197	246	50	116	871	523	250
328	Holstein	457	12	15	10	60		45	
329	Holy Cross	394	14						22
330	Hoopesville	4,276	194			50	256		
331	Hopkinton	549		25			180		
332	Hornick	39,716	30	43	17	78	705	560	85
333	Hosers	5,254	30	35	18	58	190	560	
334	Hubbard	10,466	22	44	11	259	328	19	
335	Hudson	51,121	30	79	24	70	296	630	15
336	Hull	7,292	27	108	75	249	126	790	47
337	Hunston	1,496	21	69		114	104	30	
338	Huxley	1,496	21	69		114	104	30	
339	Inogene	26,915	14	31	214		253	192	
340	Inwood	1,131	15			60	45	900	
341	Ionia	4,259	25	25	25	30	26		
342	Ireton	4,261	6	30	30	26			
343	Irwins	411	4	4	0	20		150	
344	Jackson Junction	707	1	26	10	12	45		12
345	Jannica	1,268	30	22	15	31	43		
346	Janesville	4,889	90				492	180	
347	Jasp	10,115	50	74	25	100			
348	Jewell Junction	2,276		27			253	1	38
349	Joley	4,212	15	89		71		1,040	86
350	Jolley	3,054							
351	Kalona	19,232	25	190	15	60	275		2,044
352	Kamarat	4,937	410	11		61	345		
353	Kanawha	5,407	12	48	3	15	56	31	
354	Kelberton	4,574	16	90	15	74	1,007		
355	Kelley	1,835	12						
356	Kellogg	15,705	28	71	41	100	180		100
357	Kennel	10,480	23	50	25	50	134	300	49
358	Kent	15,308	40	50	30	34	245	600	
359	Keywood Park	3,000	50	80	25	97	435	285	1,250
360	Keweenaw	12,645	7	15	25	128	1,506		
361	Kinross	134	11			27			
362	Kirkman	312	4	50	6	36	300		
363	Kirkville	934		17	60	29	509	445	
364	Kiron	271							
365	Klemme	3,792							
366	Kulmer	165	30	61		75		70	
367	Knowlton	282		12		11	6		

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Sewers and sewage disposal	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Items and expenses of delegates in League of Municipalities	Miscellaneous	Interests on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
190		1				26					309
191	14		216	80	20			62			310
192	18	64	189					31		24	311
193		1,182	3,578			75	10	541			312
194	600										313
195	2,004	6,028	13,786	610	3,610	252	10	1,020	4,200	405	314
196	7			20		41					315
197											316
198	251	175	2,268	350							317
199	343	809	692	23				140	525	251	318
200	50		690	25							319
201		1,403	1,653	12					1,456		320
202			238		5						321
203				18							322
204											323
205											324
206											325
207											326
208											327
209											328
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310											429
311											4







TABLE NO. 2—(CONTINUED)—PAYMENT OF TOWNS

Number	Towns	Total	Mayor's office	Town clerk	Town treasurer	Town commit	Town marshal and justice	Street commissioner	Fire company
496	Montrose	1,829	91	40		57	55	75	
497	Mooreland	6,550	10	25		25	58	130	
498	Morravia	682	15	15	15	28	85		
499	Morrison	2,419	44	46	30	56	349	290	
500	Morrison	7,399	16	33	22	69	300	300	2
501	Moulton	815	6	8	21	29			10
502	Mt. Ayr	31,944	50	80	50	91	607		273
503	Mt. Vernon	543							71
504	Mt. Vernon	19,065	15	65	29	832	865	872	138
505	Moville	20,830	13	65	29	82	314	145	21
506	Murray	3,717	12	26	25	143	488	145	21
507	Nashua	5,499	7	88	10	156	607	300	2
508	Nashua	20,157	12	130	100	54	650	592	20
509	New Aldin	1,596	17	40	1	55	601		
510	Newell	9,593		225		63	24		50
511	Newhall	1,719	26	16	47	115	315	176	71
512	New Hartfort	3,412	12	40		47	306	120	26
513	New Liberty	1,747	76	51	30	153	730	230	618
514	New London	30,173	47	480	25	150	730	230	26
515	New Market	1,988	47	25	19		220	220	
516	New Providence	825							
517	New Sharon	6,011	121	184	40	163	417		764
518	New Vienna	2,159	18	25	15	90	206		
519	New Virginia	1,997	8	16	12	84	15	76	
520	Nichols	2,427	15	400	51	29	300		20
521	Nodaway	1,574	50	15		58	157	148	
522	Nora Springs	16,575	23	132		31	631	636	
523	Northboro	50							
524	North Buena Vista	17,282	17	25	17	87	1,540	156	
525	North English	1,954	39	49	10	131	222		27
526	North Liberty	8,574	191	145	53	230	206		
527	North McGregor	205		15	10	25			
528	North Washington	9,981	203	150	17	217	1,007	353	57
529	Northwood	1,762	7	41	15	37	60	82	212
530	Norway	4,138	25	27	20	81	638		
531	Nunda	1,249	72	35	10	70	105	150	200
532	Oakland	40,385	270	87	35	153	1,392	20	
533	Oakville	1,427	8	15	14				480
534	Ocheyedan	7,365	40	100	1	275	602		39
535	Oden	73,911	100	151	12	117	1,333		
536	Oden	21,450	126	167	430	93	1,210	2,270	142
537	Ogels	2,021	38	35	15	75		37	212
538	Olin	6,082	70	50	10	175	156	149	
539	Olin	2,533	6	69	10	542	106		
540	Onawa	2,221	26	30	10	59			
541	Orange City	20,023	50	60	60	70	614	600	
542	Orient	77	1	36	25	5	180	180	22
543	Orians	9,800	1	48	25	4			
544	Orians	1,021	8	26	59	36			
545	Ostland	4,353	24	78	5	87	1,010		
546	Oto	51		12	5				
547	Ottosen	5,889	25	10		683			
548	Oxford	511	11	8		16	54	27	
549	Oxford	4,701	12	67	45	69	37	600	11
550	Oxford Junction	5,173	13	63	43	74	627		
551	Oyens	80	24	12		90	48		13
552	Pacific Junction	1,711	6	9	25	88	28		
553	Packwood	1,008	4	41	5	19			
554	Palmer	10,360	5	25	24	25		82	

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Sewers and sewage disposal	Waterworks	Electric and gas works and other lighting	Towns hall and election hall	Board of health and cemetery	Legal expense	Deeds and expenses of delegates in League of Municipalities	Miscellaneous	Interests on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number			
1,003			495				10				456			
118	975	2,080	329					76	300	819	497			
498											19			
817		656	59	55			5			19	498			
1,250	208	816	20			32	10	35	1,296	2,698	499			
343		174	75							134	500			
2,847		737	29							634	501			
2,905	2,418	2,149					40	10	11,855	7,437	502			
518								15			503			
5,015	452	2,783	2,222		1,964					3,137	504			
682	77	5,511	11,049			287	29	438	881	3,469	505			
715	568	1,192	121				5	10	245		506			
1,175	849	2,115	2,072				19	867	1,110		507			
883		15,045					26	36	175	2,421	508			
417		379	21				89	36			509			
3,412		2,782		27	280			48	1,055	1,208	510			
517			35				30			859	511			
304		824	335				15		28		512			
720								10			513			
1,067	1,549	29,465	21	20					3,680	1,232	514			
541		752	110	63							515			
548		216	2					5	51		516			
411	770	2,064	1,326								517			
2,828		780		21			3			1,292	518			
339		478									519			
841		15	427					20	193		520			
187			49					5	100		521			
2,107	4	3,724	1,642	61				10	576	2,582	522			
											523			
		10,108	805	86	2			10	121	811	524			
		281	225	300				35	18		525			
2,400		1,440	644	131				185	10	565	527			
144								2	3		528			
1,313	427	938	1,531	463	418			13	1,158	700	529			
1,134		357									530			
1,177	25	594	180	41				20	10	23	679			
285				19				286			532			
358		12,562	900	23					1,572	2,546	533			
646	35									20,821	534			
1,338	1,298	1,895	597	40	145						535			
3,721	17,913	36,000	2,625	696				671	10	7,621	536			
571		961	7,223	55				69	65	6,203	537			
521										219	538			
1,114	106	915	315	18				8	10	41	4,010			
		354									112	540		
											541			
714		292	269	23						3	883			
1,480	1,446	5,063	1,523	344	131					388	2,884	4,394	543	
												544		
			6,300	235						49	10	691	745	
										53			546	
			771	19						10	105		981	547
													548	
		3,705								69	25	150	846	549
										45	120	554		550
			615	701						167	10	170	236	551
			588	286						10	1,474	786	10	552
										7	10	3		553
			557											554
			296											555
1,631	3,217	3,772	55	6						238		1,350	108	556



TABLE NO. 2—(CONTINUED)—PAYMENT OF TOWNS

Number	Towns	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
557	Panama	5,470	27	42	109	64			
558	Panora	30,214	212	72	71	171	675	1,815	
559	Parkersburg	39,176	79	79	118	360		197	584
560	Parrot	1,159	100	49	35	69	300		
561	Paton	4,788	13	89	6	28	25		
562	Patterson								
563	Paulina	39,973	12	197	64	60	962	7	555
564	Persia	5,554	20	59	25	82	83	225	290
565	Peterson	4,837	25	25		141	20		
566	Peterson	17,791	15	79	29	69	179		
567	Pilot Mount	2,857	13	19	4	32	15		
568	Plover	275							
569	Pisgah	917	15	28					
570	Plainfield	830	12	25	10	60	138		
571	Piano								
572	Pleasanton								
573	Pleasant Plain								
574	Pleasantville	12,871	30	51	12	581	300	300	28
575	Flower	1,660	14	37		63		191	
576	Plymouth	5,500							
577	Pocahontas	36,222	249			275	1,041	982	
578	Polk City	759	50	10	112	70			
579	Pomerooy								
580	Pomerooy	1,458	15						
581	Portsmouth	3,013	41	39	10	63	120		
582	Postville	14,904	55	75		145	958		300
583	Prairieburg	1,351	7	11		97			
584	Prairie City	5,588	384	114	25	1,738	1,016		
585	Prescott	1,566	25	69	15	39	288	196	
586	Preston	8,205	118			604			257
587	Pringhar	21,964	40	101		58	137	444	
588	Princeton	1,304	15	39		46	25		
589	Promise City	653	5	15	8	23	25	65	
590	Protivin	734							
591	Pulaski	1,017				229	79		
592	Quasqueton	2,922	36	25		14			
593	Quincy	2,118	14	213	21	35	235	259	
594	Radcliffe	8,627	12	51		99			2
595	Rake	2,901	15			120			
596	Ralston	1,641	28	42	10	53			
597	Randalla	301					60	19	
598	Randolph								
599	Ratboun	1,991	32	31	22	60	60	50	
600	Readdy	5,499	17	8	25	21			122
601	Reasnor	1,470	14	23		72	41		
602	Reobling	771	6	6		30			
603	Reelfoot	19,001	11	78	25	21	88	69	
604	Reinbeck								
605	Rembrandt	8,869		7		4	137		26
606	Remsen	9,919	50	120	25	97	814		125
607	Renwick								
608	Riceville	9,293					306	78	
609	Richland								
610	Ricketts	1,627	29	29	15	80			336
611	Ridgeway	1,516	4	32		22	50		
612	Rinard	944						128	
613	Ringsted	6,965	30	54		134	181		75
614	Rippy	2,995	60	90		18	215	45	
615	Riverside	1,474					795		
616	Riverton	4,997	14	62		18	80		
617	Robins	286	5	15	10	27			
618	Rock Falls	211	10	12		12		48	

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Sewers and sewer disposal	Waterworks	Electric and gas works and other lighting	Erections and town hall	Board of health and cemetery	Legal expense	Dues and expenses of delegates in League of Municipalities	Miscellaneous	Interests on bonds and bonds redeemed	Amount of unpaid warrants and previous years' issue paid	Number
349		4,611	245	18			10				357
350	443		16,424	63	205	156		1,284	1,611	6,473	358
351	454	277	1,835	1,032	364	35		371	4,252		359
352	107	54	254	1,918	75	79		389	1,500	375	360
353											361
354	42	3,045	12,414	43	150	85	10	977	2,000	228	362
355	344	13	1,283	555		278	2	729	934	625	363
356	1,341	1,009	1,451	7,581		97	10	527	4,678	759	364
357	470		5	1,085	21			25	670		365
358	273										366
359	731										367
360	236		461			2	4	20			368
361	130										369
362	3,229	736	4,927	733	186		10		2,014	34	370
363	592		157	28				6		11	371
364	188		4,623	15			4	10	49	325	372
365	996	6,829	8,771	127				512	3,500	2,668	373
366	320			42		105					374
367	1,303		270								375
368	328	745	501	57	5	175	78		575		376
369	2,846	18	6,297	881	77		49	1,100	2,076	45	377
370	123	468		37				300	250		378
371	903	319	1,191	37	81			72	10	1,054	379
372	272							82	10	56	380
373	1,339	626	4,064								381
374	596	112	2,798	442	4	385	65	607	15,251	984	382
375	1,369		339						16		383
376	354										384
377	557		115							72	385
378	298		489								386
379	150		150	26	32				21		387
380	1,475								682		388
381	1,018	3,327	554	1,426				1,530	382	232	389
382	1,374			29				24	10	193	390
383	72		131						45	15	391
384			130								392
385											393
386	711				50			75			394
387	448	350	1,075	567	41			88	789		395
388	1,182				57						396
389	380										397
390	1,083		792	0,146	222	148	39	5	40	1,900	398
391	1,090										399
392	1,125	412	1,488	2,919	330			75	10	187	400
393	351										401
394	351	823	2,286	650				3	96	607	402
395											403
396	780		309		14					300	404
397	725		290					6		330	405
398	425		91								406
399	1,364		591					24		78	407
400	1,421	146	372					85		1,111	408
401	860		798	44				10	449	1,251	409
402	502		478					60	37	225	410
403	136							6			411

TABLE NO. 2—(CONTINUED)—PAYMENT OF TOWNS

Number	Towns	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
610	Rockford	6,355	90	5	145	753			
611	Rock Valley	26,067	29	165	76	111	1,084		
621	Rockwell	32,011	65	25	725	633			
622	Rockwell City	30,123	16	248	40	285	805	1,332	627
623	Rochman	323	228	28					
624	Rodney	248	11	26	54	65			
625	Roland	43,658	52	190	1	118	128	360	
626	Rolle	16,297	100	37	29	51	400	16	115
627	Rome	178	18	14	8	10	97		
628	Rose Hill	3,259	22	47	29	82	23		
629	Rowan	1,659	47	16		6			
630	Royal	2,451				114	61		
631	Rudl	5,403	12	36	25	12	180	84	
632	Rumrills	2,636				6			
633	Russell	3,390	12	18	46	47	44	111	158
634	Ruthven	33,689	60	111		513			
635	Rutland	4,788				11	27		
636	Ryan	4,867	42	42		291	35	927	
637	St. Ansgar	8,581	25	57	15	70	182	380	40
638	St. Anthony	913	12	12			25	29	
639	St. Charles	2,585	18	15		34	16	300	877
640	St. Lineas	346	2	2			1	44	
641	St. Olaf	534	1	20	1	5			
642	St. Paul	469	18	24		74	48	75	4
643	Sabola	8,202	720	50	25	60	720		151
644	Salem	2,551	29	15		55	120		
645	Salix	2,802	2	2		5	334		
646	Sarnob	18,497	150	116		74	25	77	182
647	Sandyville	200					1	77	
648	Seaville	665	10			64			
649	Schaler	35,921	26	103	10	124	494	188	
650	Schleswig	19,688	47	104	25	118	240	284	17
651	Scribner	5,804	11	41		76	427		
652	Seardsboro	476	5	4	12	26	15		
653	Sergeant Bluff	5,040		230			15		
654	Shambaugh	1,234	16	20		38	111		
655	Shannon City	1,382	72	52	29	114	102	776	2,140
656	Sharpburg	742	16	10		25			
657	Shedfield	19,468	72	100		805	776		
658	Shelby	36,165	47	345	128	133	17	157	20
659	Sheldahl	2,153	15	16		9	25	20	
660	Shell Rock	6,697	50	39		66	240	492	
661	Shellsburg	3,252	27	25	10	32			
662	Sherrill	109	3	4	3	16			
663	Sibley	99,071	23	1,230	90	100	1,083	1,843	10
664	Sidney	11,314	128	136	50	130	5	300	10
665	Silver City	1,354	22	34	30	66	82	335	9
666	Sioux Center	35,673	36	52	14	152	311	970	2,032
667	Sioux Rapids	6,815	100	132		69	669	415	96
668	Sioux Falls	4,554	407	36		165	415		
669	Sioan	4,392	40	20		735	128		
670	Smithland	2,764	4	20		26	15		
671	Soldier	1,928	16	17	12	56	230	27	52
672	Solon	3,205	138	158	20	87	165	415	
673	Somers	315							
674	South English	778	3	12	7	22	60	118	118
675	Spillville	1,806	10	16	10	24	35	284	234
676	Spirit Lake	62,236	19	420		101	610	282	224
677	Spragueville	194		15					
678	Spring Brook								
679	Spring Hill	908							
680	Springville	3,337	20	163	10	56	286	313	49

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Sanitary and sewage disposal	Waterworks	Electric and gas works and other lighting	Erections and town hall	Board of health and cemetery	Legal expense	Deeds and expenses of delegates in League of Municipalities	Miscellaneous	Interests on bonds redeemed	Amount of towns' treasury bonds and warrants of previous year's issue paid	Number
4,329		2,114	4,181			847		1,144	1,638	1,119	618
1,855	13,089	2,946	1,206	175	14	31	10	4,126	261	30	626
794		8,725	576	110		111		247			621
493	7,275	8,658	2,220	129		108	10	2,379	1,800	540	622
247						18					623
1,397	30,413	590	7,792	10		228	10	884	1,662		624
3,408	498	2,807	1,202			72		447	6,727		625
1,825	41		44	19		5			150	9	626
229	384		312	4				400		312	627
1,119		1,440				7		67		535	628
1,378		845	641			795	10	67	1,548	72	629
625	15,475	11,187	852	120		2	10	17	5,103	506	630
323			177			2	10	152			631
356			3,929	315	78					179	632
415		1,200	380	56		222	5	453	1,394	143	633
346			245					34			634
499			785	15				26			635
122			144			31					636
336		50	111								637
				97				69			638
1,203		51	4,002			75	10		2,241		639
345		489	390	33	21					34	640
7,496	1,163	3,159	1,129	104		514	10	812	1,029	896	641
122			94	50				100		1,645	642
4,288	4,279	2,634	22,617			200	30	107	1,820		643
3,619	487	925	2,480	10,884	232	20	10	124	1,325	2,776	644
432			1,277	395						638	645
359			4,069	22						44	646
544			328	24				38			647
707			337	69	9					67	648
5,071	256	1,211	1,038	3,472	207				2,258	5,129	649
1,555	21,249	10,777	625	27				600	504	838	650
404		1,429	117	12						211	651
2,358	50	2,370	873	18	118					301	652
877		817	844		185			141	294		653
2,834		5,295	64,478	181		14				12,128	654
4,147	558	2,878	3,448	8	213	323		4,120	4,892	12,128	655
235			511							361	656
1,282	4,080	22,648	506	177		250	10	1,396	638	549	657
1,137		2,180	897	99		10		1,196	166	32	658
486		1,092	677			259		45	559	61	659
364		692	677					121	1,467	52	660
1,698		192	35	117		47	10	69	386	889	661
315		627	455	186				314	313	25	662
350			131	30		38				674	663
79		777	333	49				15	470	77	664
92		41,753	373	40				1,948	4,137	11,309	665
79						28	5			54	666
968						7					667
		406	627	6		128		275			668















TABLE NO. 3—(CONTINUED)—

Number	Towns	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Miscellaneous
				Taxes from county treasurer	Poll tax	Fines and licenses	Social assessments	Miscellaneous	
115	Castle Hill	1,181	1,181	1,154	27				
116	Cedar Heights	1,570	1,570	1,505	22			42	
117	Center Junction	1,329	851	829		31			
118	Center Point	7,217	6,023	5,552	132	18	300	1	
119	Central City	5,840	5,847	4,772	90	13	455	11	
120	Charlotte								
121	Charter Oak								
122	Chatsworth	312	312	296	24	30		2	
123	Chelsea	5,858	5,265	5,203		62			
124	Chester	2,485	2,339	2,307	50	63			
125	Chillicothe	279	279	276	2	1		2	
126	Cludson	46,487	7,215	7,065	40	80		2	
127	Cincinnati	3,534	2,762	2,307	30	291			
128	Clare								
129	Clarence	8,538	5,355	3,802	168	6	1,295	19	
130	Clarksville	9,033	6,227	4,585	102	297	1,364	39	
131	Clayton								
132	Clearfield	372	369	367	57				
133	Clearfield	4,052	4,015	3,803	126	56		2	
134	Cleghorn	1,463	1,309	1,245	50	4		2	
135	Clemous	1,030	1,028	943		5		40	
136	Clermont	3,571	3,537	3,001	2	110	34	2	
137	Clio	596	596	558		25		2	
138	Clöver Hills								
139	Cnutler	3,305	3,002	2,488	104	327		3	
140	Colburg								
141	Colson	6,295	3,049	2,421	127	587		1	
142	Coln	5,900	5,197	5,039	25	123		1	
143	Colosburg	1,038	1,038	1,026					
144	College Springs	2,843	2,843	1,496		11		1,336	
145	Collins	4,379	3,508	3,217	70	312			
146	Colo	3,560	3,194	3,158	18	8			
147	Columbus City	951	661	658	3			2	
148	Columbus Junction	9,348	8,346	7,851	108	325		2	
149	Coville	1,384	612	521		8			
150	Cozard	18,246	14,554	6,494	160		7,900		
151	Conway	1,580	1,580	1,557	12	11			
152	Coon Rapids								
153	Coppack	99	99	95	3				
154	Coralville								
155	Correctionville	15,116	5,808	5,543	30	180		13	
156	Corwith	17,369	3,298	3,236	30	2	8,438		
157	Corydon	33,452	23,740	17,173	72	1			
158	Cotter	850	850	846	3	1		2	
159	Coulter	1,940	1,940	1,795	96	45		2	
160	Craig	1,533	1,081	473	93	5	1,506	37	
161	Crawfordsville	9,299	3,471	1,946	8	5			
162	Crownsville	519	519	459	60				
163	Crystal Lake	1,195	1,195	1,073	92	20		20	
164	Cumberland	3,742	4,271	4,021	180	11			
165	Curlew	622	622	514	73			27	
166	Cushing	2,504	1,529	1,398	60	411			
167	Cylinder	1,505	1,505	1,413	76	16			
168	Dakota City	4,311	2,591	2,475	117				
169	Dallas	1,707	1,419	1,316	8				
170	Dallas Center	10,470	6,790	6,678		56	2,94		
171	Dana	836	790	783	4	3			
172	Danbury	15,301	4,092	4,376	194	294		28	
173	Danville	4,179	2,092	2,019	72	1			

GENERAL RECEIPTS

Number	Towns	Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debts Obligations Issued			Number
			Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
115	Castle Hill												115
116	Cedar Heights							17					116
117	Center Junction	439	439										117
118	Center Point	897	802		160								118
119	Central City	432	432		4			190					119
120	Charlotte												120
121	Charter Oak												121
122	Chatsworth												122
123	Chelsea												123
124	Chester												124
125	Chillicothe												125
126	Cludson												126
127	Cincinnati	600	689	10									127
128	Clare												128
129	Clarence	2,305	2,110	153									129
130	Clarksville	1,381	1,381										130
131	Clayton												131
132	Clearfield												132
133	Clearfield												133
134	Cleghorn												134
135	Clemous												135
136	Clermont												136
137	Clio												137
138	Clöver Hills												138
139	Cnutler	212	212										139
140	Colburg												140
141	Colson	3,001	377	2,624	245	245							141
142	Coln	496	456										142
143	Colosburg												143
144	College Springs												144
145	Collins	686	685										145
146	Colo	356	356										146
147	Columbus City												147
148	Columbus Junction	959	969										148
149	Coville												149
150	Cozard	574	474										150
151	Conway												151
152	Coon Rapids												152
153	Coppack												153
154	Coralville												154
155	Correctionville	3,970	1,047	7,023	248								155
156	Corwith	8,106	5,292	2,904	297								156
157	Corydon	20,373	1,063	18,921	18								157
158	Cotter												158
159	Coulter												159
160	Craig	524	524										160
161	Crawfordsville												161
162	Crownsville												162
163	Crystal Lake												163
164	Cumberland	1,471	1,471										164
165	Curlew												165
166	Cushing	363	365										166
167	Cylinder												167
168	Dakota City												168
169	Dallas												169
170	Dallas Center												170
171	Dana												171
172	Danbury	1,714	1,714										172
173	Danville	1,590		1,590									173























TABLE NO. 3.—(CONTINUED)

Number	Towns	Total receipts	Taxes, Licenses, Fines, Etc.					
			Total of taxes, licenses, fines, etc.	Taxes from county treasurer				
				Poll tax	Fines and licenses	Special assessments	Miscellaneous	
579	Pomerooy	1,471	1,118	1,044	51	23		
580	Popjoy	2,889	2,342	2,297				
581	Portsmouth	12,277	9,847	8,763	183	128	716	
582	Prairieville	1,427	1,288	1,183		7	48	
583	Prairieville	6,233	5,038	4,508	78	244	48	
584	Prairie City	1,854	1,854	1,753	86	35		
585	Prescott	3,907	3,907	3,711	26	114	726	
586	Preston	25,967	25,568	8,611	100	105	17,351	
587	Pringlight	1,793	1,796	1,543	33	86	20	
588	Princeton	259	259	259				
589	Promise City	615	615	609				
590	Protivin	509						
591	Pulaski	1,256	1,258	1,299	44	54		
592	Quasqueton	11,143	1,143	1,143				
593	Quincy	4,371	4,371	4,399	179	13		
594	Radiville	9,944	1,042	899	93	169		
595	Rake	1,028	1,010	970	60	29		
596	Ralston	566	539	512	27			
597	Randalla	844	644	300	196	133		
598	Randolph	5,707	3,135	3,064	21	34		
599	Ratbun	1,724	849	839	10			
600	Readlyn	1,399	1,399	1,297	29	22		
601	Reasnor	11,812	9,509	3,475	3	22		
602	Redfield		978	735	90	131		
603	Reinbeck	12,959	10,911	10,211	204	499		
604	Rembrandt	10,988	5,225	5,102	30	90		
605	Remen	1,788	1,784	1,784				
606	Renwick	1,449	1,069	1,087		12		
607	Riceville	4,319	3,791	3,791		6		
608	Richland	6,144	5,626	5,413	149	97		
609	Ricketts	3,723	3,302	2,700		237		
610	Ridgeway	5,899	4,289	4,141	44	192		
611	Rinard	1,252	1,253	1,263	116	34		
612	Ringsted	319	319	319				
613	Ripley	235	235	235		30		
614	Riverside	17,897	6,928	6,413	390	190		
615	Riverton	49,364	8,978	4,631	399	186	2,859	
616	Robins	11,959	5,367	5,367				
617	Rock Falls	33,865	18,695	15,793	240	1,397	1,167	
618	Rockford	374	374	346	72			
619	Rock Valley	673	673	665	18	29		
620	Rockwell	45,943	36,780	4,417	265	48	22,693	
621	Rockwell City	9,931	8,529	7,449	186	74	186	
622	Rosman	537	537	537				
623	Roland	1,069	1,069	1,069				
624	Rolf	1,612	1,612	1,600	12	31		
625	Rome	3,169	1,457	1,479				
626	Rose Hill	6,292	5,142	4,025	188	25		
627	Rowan	2,776	2,191	1,907	25	25		
628	Royal	2,663	2,663	2,663				
629	Rudd	25,049	4,883	3,899		1,000		
630	Runnels	653	653	644	97			
631	Russell	7,498	2,607	2,577		30		

GENERAL RECEIPTS

Number	Total water, electricity and gas	Classified by Source		Classified by Source			Receipts from bonds, current year's warrants and miscellaneous		Receipts from Debts Obligations Issued		Number
		Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	From bond sale	Current year's warrants out-standing	Miscellaneous	
579											579
580											580
581		547	547							55	581
582		2,279	2,279							142	582
583		189	189								583
584		475	475								584
585										600	585
586		4,349	4,349								586
587		1,989	1,989		412					412	587
588											588
589											589
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633											633
634											634
635											635
636											636











TABLE NO. 4—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER AND AMOUNT

Number	Town	Total debt	Classified by Character						Per capita
			General bonds	Municipal utility bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts	Total debt	
	Grand total	\$6,234,910	\$1,033,931	\$2,317,322	\$133,935	\$625,275	\$123,253		
1	Arkley	48,359	25,650	21,400			6,308	37.43	
2	Arkworth								
3	Ashe	22,244		19,000		3,243		21.6	
4	Ashe	36,111	10,000	15,000	5,000	5,500		25.34	
5	Atton	32,744	7,750	25,900		500	600	32.62	
6	Agency								
7	Atinworth	1,500		1,900				22	
8	Akron	35,708	29,500				6,208	25.31	
9	Albert City	1,887			500	1,907		44.40	
10	Albion								
11	Albion								
12	Albion	15,000	12,250		500			56.12	
13	Alexander	7,500		7,500				30.45	
14	Allerton								
15	Albion	4,400	2,400	2,000				5	
16	Alta	27,750	27,750					25.78	
17	Alta Vista	34,588	31,250		800	2,445	25	30	
18	Altoona								
19	Alford	6,000	6,000					15.42	
20	Alford								
21	Andrew								
22	Andrew								
23	Anita	19,500	19,500					31.11	
24	Ankney	25,000	25,000					43.87	
25	Anthony	31,747					1,347	38.31	
26	Appleton	21,500		31,900				42.15	
27	Arpella								
28	Archer	800	800					60.15	
29	Arden	2,000	2,000					84.39	
30	Archie								
31	Arifington	6,542	6,500					42	
32	Armatrong	11,851	7,000	2,800	2,051			15.11	
33	Arnold's Park	4,700	4,700					25.36	
34	Arthur	6,700	5,000	1,700				25.80	
35	Ashton								
36	Ashtown								
37	Atalissa								
38	Atalissa								
39	Ashton								
40	Aurelia	23,475	9,500	12,500	8,000	2,475		21.3	
41	Avoca								
42	Avoca								
43	Avoca	25,475	29,826	2,500		141		14.25	
44	Avonshire	10,538	10,000			538		47.21	
45	Bader								
46	Baker	15,842	7,000		8,842			30.45	
47	Baker	258					308	17.98	
48	Baldwin								
49	Barnes								
50	Barnes City	2,000		2,000				54.25	
51	Barnum								
52	Bassett								
53	Battle Creek	1,278			1,278			23.25	
54	Battle Creek	6,000	5,000	1,000				15.47	
55	Baxter	909		909				18.31	
56	Bayard	22,921		16,000	6,921			30.3	
57	Beason								

CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY LEVIED

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. Companies, tele. Co., electric, gas, water, sewer, press companies	Money and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
1	984,372	500,856	147,339		330,400	491,808				1
2	194,821	79,042	15,008		27,984	55,111				2
3	1,379,581	441,256	508,754		25,884	833,059				3
4	1,202,874	690,172	344,876		39,119	288,714				4
5	221,493	352,992	146,244		36,526	518,808				5
6	328,319	31,323	11,258		6,831	282,557				6
7	521,683	118,118	114,494		25,944	212,327				7
8	505,095	447,908	228,292		47,368	392,500				8
9	642,272	145,252	293,824		162,400	642,400				9
10	229,217	139,540	81,628		39,948	369,389				10
11	896,044	297,300	128,960		57,424	354,300				11
12	490,127	805,882			19,299	71,087				12
13	854,430	437,776	136,772		39,752	594,328				13
14	455,014	301,692	39,254		12,451	309,965				14
15	1,449,219	543,716	243,000			707,600				15
16	417,546	211,389	191,282		18,208	78,700				16
17	509,206	454,572	114,572		152,092	237,670				17
18	229,861	180,300	35,070			806,279				18
19	449,292	161,392	66,099		16,494	226,500				19
20	42,300	42,168	15,712			25,588				20
21	218,022	61,684	24,736		344	101,206				21
22	1,459,790	549,590	897,732		49,504	662,170				22
23	40,068					80,008				23
24	610,157	289,179	159,692			104,052				24
25	1,077,980	355,248	97,084			625,250				25
26	100,060	211,844	39,640			39,492				26
27	111,050	41,788	22,112			2,315				27
28	299,495	90,792	59,244		91,144	2,315				28
29	88,471	49,955	21,771			15,408				29
30	853,312	249,852	107,699			465,600				30
31	828,126	349,448	395,791		7,488	286,480				31
32	362,826	156,269	128,290			70,000				32
33	229,494	218,008	125,861		14,476	71,794				33
34	136,526	76,104	29,004			80,490				34
35	27,274	29,024	26,000			11,150				35
36	27,469	21,728	59,000			135,498				36
37	849,561	348,108	512,388		27,968	282,199				37
38	229,148	149,965	69,094		36,536	471,761				38
39						114,472				39
40	1,227,294	293,636	318,688		69,286	678,100				40
41	284,344	331,273	91,824		14,206	26,948				41
42	489,566	322,276	119,283			145,990				42
43	745,916	499,284	47,352		182,029	198,608				43
44	228,929	107,080	42,327			79,247				44
45	491,264	182,776	82,498			136,000				45
46	235,900	114,849	36,080		45,940	37,000				46
47	91,940	47,441	44,499			22,085				47
48	869,610	176,665	87,368			376,777				48
49	709,622	500,804	1,000		29,566	205,264				49
50	995,154	302,581	189,012			484,758				50
51	11,440		922			6,830				51
52	207,317	61,468	11,973		50,617	151,780				52

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

Number	TOWN	Total debt	Classified by Character						Per Centa
			General bonds	Municipal industry bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts	Total debt	
54	Beaconsfield	508				508		55.4	
55	Belmont	1,947				1,947		12	
61	Bellevue	27,300		22,000	5,300			26	
67	Belmont	8,000	8,000					60.48	
61	Bennett	2,500	2,500						
64	Benton								
65	Berkley								
66	Bernard								
67	Bertram	1,300	1,300					51	
68	Bettendorf								
69	Beverington	1,000			1,000			11.31	
70	Birmingham								
71	Blairburg	14,000	14,000					24.39	
72	Blairtown	1,700				1,700		17.39	
73	Blakesburg	9,000		7,000	1,500				
74	Blanchard								
75	Blencoe								
79	Blonket	10,300	15,500		800			38.06	
77	Blue Grass	1,700						16.7	
78	Boale	3,000	5,000		900			20.23	
80	Bondurant	2,000	2,000					18.7	
81	Boston	600			600			20.23	
82	Boysen	11,804		9,300	2,354			29.45	
83	Braddyville	10,000		10,000				48.3	
85	Bradgate								
86	Brandt								
87	Brayton	8,000	8,000					19.11	
88	Breda								
89	Bridgewater	41,807	39,449		2,257			69.75	
90	Brighton								
91	Bristol	45,195	42,825	2,900	500			31.31	
92	Britton	44,667	41,500	1,000	2,167			27.06	
93	Brockton								
94	Brunerfle								
96	Buckeye	6,800	6,800					11.7	
97	Buffalo	15,211	17,000		4,221			16.75	
98	Burl	21,503	11,000		4,365			14.41	
100	Busey	450		450				9	
101	Calamus	15,000	12,000		3,000			25.11	
101	Calender	45,900	8,300	34,300	300			37.0	
102	Calmar	252			252			13.11	
103	Calumet								
104	Cananabe	14,236	3,000	10,000	336			20.8	
105	Cambridge								
106	Cantril								
107	Carlson								
108	Carleton	7,000		6,000	1,000			21.3	
109	Carleton	17,000		14,500	3,500			17.0	
110	Carleton	507			507			25.7	
111	Cascade	18,413	16,000		2,413			45.7	
112	Cass	2,300						65.0	
113	Cassara	2,500		2,500					
114	Castalia	600		1,700	600			65.0	
115	Casta Hill								
115	Cedar Bluffs	300		300				25.23	
117	Cedar Junction	100			100			11.3	
118	Center Point	11,000	11,000					52.38	

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of improvements on real estate, progress companies	Money and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
184,789	82,500	27,688		84,600	112,145	17			28
223,168	83,547	11,376		95,252	121,481	23			29
137,812	80,252	34,929		41,440	62,001	11.50			33
1,269,356	769,804	242,028	70,384	515,480	781,949	27			61
1,692,112	773,821	210,409	174,400	495,507	790,154	37.50	121,000	8	92
209,449	212,716	28,272		238,452	380,186	39			68
124,484	21,320	39,373	35,533	1,916	61,411	10			70
53,588	39,470	13,812		800	11,797	21			65
									90
									97
2,021,284	1,709,776	718,222	139,476	69,800	437,671	21	88,900	6	68
60,846	29,040	36,256	2,250	2,100	16,736	15	7,893	6	69
626,164	241,132	88,760	17,984	305,288	392,737	17	53,736	3	71
466,721	76,853	31,080	16,388	300,490	206,490	41.3			72
449,482	127,028	69,298	29,276	390,450	202,808	10			73
429,907	126,128	12,299	21,028	118,455	194,500	37	28,464	3	74
85,311	97,424	21,492		31,625	45,880	22			75
611,159	213,584	161,232	33,912	383,431	305,561	14	45,690	5	76
301,740	120,500	80,980		91,200	141,815	15			77
694,294	189,490	101,492		296,035	296,035				78
323,547	46,845	39,482	5,422	141,738	164,235	12	2,254	3	78
452,274	158,880	24,915	180,600	78,818	172,182	31.98			80
									81
321,260	171,172	79,448	5,872	127,000	188,473	22.5			82
367,198	260,248	113,036	17,664	243,250	419,247	39.29			83
345,079	163,356	80,764		91,960	199,230	15			84
193,282	86,029	68,040	39,222	25,900	99,495	23	39,889	3	85
339,742	160,622	109,668	15,092	144,790	244,790	39	4,784	3	86
118,782		69,384		132,268	188,804	19			87
397,592	300,640	63,062			99,398	39			88
									89
1,174,495	839,414			257,963	547,072	25			90
									91
986,705	616,800	292,784	13,169	85,972	1,000,740	42	19,421	5	92
2,701,216	779,012	299,272	24,099	1,497,540	1,886,884	21			93
922,817	514,370	17,148	6,496	419,394	469,394	23			94
139,962	59,173	11,200	7,908	103,800	103,800	32			95
288,596	145,080	35,000	29,080	71,250	130,510		4,890	96	96
413,312	164,904	49,316	15,432	226,636	398,470	40	88,130	1	97
301,001	272,672	76,229	50,048	152,742	252,229	24.3			98
874,320	547,990	168,540		100,000	901,130	22	8,999	3	99
227,706	169,212	97,612		65,000	65,000	30			100
415,740	167,220	60,740	21,640	124,140	304,730	29	29,736	1	101
809,900	234,344	129,028	43,728	161,200	286,025	35	30,000	5	102
309,965	99,544	75,156	15,400	162,940	189,025	21			103
211,520	147,929	32,690		41,500	80,279	7			104
306,174	177,928	181,108	139,622	71,486	106,000		176,180	4	105
398,994	173,440	22,178	5,976	196,000	146,672	16			107
65,028	44,690	15,268	549	4,500	19,632	18			109
366,563	293,164	26,884	208,891	348,637	348,637	36	193,640	5	108
132,500	47,372	41,000	19,008	29,029	54,800	10	11,057	1	109
1,022,818	369,800	89,276	4,292	279,300	367,741	2	2,960	1	110
1,601,214	684,000	177,432	11,452	790,220	918,556	25			111
904,323	286,500	181,864		435,889	532,000	39	15,948	5	112
332,170	164,748	53,216	22,476	131,540	395,527	4	102,572	4	113
259,303	164,368	86,529	481	12,000	99,342	29			114
31,288	7,286	7,286		7,286	4,843	22			115
371,948	256,984	6,904	54,760	12,700	104,527	17	10,488	5	116
228,624	96,640	47,408	54,170	179,800	228,700	19	9,229	96.45	117
829,960	462,562	109,796	74,309	212,871	367,142	39	42,900	5	118



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

Number	TOWN	Total debt	Classified by Character						Total debt	Per Centa
			General bonds	Municipal industry bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts			
119	Central City	10,105		10,000			105	11.39		
120	Charlotte									
121	Chattanooga									
122	Chelsea	11,000		11,000				27.50		
123	Chesler							.09		
124	Chillicothe							21.40		
125	Chickasaw	60,318		40,500	2,000	1,818		30		
126	Cincinnati	500								
127	Clare							70.02		
128	Clatsop						587			
129	Clarksburg	6,747	6,500							
130	Clayton						775	11.		
131	Clevesfield	775								
132	Cleburn									
133	Clemson	1,000			1,000			21.37		
134	Clermont									
135	Clinton							57.14		
136	Clover Hills	2,000	2,000							
137	Clutter							30.25		
138	Colburg	5,500	5,500					25.34		
139	Cogswell	16,828		16,000			828			
140	Colin							48.49		
141	Colesburg						16	27.77		
142	College Springs	3,010	3,000							
143	Collin	17,300	17,500							
144	Colo	10,849						1,068	19.93	
145	Columbia City	10,008		9,000						
146	Columbian Junction							10.30		
147	Conasa	14,500	14,500							
148	Conrad									
149	Conway									
150	Coon Rapids									
151	Copcock									
152	Coraville	22,003	22,000					30.82		
153	Corroonsville	23,000		21,000				56.71		
154	Corswith	90,759	90,622							
155	Corydon							0.132		
156	Cotter									
157	Cottler									
158	Craig	1,000			300	500	100	69.32		
159	Craig	14,801	13,500			1,274	30	10.23		
160	Crawfordville									
161	Crownell									
162	Crystal Lake						600	11.28		
163	Cumberland	7,000	7,000							
164	Curlew	2,500		2,500				88.02		
165	Cushing									
166	Cylinder		10,000		1,430			25.45		
167	Dakota City	11,445			80	675		22.61		
168	Dallas	761			9,902			38.14		
169	Dallas Center	22,925	22,925							
170	Dana	18,357	17,000		1,350	97		31.65		
171	Danbury	4,300	3,000		1,300			34.86		
172	Danville	19,254		19,000	254			11.30		
173	Davis City	400				400		34.22		
174	Dawson	10,500	4,000	15,000		500				
175	Dayton									
176	Deaerhart City									
177	Dehann							12.56		
178	Deep River	7,000	7,000							
179	Delaware									

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephones, telegraphs and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of property with in incorporation	Mills levied	Number
731,028	381,755	117,448	24,492	207,256	338,259				110
159,000	54,000	65,000		49,000	69,700				120
									121
278,940	358,284	200,500	44,000	170,750	325,802				122
300,208	185,945	83,787		36,476	300,000	24.5	49,884	5	123
100,107	30,484	35,790		31,523	141,979	20.5			124
1,301,652	748,864	192,780	33,080	638,407	638,407	42	513,540	3	125
459,282	362,180	80,234	30,885	86,865	179,904				127
									128
1,784,425	455,050	202,423		1,000,944	1,246,214	21.			129
1,308,219	504,324	109,888	83,632	640,155	822,171	10.			130
									131
76,363	30,803	16,423		29,000	60,841	10.	4,900	2	132
938,422	310,108	147,004		452,650	595,503	27.			133
281,017	315,915	66,635	20,944	66,543	11,918	39.	8,416	1.	134
630,044	280,879	98,132	19,000	222,000	391,099		8,457		135
279,459	90,916	53,384	22,432	95,527	149,399	9.			136
187,710	185,720	12,980		49,178	49,178				137
342,064	119,204	124,752	42,008	55,500	157,141	35.5	11,424	9	138
									139
472,942	314,271	47,148	31,881	66,642	199,467	21.			140
703,344	291,840	172,824	36,700	528,029	369,301		52,258	5	141
341,145	120,088	50,624		167,823	211,146	21.	9,932	4	142
491,208	179,924	74,522	24,412	215,300	294,795	19.			143
1,218,654	592,509	177,540	100,420	344,594	802,869	22	371,960	4	144
525,634	230,143	125,512	41,132	141,850	528,795	28.7	16,000	4	145
506,154	80,248	14,528		101,070	225,014	20.			146
1,038,342	537,448	305,458		225,693	436,385	35.	75,836	5	147
571,586	62,700	27,500		68,000	137,180	37.			148
506,494	277,764	178,552	50,148	118,750	191,916	39.5	43,012	5	149
310,352	51,632	61,340	114,868	182,612	214,647				150
24,602	13,198	10,624		900	6,848	10.			151
									152
794,368	418,272	167,000	59,492	142,234	902,925	32.			153
442,600	238,768	66,214	62,028	71,860	164,220	28.	26,230	5	154
2,224,846	990,784	491,572	59,206	841,064	1,881,787		16,184	5	155
56,154	288,500	81,828		183,730	376,483	5.			156
637,182	277,439	163,308	48,300	48,055	179,496	18.2	181,993	5	158
134,628	81,420	39,016		68,730	137,180	37.			159
410,808	161,168	84,364	8,791	158,512	220,096		9,090	5	160
									161
805,509	312,257	194,364	43,602	274,777	594,855	28.1	13,474	5	162
255,349	129,989	66,044	60,225	108,581	138,581		33,728	5	163
									164
254,280	216,070	16,910		30,000	79,271	25.	30,271	3	165
312,288	102,780	24,848	61,200	63,300	159,547		41,000	91.6	167
179,190	95,692	26,004		67,600	95,499	23.	22,500	5	168
989,776	410,692	185,148	14,908	364,128	518,290	26.	4,780	5	169
70,044	39,058	15,845		15,845	32,040	10.	12,040	5	170
177,867	80,658	37,152	44,137	72,300	149,151	32.			171
340,795	100,116	67,152	44,137	116,190	390,239	20.5	48,834	5	172
388,478	121,446	50,872	37,900	216,190	390,239	20.5	48,834	5	173
818,868	132,365	52,016		84,500	149,627	10.	15,368	5	174
									175
361,600	439,905	192,730	32,000	288,000	454,400	21.9			176
377,754	359,349	82,248		86,140	134,043	17.8			177
									178
780,367	288,800	139,964	21,072	330,771	447,906	39.			179
243,944	173,441			69,000	112,901	40.			179

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

Number	Town	Total debt	Classified by Character						Per Cent
			General bonds	Municipal and sanitary bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts	Total	
180	Delaware								
181	Dell								
182	Delmar								
183	Deloit								
184	Della	11,500		11,500					
185	Denver								
186	Derby	2,300	2,300						
187	De Sota								
188	De Witt	42,500		42,500					
189	Dexter								
190	Diagonal	4,000	4,000						
191	Dickens	8,500	7,800		1,100				
192	Dike								
193	Dix	6,000	5,000		1,000				
194	Dolliver								
195	Donahue	7,450	7,000		455				
196	Donnellson	3,540		3,500		40			
197	Dood	150	150						
198	Dougherty	4,946	2,800	3,300					
199	Dow City	15,170	14,855						
200	Dows	344							
201	Drakesville	3,300							
202	Dunson	6,800		6,800					
203	Dunsmire								
204	Dunkerton	15,336	3,100	12,000					
205	Dunlap								
206	Durand	1,698		1,698					
207	Durant	18,000	18,000						
208	Dyersville	50,000	50,000						
209	Dysart	31,074	4,500	25,000	2,474				
210	Earlham								
211	Earling								
212	Earlville	7,502	7,000		500				
213	Early								
214	East Peru								
215	Eddyville	25,417	24,300		1,117				
216	Edeleville (Rhodes P. O.)	9,500		9,500					
217	Edgewood	2,800	2,000						
218	Elberon			8,000					
219	Eldridge	2,300	2,300						
220	Elgin								
221	Eskader	9,500	9,500						
222	Eskhart								
223	Eskhoy	185			185				
224	Eskport	11,350	9,500		2,358				
225	Elliott	6,000	6,000						
226	Elston	12,650		12,500	150				
227	Elsworth								
228	Elma	22,500	22,500						
229	Ely	650			650				
230	Emerson	12,085	12,750						
231	Emporth	7,500	6,000		1,500				
232	Essex	6,000	6,000						
233	Everly	20,750	20,750						
234	Exira								
235	Exline	18,247	30,000	7,500	147				
236	Fairbank	9,750	7,750	2,000					
237	Farfley								
238	Farmersburg	12,000			4,200				
239	Farmington	16,700							
240	Farmhurstville	18,600	18,500						

YEAR PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY AMOUNT LEVIED

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of P. R., telephones, electric, gas, water, sewer, etc. companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
181	300,204	130,700	37,656	30,148	147,204	150,014	30	2,116	5	181
182	512,284	222,000	61,304	128,400	80,680	194,881	32.5			182
183	754,491	244,400	49,120	244,000	91,120	361,200	24.5			183
184	838,754	316,212	80,500	33,200	308,722	305,250	23.5	14,584	5	184
185	908,475	388,740	79,137	16,418	424,105	545,182	25	24,750	5	185
186	303,044	111,226	100,780		110,206	121,516	25	2,071	5	186
187	200,520	120,412	61,411	19,218	74,408	101,600	25			187
188	1,010,540		201,140		735,400	820,600				188
189	881,000	374,258	115,740	57,992	333,400	470,000	30	50,000	5	189
190	415,048	187,000	78,590	56,712	102,000	182,702	31	37,075	5	190
191	280,027	107,808	62,500	37,148	81,400	121,808	15	34,023	4	191
192	629,440	272,850	138,352	43,072	187,200	300,270	42.5			192
193	412,590	111,790	52,820		248,560	280,240	30			193
194	125,571	51,514	21,514	11,000	80,100	90,128	25	12,908	74.5	194
195	194,012	58,420	10,000	6,802	41,800	82,100				195
196	430,534	217,400	91,400	63,414	180,223	294		12,710		196
197	303,554	187,254	135,800		80,400	121,199	30			197
198	477,440	177,884	80,308	106,088	107,300	241,865	25			198
199	437,230	200,040	125,958	24,308	97,500	187,500	22.4			199
200	791,200	424,354	135,800		224,720	388,200	36			200
201	130,498	77,794	15,100	22,304	37,400	57,400	10			201
202	884,484	318,222	156,800	108,124	301,322	447,136	31.3			202
203	457,030	100,600	100,600	79,100	67,200	164,600	15	107,700	5	203
204	307,116	307,116			70,770	1,5		24,800	5	204
205	1,229,518	575,412	282,084	68,802	294,170	325,717	20.5			205
206	25,388	14,050	2,876	11,276	5,288	20,388	7			206
207	1,054,508	547,545	92,320		424,200	584,007	30			207
208	1,801,058	1,257,012	270,844	130,252	124,750	1,072,000	32	117,000	30	208
209	1,201,288	672,004	308,000	41,911	468,074	700,523	25	8,200	60	209
210	878,807	353,350	137,012	34,024	352,672	484,223	41	14,408	5	210
211	212,624	94,288	64,250		64,100	101,211	22	22,450	20	211
212	607,515	250,404	122,880	35,140	200,151	308,742				212
213										213
214										214
215	671,870	267,400	111,164		225,106	347,947	50.5			215
216	611,286	296,200	97,000		375,000	320,000	47	79,432	5	216
217	328,913	201,888	88,478	38,768	228,400	230,100	24.5	19,800	4	217
218	333,000	353,396	9,000	107,502	81,100	180,712	16	51,124	4	218
219	323,251	130,900	128,500	11,251	247,000	225,400	10			219
220	424,028	314,225	138,250	12,972	204,025	221,212	19	19,608	5	220
221	1,309,314	702,948	130,244	17,800	653,206	886,108	28	18,308	121	221
222	77,001		28,478		39,100	49,667	16			222
223	750,837	218,500	122,700		431,500	497,000	19.5			223
224	130,251	73,664	23,280		25,000	47,315		8,840	5	224
225	101,399	227,200	131,864	2,240	170,088	207,014	37	16,000	6	225
226	132,221	73,908	22,730	18,300	25,000	56,805	22			226
227	474,333	167,818	90,000	14,311	179,073	253,165	14			227
228	781,496	408,372	107,302	50,732	325,000	280,100	22	50,791	1	228
229	239,502	80,570	46,020	600	97,300	130,431	9	10,575	4	229
230	740,837	382,504	60,300	21,400	475,533	540,204	22			230
231	1,544,742	421,520	234,800		880,150	1,051,100				231
232	624,901	187,840	141,284	41,480	252,900	248,270	27.6	8,412	4	232
233	1,000,704	415,628	201,644		476,422	620,953				233
234										234
235	275,584	207,784	112,022	21,348	178,440	278,700	30			235
236	203,770	104,000	4,302	202,460	144,700	22		31,715	5	236
237	309,500	174,000	20,104		69,916	189,802	1.8			237
238	496,500	119,688	121,672	81,432	174,168	255,300	36			238
239	801,383	123,938	112,600	40,016	156,462	156,100		30,808	4	239



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

Number	Town	Total debt	Classified by Character					Total debt	Per Capita
			General bonds	Municipal industry bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts		
241	Farragut	29,807	25,000			4,807	34.42		
242	Fayette	29,292	7,000	30,500	2,800	2,467	31.42		
243	Fenton	29,229	15,000			6,229	40.31		
244	Ferguson	2,000	2,000				19.82		
245	Fertile								
246	Flora								
247	Florid								
248	Fonda	22,446	11,500	23,000		28,146	29.49		
249	Fontanelle	25,300		25,000		300	26.03		
250	Franklin								
251	Franklin	2,510	1,000			616	25.13		
252	Franklin	8,500	8,500				58.14		
253	Franklin								
254	Franklin								
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257	Franklin								
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301	Franklin								
302	Franklin								

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, power companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
457,244	179,712	180,300	19,444	78,238	172,972	32			241
1,052,232	447,238	121,276	32,000	431,428	379,128	42	29,368	5	242
445,700	183,284	155,369	29,132	134,560	313,397	34			243
165,339	53,704	30,287	18,344	28,903	62,342	19			244
328,002	145,842	46,230		145,975	195,998	10	52,245	81.90	245
295,279	141,292	59,512		112,822	158,076	19			246
1,563,499	1,190,072	188,259		275,000	506,000	10	100,000		247
1,029,900	523,300	184,348	99,376	497,925	569,947	25.5	152,512	5	248
	3,904	3,904			376				249
194,005	92,100	54,799	24,878	21,535	64,800	29	15,000	63.4	252
34,412	13,738	5,084		8,700	15,128				253
285,000	84,800	293,000			71,980	39			254
269,000	259,000	128,000		52,000	369,000	29	49,000	3	255
									256
688,071	278,424	144,729	15,059	350,428	359,980	25	74,299	4	257
									258
161,587	904,000	34,814	13,069	179,084	282,210	67			259
129,850	42,200	25,428	44,158	30,000	38,309	10	10,800		260
480,477	218,281	35,019	47,569	84,724	161,057	30			261
601,244	299,495	121,716	1,924	335,068	418,567	19	292,888	5	262
1,263,620	232,510	210,641	91,908	257,562	516,584	36	30,084	5	263
612,559	332,704	167,912	22,304	186,730	396,435		5,199		264
744,725	319,139	172,982	31,308	231,055	359,479	39.5	29,544	5	265
249,808	199,800	75,108		55,000	192,127	39.5			266
277,751	434,812	215,298	69,000	254,285	434,378	39.5	141,000	10	267
285,498	145,960	52,248		171,738	225,725	36			268
162,864	72,822	30,682		69,600	82,674	15			269
693,889	225,092	127,206	27,692	225,000	359,309	36.5			270
299,222	159,391	72,997	12,161	47,700	198,065	41	1,248		271
865,597	864,297	63,279		273,864	273,864				272
1,975,570	399,000	176,028	47,048	392,500	518,302	23			273
364,822	397,324	135,136		134,400	235,018	45			274
785,078	43,436	67,068	4,082	38,781	75,200	37.5	12,516	5	275
74,256	25,022	11,644		18,711	30,628	24			276
1,034,866	516,500	225,000	193,100	67,156	309,113	34.5	164,300	4	277
443,062	197,789	109,829	27,467	108,000	191,771	26			278
									279
299,269	111,414	58,628	22,252	98,448	148,258		5,986	4	280
864,315	677,800			219,425	375,667				281
518,079	395,429	180,000		196,250	274,139	36	5,760	4	282
339,146	116,014	91,576		89,570	141,005				283
									284
398,086	172,968	52,244	23,814	119,000	182,900	39	8,424	5	285
235,224	116,024	63,469		54,700	99,061	35			286
									287
344,822	125,149	67,722		54,000	80,508	31			288
397,316	181,928	100,800	34,588		70,829	28	1,001		289
214,000	398,056	41,093	31,008		93,827	30			290
398,744	186,780	61,004	26,700	72,000	154,097	31			291
2,030,589	609,036	326,136		1,033,848	1,286,906	24			292
2,988,888	690,225	222,430	34,908	841,214	1,150,147	34			293
71,021	43,111	12,331	11,227	5,430	39,343				294
									295
180,218		63,268		116,939	132,519	16.5	34,815	5	296
1,126,780	428,122	232,220	22,096	440,232	617,131	43			297
2,183,944	653,824	437,250	32,998	725,784	1,114,334	49.4	21,108	5	298
									299
396,000	214,848	51,712		27,500	94,089	29			300
2,034,066	696,008	436,300	20,798	617,458	971,979	40.2			301

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

Number	Town	Total debt	Classified by Character						Per Capita
			General bonds	Municipal industrial bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts	Total debt	
302	Guttenberg								
303	Hair								
304	Hamilton								
305	Hanover								
306	Hanoutown								
307	Hansell								
308	Harcourt	3,855				380		16.96	
309	Hardy							12.72	
310	Harpers								
311	Harpers Ferry	366				0			
312	Harris	13,500	13,500			300		36.36	
313	Hartford	256				256		12.14	
314	Hartles	71,198	3,500	47,000		17,698	3,000	34.37	
315	Hartwick								
316	Harvey								
317	Haunting	1,517	700			817		35.11	
318	Hawcock	11,666		10,000		1,666		43.47	
319	Hawkeys	10,000		10,000				16.26	
320	Hawston								
321	Hedrick	26,500	12,000	14,500				28.72	
322	Henderson								
323	Hepburn								
324	Hills								
325	Hillsboro								
326	Hinton	6,000	6,000					30.	
327	Holland							30.	
328	Holstein	31,500		24,000	7,500			27.72	
329	Holly Cross	400			400			26.46	
330	Hopewille								
331	Hopkinton	10,200	10,107					12.36	
332	Hornick								
333	Hoppers	18,000		18,000				34.11	
334	Hubbard								
335	Hudson	3,700	2,500			1,200		10.07	
336	Hull	18,500		18,500				24.88	
337	Humeston	36,470	31,000		5,470			35.27	
338	Huxley								
339	Hyogena	6,500	3,500			3,000		19.80	
340	Imwood	24,425	15,000			19,425		45.17	
341	Ionia								
342	Iron	3,000	3,000					44.77	
343	Iron								
344	Jackson Junction								
345	Jamaica	9,015		9,000		15		22.35	
346	Jameville	250				250		8.	
347	Jenn	7,200		7,200				41.25	
348	Jewell Junction	41,719		39,400		2,319		48.91	
349	John								
350	Jolley	5,000		5,000				30.37	
351	Kalona	500			600	250		17.56	
352	Kanarr	5,000		5,000				15.43	
353	Kanawha	25,791		23,500		2,291		49.85	
354	Kelton	1,807	1,800			7		30.80	
355	Kelley	11,000	500	10,500				41.01	
356	Kellogg	9,500	9,500					15.33	
357	Kennett								
358	Kent								
359	Kenwood Park	58,560	4,500	5,450		49,000		18.81	
360	Kossauqua	3,200	3,200					35.29	
361	Koska	36,000	34,000					33.45	
362	Keystone								

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

Number	Town	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of agricultural lands and ex. press companies	Money and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in nonparticipating	Mills levied	Number
303	Hair										303
304	Hamilton										304
305	Hanover	255,778	56,164	58,728	44,139	96,700	136,607	15.	80,280	5.	305
306	Hanoutown	208,631	31,021	24,053	11,333	142,014	158,661	39.	10,234	4.	306
307	Hansell										307
308	Harcourt	488,960	201,080	50,880	85,690	144,230	239,450	11.	107,300	5.	308
309	Hardy	137,569	43,653	47,406	2,000	34,640	34,640	23.	14,284	5.	309
310	Harpers	147,882	76,720	49,288	15,804	106,670	141,520	10.			310
311	Harpers Ferry	291,505	109,181	101,811	34,320	258,966	79,351	5.			311
312	Harris	238,184	173,744	130,880	23,200	31,200	112,946	35.			312
313	Hartford	214,613	81,908	43,264	32,548	57,260	96,626	45.	28,234	212	313
314	Hartles	1,536,190	581,772	330,964	47,707	565,750	803,301	44.	22,240		314
315	Hartwick	365,433	32,823	41,608		91,930	116,466	16.			315
316	Harvey										316
317	Haunting	286,880	306,470	81,022	29,200	75,112	129,904	22.	1,792		317
318	Hawcock	272,935	80,852	92,480	31,424	112,576	112,904	33.	12,298	5.	318
319	Hawkeys	801,436	325,584	143,228	13,232	184,212	306,272	28.9			319
320	Hawston	605,806	239,236	105,366		341,206	423,416	17.5			320
321	Hedrick	875,921	340,648	123,049	29,245	382,688	606,927	47.	35,661		321
322	Henderson	229,947	85,404	96,129		159,417	195,299				322
323	Hepburn										323
324	Hills	340,131	78,708	49,564	15,626	196,303	232,185	12.	10,816	3.	324
325	Hillsboro	230,160	128,988	81,652		125,220	175,698	7.5	18,240	3.	325
326	Hinton	306,802	123,800	81,184	29,132	69,476	129,580	32.			326
327	Holland	178,358	58,140	40,068		80,156	181,852	40.3			327
328	Holstein	31,500	29,288	309,248	35,488	455,124	739,888	41.5	13,775	3.	328
329	Holly Cross	44,381	79,384		15,000		11,004	6.	1,000	4.	329
330	Hopewille	38,382	18,420	8,612		1,250	8,109				330
331	Hopkinton	1,000,316	414,840	315,976	50,812	239,968	415,304	30.			331
332	Hornick	283,498	250,108			33,200	96,842	29.			332
333	Hoppers	416,354	171,858	130,044		112,858	185,711	45.			333
334	Hubbard	1,035,230	413,840	337,646		469,374	469,374	37.			334
335	Hudson	266,528	109,344	122,352	5,808	51,024	277,000	24.			335
336	Hull	830,315	280,752	244,148	49,240	282,175	434,900	21.	16,028	5.	336
337	Humeston										337
338	Huxley	301,880		109,230		252,265	179,806				338
339	Hyogena	147,276	9,188	61,099		96,128	113,215	22.			339
340	Imwood	663,922	337,253	185,184	32,224	188,886	367,643	46.			340
341	Ionia	282,276	80,836	56,704	28,886	110,000	134,904	10.			341
342	Iron	734,112	278,534	134,678		229,900	459,933	31.	23,572	5.	342
343	Iron	401,700	183,344	76,928	37,888	81,800	163,319	39.5			343
344	Jackson Junction										344
345	Jamaica	312,128	118,222	69,806		153,060	107,562	15.	15,432	5.	345
346	Jameville	327,778	136,178	48,752		147,800	189,080				346
347	Jenn	908,144	444,732	364,472	47,380	309,980	439,341	22.5			347
348	Jewell Junction	1,173,866	569,332	156,228		187,164	500,956	43.			348
349	John										349
350	Jolley	266,274	45,400	45,936	72,392	41,348	89,472	15.			350
351	Kalona	686,511	377,072	128,068	15,840	367,511	372,776	25.	71,436	5.	351
352	Kanarr	219,029	129,072	62,364	54,884	73,700	134,390	10.	39,464	5.	352
353	Kanawha	928,124	469,236	181,272	45,716	235,900	408,936	31.	80,432	25.	353
354	Kelton	886,824	144,280	56,740		115,000	184,173	33.7			354
355	Kelley	61,000	250,076	80,888	24,440	221,200	327,730				355
356	Kellogg	292,890		87,868		292,890	314,848	21.4			356
357	Kennett	173,024									357
358	Kent	631,140	11,944	44,036	2,824	54,700	83,462	12.	6,904		358
359	Kenwood Park	698,960	459,200	255,284	47,700	329,984	329,984	45.1			359
360	Kossauqua	489,000	88,060	21,520		159,153	250,132	50.			360
361	Koska	1,516,500	681,280	349,252	34,006	560,162	700,850	32.5			361
362	Keystone	1,239,470	324,156	205,616	23,908	743,760	864,960	30.	21,440	5.	362



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

Number	Town	Total debt	Classified by Character						Per Capita
			General bonds	Municipal industry bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts	Total debt	
363	Kingsley	10,500	10,500					96.72	
364	Kirkcoush								
365	Kirkman								
366	Kirkville								
367	Kiwanis	3,500	3,500					12.30	
368	Klemme	1,017	1,000			17		42.55	
369	Kulerman	1,258	1,000			258		30.54	
370	Knowlton								
371	Lacona	17,450	15,000		2,450			33.04	
372	Ladorn	18,455	18,000		455			30.92	
373	Lake Mills								
374	Lake Park	39,974	16,500		22,250	4,424		86.56	
375	Lake View	25,092			1,392	1,451		30.72	
376	Lakota								
377	Lamon	34,892	21,750	3,000	9,502	9,502		39.56	
378	Lainont	8,000	8,000					14.05	
379	La Motte	4,000	3,000		1,000			13.45	
380	Lanshoro								
381	Lansing	11,761	8,300		3,461			26.43	
382	La Porte City	3,512	2,512					14.45	
383	Larabwood	19,300	3,000		5,500			25.25	
384	Larabee	8,111	7,000		1,111			42.35	
385	Lattimer	500	500					14.	
386	Lattners								
387	Laurel								
388	Laurens	54,379	42,500		11,879			64.47	
389	Lawler	15,051	12,000		3,051			23.05	
390	Lawton	3,084	3,000		84			16.17	
391	Le Claire								
392	Ledyard	6,101	5,000		500	1		23.07	
393	Le Grand								
394	Lehigh								
395	Leighton	19,481	19,000		481			16.91	
396	Leland	497			497			30.77	
397	Lenox								
398	Le Roy	42,000	42,000					21.51	
399	Lester	2,885	2,000		885			16.40	
400	Letta								
401	Liddell	5,038	5,000		38			77.15	
402	Lime Springs	6,000	5,000		500			10.96	
403	Lincoln	8,500	8,500					59.44	
404	Linden								
405	Linville	14,570	13,500		1,150			18.34	
406	Linn Grove	13,801	12,000		801	1,000		71.21	
407	Lisbon	11,328	10,497		831			12.38	
408	Liscomb								
409	Little Port								
410	Little Rock	25,000	25,000					28.35	
411	Little Sioux								
412	Livermore					2,800		25.55	
413	Lodgepole	30,500	17,750		2,800			53.13	
414	Logan								
415	Lohrville								
416	Lone Rock	21,919	21,200		719			31.49	
417	Lone Tree	800	800					18	
418	Long Grove	5,000	5,000					51.88	
419	Lorimer								
420	Lost Nation	10,894	9,000		1,694			14.94	
421	Lovilia	783			783			15.08	
422	Lovins	13,092	13,000		92			30.62	

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY 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 property in incorporation	Mills levied	Number
1,000,337	447,130	202,770	41,016	839,445	514,659	37.	90,980	5.	393
30,504	34,491	28,054		17,952	35,588	5.	9,792	5.	394
164,125	62,652	47,444	35,444	20,180	50,415	19.5	6,700	5.	395
369,491	56,498	31,236		81,790	112,171	12.	15,930	5.	396
130,564	13,572	75,395		44,987	66,479	8.	13,372	5.	397
191,525	7,877	84,869			48,385	27.			398
131,074	104,632	69,808	6,791	15,840	60,149	15.			399
100,649	47,980	11,104	81,032	11,430	46,252	4.			400
108,272	218,128	125,756	29,144	335,245	518,502	28.	11,016	4.	401
601,530	120,700	158,254		392,566	375,207	24.	8,000	5.	402
596,294	222,701	177,212	44,718	122,500	253,448	48.	21,580	4.	403
1,349,106	418,130	251,652	31,676	827,658	888,020	35.	87,372	33.	404
1,312,287	591,256	197,148	58,248	365,353	602,000	42.	80,000	5.	377
491,420	236,135	92,836	30,524	108,880	160,515	37.5			378
300,348	47,668	30,580		122,300	143,812				379
253,191	89,980	59,160		19,650	121,251	35.7			380
99,984	449,902	163,592	62,540	315,000	484,321	50.			381
1,715,959	704,945	397,348	95,288	664,475	919,846	20.	116,339	5.	382
300,198	221,560	80,404	29,462	53,734	142,556	27.9	37,790	5.	383
222,261	67,422	101,720	17,436	33,572	81,813	20.			384
240,388	148,872	8,519		96,100	165,494	31.2			385
686,400	129,424	63,650	19,880	474,300	927,311		53,640	5.	387
81,562	403,012	252,700	45,712	172,108	349,774	39.5	6,748	5.	388
285,572	62,740	41,692		178,300	294,288	27.5			389
307,910	110,562	87,428	29,228	89,700	141,889	48.5	15,496	2.	390
280,477	109,604	89,352	51,556	32,025	94,803	45.			391
319,764	129,832	31,722		85,400	154,241	59.			392
2,000	2,000			500	500	51.5			393
81,808	32,966	25,962		7,950	22,187				394
190,496	129,376	38,944		122,256	104,316	15.			395
1,775,204	280,714	177,044		282,222	680,484	58.			396
172,925	50,930	17,723	30,212	74,505	90,230	23.	13,454	6.	398
337,816	315,894	85,128	120,804	5,790	136,289	56.			399
332,442	295,232	109,142	32,568	186,400	175,385	26.	5,619	5.	400
672,280	373,698	92,770	18,736	367,963	597,863	29.			401
332,920	219,915	46,224	62,680	4,000	85,230	23.			402
368,179	239,322	142,560	38,124	116,754	235,990	24.			403
292,010	99,081	60,516	20,160	61,750	119,540	31.5	29,352	1.	404
368,943	161,500	67,522	44,288	65,625	164,480	54.	15,352	5.	405
532,006	270,524	128,276	25,136	129,873	239,127	29.6	31,312	5.	406
406,484	229,992	98,908	31,084	130,490	130,490				407
1,544,428	425,408	178,864	64,128	675,078	844,608	29.	80,000	4.	408
430,770	169,268	61,094	26,292	775,196	230,001	23.			409
304,829	48,362	17,416		9,120	31,947	10.			410
1,294,006	306,768	111,826	36,392	889,400	983,284	45.			411
118,752	64,412	46,220		90,250	119,540	31.5	6,540	5.	412
300,297	365,640	100,336		190,921	298,295	34.			413
278,512	119,264	85,828		79,420	129,190	13.	37,396	13.	414
1,234,826	814,476	210,460	19,808	389,750	150,077	31.			415
899,016	313,652	125,666	200,533	227,272	280,288	32.23			416
72,765	50,524	23,244			18,442	29.			417
561,300	329,216	155,656	38,394	418,224	548,960	23.	40,752	5.	418
250,836	78,833	59,854	15,664	114,560	150,575	31.			419
525,040	200,176	95,540	54,228	114,996	227,407	37.	10,164	5.	420
761,588	367,060	367,060	31,116	376,250	480,092	28.			422

TABLE NO. 4—(CONTINUED)—TOTAL DEBT OBLIGATIONS AT CLOSE OF RATE OF LEVY AND

Number	Town	Total debt	Classified by Character					Per Cents
			General bonds	Municipal industry bonds	Temporary bonds	Warrants outstanding	Miscellaneous deficit	
424	Low Moor	5,500	5,500				100	19
425	Lunas	301				301		30
426	Loras	529				529		28
427	Luther	4,800	4,800					34.94
428	La Verne	23,168	23,000			168		41.27
429	Luzenburg							
430	Luzerne							
431	Lynnville					4,981		1,820
432	Lytton	30,550	20,000			550		82.28
433	Macedonia	11,403		7,000		4,403		31.94
434	Macksburg							
435	Madrid	16,736		11,000		5,736		30.80
436	Magnolia							
437	Malcom	3,586	3,000				986	85.25
438	Malvern	3,500	3,500					39.32
439	Maloy	35,871	9,000			16,871		39.66
441	Manilla							
442	Manly	15,190		5,000			10,190	64.34
443	Manning							
444	Manson							
445	Mapleton	37,182	1,000	32,227	3,500	30,553		47.65
446	Marathon							
447	Marble Rock	38,153	22,500		13,130	1,523		71.26
448	Marion	42,512	20,000		4,512			44.98
449	Marne							
450	Martelle							
451	Martinsburg							
452	Marysville							
453	Masonville							
454	Masonia	46				46		59
455	Mattico							
456	Maurice							
457	Maxwell	39,022	2,500	15,000		3,102		34.12
458	Maynard	8,000	8,000					18.77
459	Mayesville							
460	McCallsburg	1,008	1,000			8		35.68
461	McCasland	309				309		31.51
462	McClelland							
463	McGregor	16,000	16,000					11.80
464	McIntire							
465	Mechanicsville	5,000	5,000					61.28
466	Mediapolis	3,001		2,000		1,001		37.51
467	Meigsboro	3,277				3,277		91.29
468	Meigs							
469	Melrose	500		500				10.96
470	Melvin							
471	Memo							
472	Meriden							
473	Merrill	15,200	1,200	14,000				28.25
474	Meservey	12,300	22,300					46.41
475	Meyer	459				459		33.51
476	Middletown							
477	Miles	12,500		12,500				43.19
478	Midford	66,027	8,250	50,417		4,360		80.10
479	Millersburg							
480	Milo	11,000	7,500		4,000			18.91
481	Millon	500		500				11.25
482	Minburn	5,000		5,000				11.70
483	Minden	5,500	5,500					17.49
484	Mingo	5,258	3,500		1,828			

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of agricultural and ex-fresago and ex-press companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
224,282	167,800	65,500	22,972	36,910	76,250	30	19,480	5	424
115,118	115,118			291,478	291,478	27	49,130	5	425
105,353	43,636	49,844	30,900	128,311	128,311	28	105,991	5	426
100,000	80,000	20,000		75,000	124,210	32	190,000	4	427
153,241	92,284	101,976	176,377	271,528	271,528	30	5,900	29	428
50,101	11,812			1,000	17,028				429
147,648	38,956	42,416	155,300	217,555	337,555	33			430
1,820		5,201		2,381	3,116	31			431
333,159				130,700	202,959	25			432
287,855	59,728	18,880	82,985	134,670	25				433
129,449	74,040	41,092		141,092	481,092	42			434
551,440	298,072	457,437		697,569	32.5	16,184			435
364,566	138,848	123,934	4,278	95,779	163,623	8	3,500	4	436
44,732	35,684	37,364	49,893	78,898					437
1,125,379	611,592	36,808		477,478	494,628	42	54,032	3	438
2,450,000	821,406	236,784	184,939	1,211,800	1,322,816	28.3	59,880	5	441
874,241	499,379	299,072	15,393	1,050,000	307,810	48			443
									444
									445
381,344	432,155	177,096	50,476	211,000	283,136	33.5	62,388	5	448
									449
229,078	134,914	21,957	5,792	57,215	169,214				451
121,608	69,116	39,769		79,023	66,427	29	15,844	5	453
67,688	41,259	17,228		2,200	18,022	17			452
261,054	154,548	41,512	48,864	16,199	17,701	12	81,092		453
307,167	222,806	145,812	37,400	430,635	502,281	17.1			454
81,466	42,274	35,058		7,670	27,578	5			455
237,427	87,000	50,392	54,149	113,235	30,720				456
1,234,374	327,288	297,840	35,812	663,334	806,699	31	36,809	4	457
328,598	187,416	105,038	32,992	225,554	324,415	35.1			458
47,558	29,790	11,700	78	8,000	18,389				459
430,039	189,300	124,417	56,826	134,242	213,214	27.8	42,504	5	460
304,972	44,849	44,849	8,292	7,200	31,708	9			461
146,984	71,176	37,393	27,028	16,599	49,166	10			462
966,979	539,936	227,439	61,249	157,340	339,779	46			463
611,000	499,539	96,840		44,699	102,700	21			464
1,180,086	475,784	71,806		629,490	772,993	29			465
1,162,327	456,432	293,439	50,040	294,265	494,528	13	45,250	4	466
451,771	299,684	111,652	24,000	126,739	299,684				467
									468
372,146	166,828	27,276	64,456	84,021	155,595	30			469
255,529	101,816	102,268	14,334	34,500	80,757	17.5			470
727,501	249,529	184,724	17,294	276,043	298,999	16			471
191,085	41,704	93,232	48,364	19,445	56,299	28.6	91,359	2	472
400,650	297,556	86,858		114,055	293,241	43			473
248,170	119,566	36,704	58,816	38,000	90,544				474
892,364	723,680	81,584		301,813			739,680	4	475
278,713	53,036	540	121,625	169,892	0		12,504	5	476
256,684	256,739	55,004	31,552	254,406	334,977				477
647,736	129,075	297,616	27,535	181,199	299,231				478
									479
992,310	339,662	120,000	33,239	309,971	639,144	35.5	16,784	6	480
399,000	600,000	180,000	70,000	230,000	230,000		180,000	5	481
299,806	119,792	68,992	10,496	62,678	111,071	39			482
229,716	177,900	87,818	89,888	174,804	174,804		2,380	25.5	483
459,369	69,196	68,268	8,000	85,879	127,892	30	14,302	5	484



TABLE NO. 4—(CONTINUED)—TOTAL DEBT OBLIGATIONS AT CLOSE OF RATE OF LEVY AND

Number	Town	Total debt	Classified by Character						Per Capita
			General bonds	Municipal and utility bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts	Total debt	
485	Mitchell	177			196	11		21	
486	Mitchellville	49,000	49,000					49.5	
487	Modale								
488	Mondamin	2,000	2,000					67.4	
489	Moneta	650	650					77.6	
490	Monmouth	12,500	12,500					32.0	
491	Monroa	4,500	4,500					36.0	
492	Monroe	37,255	11,807	25,500	1,000	488		30.41	
493	Montezuma								
494	Montour								
495	Montrose	16,074	15,000		1,074				
496	Moorland								
497	Moorland								
498	Moravia	65			65			78	
499	Morning Sun	16,200	15,500					16.5	
500	Morrison	300			300			32.8	
501	Moulton								
502	Mt. Airy	72,500	19,000	51,500				41.37	
503	Mt. Union								
504	Mt. Vernon	13,105	8,000		5,105			81	
505	Moyle	25,300	19,800	5,500				41.16	
506	Murray								
507	Nashua	3,000	3,000					24.6	
508	Neola	9,904	7,000		2,904			19.13	
509	New Albin								
510	Newell	13,987		12,000	1,987			16.00	
511	Newbern	600		600				36.29	
512	New Hartford								
513	New Liberty								
514	New London	33,773	33,300		473			25.21	
515	New Market								
516	New Providence								
517	New Sharon	6,100	5,200		900			48.37	
518	New Vienna								
519	New Virginia								
520	Nichols								
521	Nodaway								
522	Nora Springs	2,850			2,850			24.81	
523	Northboro								
524	North Buena Vista								
525	North English	14,124	12,000		2,124			15.13	
526	North Liberty								
527	North McGregor								
528	North Washington	16,194	14,800		1,394			33.21	
529	Northwood								
530	Norwalk	5,012	5,012					20.41	
531	Norway	3,000		3,000				60.85	
532	Numa								
533	Oakland	37,895	4,000	32,000	1,895			31.68	
534	Oakville	1,265		1,265				25.77	
535	Oberlin	21,300	21,300					29.39	
536	Odelet	61,548	45,500		7,548	8,500		49.37	
537	Ogden	33,000	33,000	10,500	3,500			54.6	
538	Ohle								
539	Ohle	500	500					53.24	
540	Offie								
541	Onida								
542	Onslow	6,500		6,500				27.68	
543	Orange City	35,491	27,541		7,950			25.94	
544	Orchard								
545	Oreland	11,002	10,000		1,002			25.68	

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R. telephones, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number									
										29,125	31,588	39,445	48,367					485
										1,124,111	410,547	79,204	814,295	796,941				486
229,456	171,564	8,752	24,700	59,484	11		4,732	487										
349,439	176,179	119,964	30,324	111,327	7			488										
197,594	63,824	41,770	2,159	39,298				489										
200,500	114,240	36,600	24,051	69,330	20.5	35,384	5	490										
1,817,744	557,444	136,904	14,419	1,082,836	1,200,561	29	31,588	491										
1,241,836	459,800	69,020	60,658	777,244	33			492										
1,215,622	668,498	248,728	48,176	770,280	1,011,123	45	139,154	493										
189,642	41,801	21,443	6,545	119,250	136,698	21.5		494										
227,281	164,409	56,629	28,625	98,225	133,139	25	19,908	495										
327,212	132,793	95,909	19,868	141,724	200,221	80		496										
379,328	222,540	29,188	18,000	81,542	101,542		30,826	497										
640,288	234,498	198,689	257,240	442,927	22	41,812	4	498										
2,205,786	283,988	1,302,450	1,374,350	1,996,927	34			499										
291,521	112,599	31,884	14,741	85,000	122,830		6,254	500										
20,000			5,000	24.5				501										
806,495	225,050	76,408	18,013	575,305	656,413	63.5		502										
271,493	70,458	84,069	21,120	95,765	169,671	15		503										
1,278,476	1,068,290	210,522	11,216	588,270	1,015,872	22.5	9,199	504										
318,491	294,733	169,408	20,840	221,800	222,610	70		505										
1,325,504	419,098	142,512	762,096	992,963	29.5			506										
1,580,788	625,881	274,536	95,724	622,236	804,122		32,238	507										
737,347	395,149	122,950	29,216	229,900	336,583	27.5		508										
486,785	288,509	143,928	8,549	97,121	199,294	18	2,660	509										
1,190,222	315,394	246,612	55,548	369,457	597,323	26		510										
399,971	165,849	72,626	250,461	250,461	374,560	41		511										
455,431	315,384	59,044	10,680	188,227	302,500	29		512										
127,499	62,639	36,398	10,922	57,000	82,500	36		513										
1,587,739	615,412	301,508	644,894	833,108	96	1,000	5	514										
805,713	88,049	89,849	417,829	417,829	417,829	9		515										
201,511	124,408	56,128	107,375	137,375	17	47,328	4	516										
1,086,291	993,000	384,000	90,000	657,591	1,014,841	34	90,400	5	517									
325,058	74,272	1,132	74,298	74,298	74,298	18		518										
498,214	359,128	66,344	28,492	104,250	190,341		8,600	519										
501,392	331,640	139,495	254,000					520										
1,190,442	494,284	172,622	96,398	553,610	749,658	42	95,588	521										
84,788	20,206	8,622	34,732	8,200	27,106	5		522										
931,012	499,728	229,268	19,295	284,890	434,358	23.2	7,273	5	523									
428,209	147,629	329,300		329,300				524										
139,287	3,730	34,290	30,000	41,297	58,272	45		525										
46,800	29,568	29,222		11,799	45			526										
1,294,948	525,128	375,082	49,276	625,782	833,492		216,569	5	527									
523,255	198,249	54,978	49,112	275,267	346,350		69,300	2.5	528									
622,741	194,494	39,652	281,841	368,576	6,981	5		529										
196,296	111,009	25,709	49,836	5,846	56,443	12	8,900	5	530									
1,614,336	499,149	229,290	46,356	647,490	806,494	35		531										
359,319	116,284	19,502	29,617	84,801	14,801	14	81,116	5	532									
568,577	309,909	161,266	24,088	96,203	212,300	34	35,028	102.5	533									
1,429,869	743,476	492,130	47,288	251,800	548,925	22.8	8,806	66.9	534									
1,281,849	708,216	241,604	5,798	1,080,598	1,080,598				535									
39,567	91,862	86,924	10,390	122,345	169,423		11,944	5	536									
395,784	277,156	146,228	454,400	584,246	584,246				537									
39,216	110,331	73,798	176,478	222,488	21	49,800	5	540										
129,429	128,429								541									
1,211,973	735,064	291,822	14,622	639,351	777,628	22			542									
244,248	92,794	24,798	24	24	24	7.8	3,848	5	543									
99,216	211,680	149,000	23,768	275,768	379,630	23.5	3,590	5	544									

TABLE NO. 4—(CONTINUED)—TOTAL DEBT OBLIGATIONS AT CLOSE OF RATE OF LEVY AND

Number	Town	Total debt	Classified by Character					Total debt	Per Capita
			General bonds	Municipal industry bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts		
546	Orleans								
547	Ossau								
548	Osterdock								
549	Oto	5,870		5,870			36.62		
550	Otsego	2,400				2,400	13.79		
551	Oxford	4,900	4,900				69.59		
552	Oxford Junction	1,479				1,479	37.46		
553	Oyens								
554	Pacific Junction								
555	Packwood								
556	Palmer	2,794				2,794	12.58		
557	Panama	5,004	5,004				20.41		
558	Panora	35,620	30,700			6,920	35.93		
559	Parkersburg	4,900	4,900				38.41		
560	Parnell	4,997				4,997	28.41		
561	Paton	22,500	22,500				67.87		
562	Patterson								
563	Paulina	8,000		8,000			90.22		
564	Persia	1,500					40.71		
565	Petersen	8,042	2,500	1,500	2,231	1,531	1,638	15.31	
566	Pierson	14,000	12,800			1,800	29.39		
567	Pilot Mount	2,381		2,300		81	74.38		
568	Pioneer								
569	Pisgah	2,819				2,819	60.45		
570	Plainfield								
571	Plano								
572	Pleasanton								
573	Pleasant Plain								
574	Pleasantville	37,550	37,000			550	43.11		
575	Plover	11				11	3		
576	Plymouth								
577	Pocahontas	42,401		37,000		5,401	33.11		
578	Polk City								
579	Pomeroy								
580	Popotoy	593				548	18.53		
581	Portsmouth	1,000		1,000			20		
582	Postville	21,000		21,000			20.45		
583	Prailsburg			5,000		756	25.83		
584	Prairie City	600				600	60		
585	Prescott								
586	Preston	500			500		3		
587	Pringle	19,100	8,200	10,500		400	20.40		
588	Princeton								
589	Promise City								
590	Proville	1,300	1,300				68.31		
591	Pulaski	500				500	30.36		
592	Quasqueton								
593	Quincy	16,000	16,000				39.31		
594	Rachiffe	10,124		8,000		2,124	13.38		
595	Rake	1,754				1,754	69.65		
596	Ralston	250				250	11.11		
597	Randall								
598	Randolph								
599	Rathbun								
600	Readdy	5,000	5,000				15.61		
601	Reactor								
602	Redding								
603	Redfield	14,000		14,000			20.35		
604	Reinbeck								
605	Rembrandt	4,500		4,500			19.32		
606	Remsen								

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

Number	Town	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, express, power companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of property in incorporation	Mills levied	Number
361,446	645,895			315,550	477,021	10	8,979	4	548		
31,000	21,200	12,733			8,501				549		
180,136	90,372	72,084			29,710				550		
110,424	104,972	70,824			19,628				551		
609,756	203,016	156,145	18,764	311,826	401,318	34	26,688	4	552		
725,070	348,720	112,144			379,285	34	62,808		553		
55,278	23,156	22,472			9,700	33			554		
255,556	119,184	62,056			25,107	81			555		
332,859	91,692	59,024	32,588	140,595	190,176	10			556		
315,118	105,000	122,356			144,681	77			557		
239,114	58,072				130,142	194,848	42.5		558		
1,153,732	550,544	107,256	43,752	363,930	551,848	22	63,740	5	559		
1,225,872	543,800	136,673	52,800	400,500	636,243	30			560		
46,928	46,928				11,757	20			561		
488,005	541,540				227,125	287,510	34		562		
									563		
1,172,364	467,674	306,576	22,298	375,856	564,981	23	17,984	005	564		
423,674	309,352	94,680	36,732	85,800	711,083	23			565		
673,682	546,712	138,288		960,982	634,614	41			566		
883,922	531,612	44,200		102,220	187,818	30			568		
290,865	147,256			99,469	147,273	15	33,016	4	567		
822,432	822,432				308,108	13			568		
						15			569		
881,000	120,780	51,644	48,770	162,712	318,610		10,902	5	570		
300,000	60,000	60,000		50,000	87,500	7	30,000	4	571		
									572		
1,365,168	450,804	203,556	18,108	683,700	854,962	40	36,500		573		
264,302	89,356	85,156	1,900	87,800	132,068	24			574		
447,740	392,654	69,712		176,004	241,938	5			575		
1,914,001	603,652	264,912	41,808	295,538	292,340	57.4	37,240	5	576		
									578		
									579		
61,808	34,476	29,322			15,962	14			580		
347,069	192,356	79,048			75,965	31			581		
1,594,998	711,392	317,156		566,450	853,587	30			582		
37,242	7,343	25,436		64,500	72,710	36			583		
1,102,546	305,822	178,804		400,444	600,444	25.3			584		
47,949	242,540			255,000	358,015	25	15,000	5	585		
481,130	212,924	115,500	17,356	138,400	223,284	26			586		
884,224	209,876	175,638	17,552	291,293	439,536	45			587		
234,111	103,540	32,000	84,600		81,975	18			588		
308,712	208,712			52,178	4,5		5,990	5	589		
125,516	79,000	21,006		25,400	30,429	20			590		
304,480	164,228	59,288		17,256	120,633	25	17,028	5	591		
221,412	149,508	65,592	360	165,772	165,772	23.5			592		
309,174	130,800	94,054		84,230	149,691		4,800	4	593		
940,234	331,800	152,840	45,372	210,312	317,815	41	40,092	5	594		
307,500	307,500				31,975	18			595		
277,296	190,490	31,848		55,000	110,561	21	10,048		596		
37,838	36,580				14,659				597		
									598		
99,448	39,800	8,856	59,792		24,892	39	46,136	4	599		
778,672	292,200	285,200	1,400		94,668	32			600		
109,692	168	58,724	36,803	75,700	97,024		277	5	601		
600,670	125,016	47,712	138,400		204,935	7			602		
605,838	225,672	121,712	17,200	244,294	344,753	28	56,700	5	604		
									605		
277,008	101,132	122,212		53,464	169,500	15			606		
1,284,838	453,152	263,180	17,156	545,350	730,222	39			607		



TABLE NO. 4.—(CONTINUED)—TOTAL DEBT OBLIGATIONS AT CLOSE OF RATE OF LEVY AND

Number	Town	Total debt	Classified by Character					Total debt	Per Cent. levied
			General bonds	Municipal industry bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts		
997	Bowick	19,549	14,400			5,149		31.2	
998	Riceville								
999	Richland								
1000	Ricketts	4,700	4,000			700		33.6	
1001	Ridgway	8,000		8,000				31.3	
1002	Rinard								
1003	Ringsted	2,100	2,100					37.7	
1004	Ripper	6,500	6,500					35.3	
1005	Riverside	14,500	14,500					35.2	
1006	Riverton	230				230		31.2	
1007	Robins								
1008	Rock Falls								
1009	Rockford	8,000	3,000					31.9	
1010	Rock Valley	42,000	35,000		3,000	14,000		31.1	
1011	Rockwell	11,000	11,000					34.3	
1012	Rockwell City	43,750		36,000		7,750		32.3	
1013	Rodman								
1014	Rodney								
1015	Roland	21,540	20,500		80	1,000		31.3	
1016	Rolle	25,850	6,000	19,250				31.2	
1017	Rome	300			300			31.4	
1018	Rose Hill	1,050			900	150		31.0	
1019	Rowan	30						31.0	
1020	Royal	5,100		5,500				31.0	
1021	Ruff	10,775	10,500	2,400		850		31.0	
1022	Runnells	2,101				2,101		34.3	
1023	Russell								
1024	Rutherford	23,000	23,000					31.0	
1025	Rutland								
1026	Ryan	5,500		5,500				31.7	
1027	St. Angelo	7,400		7,300		40		31.8	
1028	St. Anthony								
1029	St. Charles	700				700		31.8	
1030	St. Lucas								
1031	St. Olaf	534			534			31.3	
1032	St. Paul								
1033	Sabula	5,500	5,500					31.0	
1034	Salem								
1035	Sally	9,000	9,500					31.3	
1036	Sanborn	7,136				7,136		31.5	
1037	Sandyville								
1038	Seaville	173,070	124,270					31.0	
1039	Schaller	41,800	35,000	4,000	1,800	1,000		41.7	
1040	Schleswig	35,000	5,000	20,000				41.9	
1041	Scranton	3,758		3,000		758		37.9	
1042	Seardsburg	8,000	8,000					31.3	
1043	Sergeant Bluff								
1044	Shambaugh								
1045	Shannon City	136				136		31.0	
1046	Shenandoah								
1047	Shelby	39,842	3,750	36,000		6,000	397	31.2	
1048	Shelby	22,800	12,000			10,800		31.3	
1049	Shelby								
1050	Shell Rock	4,492				4,492		31.2	
1051	Shellsburg	750	750					31.3	
1052	Sherrill								
1053	Shibley	71,827		67,000		6,827		31.7	
1054	Sidney	20,162	18,000			2,162		31.2	
1055	Silver City								
1056	Silver Center	31,255	3,000	28,000	1,000	4,275		27.4	
1057	Sioux Rapids	3,300	3,300					31.2	

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

Number	Town	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephones, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
998	Riceville	170,086	78,448	50,240	22,408	30,000	55,674	5	141,388	5	909
999	Richland	484,772	234,800	90,420	21,907	71,507	331,969	17			910
1000	Ricketts	134,270	49,922	33,760	54,464		131,562	17			911
1001	Ridgway	829,450	290,312	174,647	12,508	355,130	476,909	37	295,312	1	913
1002	Rinard	227,856	147,356	86,000		114,700	170,440	44	34,324	5	914
1003	Ringsted	531,346	301,474	29,212	24,900	375,400	464,379				915
1004	Ripper	437,696	141,408	100,590	36,330	169,150	286,291	17.3			916
1005	Riverside	295,600	146,100	55,216	122,274	67,091	140,473				917
1006	Riverton	107,547	32,608	28,792		80,447	65,847				918
1007	Robins	1,150,918	497,748	225,888	27,966	588,714	586,348				919
1008	Rock Falls	1,099,672	325,808	294,188	86,084	344,592	513,612				920
1009	Rockford	821,774	221,600	146,808		398,469	771,666	45	110,000		921
1010	Rock Valley	7,747,741	913,662	381,102	39,980	446,351	4,466,351				922
1011	Rockwell	90,008	49,204	29,054	16,186	3,952	55,241	10			923
1012	Rockwell City	117,888	36,940	48,352	9,052	1,544	30,600	9			924
1013	Rodman	254,694	321,672	147,506	19,656	228,449	363,446	24	27,744	4	925
1014	Rodney	86,344	42,224	24,664	7,800	10,000	19,287	15			926
1015	Roland	288,012	78,272	78,004	16,430	210,200	253,403	21			928
1016	Rolle	152,715	69,800			82,925	160,297	30		4	929
1017	Rome	385,406	171,840	136,000		82,825	149,426	17			930
1018	Rose Hill	69,328	506,228			126,332					931
1019	Rowan	765,152	145,200	60,856	20,300	39,356	30,750	90	57,740		932
1020	Royal	788,850	228,800	116,944	16,182	373,323	473,734	92	31,720	5	933
1021	Ruff	627,156	254,909	126,624	34,008	179,620	391,633	31			934
1022	Runnells	281,800	77,672	76,549	67,568	165,200	319,145	37.2			935
1023	Russell	812,944	147,636	100,424	41,500	101,004	200,564	29	16,672	5	936
1024	Rutherford	1,165,419	554,444	166,700	4,384	417,801	619,471		4,958	5	937
1025	St. Angelo	139,912	94,024	42,788		56,600	90,603	18			938
1026	St. Anthony	441,029	134,258	122,844		59,104	149,203				939
1027	St. Charles	58,694	48,640	29,584		19,040	222,720				940
1028	St. Lucas	290,250	72,144	86,536	22,888	108,662	22,150	10	10,720	40	941
1029	St. Olaf	105,476	286,958	250,620	38,516	135,700	275,644	17			942
1030	St. Paul	442,196	160,296	116,944	16,182	373,323	209,549		8,884	5	943
1031	Sabula	206,148	305,117	54,006		85,286	47,000				944
1032	Salem	889,680	496,663	212,640	33,080	177,300	356,309	41			945
1033	Sally	617,280	18,056	12,800		13,500	55,782	5	60,788	5	946
1034	Sanborn	173,070	124,270	77,400		51,000	51,017	14	124,270		948
1035	Sandyville	81,615	254,840	189,912		294,803	431,521				949
1036	Seaville	1,422,074	481,480	300,000	23,140	827,300	978,711	41			950
1037	Schaller	200,000	300,000	78,300		130,000	157,500	55	80,000	5	951
1038	Schleswig	130,440	44,600			58,140	11,392	30			952
1039	Scranton	234,272	85,788	71,772		79,792	134,412	25.5			954
1040	Seardsburg	324,430	157,622	67,000	23,604	79,524	149,750				953
1041	Sergeant Bluff	121,300	56,852	34,088	35,840	64,490	69,720	6			954
1042	Shambaugh	1,969,790	779,294	308,440	135,690	778,400	1,982,242	44	272,836	5	957
1043	Shannon City	80,248	282,854	34,016		341,820	499,522	36			958
1044	Shelby	204,857	113,564	30,056		151,677	175,422				959
1045	Shelby	1,341,822	439,832	109,000		619,600	715,656	26.5			960
1046	Shell Rock	204,520	224,840	105,468	41,072	133,220	233,606				961
1047	Shellsburg	77,800	40,827	33,046		49,720	66,720	6			962
1048	Sherrill	94,726	416,088	182,822	65,490	258,654	16,474	6	32,968	5	963
1049	Shibley	131,829	474,776	145,250	11,348	193,440	280,280	22	22,136	5	964
1050	Sidney	265,340	265,340				66,486	19			965
1051	Silver City	885,800	326,800	147,608	49,688	268,614	307,798	30.8	96,480	5	966
1052	Silver Center	287,049	397,812	308,144	70,728	310,282	464,536	25.3			967





TABLE NO. 4—(CONTINUED)—TOTAL DEBT OBLIGATIONS AT CLOSE OF RATE OF LEVY AND

Number	Town	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts	
729	Van Wert							
730	Varna							
731	Victor	8,800	6,750		1,100	955		11.00
732	Vincent							
733	Vining							
734	Volga (CITY)							
735	Wadema							
736	Walcott							
737	Walker	2,781				2,781		25.68
738	Walsingford							
739	Wall Lake							
740	Walnut			14,000	10,000			31.70
741	Washto	25,215		17,087		8,128		31.42
742	Washta							
743	Waterville	770				770		11.25
744	Wauconda		7,000					18.31
745	Waukeg	250				250		41
746	Wayland				250			
747	Webb							
748	Webster	740				740		26.30
749	Welman	2,000			2,000			25.89
750	Wellaburg	5,323	000	3,000	1,423			12.25
751	Wellton							
752	Wesley							
753	West Bend	24,745		6,000	2,631			32.78
754	West Branch	9,007		8,000	1,007			12.63
755	West Burlington	15,707		15,000	707			11.28
756	West Chester							
757	Westfield	282			282			14.24
758	Westgate	5,100	800		1,300			25.22
759	West Liberty	69,239	18,700	30,000	5,169	17,469		27.27
760	West Mitchell							
761	West Point	15,000	15,000					26.39
762	West Side	6,750			6,750			16.82
763	West Union	6,205	6,205					16.31
764	Wheatland	47						47 .00
765	Whiting	15,070		15,000	70			26.27
766	Whitmore	16,000	1,500	5,500	7,000	2,000		27.21
767	Whitten							
768	Wiley							
769	Williams	4,000	4,000					7.72
770	Williamsburg							
771	Wilton							
772	Winfield	14,249	12,500		672	77		14.33
773	Winthrop	8,000		8,000				11.18
774	Wlots	5,867		5,000		867		20.31
775	Woden							
776	Woodbine							
777	Woodburn							
778	Woodrow	23,482	18,000		5,482			27.41
779	Woolstock	4,500	4,500					13.19
780	Worthington							
781	Wyoming				700			39 .00
782	Yale	15,000	15,000					41.11
783	Yetter							
784	Yorktown							
785	Zearing	2,044	2,000					11.71
786	Zwing							

YEAR PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY AMOUNT LEVIED

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. H. telephone, telegraph and express companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number	
											729
730	251,408	96,000	113,640	78,008	51,850	101,207	25.			730	
731	1,182,528	375,908	191,000	112,584	278,945	612,584	22.			731	
732	317,254	305,804	46,240	97,930	37,300	304,806				732	
733	183,400	47,888	27,524	56,284	51,800	84,724	24.			733	
734	423,222	245,493	88,778	8,924	79,029	134,825	18.	27,444		734	
735	120,144	91,504	48,000	20,304		47,206	16.			735	
736	496,805		348,000		241,005	310,473	20.			736	
737	374,720	234,788	177,164	37,268	129,543	249,508	15.	27,800	5.	737	
738	141,217	70,180	44,204	7,909	19,225	49,811	30.		20.	738	
739	441,278	489,800	157,144	39,868	209,370	439,377	47.	31,512	4.	739	
740	951,566	411,272	130,008	11,276	349,000	489,054	30.	32,230	24.	740	
741	446,905	136,450	131,756	31,244	148,450	239,814	19.	27,480	4.	741	
742	117,868	69,840	43,422	11,062		64,348	28.			742	
743	449,404	174,016	64,102	24,356	185,840	249,841	21.		6,000	2.	743
744	449,546	175,564	47,790	55,492	169,229	254,813	5.	57,196	5.	744	
745	749,790	248,004	132,100		255,732	454,968	21.			745	
746	321,033	80,506	81,549	94,988	36,258	80,167				746	
747	285,315	126,649	80,824		178,051	229,917	17.9			747	
748	880,880	458,748	98,004	21,494	206,600	452,409	34.	22,472	4.	748	
749	684,716	255,064	147,823	27,832	244,000	554,179	37.	11,144	5.	749	
750	110,820	45,000	29,600		37,000	55,440				750	
751	383,692	173,808	123,880	28,854	66,552	148,177	48.2			751	
752	900,949	307,210	74,260		239,468	349,808	34.			752	
753	4,899,588	425,132	208,102	31,548	4,174,038	4,238,110	28.5			753	
754	371,567	309,892	43,220	71,548	27,455	313,283	34.			754	
755	251,508	90,800	63,448	8,000	102,000	141,227	17.		7,380	5.	755
756	89,401	50,572	39,832		11,400	58,701	29.			756	
757	1,030,780	119,728	89,540	28,400	789,894	851,017	18.7	4,040	4.	757	
758	2,717,184	1,058,750	248,088		1,219,340	1,962,051				758	
759	134,294	61,620	8,028	56	74,100	80,136	10.			759	
760	564,779	248,380	158,200	27,416	139,743	509,252	10.7			760	
761										761	
762	1,044,718	802,044	300,108	64,322	708,054	982,295	31.9	97,825	5.	762	
763	35,568	196,756	190,000	23,490	135,250	216,327	22.			763	
764	429,628	224,372	138,468	49,708	114,007	214,007	21.			764	
765	520,306	175,840	178,780	20,200	151,500	249,741	41.			765	
766	322,845	98,240	63,420	42,036	138,850	177,549	46.	193,790	5.	766	
767	754,414	18,722	6,712		31,000	57,308	7.	10,964		767	
768	569,341	108,116	100,284	31,210	161,150	208,478	36.			768	
769	1,834,354	728,532	255,648		809,774	1,101,000	30.4			769	
770										770	
771	2,148,750	445,000	206,232	50,328	360,051	571,972	24.	28,300	5.	771	
772	297,456	255,188	130,818	18,888	187,702	288,582	35.			772	
773	259,801	61,504	62,600	19,512	87,115	128,039	8.	7,680	5.	773	
774	401,253	280,988	70,749	22,180	14,305	311,087	19.			774	
775										775	
776	347,526	35,500	10,149		177,860	194,064	21.			776	
777	602,400	224,000	137,000		231,000	348,820	58.	39,600	5.	777	
778	231,444	125,946	66,388		25,000	76,508	32.5	51,140	19.	778	
779	61,452	906			61,452	114,007	21.			779	
780	302,344	363,976	179,974		451,644	587,544	60.			780	
781	497,051	146,028	82,122	4,121	174,700	232,788	60.			781	
782										782	
783	509,900	61,056			107,500	188,460	34.5			783	
784	684,491	249,424	134,500		209,477	493,298	30.	36,952		784	
785	111,308	43,272	12,119	9,116	46,753	67,854	24.			785	

CITY OFFICIALS

No. in order of population	CITY	Mayor	Clerk	Treasurer	Term Expires
24	Albia	F. W. Weber	C. Atchison	F. H. Nelson	1921
25	Albia	E. M. McNeal	S. W. W. Graves	H. M. Hastings	1921
25	Albia	E. H. Graves	A. H. Maxwell	H. W. Stafford	1922
25	Amos	A. A. Berns	W. F. Rutaway	T. E. Walters	1921
26	Amos	H. E. Brown	H. E. Brown	W. A. Johnson	1922
26	Amos	R. D. Hawks	J. E. Level	W. H. Lark	1922
26	Amos	M. A. Sawyer	H. E. Johnson	W. U. Ginn	1923
26	Amos	M. H. Heiser	H. E. Johnson	W. U. Ginn	1923
26	Amos	C. W. Alexander	Otto Hilke	Walther H. Neff	1924
26	Amos	Thomas J. Smith	J. H. Johnson	Chris Mathes	1922
26	Amos	Wm. Morgan	S. H. Hester	W. H. Mercer	1922
26	Amos	J. F. Rail	L. J. Storey	M. F. Coe	1922
26	Amos	Chas. Howard	E. M. Crane	Ray Folger	1922
26	Amos	Wm. G. Herke	J. W. McCleery	L. N. Snyder	1923
26	Amos	Wm. Wainwright	Wm. Shallow	Geo. Brunner	1923
26	Amos	Chas. H. Bradley	Chas. Bradley	A. E. Wall	1923
26	Amos	Wm. McCreary	H. H. Paulson	R. R. Rogers	1923
26	Amos	C. A. Knutson	H. H. Paulson	E. H. Olander	1923
26	Amos	T. M. Carson	F. W. Spillman	F. C. Cummings	1922
26	Amos	Geo. E. Elias	W. C. Clubb	F. C. Cummings	1924
26	Amos	Leo Zimmelman	John F. McCreery	Frank T. Trup	1922
26	Amos	E. N. Davenport	Wm. J. McArthur	E. P. Farnsworth	1921
26	Amos	C. L. Barwell	Wm. J. McArthur	E. P. Farnsworth	1921
26	Amos	Richard Bucknell	Hugo Mueller	G. E. Robinson	1922
26	Amos	H. H. Hartson	Jack Morrison	E. J. Corbin	1922
26	Amos	O. E. Carr	John Stotter	Edmund C. Powers	1921
26	Amos	F. E. Pitt	Sam Madison	Geo. D. Wybrand	1922
26	Amos	F. E. Pitt	J. E. Vermin	C. Chidenden	1921
26	Amos	F. E. Pitt	J. E. Vermin	H. Sawyer	1921

27	Elida	W. R. Schofield	H. J. Stout	D. M. Moser	1923
27	Elida	Wm. E. G. Saunders	T. F. Rutledge	F. W. Neary	1922
27	Elida	C. J. Fulton	Geo. C. Woods	W. H. Guyer	1921
27	Elida	H. A. Brown	Osmond Hyen	I. T. Thompson	1922
27	Elida	Jas. F. Weisbruch	W. E. Aug	M. D. Ferrer	1921
27	Elida	Otto Jodkins	C. F. Kinney	W. C. Ratike	1921
27	Elida	D. F. White	A. C. Harriman	W. B. Westlake	1921
27	Elida	Dr. J. C. Horn	S. J. Parker	F. D. Willson	1921
27	Elida	E. S. White	H. E. Swain	C. C. Weber	1922
27	Elida	J. G. McCallister	T. J. Reeves	A. E. Hoffland	1922
27	Elida	A. B. Bell	Geo. C. Harkler	L. N. Stenmark	1922
27	Elida	A. S. McClellan	Reida Brewer	Arthur Fane	1921
27	Elida	Frank Salsler	Geo. J. Wilson	Ray Fane	1921
27	Elida	C. G. Book	O. G. Greer	S. J. Osmond	1921
27	Elida	F. J. Forbes	E. B. McGooblin	C. S. Brock	1921
27	Elida	Geo. Culbertson	W. F. Smulberg	J. C. Walk	1922
27	Elida	G. L. Pray	W. F. Hibbs	G. G. Hutchinson	1922
27	Elida	L. A. Mare	J. A. Cook	H. C. Barbes	1921
27	Elida	J. S. Elvers	J. A. Cook	H. C. Barbes	1921
27	Elida	Frank H. Minson	J. Wilson	Chas. G. Sand	1921
27	Elida	William E. Hankey	T. W. Goldthwaite	Robert R. Hibbs	1922
27	Elida	J. J. Wilgus	H. J. O'Leary	Geo. W. Tomp	1921
27	Elida	S. C. Karchel	Reva B. Mack	H. E. Francher	1921
27	Elida	W. C. Morbin	D. B. Bauman	H. E. Francher	1921
27	Elida	J. A. Vortness	D. J. Skinnon	H. E. Francher	1921
27	Elida	J. J. A. Milk	W. D. Worthington	H. E. Francher	1921
27	Elida	Robert S. McSutt	C. Parks	C. Vao Reynard	1921
27	Elida	C. A. Batman	R. A. Taylor	J. H. Schreier	1921
27	Elida	E. W. Brown	R. B. Strake	E. M. Johnson	1922
27	Elida	F. C. Spragg	E. B. Davis	T. B. Conlin	1921
27	Elida	E. C. Grant	C. L. Collins	W. W. Bergman	1921
27	Elida	W. J. Towser	A. S. Wright	H. O. Johnson	1921
27	Elida	W. J. Towser	A. S. Wright	M. C. Sweeney	1921
27	Elida	Chas. O. Warren	T. H. Temple	T. J. Sullivan	1921
27	Elida	J. J. Cas den Berg	M. A. Sheehan	Henry Grant	1921
27	Elida	C. E. Owens	M. A. Sheehan	Henry Grant	1921
27	Elida	C. E. Owens	A. C. Kuyper	Ben Kook	1921
27	Elida	C. E. Owens	Richard Robertz	Wood	1921
27	Elida	C. E. Owens	Richard Robertz	Remmer	1921



CITY OFFICIALS—CONTINUED

No. in order of population	CITY	Mayor	Clerk	Treasurer	Term expires
39	Rock Rapids	Warren H. White	I. K. McHenry	C. E. Hasling	1921
40	Rockwell	E. W. Anderson	Weakly Gilbert	A. J. Davis	1922
41	Seymour	W. S. Merritt	E. W. Smith	L. P. Steyk	1921
42	Shelton	C. H. Donaherty	Scott Martin	C. C. Williamson	1922
43	Sheldon	J. R. Higgins	A. M. Lenz	C. W. Hill	1921
44	Sigourney	Wallace M. Short	F. A. Grimes	F. W. Gilbert	1921
45	South City	Samuel J. Bender	Boyd W. Kistner	T. J. Bracken	1921
46	Stamper	F. C. Beverley	D. W. Baker	E. G. Butterbaugh	1921
47	Stuart	F. Hanson	J. A. Phillips	T. J. Bracken	1921
48	Tama	W. J. Fulkendorf	H. A. Benson	W. A. Ivester	1921
49	Taylor	John Connel	C. C. Williams	W. H. Gable	1922
50	Valley Junction	J. F. Tyler	W. J. Conitt	F. M. Wagner	1922
51	Village	F. E. Hayes	S. J. Kellner	Donald O. Bell	1921
52	Washington	J. E. Hayes	A. E. Gandy	John Fowler	1922
53	Watrison	W. S. Frickle	E. Gandy	W. W. Axtell	1921
54	Weldon	J. A. Arnold	Frank L. Gandy	W. Woodhuckon	1921
55	Wells	J. A. Arnold	Frank L. Gandy	E. F. King	1921
56	Wheat City	R. G. Clark	Clay Kehler	Robert Schott	1921
57	What Cheer	J. A. Cowan	W. J. Meade	L. Blounting	1921
58	Whittemet	J. E. T. Wilson	H. S. Ely		1921

TOWN OFFICIALS

Number	TOWN	Mayor	Clerk	Treasurer	Term Expires
1	Aakley	E. M. Brundman	H. H. Ehrenborg	S. S. Hunt	1922
2	Aakworth	J. W. Short	Delno E. Smith	Thos. Hunt	1922
3	Adair	D. J. Condon	R. O. Garber	J. F. McManis	1922
4	Adair	J. D. Porter	Edna E. Smith	W. E. Smith	1922
5	Adair	F. L. Porter	A. Shute May	W. E. Smith	1922
6	Armer	Fred Miller	W. R. Reynolds	W. E. Foster	1922
7	Armore	W. L. Fiskson	E. W. Gardner	A. A. Stephens	1921
8	Armore	W. L. Fiskson	E. W. Gardner	W. W. Axtell	1921
9	Albert City	A. L. Breching	John Spear	W. W. Axtell	1921
10	Arden	W. D. Pressall	Wm. Z. Snyder	R. W. Stevens	1921
11	Arden	W. D. Pressall	Wm. Z. Snyder	A. H. Ottom	1922
12	Arden	B. C. Edwards	J. F. Holden	F. D. Beckeneger	1922
13	Alexander	Arthur Butler	H. J. Holden	H. S. Shields	1922
14	Allerton	L. E. Hall	C. H. Conklin	W. M. Hunter	1922
15	Allerton	L. E. Hall	C. H. Conklin	H. S. Shields	1922
16	Allerton	S. Prader	F. N. Stappell	H. S. Shields	1922
17	Alla Vista	H. W. Vick	John Lanck	Otto A. Bartish	1922
18	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
19	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
20	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
21	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
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23	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
24	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
25	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
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33	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
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83	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
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95	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
96	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
97	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
98	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
99	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922
100	Alton	J. C. A. List	Garry Van der Elphen	Mill D. Atkins	1922

TOWN OFFICIALS—CONTINUED

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
35	Ashton	Ben Elrick	J. J. Uselling	Andrew Boyens	1922
36	Aspwall	E. B. Turkle	W. A. Smith	J. M. McLaughlin	1922
37	Atalissa	M. P. Ojler	C. W. Childers	L. H. White	1921
38	Auburn	O. E. Short	C. C. Ross	C. W. Leads	1922
39	Aurelia	T. B. Parker	T. E. Christensen	W. H. Bischel	1922
41	Aurora	Erna Richardson	Vine Stoddard	W. I. Warren	1922
42	Avenarius	W. Neumann, Jr.	Frank Wise	E. J. Karstens	1923
43	Avoca	O. E. Gates	H. E. Morrison	Frank Miles	1922
44	Ayrshire				
45	Badger	F. H. Jenkins	J. H. Wright	Mary Horne	1922
46	Bagley	Riley Sloan	W. Tyrre	J. E. Bergafden	1922
47	Bain				
48	Baldwin	Joseph J. Spoo	Claude Johnson	C. A. Harding	1923
49	Bancroft	J. C. Abt	Ross S. King	Fred Williams	1921
50	Barnes City	J. R. Tracy	G. H. Ballard	T. R. Berry	1921
51	Bazum	O. A. Cerawensky	F. Scharf	Walter Trusty	1920
52	Bassett	R. E. Byers	Mrs. J. E. Lewis	L. E. Copeland	1922
53	Batavia	C. W. Hoyer	J. W. Weider	C. H. Dahl	1922
54	Battle Creek	W. T. Throp	Carl C. Webb	Chas. Burdeck	1920
55	Baxter	W. H. Neal	L. V. Pulver	A. C. Greger	1922
56	Bayard	W. G. Jones	Carl Perry	W. H. Lusecombe	1922
57	Beacon	C. H. Robbins	F. N. Whitaker	L. R. Beadle	1922
58	Beaconsfield	T. L. Evans	E. G. Elliott	B. H. Rowe	1922
59	Beaman	Calvin Shadle	S. T. Anderson	M. A. Henry	1921
60	Beaver	Louis Rittner	Henry Grant	Jos. Keiser, Jr.	1922
61	Bellevue	M. C. Barry	Guy J. Byers	Jno. Berg	1921
62	Belmond	H. H. Abraham	H. H. Kruse	J. B. Vaughan	1922
63	Bennett	N. A. Ginter	H. B. Dinkel	T. C. Quest	1922
64	Benton	Wm. Honey	H. W. Weiler	M. W. Carter	1921
65	Berkley	J. H. Schuster	Lonas Donovan	Wm. Cannon	1922
66	Bernard	J. H. Plaine	Rudolph Jorgenson	W. Davis	1921
67	Bertram	B. J. Messer	H. P. Abramson	J. E. Browner	1922
68	Bettendorf				
69	Bevington	J. P. Laughlin	J. H. Hall	G. P. Rasmussen	1922
70	Birmingham	T. A. Sherman	M. D. Hope	M. C. Mott	1922
71	Blairsburg	B. F. Paul	Leonard Klum	R. D. Klum	1920
72	Blairstown	Max Berry	Henry Peterson	Henry Farin	1920
73	Blakesburg	F. D. Hensleigh	W. M. Bean	Walter Hooker	1922
74	Blanchard	Den Miles	M. R. Vredenburgh	B. H. Danforth	1922
75	Blencoe	Chas. S. Cobb	M. E. Roof	Thos. A. Ware	1922
76	Blockton	W. G. Kupper	Henry F. Schroeder	L. S. Robinson	1921
77	Bliss Grass	O. C. Sarlien	A. H. Milven	N. A. Nasty	1921
78	Bode	J. H. Morris	E. C. Smith	H. C. Page	1922
79	Bonaparte	K. D. Rose	J. M. Ingie	W. F. Hall	1921
80	Bonbrant	F. I. Johnson	Chas. W. Dissinger	Fred Schmoor	1922
81	Bouton	B. M. Swisher	A. T. Johnson	Roy Westeen	1922
82	Boxholm	F. E. Adamson	S. G. Vanden Brink	Paul T. McCrum	1922
83	Boyet	Will H. Eddy	Jack West	Irwin Wilson	1921
84	Bradleyville	E. J. Becker	W. H. Turley	O. J. Shielon	1922
85	Bragdgate	Walter Turkey	D. A. McLeish	W. A. Fester	1921
86	Brandon	A. E. Briggs	L. P. Rasmussen	L. F. Miller	1921
87	Brayton	T. J. McGovern	P. J. Bohnekaamp	Leo E. Snyder	1922
88	Breda	F. Van Erdenyk			
89	Bridgewater				
90	Brighton	Wm. R. Norton	J. G. Heacock	W. E. Berry	1922
91	Bristow	K. D. Rose	H. L. Sarie	J. F. Jungkutz	1922
92	Britt	H. C. Meyer	J. E. Verral	C. P. Lewis	1922
93	Brooklyn	Wm. Montgomery	John E. Talbott	Edwin H. Talbott	1922
94	Brumsville	Geo. Panken	Edwin J. Johnson	Ernest Boyesen	1921
95	Buckeye	J. L. Lewry	E. L. Suhl	E. B. Dood	1922
96	Buffalo	Fritz Bernick	Christian Zoeg	John Ward	1922
97	Buffalo Center	J. M. Jensen	G. L. Loffer	J. J. Guyer	1922
98	Burt	C. E. White	H. A. Thompson	C. H. Riosson	1922
99	Busey	E. L. Bussey	J. H. Moon	J. H. Doughman	1922
100	Calamus	J. E. Boyd	W. W. Scott	L. H. Pederson	1922
101	Calender	B. Larson	Geo. W. Knutson	R. C. Allen	1921
102	Calmar	E. J. Becker	Otto L. Rasmussen	H. J. Giesen	1922
103	Calumet	E. Mann	J. A. Sohm	Quatav Litzenwath	1922
104	Cananache	John Gorden	L. L. Collins	E. G. Coyle	1922
105	Cambridge	J. A. McKee	O. D. Ellsworth	R. A. Palls	1922
106	Cantrel	C. O. McManis	Ray Cunningham	R. G. Casady	1922
107	Carlton	J. F. Will	Irvin J. Barr	F. W. Stone	1922
108	Carlisle	W. F. Petre	H. D. Reynolds	J. E. DeFord	1921
109	Carson	Cliff Elgen	R. Reicholon	Geo. Heard	1920
110	Carson	Joseph McSteeney	Carl M. Deery	A. D. Prindle	1922
111	Cascade	Jas. A. Dannelly	M. O. Neira	F. P. Krenzer	1922
112	Casely	E. P. Gundrum	W. H. Fittiger	S. T. Lawler	1922
113	Castalia	Wm. Albricht	H. C. Madley	E. E. Madley	1922
114	Castana	E. E. Darnell	C. H. Wilkins	F. W. Baumann	1922
115	Castle Hill	Warde H. Brown	J. K. Knowles	Fred Thomson	1922
116	Cedar Heights	W. F. Parrott	Geo. B. Shoemaker	C. R. Golly	1922



TOWN OFFICIALS—CONTINUED

Number	TOWNS	Mayor	Clerk	Treasurer	Term expires
117	Center Junction	J. A. McDonald	Geo. D. McDonald	Peter Prain	1922
118	Center Point	G. F. Taylor	F. G. Bryner	J. F. Stauffer	1922
119	Central City	Flower S. Phillips	Del. Monchardt	E. S. Le Clerc	1922
120	Charlotte	J. R. Kane	Earl E. Hoelt	E. A. Garside	1922
121	Charter Oak				1922
122	Chatsworth	H. J. Schumacher	Chas. L. Roland	D. K. Bennett	1921
123	Chelsea	W. W. Kosta	Joe Benez	F. W. Sill	1922
124	Chester	W. W. Gray	W. C. Breedlove	E. D. McWilliams	1922
125	Chillicothe	J. A. Shump	Alfred Peterson	G. E. Jenkins	1921
126	Churdan	L. Cochran	Ervy V. Perkins	Bernard Westervelt	1922
127	Cincinnati	J. M. Sturdivant	Chas. W. Graham	John Browitt	1922
128	Clare				1922
129	Clarence	E. A. Spille	Chas. A. Deaton	R. O. Hoyer	1922
130	Clarksville	E. M. Porney	E. F. Strain	Wm. M. Roberts	1922
131	Clayton	S. M. Langworthy	James McGuire	Bernard Tomas	1922
132	Clearfield	L. E. Hartman	J. R. Henderson	Paul Wilson	1922
133	Cleghorn	A. W. Sholer	L. L. Patton	R. C. McKinney	1922
134	Clemons	C. F. Buifer	H. H. Armbrucht	A. A. Arroy	1921
135	Clermont	W. R. Blake	Frank Fay	H. C. Grover	1922
136	Clio	H. M. Speer	J. Ray Shriver	C. R. Shriver	1922
137	Clover Hills	C. H. Ashmore	C. E. Hines	J. T. Ashworth	1922
138	Coutier	J. V. Roushor	John J. Luck, Jr.	J. P. Novak	1922
139	Coburg				1922
140	Coggon	C. I. Fawley	F. W. Lindahl	D. D. Johnson	1922
141	Colin	Law F. Cowger	E. H. King	W. W. Williams	1922
142	Coltsburg	Cyrus Craig	W. S. Shaffer	J. R. Grimes	1922
143	College Springs	M. M. Stevenson	J. C. Dow	L. Wallace Farquhar	1922
144	Collins	H. R. Vowey	J. Belsnecker	H. H. Thompson	1922
145	Colo	F. A. Bowers	H. E. Ransdell	F. C. Perry	1922
146	Columbus City	E. A. Pine	C. E. Wilson	F. Colton	1922
147	Columbia Junction	J. O. Roberts	Wm. Deford	Geo. W. Weber	1922
148	Conesville	J. D. Patterson	S. Bowler	J. F. Coffin	1922
149	Conrad	P. W. Alexander	G. W. Frederick		1922
150	Conway	G. W. Hough	J. H. Ray	Fred C. Cooper	1922

151	Coon Rapids	Wm. Kutz	John Hesser	W. J. Hill	1922
152	Coppock				1922
153	Coralville	S. W. Raster	J. L. Dubois	J. E. Wesley	1921
154	Corcoranville	C. Stull	W. E. Finch	F. J. Nacman	1922
155	Corwith	A. G. Dotts	K. E. Sallman	F. E. Selby	1921
156	Corsdon	Richard Jenkins	J. J. Roberts	R. L. Richards	1922
157	Cotter	T. O. Hansen	Peter Norgaard	H. O. Hansen	1922
158	Coulter	Frank L. Nohr	John H. Schmidt	J. F. Renken	1921
159	Craig	Sam J. Stiles	W. E. Arvayl	M. A. Howell	1922
160	Crawfordville	John Kilgore	P. A. Gabrielsen	H. W. Stahr	1922
161	Cremwell	A. O. Christensen	W. H. Fairton	F. P. Swacker	1922
162	Crystal Lake	Geo. W. Bolt	J. A. Whitner	W. V. Fisher	1922
163	Cumberland	A. A. Hatch	E. H. Ohme	V. D. Vaught	1922
164	Curlew	Ed. Ferry	C. E. Myers	Geo. Freeman	1922
165	Cushing	Ell Swenson	P. L. Enrict	Robert Sayers	1922
166	Cylinder	Wm. Sadowski	J. W. Stillwell	J. B. Nelson	1922
167	Dakota City	G. E. Levensood	Frank Loring	A. Emmert	1922
168	Dallas	D. S. De Alley			1922
169	Dallas Center				1922
170	Dana				1922
171	Danbury	P. H. Bush	J. C. Jacobsen	J. F. Mohr	1922
172	Darville	J. C. Hanna	R. M. Chambers	Ed. Halblin	1922
173	Davis City	G. C. Hill	W. L. LeVere	E. W. Teale	1922
174	Dawson	L. R. Brown	C. M. Hibel	W. W. Delahoyde	1922
175	Dayton	N. G. Leonard	O. S. Larson	W. E. Hemborg	1922
176	Deostler City	W. H. Bronson	C. A. Stanley	J. B. Riddle	1922
177	Delham	F. A. Tooms	C. E. Harvey	H. G. Schreck	1922
178	Deep River	D. F. Doty	R. E. D. Shepard	A. W. Hatler	1922
179	Defiance	Sam Schreyer	G. H. Fischer	G. A. Sackett	1921
180	Defawa	J. M. Kingsley	B. B. Porter	D. B. Sloan	1922
181	Delhi	Frank Sherman	E. W. Westfield	T. E. Canty	1921
182	Delmar	G. W. Wilson	W. H. Kuhn	J. B. McKim	1922
183	Deloit	T. S. Young	Joe Killing	C. A. Burt	1922
184	Delta	J. W. Johnson	C. H. Davis	German Kabe	1922
185	Denver	H. C. Bruns	I. J. Michael	H. G. Penick	1921
186	Derby	T. P. Lee	C. C. Christensen	P. L. Hoch	1922
187	De Sota	Geo. M. Kile	H. H. Hough	Paul Stoenund	1922
188	De Witt	C. J. Quicker	Robt. L. Bailey	H. Callow	1922
189	Dexter	F. H. Fitting	C. M. Varney	Roller J. H. Bailey	1922
190	Diagonal	G. S. Grant	Perry Gray	C. F. Wald	1922
191	Dickens	Lee Metz	Obanur Wolf	D. M. Trosdal	1921
192	Dike	H. J. Knudsen	O. Stow	P. J. Thede	1922
193	Dixon	H. W. Minert	Frank C. Knapp	J. M. Grosdal	1922
194	Dixmeer	G. H.	F. H. Keeble	G. W. Robb	1922
195	Donahoe	Geo. G. Robinson	R. H. Arnold	H. F. Warren	1922
196	Donnellson	H. A. Truitt	R. H. Arnold	H. C. Kniskern	1922
197	Doon	M. J. Scholtan	M. P. Henry	C. H. Christians	1921
198	Dougherty	Van. Dougherty			1922

TOWN OFFICIALS—CONTINUED

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
199	Dow City	E. H. Swasey	E. G. Wiggins	E. E. Newkirk	1922
200	Dows	Wm. Meister	A. A. Diecklich	A. J. Peterson	1922
201	Drakeville	A. L. Pratt	B. L. Buntin	J. W. Buntin	1922
201	Dumont	John M. Peters	J. L. Campbell	S. G. Harlow	1922
203	Duncombe	Peter Mallinger	R. F. Roggy	N. A. Harlow	1922
204	Dunkerton	Trumbauer	Louis Trosch	J. A. Campbell	1922
205	Dunlap	Joe G. Christensen	L. E. Nordaker	R. W. Wettengel	1922
206	Durango	John Hohmann	Wm. Oederkirk	Julius Walling	1922
207	Durant	H. F. Bierkamp	Paul Sautberg	A. H. Wiethner	1922
208	Dyersville	H. B. Wilsonberg	W. C. Loselbrock	A. J. Drexler	1922
209	Dysart	E. E. Wieben	J. C. Marson	Ervin Mosler	1922
210	Earlham	A. B. Schukle	W. J. Price	H. S. Thompson	1922
211	Earling	Faul Kenkel	J. J. Langenfeld	W. B. Ryan	1922
212	Early	W. H. Clute	Wm. Hunt	Geo. Hunt	1922
214	East Peru	.....	.....	.....	1922
215	Eddyville	.....	.....	.....	1922
216	Ebensville (Rhodes P. O.)	R. C. Palmer	J. M. Crosson	H. H. Harrold	1922
217	Edgewood	T. E. Adams	C. M. Weeks	H. F. Stouffer	1922
218	Elderon	D. W. Newman	Philip J. Sevik	E. P. Skrabale	1922
219	Eldridge	Mike Kral	Fred Wieso	Hugo Kuhl	1921
220	Elgin	J. P. McDowell	Samuel Mosby	Max Thoma	1922
221	Elkader	W. W. Davidson	Wm. C. Reimer	Glen G. Cory	1921
222	Elkhart	E. C. Gory	Geo. Richardson	Wm. Hoegh	1922
223	Elk Horn	Jacob Petersen	J. P. Nielsen	R. C. Hofner	1922
224	Elkport	Geo. Kribs	H. W. Gifford	Arthur M. Smith	1922
225	Elliot	C. B. Hulbert	El. W. Westrope	Ray M. Overholzer	1922
226	Elston	Geo. H. Price	C. H. Treidler	Arch Peterson	1922
227	Elsworth	J. E. Peterson	O. A. Cragwich	S. H. Desoria	1922
228	Elma	Thomas T. Kennedy	G. J. Farmer	Joseph Betelka	1922
229	Elv	F. J. Kral	Joseph Fayet, Jr.	John Carlson	1922
230	Emerson	George Cross	C. L. Brill	C. B. Hanson	1922
231	Empworth	Frank C. Edwards	Arthur E. Edwards	C. E. Hanson	1922
232	Essex	F. O. Peterson	W. D. Gay	.....	1922
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TOWN OFFICIALS—CONTINUED

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
281	Grant Junction	O. W. Dutton	Fred Murdoch	Geo. Rice	1922
282	Grant Mount	H. W. Duff	E. J. Rehnard	V. J. Dunker	1922
283	Grant River	Enas Mitchell	A. W. Hanson	A. E. Blair	1922
284	Grant View				1922
285	Granger	W. D. Lytle	G. H. Fitzsimmons	J. F. Manning	1922
286	Grant	J. F. Mueller	S. E. Smith	Frank S. Vetter	1922
287	Grant City	Henry Ricker	Phil H. Muelh	C. W. Brink	1922
288	Granville	S. L. Claybough	W. B. Stewart	O. A. Kyan	1924
289	Gravidy				1924
290	Gray	Jms. S. Shaw	B. A. Swart	E. C. Rice	1922
291	Groesley	H. L. Sherman	F. Miller	P. M. Hosenbeck	1922
292	Green	Geo. W. Wilson	R. L. Doors	A. H. Nuttericks	1922
293	Greenfield	Ralph W. Hoyt	H. G. Spooner	M. R. McColton	1922
294	Green Island	Theo. Martin	L. K. Smith	J. H. Chick	1922
295	Greenville				1922
296	Grimes	H. F. Peltzman	A. E. Aulick	A. F. Larson	1921
297	Griswold	Wm. Kuester	C. E. Woodward	Ira L. Welch	1922
298	Grundy Center	Wm. F. Benz	E. V. McBroom	W. C. Morrison	1922
299	Gruver	C. P. Diggler	J. E. Goldsberry	Jno. Irwin	1922
300	Guernsey	August Groff	E. C. Gordan	John Dakoz	1921
301	Guthrie Center	Ralph M. Crane	J. E. Batschelet	G. W. Cook	1922
302	Guttenberg				1922
303	Halbur	Joseph Koendig	M. J. Friedman	Wm. Escheid	1922
304	Hamilton	J. M. Watts	Sam R. Foster	Geo. Mastar	1921
305	Hancock	D. A. Coe	B. M. Holladay	Adolph Zobrest	1922
306	Hambontown	F. S. Scott	S. R. Torgerson	M. T. Rye	1921
307	Hanceh	L. Stroy	E. F. Allen	J. V. Blackford	1922
308	Harcourt	Paul Nelson	V. G. Vestling	Herbert Swanson	1922
309	Hardy	Chas. Hillard	J. T. Nergiv	W. D. Smith	1922
310	Harpers	James Parkson	L. H. White	R. F. Palmer	1922
311	Hartley Ferry	Theo. Savanough	N. J. Traversy	Thos. Houffman	1922
312	Harris	H. P. Umland	N. J. Hagerty	R. W. Webster	1921
313	Hartford	A. R. Fleming	M. A. Arn	G. D. Schuster	1921
314	Hartley	Chas. Boye	T. Broder	F. R. Patch	1922
315	Hartwick	C. C. Gay	D. H. Benton	E. J. Kaulke	1922
316	Harvey				1922
317	Hastings	I. C. Van Gorkum	Fred H. Priest	R. J. McDonough	1922
318	Havelock	J. C. Schallan	J. L. Miller	C. C. Johnson	1922
319	Hawkeye	E. B. Harter	H. F. Hays	L. E. Bopp	1922
320	Hazelton	T. E. McCurdy	A. L. Nelson	G. I. Nelson	1921
321	Hedrick	Frank Hinton	J. J. Jennings	H. A. Hinder	1922
322	Henderson	H. McSweeney	G. T. Harover	M. C. Harover	1922
323	Hepburn				1922
324	Hills	F. L. Debrie	J. L. Krall	Wm. H. Droll	1922
325	Hillsboro	R. A. Graves	L. R. Carter	H. D. Tade	1921
326	Hinton	W. M. Eaton	Geo. Ellison	J. C. Brown	1922
327	Holland	H. Divisch	R. B. Bullmer	C. Hira	1922
328	Holstein	M. R. Hueschen	David O. Grant	Chas. Kastner	1922
329	Holy Cross	F. J. Hess	J. P. Sweeney	M. Clemens	1922
330	Hopeville	A. B. Snook	W. D. Long	E. F. Peddie	1921
331	Hopkinton	Will S. Beels	W. R. Reeve	K. C. Reeve	1922
332	Hornick	E. M. Shelton	E. P. Cheely	R. N. Rawson	1922
333	Hosiers	John Ro Clift	H. P. Harman	J. H. Smith	1922
334	Hubbard	B. M. Strother	Stephen De Vries	D. E. Byam	1922
335	Hudson	H. Ludren	L. P. Davis	H. R. Hollis	1920
336	Hull	A. Vanden Brink	E. C. Stevens	J. S. Wilson	1922
337	Humeston	D. P. Goodrich	Fred M. Kyner	B. King	1922
338	Huxley	Oie Levold	A. M. Severid	M. H. Johnson	1921
339	Imogene	F. E. Dorsey	C. A. Ness	W. P. Cahill	1921
340	Inwood	Chris Erickson	Geo. S. H. Sogn	Chas. Edmund	1922
341	Ionia	Geo. Parish	J. J. Meyer	A. T. Brookhuis	1922
342	Ireton	Geo. C. Knowlton	F. L. Riley	F. E. Mori	1922
343	Irwin	T. J. Ryan	H. C. Rasmussen	E. A. Gankel	1922
344	Jackson Junction	J. H. Hoyt	L. A. Jirak	J. H. Meyer	1922
345	Jamaica	W. M. Ross	B. D. Estay	G. W. Hesten	1922
346	Janesville	J. W. Bennett	C. H. How	Robt. H. Allen	1922
347	Jesup	R. L. Bordner	Monroe H. Houser	C. L. Bright	1922
348	Jewell Junction	Carl P. Miller	Oscar L. Johnson	E. W. Knudson	1922
349	Joles	E. G. Armeson	Vincent Ryan	K. S. Paulson	1922
350	Jolley	W. R. Riley	D. K. Harris	J. E. Suttler	1922
351	Kalona	Wm. Voite	F. E. Skola	Gall M. Fry	1922
352	Kanarr	F. P. Henderson	Marion C. Robson	A. H. Alexander	1922
353	Kanawha	N. H. Vealhouse	W. L. Baker	Neil Hanson	1922
354	Kellerton	E. B. Trale	H. L. Teale	G. L. Dickerson	1922
355	Kelley	Frank J. Echer	J. L. Johnson	Lucinda Foster	1922
356	Kellogg	J. W. Buske	W. W. DeWitt		1922
357	Kensett	Geo. Halberman	W. H. Cornell	G. C. Cloughin	1922
358	Kent	Steve Toland	L. K. Storm	F. C. Locke	1922
359	Kewwood Park	H. C. Robbins	N. A. Warner	H. W. Clements	1922
360	Keosauqua	J. A. Mathie	R. B. Kirtch	H. Kex Therp	1922
361	Koota	N. G. McMinin	W. F. Stoutner	G. N. Whales	1922
362	Keystone	F. W. Schenken	Geo. Harder	Z. F. Fennrich	1922











## TOWN OFFICIALS—CONTINUED

Town	Mayor	Clerk	Treasurer	Term expires
600 Richard	Harry Johnson	Woolf	Hy. Schwartz	1921
601 Elmhurst	John Johnson	Voltraim, Jr.	W. J. Hart	1921
602 Elmhurst	John Johnson	W. H. Wether	J. C. Carrow	1922
603 Ringlet	E. Johnson	R. M. Butler	J. S. Peterson	1921
604 Ringlet	E. Johnson	D. J. Yonk	W. H. Hart	1922
605 Riverside	R. C. Humphreys	A. J. Henschel	V. E. Longman	1922
606 Riverton	John H. Stubble	E. H. Sawyer	W. G. Rogers	1921
607 Riverton	John Schwartz	R. E. Marrens	W. F. Lohmann	1922
608 Rock Falls	E. A. Walker	R. E. Marrens	J. C. Wiggerman	1922
609 Rock Valley	E. C. Suter	Jas. E. Walpole	O. K. Dick	1922
610 Rock Valley	E. C. Suter	D. J. Yonk	O. K. Dick	1922
611 Rock Valley	J. S. Buttner	D. J. Yonk	R. Hoskins	1922
612 Rockwell City	Harry Swoody	Joseph Turner	E. H. Longman	1922
613 Rodney	Fred J. Williams	S. S. Van Horn	Anna Jensen	1922
614 Rodney	W. H. Hume	Edw. J. Johnson	O. W. Hill	1922
615 Rodney	C. H. Moon	DYON BROS.	F. W. Hill	1922
616 Rofle	Edward Wohle	BYRON BROS.	O. W. Hill	1922
617 Rome	Edw. Wohle	R. W. Swales	O. W. Hill	1922
618 Rose Hill	S. Munnick	Harry Allen	Slater	1922
619 Royal	H. L. Hone	W. J. Sawyer	W. J. Sawyer	1922
620 Royal	H. L. Hone	H. W. Lentickson	O. D. Smith	1922
621 Royal	J. E. Russel	Chas. P. Ell	H. G. Broholm	1921
622 Royal	J. E. Russel	J. E. Brown	W. B. Skinner	1922
623 Royal	W. J. Cline	W. B. Skinner	W. B. Skinner	1922
624 Rutherford	T. M. Hains	Foster Reed	F. F. Mortenson	1922
625 Rutland	R. F. Gallison	S. J. Sherman	A. H. Griffin	1922
626 Rutland	R. F. Gallison	C. E. Tullison	F. Y. Johnston	1922
627 St. August	Fred Rosend	Geo. H. Lane	F. E. Cooper	1922
628 St. Anthony	Fred Rosend	Geo. H. Lane	F. E. Cooper	1922
629 St. Charles	Thos. Sloan	Joe S. Brock	C. C. Chulliams	1922
630 St. Luke	O. K. Hoag	J. K. Orvis	John Christman	1922
631 St. Paul	E. J. Pantner	J. G. Kinaker	E. H. Merrifield	1922
632 St. Paul	E. J. Pantner	J. G. Kinaker	E. H. Merrifield	1922

643 Sublin	R. E. Day	August Wells	W. G. Newton	1922
644 Saxon	John T. Hume	E. A. Suther	A. J. Granger	1922
645 Saxon	J. H. McKill	W. A. Soren	J. A. Johnson	1921
646 Saxon	J. H. McKill	W. A. Soren	J. A. Johnson	1922
647 Saxon	J. H. McKill	W. A. Soren	J. A. Johnson	1922
648 Saxon	J. H. McKill	W. A. Soren	J. A. Johnson	1922
649 Saxon	J. H. McKill	W. A. Soren	J. A. Johnson	1922
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688 Saxon	J. H. McKill	W. A. Soren	J. A. Johnson	1922
689 Saxon	J. H. McKill	W. A. Soren	J. A. Johnson	1922
690 Saxon	J. H. McKill	W. A. Soren	J. A. Johnson	1922

TOWN OFFICIALS—CONTINUED

Number	TOWN	Mayor	Clerk	Treasurer	Term of office expires
661	Stratford	G. F. Hook	R. P. Martens	O. D. Peterson	1922
662	Strawberry Point	J. R. Anderson	E. H. Hoag	M. P. Harwood	1920
663	Struble	Henry P. Ahmann	John Garding	J. K. Sorenson	1922
664	Sully	F. C. Andrews	D. Sjaarlemma	P. C. Welle	1922
665	Sumner	J. A. Menger	E. A. Wiemer	W. A. Heyer	1922
666	Superior	J. R. Keltz	E. J. Berges	Alvo Garding	1922
667	Sutherland	B. J. Nott	G. A. Watts	T. B. Hork	1922
668	Swaledale	I. E. Jenkins	C. A. Eddy	J. Jenkins	1921
669	Swan	Albert L. Mix	H. M. Light	C. L. Mix	1922
700	Swea City	F. T. Johnson	S. F. Eckholm	Claude Spicker	1922
701	Tabor	C. L. Hansel	John Bacomb	C. L. Hall	1922
702	Templeton	L. N. Ritten	J. W. Berger	Frank Greteman	1920
703	Terrill	C. H. Heuntz	Ralph E. Kurtz	Roy Lewis	1922
704	Thayer	J. B. Yount	J. R. Pickup	W. A. Wright	1922
705	Thompson	Otto Alquist	Jno. Helgeson	H. W. Nelson	1922
706	Thor	L. N. Ritten	J. H. Keith	J. E. Lowning	1922
707	Thornburg	A. B. Davis	E. C. Taughey	C. B. Walsh	1922
708	Thornton	E. A. Harrington	E. R. Alberty	H. P. Jacobson	1922
709	Thurman	J. W. Holloway	J. H. Leeka	C. H. Paul	1922
710	Tingley	H. Whisler	Wm. S. Brockenridge	C. C. Haver	1922
711	Titanka	H. A. French	Wm. Boyken	T. P. Reihman	1922
712	Toronto	Herman Endorf	N. J. Edwards	J. O. Dewitt	1922
713	Traer	F. E. Shortless	T. F. Stoakes	R. J. Smith	1922
714	Treyner	R. H. Stephens	Geo. F. Morley	N. Schumacker	1922
715	Tripoli	H. C. Moeller	J. B. Franklin	H. H. Neerman	1922
716	Trusdale	E. E. Newton	Arthur Purvis	M. S. Greger	1922
717	Truro	E. E. Newton	R. F. Fuller	Paul Crosby	1922
718	Turin	G. D. Quigley	S. A. Kinton	Dr. J. A. Sphlogle	1922
719	Udell	V. M. Aroncke	E. F. Arney	F. W. Cash	1922
720	Underwood	H. N. Hansen	E. H. Hensley	D. D. Reynolds	1922
721	Union	F. Johnson	Wm. Rosberry	Wm. Rosberry	1921
722	University Park	Frank Crottinger	C. S. McCormick	R. W. Rimes	1922
723	Urbana	E. Babcock	C. E. Heath	R. W. Rimes	1922
724	Ute	Lee Henry	W. C. Hitchins	A. M. Abertson	1922
725	Vail	Maurice O'Connor	M. J. Maunghan	W. A. Morgan	1922
726	Vaerdi	J. E. Lynn	C. Stanley	Guy E. Kline	1921
727	Van Horn	Wm. Baumgardner	Chas. M. Barron	C. J. Brauer	1921
728	Van Meter	C. A. England	E. C. Trindle	C. Dunn	1922
729	Van Wert	A. A. Hall	G. D. Boies	H. O. Stearns	1922
730	Varina	A. E. Karsl	Ira A. Moore	H. J. Eckerson	1921
731	Victor	G. F. Bott	I. A. Lane	H. W. Chittenden	1922
732	Vincent	L. C. Shortz	J. B. Sells	Geo. Olson	1921
733	Vining	John Rina	James Herabak	E. M. Kupka	1921
734	Volga (City)	J. J. Burns	Karl J. Konza	H. C. Andrea	1922
735	Wadena	F. J. Meyer	F. J. Schroeder	J. O. Probert	1922
736	Wadest.	J. H. Strothgen	E. C. Bolken	Norma Leabur	1922
737	Walker	Theo. Hamblin	John A. Kayser	Theo. Hawkinston	1922
738	Wallingford	Chris Larson	A. J. Nelson	O. O. Anderson	1922
739	Wall Lake	E. H. Frazier	F. Anderson	C. M. Herrig	1922
740	Walaut	Hugo Barnmester	I. L. Bunker	W. F. Burke	1922
741	Wapello	J. A. Bigger	H. R. Christie	R. D. McCullough	1920
742	Washta	James Robertson	O. E. Hess	S. N. Munson	1922
743	Waterville	B. L. Martinlage	Fred Mortinson	Peter Aronson	1922
744	Waucoma	J. E. Farley	N. A. Hurd	Joe Relly	1922
745	Waukeg	Sammol M. Cook	C. O. Bennett	Freeman Snow	1920
746	Wayland	J. E. Loellen	Ray Roth	Ed. Wiltrig	1922
747	Webb	R. S. Davis	W. H. Rinkard	Ed. Wiltrig	1922
748	Weldon	Geo. F. Wolever	O. B. Monroe	W. R. Warren	1921
749	Wellman	E. C. Jones	L. S. Bradford	H. B. Knight	1921
750	Wellsburg	H. H. Koolman	G. H. Gerdes	H. J. French	1922
751	Wilton	H. Dan	Louis Toelt	J. J. Dieckman	1922
752	Wesley	Edward Kunz	I. A. Gerdes	Henry Kunz	1920
753	West Bend	Louis J. Kohler	Dave E. Diveney	A. L. Frye	1922
754	West Branch	Geo. C. Hoover	E. E. Klimek	F. E. Perry	1922
755	West Burlington	W. J. Gressman	Norberg	H. W. McMillan	1922
756	West Chester	J. F. Moothrill	Irwin F. Coffey	L. P. Jackson	1921
757	Westfield	D. A. Connolly	Thomas Hanes	P. P. Mills	1922
758	Westgate	W. C. Textmeyer	W. F. Klammmer	W. F. Klammmer	1922
759	West Liberty	J. E. McIntosh	C. J. Mackey	Ray Whitacre	1922
760	West Mitchell	George Walter	Geo. Weiss	Henry Inbra	1922
761	West Point	M. B. Toss	John Wallaspier	D. A. King	1922
762	West Side	P. H. Dobson	E. J. Peters	E. B. Spottswood	1922
763	West Union	Frank Morrison	Wm. Knox	W. W. Wright	1922
764	Wheatland	Gus Horstmann	W. A. Templeton	Henry Guesler	1922
765	Whiting	H. W. Gibson	V. Easton	S. W. McKeith	1922
766	Whittemore	M. P. McDonell	R. H. Finnell	Mark Boyle	1921
767	Whitten	R. M. Hansen	C. E. Thompson	H. A. Lyon	1920
768	Wilbey	B. Gretelman	Henry Wurze	Geo. Royer	1922
769	Williams	Wm. Gerber	Wm. C. Transbauer	John McColey	1922
770	Williamsburg	W. F. Harris	Ed. Lewis	J. N. Balstine	1922
771	Wilton				1922
772	Winfield	E. W. Harrison	W. D. Hanna	C. J. Hinkle	1921



TOWN OFFICIALS—CONTINUED

Number	TOWN	Mayor	Clerk	Treasurer	Term of office expires
774	Winthrop.....	C. H. Pecker.....	J. B. Ryan.....	W. H. Merrill.....	1922
775	Woodbine.....	C. W. McVernon.....	E. C. Wortling.....	Chas. Sherret.....	1922
776	Woodburn.....	J. H. Boke.....	M. J. Merrz.....	C. L. Cunningham.....	1920
777	Woodstock.....	O. Van Dyke.....	A. J. Eskblad.....	J. G. Wilson.....	1922
778	Worthington.....	G. D. M. Hoffman.....	H. R. Chamberlin.....	F. C. Bengtson.....	1922
779	Wyoming.....	J. D. Ross.....	D. H. Huff.....	F. C. Smalley.....	1922
780	Zealand.....	Henry Schwegerman.....	John A. White.....	J. S. Robertsson.....	1920
781	Zearing.....	Geo. C. Francis.....	H. C. Bartholow.....	R. E. Caslow.....	1920
782	Zion.....	G. C. Rowan.....	H. J. Riemann.....	D. M. Boudier.....	1921
783	Yorktown.....	J. F. Reising.....	Cliff W. Phillips.....	W. A. Pollock.....	1921
784	Zearing.....	R. S. Kennedy.....	Geo. M. Nevgard.....	Geo. Kifer.....	1921
785	Zwingen.....				
786					

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

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For the Year Beginning August 1, 1919, and Ending July 31, 1920.  
**LEAGUE OF IOWA MUNICIPALITIES**

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

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## Official Directory of the League of Iowa Municipalities, 1920-1921.

### PRESIDENT

J. F. Rall.....Mayor, Cedar Rapids

### VICE PRESIDENT

H. W. McCleery..... Councilman, Washington

### SECRETARY-TREASURER

Frank G. Pierce.....Marshalltown

### TRUSTEES

J. M. Weidenfeller.....Councilman, Ottumwa  
Wallace M. Short.....Mayor, Sioux City  
L. Zurmuehlen.....Mayor, Council Bluffs

### COMMITTEES

*Legislation*—Councilman, H. Michelstetter, Sioux City; Solicitor, Ben P. Poor, Burlington; Solicitor, H. A. Willoughby, Grundy Center; Clerk, W. T. Tang, Ft. Dodge; Mayor, Ingalls Swisher, Iowa City; Solicitor, W. A. Hunt, Ottumwa; Mayor, W. F. Parrott, Cedar Heights; Solicitor, C. W. Lyon, Des Moines; Mayor, E. L. Ahrens, Sac City.

*Utilities*—Mayor, R. S. McNutt, Muscatine; Councilman, J. A. DeWitt, Sheldon; Mayor, G. A. Kenderdine, Lisbon.

*Home Rule*—Councilman, W. E. Ogle, Waterloo; Councilman C. A. Brust, La Porte City; Mayor, C. J. Monahan, Portsmouth.

*Franchises*—Solicitor, E. H. Pollard, Ft. Madison; Mayor, H. W. Cowles, Clinton; Mayor, E. C. Keith, Creston.

*Paving*—Manager, O. E. Carr, Dubuque; Mayor, J. H. McNeill, Sanborn; Mayor, F. L. Anderson, Gowrie.

*Light and Power*—Mayor, R. Bucknell, Decorah; Clerk, A. C. Kuper, Pella; Councilman, J. G. Herring, Atlantic.

*Sewerage and Sanitation*—Councilman, S. A. Kock, Mason City; Councilman, B. J. Messer, Bettendorf; Mayor, R. M. Crane, Guthrie Center.

*Waterworks and Supply*—Councilman, H. A. Gunn, Colfax; Councilman, H. J. Arnold, Waverly; Mayor, Fred Davenport, Gladbrook.



*Taxation and Assessment*—Councilman, Frank Canny, Burlington; Councilman, F. H. Merritt, Milford; Clerk, S. J. Parker, Hampton.

*Judicial Decisions*—Solicitor, David Streiff, Albia; Solicitor, Geo. W. Backens, Oelwein; Solicitor, Geo. J. Dugan, Perry.

*Parks and Playgrounds*—Councilman, H. J. Whitfield, Cedar Rapids; Mayor, H. H. Barton, Des Moines; Mayor, A. Mendenhall, Oskaloosa.

*Municipal Ownership*—Solicitor, U. A. Sreenchfield, Davenport; Clerk, Otto Hile, Boone; Mayor, J. L. Lowry, Buckeye.

*Municipal Accounting*—Clerk, A. B. Maxwell, Ames; Clerk, Sarah J. Finley, Adel; Clerk, R. B. Davis, Newton.

*Departments Chairman*—Cities under General Law: Mayor, P. Himm, Tama; Cities under Commission Law: Mayor, A. O. Scott, Ft. Dodge.

Towns—Mayor, E. C. Edwards, Alden.

Accounting Officers—Clerk, T. J. Reeves, Hawarden.

Engineers—Engineer, E. E. Spelman, Council Bluffs.

MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES

Sec. 694-b. (Code Supplement, 1913.) *Appropriation authorized—purposes.* Cities and towns, including cities under special charter and under the commission plan of government may by resolution appropriate money out of the general fund and pay dues in the League of Iowa Municipalities not to exceed annually the following amounts: Municipalities less than two thousand, ten dollars (\$10.00); from two thousand to five thousand, twenty dollars (\$20.00); from five thousand to ten thousand, thirty dollars (\$30.00); from ten thousand to thirty thousand, forty dollars (\$40.00); from thirty thousand to fifty thousand, fifty dollars (\$50.00); all over fifty thousand, sixty dollars (\$60.00); and in addition may pay the actual expenses of not more than two delegates to the meetings of such league. (35 G. A., ch. 59, sec. 1.)

Sec. 694-c. (Code Supplement, 1913.) *Accounting—reports—publication.* At the annual meeting of the league in 1913, the chief clerk of the state municipal accounting department shall meet with the league and formulate a system of accounting and reports to be adopted by the league and thereafter the league shall keep and make such accounts and reports as shall be required by said department, and the same shall be annually checked by the municipal accounting department and published in the volume of municipal accounts. (35 G. A., ch. 59, sec. 2.)

Sec. 694-a. (Code Supplement, 1913.) *Repeal.* That section six hundred and ninety-four-a (694-a), supplement to the code, 1907, be and the same is hereby repealed.

ANNUAL FINANCIAL STATEMENT

Financial Report of the Secretary-Treasurer for the Past Year, Showing Receipts for the Year Beginning August 1, 1919, and Ending July 31, 1920, as Reported by F. G. Pierce Secretary-Treasurer of the League

RECEIPTS	
Ackley	16.00
Adel	16.00
Adrian	19.00
Albia	19.00
Albion	19.00
Alden	19.00
Alexander	5.00
Alexis	20.00
Alta	19.00
Alton	19.00
Altona	19.00
Alford	19.00
Ames	30.00
Anamosa	19.00
Andrew	5.00
Anton	5.00
Arcadia	19.00
Arlington	19.00
Armstrong	10.00
Arnolds Park	19.00
Ashton	19.00
Atlantic	30.00
Auburn	5.00
Aurelia	10.00
Asora	19.00
Bagley	19.00
Bancroft	19.00
Barnes City	19.00
Barnum	19.00
Baxter	19.00
Bayard	19.00
Belle Plaine	20.00
Bellevue	19.00
Belmont	19.00
Bennett	19.00
Bertram	19.00
Blairtown	19.00
Blanchard	19.00
Bloomfield	20.00
Blue Grass	19.00
Bonaparte	19.00
Bondurant	19.00
Boone	40.00
Boyer	19.00
Bralgate	19.00
Brayton	19.00
Brighton	19.00
Bristow	19.00
Britt	19.00
Brunsville	19.00
Buckeye	19.00
Buffalo	19.00
Buradition	40.00
Burr	19.00
Bettesdorf	19.00
Calamus	19.00
Calmar	5.00
Calmar	19.00
Calumet	19.00
Cambridge	19.00
Carleton	19.00
Carroll	20.00
Cascade	19.00
Casey	5.00
Castana	19.00
Cedar Falls	30.00
Cedar Heights	5.00
Cedar Rapids	90.00
Chariton	4.00
Charles City	20.00
Charter Oak	19.00
Chatsworth	20.00
Cherokee	19.00
Chudson	19.00
Clarence	5.00
Clearfield	19.00
Clear Lake	20.00
Clermont	19.00
Clinton	40.00
Cullter	19.00
Coggon	19.00
Cole	19.00
Colesburg	19.00
College Springs	19.00
Colfax	20.00
Colo	19.00
Conrad	19.00
Coon Rapids	19.00
Corringtonville	19.00
Cornuth	19.00
Corydon	19.00
Council Bluffs	50.00
Crason	20.00
Creston	19.00
Crownwell	19.00
Cumberland	5.00
Dallas Center	19.00
Danbury	19.00
Danville	5.00
Davenport	50.00
Davis City	19.00
Dayton	19.00
Decorah	20.00
Delhany	19.00
Delmar	19.00
Deloit	19.00
Delta	19.00
Denison	20.00
Des Moines	60.00
De Soto	19.00
Dike	19.00
Dixon	19.00
Donnellson	19.00
Doon	19.00
Dougherty	20.00
Dow City	19.00
Drakeville	5.00
Dubouque	40.00
Dumont	19.00
Dundas	19.00
Dunkerton	19.00
Dunlap	19.00
Durant	19.00
Dyersville	19.00
Eagle Grove	19.00
Earlham	19.00
Earville	19.00
Early	19.00
Edgely	19.00
Edgewood	19.00
Elberon	19.00
Elkora	5.00
Elkridge	19.00
Elgin	19.00
Elkader	19.00
Elkhorst	19.00
Elliott	19.00
Elma	19.00
Ely	5.00
Emmetsburg	20.00

## ANNUAL FINANCIAL STATEMENT—Continued

Epworth	10.00	Lansont	10.00
Essex	10.00	Lansing	10.00
Etherville	20.00	La Porte City	10.00
Evary	10.00	Lawnswood	10.00
Falling	10.00	Lehigh	10.00
Fairfield	30.00	Le Mars	10.00
Farley	10.00	Lennox	10.00
Farmington	10.00	Leola	10.00
Farnesburg	10.00	Le Roy	10.00
Farragut	5.00	Liddelldale	10.00
Fayette	10.00	Lincoln	10.00
Fenton	10.00	Linn Grove	10.00
Ferguson	10.00	Lisbon	10.00
Fertile	10.00	Liscomb	10.00
Fonda	10.00	Litlesport	10.00
Fontaine	10.00	Livernore	10.00
Ft. Atkinson	10.00	Lohrville	10.00
Ft. Dodge	40.00	Lone Tree	10.00
Ft. Madison	5.00	Lorimer	10.00
Fredericksburg	10.00	Lost Nation	10.00
Freumont	10.00	Lovilia	10.00
Galva	10.00	Lowden	10.00
Garner	10.00	Luana	10.00
Garrettsville	10.00	Luras	10.00
Garwin	10.00	Luther	10.00
George	10.00	Lynnville	10.00
Gladbrook	10.00	Lytton	10.00
Goldfield	10.00	Macedonia	10.00
Goodell	10.00	Madrid	10.00
Goose Lake	10.00	Marmora	10.00
Grand Junction	10.00	Mellard	10.00
Grand Mound	10.00	Manilla	10.00
Grand River	10.00	Manning	10.00
Granger	10.00	Manson	10.00
Gravely	10.00	Mapleton	10.00
Greene	10.00	Maquoketa	10.00
Greenfield	10.00	Marathon	10.00
Green Island	10.00	Marble Rock	10.00
Griswold	10.00	Marengo	10.00
Grundy Center	10.00	Marion	10.00
Guthrie Center	10.00	Marshalltown	40.00
Guttenberg	10.00	Mason City	10.00
Hamburg	20.00	Maurice	10.00
Hampton	20.00	Maxwell	10.00
Hannontown	10.00	Maynard	10.00
Hartshorn	10.00	McGregor	10.00
Hartley	10.00	McIntyre	10.00
Hawarden	20.00	McMechensville	10.00
Heldreth	10.00	Medapolis	10.00
Hesper	10.00	Medusa	10.00
Hubard	10.00	Melehar	10.00
Hull	10.00	Melvin	10.00
Humboldt	10.00	Merridan	10.00
Huxley	10.00	Meersburg	10.00
Imogene	10.00	Midletown	10.00
Independence	20.00	Miles	10.00
Indiana	10.00	Milford	10.00
Iowa City	40.00	Minden	10.00
Iowa Falls	20.00	Missouri Valley	10.00
Ireton	10.00	Mitchellville	10.00
Jamales	10.00	Monona	10.00
Jewell	10.00	Montflelo	10.00
Kalona	10.00	Montrose	10.00
Kanawha	10.00	Moravia	10.00
Kelley	10.00	Morning Sun	10.00
Kimballton	10.00	Morrison	10.00
Kenwood Park	10.00	Moulton	10.00
Keokuk	40.00	Mt. Auburn	5.00
Keota	10.00	Mt. Air	10.00
Keystone	10.00	Mt. Pleasant	10.00
Kingsley	10.00	Mt. Union	10.00
Kirkman	10.00	Mt. Vernon	10.00
Kiron	10.00	Murray	10.00
Klamma	10.00	Muscatine	10.00
Kolbert	10.00	Nashua	10.00
Korona	10.00	Neola	10.00
Ladora	10.00	Nevada	10.00
Lake Mills	10.00	Newell	10.00
Lake View	10.00	Newton	10.00
Lamoni	10.00	New Albin	1.00

## ANNUAL FINANCIAL STATEMENT—Continued

New Hampton	10.00	Sioux Center	10.00
New Liberty	10.00	Sioux Rapids	10.00
New London	10.00	Solon	10.00
New Lynnwood	10.00	Spencer	10.00
New Sharon	20.00	Spillville	20.00
New Vienna	10.00	Spirit Lake	10.00
Nehalem	10.00	Spragueville	10.00
Nora Springs	5.00	St. Ansgar	5.00
Norwalk	10.00	Stanhope	5.00
Norway	10.00	Stanley	10.00
North English	10.00	Stanion	5.00
North McGregor	10.00	State Center	10.00
Northwood	10.00	Steamboat Rock	10.00
Oakville	10.00	Stockton	10.00
Owstedale	10.00	Storrs Lake	10.00
Odebolt	10.00	Story City	20.00
Ogden	10.00	Stout	10.00
Ola	10.00	Strawberry Point	10.00
Oliver	10.00	Stuart	10.00
Osaka	10.00	Sumner	10.00
Oswayo	10.00	Sutherland	10.00
Ottumwa	10.00	Seva City	10.00
Oxford	10.00	Tabor	10.00
Orange City	10.00	Tama	10.00
Orient	10.00	Thompson	10.00
Osage	40.00	Thor	10.00
Oto	10.00	Thornton	10.00
Ottumwa	10.00	Thorman	10.00
Owasa	10.00	Tipton	10.00
Oxford	10.00	Toledo	10.00
Oxford Junction	10.00	Traer	10.00
Pacific Junction	10.00	Treynor	10.00
Packard	10.00	Trippoli	10.00
Pagania	10.00	Underwood	10.00
Paullina	10.00	Union	10.00
Pella	20.00	Urbana	10.00
Perry	10.00	Vail	10.00
Pierson	10.00	Van Horn	10.00
Pleasantville	10.00	Varnia	10.00
Plymouth	10.00	Victor	10.00
Prairie City	10.00	Vilbena	10.00
Pocahontas	10.00	Vinton	10.00
Pomeroy	10.00	Volga City	10.00
Poppley	5.00	Wadena	10.00
Portsmouth	10.00	Walcott	10.00
Postville	10.00	Walker	10.00
Preseott	10.00	Wall Lake	10.00
Proctor	10.00	Walnut	10.00
Proctorville	10.00	Wapello	10.00
Rake	10.00	Washington	10.00
Randolph	10.00	Washita	10.00
Randolph	10.00	Waterloo	10.00
Rehoboth	10.00	Waukegan	10.00
Reinbeck	10.00	Waukon	10.00
Reynolds	10.00	Waverly	10.00
Rensselaer	10.00	Wesley City	10.00
Rhodes	10.00	Wellman	10.00
Ridgely	10.00	Wellburg	10.00
Riverton	10.00	Wesley	10.00
Rock Rapids	20.00	Westgate	10.00
Rock Valley	10.00	West Branch	10.00
Rockwell City	10.00	West Point	10.00
Roland	10.00	What Cheer	10.00
Rosalia	10.00	Wheatland	10.00
Rosalia	10.00	Whitten	10.00
Rosalia	10.00	Whittmare	5.00
Sac City	20.00	Whiting	10.00
Salem	10.00	Williams	10.00
Salt Lake	10.00	Williamsburg	10.00
Schaller	10.00	Winfield	10.00
Schleswig	10.00	Winterset	10.00
Shelby	10.00	Winthrop	10.00
Shelford	10.00	Woodbine	10.00
Sheldon	10.00	Woodward	10.00
Shell Rock	10.00	Worthington	10.00
Sheldahl	10.00		
Silver City	10.00		

Total receipts \$ 5,740.00

A number of new members were admitted to the League toward the last of the year on the payment of \$5.00. This accounts for the \$5.00 credits in above report.



## ANNUAL FINANCIAL STATEMENT—Continued

## DISBURSEMENTS

September 6	F. G. Pierce, salary August.....	150.00
September 6	Municipal Pub. Co., Aug.-Sept.....	272.86
September 6	Miller & Son, printing.....	32.48
September 18	Geo. Gallardo, expense.....	29.00
September 20	B. P. Poor, expense.....	17.52
September 20	F. G. Pierce, Muscatine meeting.....	27.72
October 2	G. J. Tomlinson, Muscatine.....	27.50
October 2	F. G. Pierce, salary September.....	150.00
October 7	Municipal Pub. Co., for October.....	186.49
October 9	F. G. Pierce, clerk hire.....	249.50
October 24	Wallace M. Short, exp. Cedar Rapids.....	22.00
October 24	F. G. Pierce, exp. Cedar Rapids.....	27.20
October 27	H. Michelletter, exp. Cedar Rapids.....	28.42
November 1	F. G. Pierce, salary October.....	150.00
November 1	Municipal Pub. Co., for November.....	181.40
November 5	J. E. Brindley, exp. Cedar Rapids.....	20.46
November 5	Marshall Printing Co., letterheads.....	20.75
November 12	L. Zurmuehlen, exp. Cedar Rapids.....	22.82
November 12	H. Michelletter, exp. Cedar Rapids.....	20.24
November 12	F. G. Pierce, exp. Cedar Rapids.....	16.26
November 14	Postmaster, 1000 return postcards.....	20.00
November 20	Postmaster, 4000 two cent envelopes.....	88.54
November 22	F. G. Pierce, exp. Cedar Rapids.....	19.20
December 1	F. G. Pierce, salary November.....	150.00
December 1	Municipal Pub. Co., for December.....	186.40
December 2	C. H. Leo report Convention.....	25.00
December 3	Marshall Printing Co., printing.....	28.00
December 6	Secretary of State, compiled code.....	7.50
December 12	J. E. Brindley, exp. Cedar Rapids.....	10.96
January 2	F. G. Pierce, salary December.....	150.00
January 2	Municipal Pub. Co., for January.....	186.40
January 5	Marshall Printing Co., 4 page circular.....	21.20
January 18	Miller & Son, printing.....	18.40
February 2	F. G. Pierce, salary January.....	150.00
February 4	Municipal Pub. Co., for February.....	197.55
February 19	F. G. Pierce, expense Des Moines.....	17.23
February 24	Postmaster, 2000 two-cent envelopes.....	43.32
February 26	L. Zurmuehlen, expense Des Moines.....	18.22
March 1	F. G. Pierce, salary February.....	150.00
March 1	Municipal Pub. Co., for March.....	209.15
March 2	J. E. Brindley, expense Des Moines.....	3.00
March 3	Marshall Printing Co., 1,800 4 page circular.....	29.15
March 6	Miller & Son, printing.....	58.25
April 1	F. G. Pierce, salary March.....	150.00
April 1	Municipal Pub. Co., for April.....	201.20
April 2	J. E. Brindley, expense Des Moines.....	3.00
April 23	Postmaster, 1000 return post cards.....	20.00
April 28	Postmaster, 2000 two-cent envelopes.....	43.32
May 1	F. G. Pierce, salary April.....	150.00
May 1	Municipal Pub. Co., for May.....	201.20
May 5	V. G. Swens, salary May.....	100.00
June 5	Municipal Pub. Co., for June.....	201.50
July 6	Postmaster, 2500 one-cent stamps.....	25.00
July 2	F. G. Pierce, salary for June.....	150.00
July 2	Municipal Pub. Co., for July.....	201.20
July 20	F. G. Pierce, clerk hire.....	449.00
July 27	J. E. Brindley, legislative committee.....	14.25
July 27	F. G. Pierce, legislative committee.....	14.25
	<b>Total</b> .....	<b>\$5,559.97</b>

## RECAPITULATION

Cash on hand beginning of year.....	\$ 37.86
Receipts from dues.....	5,740.00
Total receipts.....	5,817.86
Total expenditures.....	5,559.97
Balance August 1, 1920.....	\$ 277.89
Outstanding check.....	14.25
Cash on hand August 1, 1920.....	\$ 292.11

## STATE OF IOWA

1920

## REPORT OF THE

## Superintendent of Banking

For the

Biennial Period Ending June 30, 1920

M. V. HENDERSON, JR.  
SUPERINTENDENT OF BANKING

Published by  
THE STATE OF IOWA  
DES MOINES