

State of Iowa
1919

REPORT ON

Municipal Finances

FOR THE

YEAR ENDING MARCH 31, 1919

Statistics of Cities and Towns of Iowa

FRANK S. SHAW
Auditor of State

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Des Moines

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LETTER OF TRANSMITTAL

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, 1918, and ending March 31, 1919.

Frank S. Shaw,
Auditor of State.

Des Moines, October 1, 1919.

FINANCE AND MUNICIPAL ACCOUNTING

REPORT OF THE DEPARTMENT.

This is the thirteenth annual report submitted by the Municipal Finance and Accounting Department of the office of the Auditor of State, and contains returns as to receipts, expenditures and related data from each of the 105 cities of the state, and from 714 of the 788 incorporated towns.

The department again feels called upon to praise the large majority of the auditors and clerks of the cities and towns of the state for their wide awake interest in municipal matters and for the promptness with which they have submitted their reports to the department; also for their willingness to co-operate in all things tending to a betterment of the accounting systems of their various municipalities. Yet, while this is true, it is true, also, that a considerable number of the accounting officers of incorporated towns have failed and refused to comply with the laws regarding their annual reports.

In this instance the number who have failed to report represent 74 towns. This is an increase of four over the number of delinquents shown in the report for 1918. Several of the delinquent clerks are old offenders who, despite repeated requests and warnings from the department, have still neglected, year after year, their duties under the law.

Until the legislature of the 35th General Assembly adopted an amendment to the municipal accounting law, providing that the Auditor of State has authority to send examiners for reports, where clerks of cities or towns fail to transmit the same, the department had no recourse.

Under the provisions of that amendment the department has this year sent its examiners to each of the delinquent towns and has reports from all of them, though the same were received too late to be tabulated and included in the tables herewith submitted.

It is believed this action on the part of the department has had a good effect as far as the officials of these towns are concerned, and also that the examiners have been able to extend valuable aid to the town clerks in the way of recommending and installing new systems of accounting, which will minimize their troubles in complying with the provisions of the statutes in the future.

Undoubtedly the lack of interest shown by these clerks and by accounting officers in a number of cities and towns can be charged to one of two specific things. Either there have been too frequent

changes in the office of the clerk, the same being made a foot-ball of politics, or there has been little temptation for competent men to seek, or accept the positions, on account of the meagre payment connected therewith.

It is a startling fact that in the cities of the state, ranging in population from 1,721 for the smallest, to 105,652 for the largest, as shown by the 1915 census report, the annual average salary paid to city clerks is \$650.23.

If the cities of the first-class, those having a population of 15,000 or more, and numbering in all fifteen, are excluded, the average annual salary of city clerks in the remaining 90 cities is only \$336.66, or about \$28 per month.

In the towns, ranging in population from close to the 2,000 mark to 100 inhabitants or less, the average yearly salary of the clerks last year amounted to but \$39.23, a trifle more than \$3 per month.

It is undoubtedly true that a few years ago, when the duty of the city or town clerk began and ended with the recording of the minutes of the proceedings of the council, the work in many of the smaller communities was largely a matter of patriotic service, but today even the smaller of the towns is likely to have its municipal industry, almost invariably to own its own water works, very apt to be engaged in establishing a sewer system and in many places an electric light plant, to say nothing of street grading and paving, and the work of the clerk has multiplied many fold and the responsibility placed on his shoulders has most materially increased.

Efforts have been made by the department in the past to have these salaries of accounting officers adjusted to a minimum figure ranging according to population from \$100 a year and upwards, but without success. It is hoped that the city and town councils may be prevailed upon soon to give this matter serious consideration, or, if they will not do so, that the legislature will proceed with an adequate adjustment of the same. If this action is taken it will be less difficult to secure properly qualified persons to assume the duties of the positions, and much good will come to the municipalities as a result.

SHOULD EXTEND EXAMINING AUTHORITY.

Under the statutes governing accounting the Auditor of State at present has authority to examine and recommend uniform systems of accounting only in cities of 3,000 population or more. This authority should be extended so as to embrace all of the cities and incorporated towns of the state.

If the examination of the affairs of a city, and the biennial auditing of its financial transactions, is a beneficial thing for the larger municipalities, where the more competent accounting officials are employed, it seems it would be even more beneficial to the smaller cities and towns. Indeed the Iowa League of

Municipalities, a league composed entirely of city and town officials, and comprising in its membership representatives of nearly 500 cities and towns, at its last meeting adopted resolutions requesting the legislature to amend the municipal accounting law so as to embrace all municipalities.

The original law gave the Auditor of State authority to examine, at least once in each two years, into the financial condition of all cities of a population of 5,000 or more. The 38th General Assembly extended the provisions of the act so that it now applies to all cities of 3,000 or more in population.

Practically all of the cities coming in under the latter amendment had favored the change in the law, and it is safe today to say that none of them would countenance a repeal of the statute.

It may be argued that the law now gives all cities and towns the privilege of securing examination and inspection by the state department, through a request for the same on the part of proper officials, or by petition from taxpayers of the community. This is true, yet the experience of the department has been that, with very few exceptions, no such examination has been requested, unless it has resulted from a quarrel between political factions, generally those who want to "get in" against those who are already "in," and examinations conducted and recommendations made under such conditions are of little, if any benefit to the municipality.

RECEIPTS FROM EXAMINATIONS DURING THE MUNICIPAL YEAR.

During the Municipal Year, April 1, 1918, to March 31, 1919, inclusive, examination fees were paid by the cities to the department as follows:

LeMars, April 15, 1918, balance on account.....	\$ 3.99
Cedar Rapids, September 23, 1918.....	226.47
Marshalltown, September 23, 1918.....	159.57
Audubon, October 10, 1918.....	104.24
Newton, October 10, 1918.....	20.25
Lenox, October 10, 1918.....	22.68
Iowa City, October 10, 1918.....	240.34
Valley Junction, October 12, 1918.....	167.65
Ames, October 16, 1918.....	134.43
Calmar, October 18, 1918.....	35.88
Keokuk, October 18, 1918.....	154.56
Clinton, October 26, 1918.....	303.05
Fraser, October 30, 1918.....	8.61
Des Moines, December 10, 1918.....	1064.95
Webster City, December 17, 1918.....	125.32
Sioux City, December 17, 1918.....	256.57
Waterloo, December 17, 1918.....	251.89
Burlington, December 18, 1918.....	388.94
Davenport, December 23, 1918.....	483.99
Council Bluffs, December 23, 1918.....	436.24
Mason City, December 19, 1918.....	105.64
Fort Dodge, December 23, 1918.....	293.61
Villisca, January 6, 1919.....	91.46
Marcus, January 13, 1919.....	77.46

Ottumwa, February 3, 1919	211.79
Charles City, March 15, 1919	215.70
Waterloo, March 10, 1919 (water works)	111.14
Council Bluffs, March 14, 1919 (Superior Court)	17.92

MUNICIPAL EXAMINATION EXPENSES.

The expense and per diem of Municipal Examiners for the Municipal Year beginning April 1, 1918, and ending March 31, 1919, inclusive, together with record of examinations made, are as follows:

City and examination date.	Per diem and expense.
Keokuk, April 16, 1918	\$ 154.56
Marshalltown, April 23, 1918	159.52
Des Moines, May 6, 1918	510.53
Cedar Rapids, May 9, 1918	226.47
Waterloo, May 10, 1918	180.43
Audubon, May 13, 1918	104.24
Marcus, May 20, 1918	77.45
Lenox, June 10, 1918	32.58
Webster City, June 25, 1918	125.52
Dubuque, July 1, 1918	1,915.97
Newton, July 29, 1918	29.25
Calmar, July 31, 1918	35.88
Davenport, August 5, 1918	483.99
Valley Junction, August 5, 1918	167.65
Council Bluffs, August 26, 1918	436.24
Burlington, September 6, 1918	388.94
Sioux City, September 23, 1918	256.57
Mason City, October 8, 1918	105.64
Ottumwa, October 10, 1918	211.79
Fraser, October 17, 1918	8.61
Villisca, October 21, 1918	96.39
Fort Dodge, November 5, 1918	293.61
Muscataine, November 29, 1918	482.41
Fairfield, December 6, 1918	155.84
Waterloo, January 6, 1919	111.14
Grinnell, January 6, 1919	319.88
Atlantic, January 13, 1919	215.23
Council Bluffs, January 24, 1919	176.47
Creston, February 9, 1919	248.80
Fort Madison, February 18, 1919	196.08
Chariton, February 26, 1919	196.56
Stuart, March 24, 1919	117.02

MANY TOWN REPORTS MADE BY EXAMINERS.

There are listed herewith the towns whose clerks failed to make the annual report of financial transactions required by the statutes to be made to this department:

Athelstan, Alburnett, Arthur, Avenarius, Badger, Bernard, Bristow, Cantril, Carbon, Central City, Clarence, Coburg, Conrad, Conway, Cumberland, Defiance, Dolliver, Deloit, Dixon, Ferguson, Fostoria, Frederika, Graf, Grand View, Hamilton, Hartford, Holland, Irwin, Kellogg, Lamont, Linn Grove, Lorimer, Lost Nation, Lynnville, Maloy, Manson, Marathon, Manly, Melrose, Minburn, Moneta, Oakville, Pisgah, Pleasant Plain, Popejoy, Pulaski, Reinbeck, Richland, Rockford, Rodman, Royal,

Sandyville, Shannon City, Sheldahl, Sioux Rapids, Spragueville, Terril, Thayer, Thompson, Udell, Vail, Washta, Wilton, Yetter.

COMMISSION AND MANAGER CITIES.

There has been no increase or decrease in the number of Commission governed cities in the state during the past year. Those having this form of government are apparently content with the same, while the other cities appear to be equally well satisfied to remain as they are. The commission cities are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Mason City, Marshalltown and Keokuk. The law permitting cities to conduct their affairs through the General Manager form of government, has been taken advantage of by the municipalities of Clarinda, Iowa Falls, Manchester, New Hampton, Sac City and Webster City. In Webster City only was the manager plan adopted by vote of the people. The other cities are operating under the statute which permits the city council to name a manager and define his duties by ordinance.

CITIES AND TOWNS LISTED BY COUNTIES.

The report again this year contains a list of the cities and towns of the state, arranged alphabetically by counties, with the population of each city and town, as shown by the state census of 1915. In no other publication issued by the state is such a list obtainable.

RECEIPTS AND PAYMENTS.

The 819 cities and towns listed and carried forward in the following tables, show total receipts for the year from all sources amounting to \$20,216,766, and expenses amounting to \$20,021,767. The total cash on hand at the beginning of the year in these cities and towns was \$5,251,786 and the cash on hand at the close of the year was \$5,446,755. The detailed transactions of the city, showing receipts and expenditures by funds, departments and related divisions of municipal government, are shown in the tables hereto appended, 18 of the tables being devoted to the 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 principle officers of the cities and towns, Mayor, Clerk and Treasurer, with the date of expiration of their terms of office.

LEAGUE OF IOWA MUNICIPALITIES.

In conformity with the law adopted by the 35th General Assembly the annual financial statement of the Secretary and 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.

CHANGES IN MUNICIPALITIES.

During the year the following towns have filed articles of incorporation:

Greenville, Clay county.
Hansell, Franklin county.
Lakota, Kossuth county.
Truesdale, Buena Vista county.

Two towns in Dubuque county have during the year instituted proceedings for the discontinuance of their incorporation. They are Centralia and Rickardsville.

Official notice has been received from the town of Berlin that its name has been changed to Lincoln.

MUNICIPAL ACCOUNTING LAW

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

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

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

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

the city or town council shall allow him such compensation for preparing the report as its members may deem proper, the same not to exceed five dollars per day for the time actually employed in such service. Three thousand five hundred copies of said report by the auditor of state shall be annually printed on or before December first for general distribution in accordance with law. (25 G. A., ch. 97.)

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

Sec. 1056-a11. *Examiners of Municipal Accounts—Compensation.* The auditor of state shall appoint one or more examiners of municipal accounts whose duty it shall be at least once in two years to examine into, audit and report upon the financial condition and transactions of all cities having a population of three thousand or more. Said examiners shall have power to compel the attendance of witnesses and to administer oaths and shall have access to all books, papers or records essential in a thoroughgoing examination. The examiner in charge of an investigation shall, on the conclusion thereof, file a written report of his findings with the mayor and council and with the auditor of state including his criticisms of any faults found and his recommendations respecting improvements desirable. Any and all reports thus made and filed shall be open to public inspection. The compensation of said examiners shall be seven dollars (\$7.00) for each day actually employed, together with the necessary traveling expenses; the sum so due in any case shall be paid by the auditor of state, upon the presentation of proper bills 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.) (38 G. A., ch. 301; 38 G. A., ch. 272.)

Sec. 1056-a12. *Application for Examination.* Any city or town with a population of less than five thousand may secure an examination of its financial transactions and the condition of its funds and a report thereon

by a state examiner upon application by either the mayor or council to the auditor of state. Further upon petition of fifty or more taxpayers of any city or town setting forth facts that in the opinion of the state auditor justify action, the auditor of state shall send an examiner to inspect and report upon the financial administration and condition of the municipality in question. (31 G. A., ch. 34, Sec. 6.)

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

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

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

(Census 1915)

ADAIR—		BOONE—	
Adair	1,011	Berkley	117
Bridgewater	362	Beaver	197
Fontanille	868	*Boone	12,351
Greenfield	1,624	Hoxholm	225
Orion	496	Fraser	520
		Luther	520
Total of county	4,361	Madrid	1,443
		Osden	1,402
		Pilot Mound	347
		Total of county	16,592
ADAMS—		BREMER—	
Carbon	304	Denver	475
*Corning	1,884	Frederika	264
Nodaway	359	Janesville	210
Prescott	465	Readyln	313
		Summer	1,357
Total of county	2,999	Plainfield	327
		Tripoli	855
ALLAMAKEE—		*Waverly	
Harpers' Ferry	315		2,547
Lansing	1,655	Total of county	7,624
Postville	1,002		
Watersville	192	BUCHANAN—	
*Waukon	2,168	Aurora	292
Total of county	5,333	Brandon	340
		Fairbank	631
APPANOOSE—		Hazleton	
*Centerville	7,803		597
Cincinnati	651	*Independence	2,483
Exline	651	Jesup	789
Moravia	741	Lamont	592
Moulton	1,352	Quasqueton	466
*Mystic	2,695	Winthrop	564
Numa	728	Total of county	7,872
Rathbun	622		
Udell	192	BUENA VISTA—	
Total of county	16,423	Albert City	417
		Alta	1,973
AUDUBON—		Linn Grove	
*Audubon	2,084		286
Brayton	197	Marathon	541
Exira	842	Newell	781
Gray	184	Rembrandt	381
Total of county	3,307	Sioux Rapids	1,020
		*Storm Lake	3,151
		Total of county	7,579
BENTON—		BUTLER—	
*Belle Plaine	3,668	*Allison	535
Blairstown	585	Bristow	328
Garrison	488	Clarksville	965
Keystone	494	Dumont	965
Luzerne	161	Greene	1,315
Newhall	248	New Hartford	474
Norway	491	Parkersburg	1,087
Shellsburg	602	Shell Rock	828
Urbana	351	Total of county	6,665
*Vinton	3,304		
Van Horne	595	CALHOUN—	
Total of county	11,537	Farnhamville	355
		Jolley	346
BLACK HAWK—		Kulerim	
*Cedar Falls	6,284		190
Cedar Heights	51	Lake City	496
Dunkerton	300	Lohville	1,300
Hudson	411	Manson	955
La Porte City	1,541	Pomeroy	
*Waterloo	33,997		
Total of county	41,654		

CALHOUN (Continued)

Rinard	156
Rockwell City	1,864
Somers	178
Yetter	132
Total of county	8,288

CARROLL—

Aradria	381
Breda	412
*Carroll	4,020
Coon Rapids	1,218
Debham	436
Gildes	913
Halbur	183
Lanesboro	306
Ludderdale	176
Manning	1,611
Ralston	200
Templeton	276
Willey	71
Total of county	10,189

CASS—

Anlia	1,210
*Atlantic	5,039
Cumberland	574
Griswold	1,148
Lewis	297
Marne	546
Massena	245
Wiota	
Total of county	9,711

CEDAR—

Bennett	320
Clarence	671
Durant	729
Lowden	650
Mechanicsville	35
Stanwood	547
*Tipton	2,176
West Branch	712
Total of county	6,601

CERRO GORDO—

*Clear Lake	2,741
Dougherty	
*Mason City	17,152
Meservey	257
Plymouth	374
Rock Falls	108
Rockwell	726
Swaledale	207
Thornton	311
Total of county	22,108

CHEROKEE—

Aurelia	654
*Cherokee (820 Imb.)	5,824
Cleghorn	220
Larrabee	192
Marcus	887
Meriden	263
Quimby	286
Washita	432
Total of county	8,658

CHICKASAW—

Alta Vista	364
Rassett	134
Fredericksburg	635
Ionia	291

CHICKASAW—Continued

Lawler	656
Nashua	1,264
*New Hampton	2,564
North Washington	123
Total of county	6,147

CLARKE—

Hopeville	91
Murray	87
*Osceola	2,714
Woodburn	389
Total of county	4,041

CLAY—

Dickens	291
Everly	472
Fostoria	146
Peterson	534
Royal	312
*Spencer	4,176
Webb	186
Total of county	6,116

CLAYTON—

Clayton	210
Elkport	149
Edgewood	623
*Elkader	1,213
Farmersburg	280
Garber	128
Garnaville	368
Guttenberg	1,886
Littleport	206
Luana	198
McGregor	1,344
Monona	966
North Buena Vista	164
Osterdock	97
Saint Clair	145
Strawberry Point	1,157
Volga	456
Total of county	10,147

CLINTON—

Andover	68
Calamus	393
Camanche	647
Charleok	384
*Clinton	24,091
Delmar	553
De Witt	1,877
Goose Lake	113
Grand Mound	481
Lost Nation	577
Low Moor	262
Toronto	141
Wellton	75
Whitland	558
Total of county	32,220

CRAWFORD—

Arlon	237
Aspinwall	108
Charter Oak	799
Deloit	266
*Denison	3,455
Dows City	571
Kiron	239
Manilla	1,124
Ricketts	143

CRAWFORD--Continued

Schleswig	567
Vail	685
West Side	404
Total of county	8,598

DALLAS--

Adel	1,425
Boulton	294
Dallas Center	294
Dawson	306
De Soto	298
Granger	810
Dexter	275
Linden	324
Minburn	420
*Perry	5,435
Redfield	669
Van Meter	472
Waukeo	354
Woodward	820
Total of county	12,678

DAVIS--

*Bloomfield	2,282
Drakesville	273
Floris	253
Pulaski	456
Total of county	3,264

DECATUR--

Davis City	636
Decatur City	341
Garden Grove	741
Grand River	353
Lamont	1,768
*Leon	2,139
Le Roy	221
Pleasanton	265
Van Wert	469
Weldon	289
Total of county	7,292

DELAWARE--

Coleburg	320
Delaware	87
Delhi	440
Earlville	532
Grisley	370
Hopkinton	836
*Manchester	3,102
Masonville	268
Onelia	145
Ryan	483
Total of county	6,633

DES MOINES--

*Burlington	24,261
Danville	280
Mediapolis	867
Middletown	106
West Burlington	1,091
Total of county	26,605

DICKINSON--

Arnold's Park	408
Lake Park	704
Milford	823
Orleans	135
*Spirit Lake	1,602
Superior	186
Terril	452
Total of county	4,317

DURBUQUE--

Avenarius	94
Bernard	120
Cascade	1,316
*Dubuque	41,792
Durango	59
Centralla	59
Dyersville	1,827
Epworth	452
Farley	729
Graf	120
Holy Cross	151
Latlers (Epworth P. O.)	42
Luxemburg	126
New Vienna	211
Rickardsville	95
Sherrill	120
Worthington	327
Zwingle	85
Total of county	47,644

EMMET--

Armstrong	753
Dolliver	168
*Escherville	4,122
Gruber	310
Hingsted	447
Wallingford	183
Total of county	5,729

FAYETTE--

Arlington	257
Clermont	214
Elgin	613
*Fayette	1,175
Hawkeye	614
Maynard	426
*Oelwein	7,157
Randall	141
Saint Lucas	148
Wadena	279
Waucoma	449
Westgate	266
West Union	1,773
Total of county	14,518

FLOYD--

*Charles City	6,871
Marble Rock	521
Nora Springs	1,148
Rockford	1,133
Rudd	448
Total of county	8,540

FRANKLIN--

Alexander	292
Coulter	267
Geneva	265
*Hampton	3,025
Latimer	357
Poppley	224
Sheffield	1,035
Total of county	5,469

FREMONT--

Farragut	511
Hamburg	2,294
Imogene	314
Randolph	320
*Sidney	1,071
Union	454
Whitney	1,049
Tabor	357
Thurman	357
Total of county	6,482

GREENE--

Churdan	694
Dana	213
Grand Junction	284
*Jefferson	3,102
Paton	395
Rippey	403
Total of county	5,756

GRENDY--

Beaman	229
Conrad	620
Dike	379
*Grundy Center	1,629
Holland	152
Morrison	218
Reinbeck	1,257
Stout	147
Weisburg	385
Total of county	5,026

GUTHRIE--

Bagley	466
Bayard	706
Cassy	801
*Guthrie Center	1,678
Jamaica	403
Menlo	457
*Panora	1,197
*Stuart	1,849
Yale	305
Total of county	7,752

HAMILTON--

Bialsburg	298
Ellsworth	520
Jewell Junction	1,074
Kamrar	268
Stanhope	358
Stratford	604
*Webster City	5,834
Williams	550
Total of county	9,516

HANCOCK--

Britt	1,445
Corwith	557
Crystal Lake	177
*Garner	1,226
Goodell	241
Kanawha	516
Klemme	404
Woden	163
Total of county	4,729

HARDIN--

Ackley	1,289
Alden	806
Buckeyes	192
*Eldora	2,720
Hubbard	605
*Iowa Falls	3,716
New Providence	249
Radcliffe	729
Steamboat Rock	414
Union	600
Whitten	236
Total of county	11,604

HARRISON--

Dunlap	1,393
Little Sioux	452
*Logan	1,641
Magnolia	287
*Missouri Valley	3,764
Modala	420
Mondamin	452
Persia	382
Pisgah	402
Woodbine	1,611
Total of county	10,803

HENRY--

*Coppock	111
*Mt. Pleasant	4,089
Mount Union	200
New London	1,163
Olds	163
Rome	163
Salem	516
Wayland	560
Winfield	1,007
Total of county	7,971

HOWARD--

Chester	290
*Cresco	3,199
Elma	871
Lima Springs	427
Protivin	185
Total of county	5,092

HUMBOLDT--

Bradgate	207
Bode	428
*Dakota City	447
Hardy	76
*Humboldt	2,061
Livermore	634
Ottosen	112
Pioneer	108
Renwick	483
Rutland	235
Thor	297
Total of county	5,129

IDA--

Arthur	259
Battle Creek	688
Galva	478
Hoisteln	1,127
*Ida Grove	2,090
Total of county	4,652

IOWA--

Ladora	215
*Marengo	2,037
Millersburg	197
North English	923
Parnell	380
Victor	755
Willamsburg	1,157
Total of county	5,674

JACKSON--

Andrew	332
Baldwin	1,708
Bellevue	127
Green Island	298
La Motte	298
*Manoketa	2,224
Monmouth	276

JACKSON—Continued

Miles	316
Freston	654
Sabula	244
Spragueville	101
Springbrook	139
Total of county	8,867

JASPER—

Baxter	672
Collax	2,648
Kellogg	619
Lynnville	453
Mingo	305
Monroe	926
Newton	5,165
Prairie City	814
Reasnor	346
Sully	241
Valeria	92
Total of county	12,104

JEFFERSON—

Batavia	605
Fairfield	6,113
Lockridge	203
Packwood	295
Pleasant Plain	172
Total of county	7,288

JOHNSON—

Coraville	148
Hills	210
Iowa City	12,033
Lone Tree	808
North Liberty	182
Oxford	577
Solon	441
Total of county	14,414

JONES—

Anamona (incl. 355)	3,157
Center Junction	232
Martelle	181
Monticello	2,159
Onslow	706
Olin	231
Oxford Junction	852
Wyoming	707
Total of county	8,225

KEOKUK—

Delta	721
Harper	257
Hedrick	926
Keota	1,071
Kinross	155
Martinsburg	288
Ollie	341
Highland	419
Sigourney	2,109
South English	333
Thornburg	221
What Cheer	1,800
Total of county	8,843

KOSSUTH—

Alicona	2,503
Bancroft	893
Burt	624
Fenton	304
Germania	426
LeVard	240
LiVerne	560
Swea City	595

KOSSUTH—Continued

Titonka	352
Wesley	464
Whittemore	588
Total of county	8,642

LEE—

Donnellson	425
Fort Madison	5,907
Franklin	123
Keokuk	15,229
Montrose	702
Saint Paul (West Point P. O.)	62
West Point	564
Total of county	26,632

LINN—

Alburnett	169
Bertram	124
Cedar Rapids	40,667
Center Point	910
Central City	725
Coggon	589
Ely	192
Kenwood Park	529
Lisbon	879
Marion	4,675
Mount Vernon	1,171
Prairieburg	227
Robins	125
Springville	427
Walker	524
Total of county	52,548

LOUISA—

Columbus City	290
Columbus Junction	1,107
Cotte	124
Grand View	375
Letts	458
Morning Sun	904
Oakville	415
Wapello	1,532
Total of county	5,214

LUCAS—

Charlton	5,235
Cleveland	423
Derby	825
Lucas	650
Russell	860
Total of county	6,993

LYON—

Alvord	263
Doon	612
George	794
Inwood	715
Larchwood	478
Lester	274
Little Rock	831
Rock Rapids	2,031
Total of county	5,807

MADISON—

Earham	749
East Peru	100
Macksburg	304
Patterson	451
Saint Charles	221
Truro	2,860
Winterset	2,860
Total of county	5,122

MAHASKA—

Barnes City	284
Beacon	489
Fremont	520
Leighton	128
Oshkaloosa	10,485
New Sharon	42
Rose Hill	257
University Park	435
Total of county	13,224

MARION—

Bussey	655
Dallas	329
Hamilton	398
Harvey	409
Knoxville (190 inst.)	3,731
Maryville	500
Melcher	325
Pella	3,096
Pleasantville	271
Swan	325
Total of county	10,481

MARSHALL—

Albion	477
Clemona	245
Edenwale (Rhodes P. O.)	451
Ferguson	161
Guman	477
Laurel	194
LeGrand	421
Liscomb	307
Marshalltown	16,065
Melbourne	359
Saint Anthony	228
State Center	1,027
Totals of county	20,255

MILLS—

Emerson	464
Greenwood (Inst. 1,052)	4,231
Hastings	432
Henderson	238
Malvern	1,254
Pacific Junction	428
Silver City	483
Total of county	7,880

MITCHELL—

Batley	226
Carpenter	144
McIntire	575
Meyer	421
Mitchell	225
Orchard	141
Orange	2,729
Riceville	945
St. Ansgar	852
Stacyville	696
West Mitchell	133
Total of county	7,146

MONONA—

Elencoe	307
Castana	441
Mapleton	1,200
Moorhead	821
Onawa	2,210
Rodney	175
Solider	244
Turin	705
Ute	260
Whiting	642
Total of county	6,862

MONROE—

Albia	5,128
LeVall	521
Melrose	469
Total of county	6,128

MONTGOMERY—

Coburg	176
Elliott	558
Grant	314
Red Oak	5,661
Stanton	705
Vilisca	2,132
Total of county	9,486

MUSCATINE—

Atalissa	205
Conesville	332
Muscatine	15,785
Nichols	425
Stockton	121
West Liberty	1,760
Wilton	1,175
Total of county	19,804

O'BRIEN—

Archer	139
Calumet	208
Hartley	1,208
Moneta	88
Paulina	875
Primachar	923
Sanborn	1,456
Sheldon	3,223
Sutherland	812
Total of county	8,929

OSCEOLA—

Ashton	597
Harris	308
Ocheyedan	725
Melvin	278
Sibley	1,755
Total of county	3,663

PAGE—

Blanchard	422
Braddyville	226
Clarinda (Inst. 1,146)	5,624
Coin	665
College Springs	585
Casey	797
Hepburn	112
Northboro	219
Shimbaugh	298
Shenandoah	5,627
Yorktown	212
Total of county	14,597

PALO ALTO—

Ayrshire	300
Curlew	172
Cylinder	161
Emmetsburg	2,647
Grattinger	743
Malin	364
Rodman	141
Ruthven	744
West Bend	701
Total of county	6,014

PLYMOUTH—

Akron	1,255
Brunsville	111
Craig	135
Hinton	291

PLYMOUTH—Continued

Kingsley	1,953
†*Le Mars	5,970
Merrill	534
Oyens	82
Remsen	1,093
Struble	160
Westfield	198
Total of county	9,969

POCAHONTAS—

Fonda	1,196
Gilmore City	955
Havelock	218
Larens	848
Palmer	222
Plover	260
†Pocahontas	1,194
Roife	1,115
Varina	245
Total of county	6,143

POLK—

Altoona	520
Ankeny	526
Bondurant	262
Clower Hills	261
†Des Moines	105,652
Elkhart	161
Grimes	351
Mitchellville (Inst. H)	816
Polk City	257
Runnells	390
Sheldahl	396
South Ft. Des Moines	538
Valley Junction	3,026
Total of county	112,966

POTTAWATTAMIE—

Avoca	1,648
Carson	656
†*Council Bluffs	31,354
Hancock	264
Macedonia	490
McClelland	14
Minden	429
Oakland	1,196
Treynor	205
Neola	87
Underwood	295
Walnut	1,008
Total of county	38,566

POWESHIEK—

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

RINGGOLD—

Beaconsfield	143
Benton	213
Diagonald	492
Elston	212
Kellerton	584
Knowlton	181
Maloy	119
Mount Aft	708
Redding	292
Tingley	411
Total of county	4,375

SAC—

Auburn	416
Early	544
Grant City	177
Lake View	177
Lytton	814
Odeboit	327
†*Sac City	1,236
Schaller	2,521
Wall Lake	488
Total of county	7,245

SCOTT—

Bettendorf	1,374
Blue Grass	327
Buffalo	492
†*Pavement	48,383
Dixon	319
Donohue	245
Eldridge	608
LeClaire	236
Long Grove	146
McCausland	116
Maysville	58
New Liberty	112
Princeton	428
Walcott	461
Total of county	52,128

SHELBY—

Defiance	401
Earling	307
Elk Horn	527
†*Haven	2,330
Irwin	347
Kirkman	193
Panama	149
Portsmouth	328
Shelby	623
Total of county	5,744

SIOUX—

Alton	588
Boyd	394
Chatsworth	113
Granville	497
*Hawarden	2,945
Hospers	527
Hull	758
Ireton	676
Matlock	76
Maurice	307
Orange	1,417
Rock Valley	1,396
Sioux Center	1,269
Total of county	10,257

STORY—

*Ames	5,801
Cambridge	682
Collins	549
Colo	236
Gilbert	350
Huxley	357
Kelley	292
Maxwell	624
McCallsburg	292
†*Nevada	2,856
Rolla	691
Slater	1,278
Story City	1,278
Zearing	536
Total of county	14,015

TAMA—

Berlin	143
Chalco	582
Clutier	276
Dysart	937
Eideron	539
Garwin	514
Gladsbrook	859
Montour	413
*Tama	2,612
Traer	1,378
†Toledo	1,741
Yining	164
Total of county	10,037

TAYLOR—

Athelstan	164
Blockton	649
†Bedford	1,359
Clearfield	695
Conway	277
Gravely	549
Lenox	1,320
New Market	737
Sharpsburg	166
Total of county	6,507

UNION—

Afton	1,007
†Creston	7,572
Cromwell	179
Kent	166
Lorimer	711
Shannon City	289
Thayer	188
Total of county	10,112

VAN BUREN—

Birmingham	581
Bonaparte	443
Cantril	645
Farrington	1,134
*Kossauia	1,018
Milton	947
Stockport	363
Total of county	5,211

WAPELLO—

Agency	374
Blakesburg	329
Chatsworth	135
Eddyville	1,046
†Eldon	2,030
Kirkville	278
†Ottumwa	22,437
Total of county	26,697

WARREN—

Ackworth	113
Carlisle	632
†*Indianola	3,495
Ladson	526
Milo	607
Norwalk	359
New Virginia	499
Sandyville	119
Spring Hill	85
Total of county	6,337

WASHINGTON—

Alnsworth	422
Brighton	1,025
Kalona	514
Crawfordsville	323
Riverside	656
*Washington	4,544
Wellman	837
West Chester	233
Total	8,562

WAYNE—

Allerton	1,015
Clio	264
†Corydon	1,757
Humeston	1,034
Lineville	752
Promise City	278
*Seymour	2,146
Total of county	7,246

WEBSTER—

Badger	222
Barnum	152
Callender	368
Clara	284
Dayton	806
Duncombe	476
†Fort Dodge	19,372
Gowrie	856
Harcourt	303
Lehigh	1,290
Moorland	157
Vincent	182
Total of county	24,588

WINNEBAGO—

Buffalo Center	998
†*Forest City	2,135
Lake Mills	1,480
Leland	188
Rake	231
Scarville	162
Thompson	565
Total of county	5,669

WINNESHIEK—

Calmar	952
Castalia	262
†Decorah	4,021
Fort Atkinson	305
Knox Junction	151
Ossian	553
Ridgeway	389
Spillville	314
Total of county	7,247

WOODBURY—

Anthorn	758
Corringtonville	1,056
Cushing	286
Danbury	578
Hornick	1,066
Lawton	190
Moville	801
Oto	366
Pierson	496
Salk	329
Sergeant Bluffs	507
Sloan	548
Smithland	336
†*Sioux City	61,774
Total of county	68,387

WORTH—

Fertile	232
Grafton	199
Hanlontown	180
Joice	172
Kensett	480
Manly	982
†Northwood	1,525
Total of county	3,720

WRIGHT—

Belmond	1,419
*Clarion	2,232
Dows	1,602
•Eagle Grove	4,823
Galt	185
Goldfield	748
Howan	226
Woolstock	217
Total of county	10,687

Total population of all incorporated municipalities in the state.....1,375,515

Total population of the state.....2,314,944

Percentage of population in cities and towns 54% plus.

Percentage of suburban population, 45.99%.

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

†Indicates county seat.

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

GENERAL TABLES

CITIES AND TOWNS

TABLE A—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Des Moines Population 162,652
Taxes, Licenses and Fines	
General levy, city government	\$ 613,522
Independent divisions, city government	1,077,311
Franchise taxes	25,796
Poll taxes	—
Special assessments	—
Business licenses	39,666
Dog license	4,719
Departmental permits	11,483
Police court fines and forfeits	—
County road fund	15,866
Gifts, individuals or corporations	—
General Offices	
Executive offices	28
Law offices	19
Elections	19
Municipal property	19
Courts	29,944
Police department	3
Fire department	3
Department of inspection	27,073
Pounds	—
Health Department	146
Sewers and sewage disposal	—
Refuse disposal	11,729
Miscellaneous	8,222
General street sweepings	1,567
Bridges (other than toll)	—
Libraries	1,712
Parks	—
Baths and bathing beaches	—
Municipal Industries	
Water works	—
Electric light works	—
Gas works	8,400
Markets and public scales	—
Docks, wharves and landings	24,201
Cemeteries	—
Miscellaneous	—
From Debt Obligations	
General bonds	\$60,000
Municipal industry bonds	—
Special assessments	—
Temporary loans, etc.	1,100
Outstanding warrants	98
Miscellaneous	—
Interest Receipts	
Current deposits	4,168
Other sources	—
All Other Receipts	
Sale of real property	2,321
Refund receipts, etc.	62,690
Special assessments made during the year	7,034
From private trust accounts	—
Recapitulation	
Taxes, licenses and fines	\$ 1,672,722
General offices	66,722
Municipal industries	677,401
From debt obligations	4,898
Interest receipts	53,467
All other receipts	—
Total receipts	\$ 2,474,810
Cash on hand beginning of year	1,160,430
Grand total	\$ 3,635,240

TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Des Moines Population 162,652
General Government	
Mayor's office	\$ 5,409
City council	17,000
City clerk and auditor	14,400
City treasurer	3,700
City solicitor	17,133
Other officers	—
City assessor	—
Engineer's office	20,147
Collection of taxes	—
Audits and examinations	1,065
Fractions	11,455
City hall	18,804
Courts	279,147
Miscellaneous	1,043
Protection of Life & Property	
Police department	164,028
Fire department	256,618
Inspection and pounds	11,328
Police and fire alarm systems	1,905
Miscellaneous	8,061
Health Dept. & Sanitation	
General expenditures	88,847
Quarantine and pest house	97,996
Sewers and sewage disposal	190,000
Refuse disposal	15,866
Miscellaneous	—
Highways	
General administration	17,042
General street expenditures	226,269
Paving and rutting	134,532
Sidewalks and crossings	26,719
Bridges (other than toll)	326,653
Snow removal	5,225
Street lighting	153,484
Street sprinkling and cleaning	48,071
Miscellaneous	—
Recreation, Libraries & Misc.	
General administration	10,520
General park and garden expense	104,138
Miscellaneous	41,430
Municipal Industries	
Water works	—
Electric light works	—
Gas works	8,786
Markets and public scales	—
Docks, wharves, etc.	—
Cemeteries and crematories	66,011
Miscellaneous	—
Payments on Public Debt	
General and municipal bonds	169,090
Interest	175,455
Special assessments and outstanding warrants	204,090
Refund, transfers, etc.	73,643
Recapitulation	
General government	\$ 380,764
Protection of life and property	437,637
Health department and sanitation	392,506
Highways, recreation, etc.	1,704,154
Municipal industries	74,797
Payments on public debt	560,195
Total payments	\$ 2,880,252
Cash on hand close of year	641,152
Grand total	\$ 3,521,404

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Sioux City Population 61,774	Davenport Population 48,482	Dubuque Population 41,795	Cedar Rapids Population 40,667
Taxes, Licenses and Fines				
General by city gov't.....	\$ 565,065	\$ 600,729	\$ 509,746	\$ 375,771
Ind. divisions city gov't.....	3,569	1,438	155,911	6,736
Franchise taxes.....	87,195			
Poll taxes.....		1,870	88,559	
Special assessments.....		16,776	2,326	2,800
Business licenses.....	12,728	2,519	49	1,408
Dog licenses.....		5,472		1,207
Departmental permits.....		2,098		852
Police rt. fines and forfeits.....	29,924	1,564	4,804	5,712
County road fund.....		1,966		
Gifts, individuals or corp.....				
General Offices				
Executive offices.....	170			13
Law offices.....	50		13	
Elections.....	369			
Municipal property.....	9,971			26
Courts				
Police department.....	1,309	124	1,710	120
Fire department.....	239		1,220	1,278
Department of inspection.....	6,729	2,401		1,294
Founds.....	1,539			19
Health department.....	87			20
Sewers and sewage disposal.....	2,285	4,511		
Refuse disposal.....				
Miscellaneous.....	125	3,124	126	80
General street services.....	6,651	2,660	78	1,810
Bridges (other than toll).....	414			
Libraries.....	1,145	548		55
Parks.....	972	3,280		1,390
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	227,866			127,225
Electric light works.....				
Gas works.....				
Markets and public scales.....	1,177	64	778	80
Docks, wharves, landings.....		21,967	575	4,270
Cemeteries.....	2,978			19
Miscellaneous.....				8,601
From Debt Obligations				
General bonds.....	302,500			
Municipal industry bonds.....	42,658	85,160		
Special assessments.....		82,927	7,113	
Temporary loans, etc.....		5,000	7,650	
Outstanding warrants.....			10,412	2,058
Miscellaneous.....				
Interest Receipts				
Current deposits.....	7,580	6,281	3,799	2,829
Other sources.....		14,924	175	
All Other Receipts				
Sale of real property.....				10,700
Refund receipts.....	4,401		117	
Spec. assessm't during yr.....	50,088	142,213		
From private trust acc'ts.....		33,417	116,714	4,218
Reconciliation				
Taxes, licenses and fines.....	\$ 665,549	\$ 641,172	\$ 851,444	\$ 493,898
General offices.....	31,415	17,545	2,147	29,861
Municipal industries.....	321,555	222,031	1,263	21,245
From debt obligations.....	345,158	172,927	21,627	2,865
Interest receipts.....	7,580	21,569	2,567	1,403
All other receipts.....	54,489	181,330	116,821	14,023
Total receipts.....	\$ 1,435,846	\$ 1,055,511	\$ 1,035,819	\$ 651,587
Cash on hd., beginning yr.....	199,799	529,777	395,967	19,468
Grand total.....	\$ 1,535,645	\$ 1,585,288	\$ 1,431,786	\$ 671,055

TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Sioux City Population 61,774	Davenport Population 48,482	Dubuque Population 41,795	Cedar Rapids Population 40,667
General Government				
Mayor's office.....	\$ 4,210	\$ 1,672	\$ 1,490	\$ 2,452
City council.....	12,201	2,468	2,100	10,180
City clerk and auditor.....	5,735	5,401	5,535	6,704
City treasurer.....	2,597	6,181	4,392	2,224
City auditor.....	4,120	3,948	2,851	4,708
Other attorneys.....	453			125
City assessor.....	4,730	4,243		98
Engineer's office.....	7,424	2,703		1,665
Collection of taxes.....		512	538	
Audits and examinations.....	257	1,184		226
Electric.....	6,014	4,168	2,741	1,118
Courts.....	19,126	*18,639	4,780	3,897
City hall.....	939	2,316	38	2,071
Miscellaneous.....		752	2,655	343
Protection of Life & Prop.				
Police department.....	80,065	69,480	49,103	39,685
Fire department.....	92,678	120,728	78,108	82,672
Inspection and ponds.....	12,477	9,195	780	8,273
Police & fire alarm systems.....	3,207	7,218		2,260
Miscellaneous.....	6,834		301	
Health Dept. & Sanitation				
General expenditures.....	4,831	6,003	5,082	3,388
Quarantine and pest houses.....				33
Sewers and sewage disposal.....	93,822	25,812	14,493	18,228
Refuse disposal.....	30,959	15,749	11,996	4,796
Miscellaneous.....	6,018	1,475	94	970
Highways				
General administration.....	1,900	3,129	1,695	14,138
General street expenditures.....	43,680	12,621	74,649	23,146
Paving and curbing.....	29,022	51,755	11,829	6,546
Sidewalks and crossings.....	12,755	14,126	3,960	5,980
Bridges (other than toll).....	17,618			7,796
Snow removal.....	302	2,350		5,601
Street lighting.....	29,728	45,911	44,292	32,291
Street sprinkling & cleaning.....	30,019	61,076	4,197	16,885
Miscellaneous.....	2,297	3,678		3,821
Recreation, Library & Mts.				
General administration.....	2,100	55,992	2,200	2,274
Libraries.....	29,877	24,164	2,500	19,072
General park & garden exp.....	46,611	90,828	8,233	27,850
Miscellaneous.....	7,224	18,370	8,120	17,558
Municipal Industries				
Water works.....	242,039			132,797
Electric light works.....				
Gas works.....				
Markets and public scales.....	1,537		130	959
Docks, wharves, etc.....		11,227	3,519	5,212
Cemeteries & crematories.....	5,922	258		480
Miscellaneous.....				
Payments on Public Debt				
General & municipal bonds.....	404,026	18,000	25,000	49,700
Interest.....	51,396	39,494	68,691	95,199
Special issues & out. war.....		157,127	69,025	15,515
Refund, transfers, etc.....	287	107,179	163,680	28,781
Reconciliation				
General government.....	\$ 59,614	\$ 69,571	\$ 69,051	\$ 41,801
Protection of life and prop.....	165,296	205,639	128,472	129,023
Health dept. & sanitation.....	134,760	49,000	31,695	27,444
Highways, recreation, etc.....	264,012	284,621	158,312	182,694
Municipal industries.....	127,498	11,565	3,649	139,449
Payments on public debt.....	455,619	321,780	326,737	192,156
Total payments.....	\$ 1,343,750	\$ 1,034,257	\$ 888,037	\$ 651,587
Cash on hand close of yr.....	192,045	547,151	605,939	115,953
Grand total.....	\$ 1,535,795	\$ 1,581,408	\$ 1,493,976	\$ 767,540

*Board of Public Works, 86,749.

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Waterloo Population 33,097	Council Bluffs Population 31,354	Clinton Population 26,091	Burlington Population 24,251
Taxes, Licenses and Fines				
Ind. divisions, city gov't.....	\$ 354,803	\$ 320,010	\$ 40,141	\$ 256,982
Ind. divisions, city gov't.....	80,624	71,278	107,925	1,342
Franchise taxes.....	7,129	4,548		
Pull taxes.....	07,439			
Special assessments.....	3,882	3,511	1,309	2,528
Business licenses.....	962	629	300	218
Dog license.....	975	344	272	218
Departmental permits.....	11,734	4,344	2,307	2,238
Police et. fines and forfeits.....		2,375	2,145	
County road fund.....	64	115		54
Gifts, individuals or corp.....				
General Offices				
Executive offices.....	1,516	62		6
Law offices.....	39	215		
Elections.....				
Municipal property.....	4,130			3
Courts.....		523		16
Police department.....		255		16
Fire department.....		1,593		10
Department of inspection.....				
Younts.....	215	596		6
Health department.....		707		47
Sewers and sewage disposal.....				
Refuse disposal.....	6		100	1,308
Miscellaneous.....	2	3,692		
General street services.....				
Bridges (other than toll).....	153	794	10,561	2
Libraries.....	2,150	941	14,049	50
Parks.....				6
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	101,213	155,825		
Electric light works.....				
Gas works.....				
Markets and public scales.....		791		66
Docks, wharves, landings.....	435			1,265
Canneries.....				
Miscellaneous.....				
From Debt Obligations				
General bonds.....			15,281	15,000
Municipal industry bonds.....				15
Special assessments.....				
Temporary loans, etc.....	20,865	101,430	14,716	27
Outstanding warrants.....				866
Miscellaneous.....				
Interest Receipts				
Current deposits.....	1,880	2,681	1,178	47
Other sources.....	2,197	4,596		5,673
All Other Receipts				
Sale of real property.....				2,800
Refund receipts.....	555	2,588		48
Spec. assessm'ts during yr.....		31,487		6,128
From private trust acc'ts.....	563	74,294	5,866	7,239
Recapitulation				
Taxes, licenses and fines.....	\$ 497,315	\$ 321,387	\$ 156,849	\$ 238,472
General offices.....	9,831	7,807	24,779	1,661
Municipal industries.....	101,648	156,756		10,327
From debt obligations.....	20,865	119,430	30,882	4,137
Interest receipts.....	5,986	7,277	1,178	34,984
All other receipts.....	1,098	108,159	8,806	10,894
Total receipts	\$ 548,843	\$ 717,416	\$ 219,543	\$ 281,380
Cash on hd. beginning yr.....	136,626	249,675	113,759	1,452
Grand total	\$ 685,469	\$ 967,091	\$ 333,304	\$ 282,832

TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Waterloo Population 33,097	Council Bluffs Population 31,354	Clinton Population 26,091	Burlington Population 24,251
General Government				
Mayor's office.....	\$ 2,777	\$ 2,295	\$ 1,000	\$ 2,500
City council.....	1,500	2,187		7,230
City clerk and auditor.....	3,632	5,270	3,209	7,780
City treasurer.....	75	1,740	1,772	1,935
City solicitor.....	1,863	1,500	1,000	2,812
Other officers.....	2,000			
City assessor.....				45
Engineer's office.....	4,743	4,846	192	2,141
Collection of taxes.....	4,797	1,128		1,982
Audits and examinations.....	506	454	306	289
Elections.....	95		1,984	2,945
City hall.....	11,628	2,252	3,801	1,300
Miscellaneous.....	355	200	2,247	1,312
Protection of Life & Prop.				
Police department.....	24,768	30,725	17,795	19,619
Fire department.....	38,641	36,802	35,840	45,515
Inspection and permits.....	3,548	305		1,200
Police & fire alarm systems.....	100	1,510		100
Miscellaneous.....	382			
Health Dept. & Sanitation				
General expenditures.....	2,640	1,156	1,185	3,855
Quarantine and pest house.....				
Sewers and sewage disposal.....	4,071	28,958	6,646	9,758
Refuse disposal.....	6,580	2,108	2,034	4,675
Miscellaneous.....	1,412	49,745	980	
Highways				
General administration.....	1,550	1,789		
General street expenditures.....	18,403	8,704	15,222	31,869
Paving and curbing.....	4,807	8,809		3,256
Sidewalks and crossings.....	3,486	4,650	3,485	5,291
Bridges (other than toll).....	3,208	11,102	2,685	2,126
Snow removal.....			513	
Street lighting.....	31,646	24,219	19,383	27,900
Snow sprinkling & cleaning.....	10,403	8,753	8,423	3,430
Miscellaneous.....	528	11,782	5,697	5
Recreation, Library & M. S.				
General administration.....				100
Libraries.....	30,029	14,369		9,200
General park & garden exp.....	11,150	12,620		6,827
Miscellaneous.....	4,221	18,155	3,973	2,417
Municipal Industries				
Water works.....	107,303	106,513		
Electric light works.....				
Gas works.....				
Markets and public scales.....		950		807
Docks, wharves, etc.....	27,664			806
Canneries & creameries.....				
Miscellaneous.....				
Payments on Public Debt				
General & municipal bonds.....	45,400	119,500	2,800	79,294
Interest.....	60,018	40,015	10,282	22,227
Special assess. & out. war.....	76,872	69,630	15,281	18,577
Refund, transfers, etc.....	2,788	7,656		7,819
Recapitulation				
General government.....	\$ 23,878	\$ 23,009	\$ 19,813	\$ 24,560
Protection of life and prop.....	77,499	89,436	73,966	66,434
Health dept. & sanitation.....	14,552	81,967	11,745	18,588
Highways, recreation, etc.....	112,222	124,953	52,984	61,915
Municipal industries.....	135,667	107,473		1,795
Payments on public debt.....	185,079	301,771	26,507	77,917
Total payments	\$ 558,338	\$ 708,728	\$ 214,755	\$ 261,219
Cash on hand close of yr.....	124,683	258,623	118,549	8,704
Grand total	\$ 683,021	\$ 967,351	\$ 333,304	\$ 269,923

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending Mar. 31, 1919.	Ottumwa Population 22,437	Fort Dodge Population 19,373	Mason City Population 17,152	Marshalltown Population 16,665
Taxes, Licenses and Fines				
General levy, city gov't.....	\$ 129,492	\$ 135,983	\$ 171,743	\$ 20,002
Ind. divisions, city gov't.....	38,629	.....	22,790	92,131
Franchise taxes.....	1,155	.....	.....	.....
Poll taxes.....	5,313	3,287	3,162	1,136
Special assessments.....	.....	.....	.....	.....
Business licenses.....	2,656	1,565	4,628	2,866
Dog license.....	371	270	918	.....
Departmental permits.....	534	.....	.....	.....
Police et. fines and forfeits.....	3,249	6,779	3,692	1,521
County road fund.....	.....	.....	.....	.....
Gifts, individuals or corp.....	25	.....	.....	.....
General Offices				
Executive offices.....	.....	.....	163	.....
Law offices.....	.....	.....	.....	.....
Elections.....	.....	.....	.....	.....
Municipal property.....	.....	.....	80	.....
Courts.....	.....	.....	.....	.....
Police department.....	312	.....	436	.....
Fire department.....	152	.....	615	10
Department of inspection.....	.....	.....	298	.....
Foodstuffs.....	.....	.....	.....	.....
Health department.....	4	715	.....	.....
Sewers and sewage disposal.....	.....	.....	.....	.....
Refuse disposal.....	.....	.....	.....	.....
Miscellaneous.....	11,729	827	13,032	.....
General street services.....	11	.....	20,216	.....
Bridges (other than toll).....	.....	.....	341	64
Libraries.....	.....	.....	.....	.....
Parks.....	108	7	.....	.....
Baths and bathing beaches.....	1,516	.....	.....	.....
Municipal Industries				
Water works.....	69,591	45,614	62,788	52,38
Electric light works.....	.....	.....	.....	4,26
Gas works.....	.....	.....	.....	.....
Markets and public scales.....	.....	424	.....	.....
Docks, wharves, landings.....	.....	.....	.....	.....
Cemeteries.....	.....	.....	.....	.....
Miscellaneous.....	.....	.....	.....	.....
From Debt Obligations				
General bonds.....	.....	45,000	65,226	.....
Municipal industry bonds.....	9,896	.....	.....	.....
Special assessments.....	.....	.....	.....	.....
Temporary loans, etc.....	.....	.....	.....	.....
Outstanding warrants.....	16,514	14,531	70,817	80
Miscellaneous.....	.....	124,000	.....	.....
Interest Receipts				
Current deposits.....	1,075	1,340	1,987	1,27
Other sources.....	294	2,248	391	.....
All Other Receipts				
Sale of real property.....	.....	.....	113	.....
Refund receipts.....	4,813	2,610	143,140	.....
Spec. assessm'ts during yr.....	30,656	46,873	31,741	.....
From private trust acc'ts.....	.....	.....	.....	.....
Recapitulation				
Taxes, licenses and fines.....	\$ 181,815	\$ 147,884	\$ 290,773	\$ 114,52
General offices.....	13,728	1,824	35,163	1,73
Municipal industries.....	69,591	49,658	62,788	52,38
From debt obligations.....	39,410	186,531	199,033	.....
Interest receipts.....	1,179	3,588	2,142	1,26
All other receipts.....	25,469	50,453	175,940	.....
Total receipts.....	\$ 212,152	\$ 423,344	\$ 608,995	\$ 178,87
Cash on hd. beginning yr.....	25,964	41,842	104,217	54,58
Grand total.....	\$ 238,086	\$ 465,186	\$ 713,212	\$ 233,45

TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS, Year Ending Mar. 31, 1919.	Ottumwa Population 22,437	Fort Dodge Population 19,373	Mason City Population 17,152	Marshalltown Population 16,665
General Government				
Mayor's office.....	\$ 2,100	\$ 5,685	\$ 7,169	\$ 1,629
City council.....	3,600	4,000	.....	1,060
City clerk and auditor.....	2,612	2,762	4,691	.....
City treasurer.....	240	509	1,160	300
City solicitor.....	2,110	1,599	2,333	646
Other attorneys.....	.....	82	209	150
City assessor.....	.....	.....	.....	.....
Engineer's office.....	4,297	4,308	2,051	1,200
Collection of taxes.....	2,332	.....	.....	.....
Audits and examinations.....	212	224	106	159
Electrical.....	619	119	749	.....
City hall.....	.....	5,530	12,982	829
Courts.....	1,900	360	143	1,000
Miscellaneous.....	.....	.....	305	.....
Protection of Life & Prop.				
Police department.....	11,567	14,291	28,943	8,758
Fire department.....	21,102	16,800	21,566	13,621
Inspection and pounds.....	1,300	2,048	2,871	.....
Police & fire alarm systems.....	2,009	.....	.....	.....
Miscellaneous.....	.....	.....	301	712
Health Dept. & Sanitation				
General expenditures.....	984	7,129	1,709	690
Quarantine and pest house.....	.....	1,940	313	.....
Sewers and sewage disposal.....	18,218	7,797	26,790	1,095
Refuse disposal.....	.....	.....	8,140	.....
Miscellaneous.....	.....	.....	.....	112
Highways				
General administration.....	1,350	2,700	8,441	7,322
General street expenditures.....	18,413	27,376	17,797	25,367
Paving and curbing.....	.....	655	143,222	.....
Sidewalks and crossings.....	1,074	3,657	2,421	.....
Bridges (other than toll).....	4,012	119,254	17,710	2,063
Snow removal.....	.....	18,502	15,304	.....
Street lighting.....	.....	10,316	6,748	.....
Street sprinkling & cleaning.....	7,047	.....	.....	.....
Miscellaneous.....	1,671	.....	16,900	2,416
Recreation, Librar's & Mis.				
General administration.....	1,120	.....	.....	.....
Libraries.....	6,725	7,729	10,281	6,325
General park & garden exp.....	4,541	8,164	7,809	2,611
Miscellaneous.....	8,455	3,039	35,999	769
Municipal Industries				
Water works.....	67,813	71,245	61,813	46,968
Electric light works.....	.....	.....	.....	14,629
Gas works.....	.....	1,653	.....	.....
Markets and public scales.....	.....	.....	.....	.....
Docks, wharves, etc.....	.....	.....	.....	.....
Cemeteries & crematories.....	.....	.....	.....	.....
Miscellaneous.....	.....	.....	.....	.....
Payments on Public Debt				
General & municipal bonds.....	16,009	.....	42,122	4,000
Interest.....	31,229	16,480	.....	5,562
Special assess. & out. war.....	2,965	30,021	65,956	2,000
Refund, transfers, etc.....	32,675	40,549	23,856	1,681
Recapitulation				
General government.....	\$ 29,183	\$ 25,691	\$ 29,477	\$ 8,200
Protection of life and prop.....	37,998	33,229	52,711	23,161
Health dept. & sanitation.....	19,240	16,827	27,023	1,777
Highways, recreation, etc.....	71,959	191,824	286,622	47,452
Municipal industries.....	67,813	72,288	61,813	60,698
Payments on public debt.....	66,798	87,056	166,629	13,983
Total payments.....	\$ 213,214	\$ 426,425	\$ 629,715	\$ 195,322
Cash on hand close of yr.....	71,882	54,765	82,567	77,978
Grand total.....	\$ 285,096	\$ 481,190	\$ 712,272	\$ 273,300

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS Year Ending Mar. 31, 1919.	Muscatine Population 15,875	Koosuk Population 15,239	Boone Population 13,138	Iowa City Population 12,033
Taxes, Licenses and Fines				
General levy, city govt.	\$ 120,949	\$ 125,606	\$ 57,128	\$ 24,022
Ind. divisions, city govt.	15,721	9,405	7,529	26,002
Franchise taxes	—	—	1,917	96,006
Police	23	—	3,609	1,171
Special assessments	20,967	104	1,459	30
Business licenses	492	—	80	1,734
Dog license	216	544	—	—
Departmental permits	—	1,290	—	—
Police et. fines and forfeits	—	772	1,252	1,049
County road fund	1,050	—	778	1,228
Gifts, individuals or corp.	—	600	—	—
General Offices		3,142		
Executive offices	—	—	—	—
Law offices	—	—	—	—
Elections	30	—	—	—
Municipal property	870	—	350	—
Courts	39	—	—	—
Police department	—	204	81	—
Fire department	52	71	88	—
Department of inspection	—	—	—	—
Poomb	—	—	—	—
Health department	—	—	—	—
Sewers and sewage disposal	—	36	—	—
Refuse disposal	—	—	49	—
Miscellaneous	—	—	113	23
General street services	—	—	—	—
Bridges (other than toll)	—	—	—	—
Libraries	—	1,117	—	—
Parks	—	344	89	111
Baths and bathing beaches	—	—	—	—
Municipal Industries	47,617		58,685	
Water works	—	—	—	—
Electric light works	—	—	—	—
Gas works	—	—	—	—
Markets and public scales	762	2,394	—	6
Docks, wharves, landings	740	745	—	2,303
Cemeteries	9,351	4,760	—	—
Miscellaneous	—	—	—	—
From Debt Obligations			9,038	
General bonds	—	—	—	—
Municipal industry bonds	—	—	21,089	—
Special assessments	—	—	—	—
Temporary loans, etc.	—	55,551	—	—
Outstanding warrants	8,944	23,060	2,407	—
Miscellaneous	—	—	—	—
Interest Receipts		258	100	120
Current deposits	—	—	205	—
Other sources	—	—	—	—
All Other Receipts				
Sale of real property	—	—	—	20
Refund receipts	—	100	—	34,300
Spec. assessm'ts during yr.	—	—	—	—
From private trust accts.	—	—	—	—
Reconciliation				
Taxes, licenses and fines	\$ 167,035	\$ 136,394	\$ 78,732	\$ 126,306
General offices	1,902	5,953	745	96
Municipal industries	58,470	7,309	58,685	1,300
From debt obligations	8,944	78,611	32,534	—
Interest receipts	—	258	100	120
All other receipts	—	190	14,328	35,111
Total receipts	\$ 235,351	\$ 221,925	\$ 180,549	\$ 188,542
Cash on hd. beginning yr.	19,305	15,479	28,014	20,271
Grand total	\$ 334,956	\$ 243,414	\$ 208,563	\$ 198,813

TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS Year Ending Mar. 31, 1919.	Muscatine Population 15,875	Koosuk Population 15,239	Boone Population 12,253	Iowa City Population 12,033
General Government				
Mayor's office	\$ 517	\$ 2,100	\$ 1,003	\$ 1,300
City council	2,400	4,011	310	212
City clerk and auditor	1,252	2,950	2,235	1,285
City treasurer	313	60	80	—
City solicitor	1,402	1,320	600	687
Other attorneys	—	—	—	—
City assessor	3,290	—	—	—
Engineer's office	3,540	2,580	3,197	3,402
Collection of taxes	—	—	—	350
Audits and examinations	—	185	—	704
Elections	668	—	971	2,507
City hall	3,181	1,800	—	111
Courts	435	1,803	—	2,476
Miscellaneous	—	—	—	—
Protection of Life & Prop.				
Police department	8,767	9,917	9,192	6,780
Fire department	14,716	23,083	7,637	16,300
Inspection and pounds	—	—	5	—
Police & fire alarm systems	—	44	—	—
Miscellaneous	—	1,967	—	2,942
Health Dept. & Sanitation				
General expenditures	1,046	—	520	556
Quarantine and pest house	—	—	—	197
Sewers and sewage disposal	6,900	1,608	2,191	2,280
Refuse disposal	—	—	789	1,248
Miscellaneous	—	102	—	180
Highways				
General administration	1,342	7,953	702	1,324
General street expenditures	13,070	15,276	5,474	11,016
Paving and curbing	4,873	—	2,768	1,395
Sidewalks and crossings	—	1,000	1,430	356
Bridges (other than toll)	6,554	722	—	1,227
Snow removal	—	—	—	—
Street lighting	15,110	14,185	6,890	10,847
Street sprinkling & cleaning	—	—	3,438	4,505
Miscellaneous	14,210	2,568	—	71
Recreation, Library & Mus.				
General administration	—	—	—	4,135
Libraries	6,514	5,159	2,669	5,721
General park & garden exp.	2,303	4,595	5,785	—
Miscellaneous	3,146	2,144	915	1,944
Municipal Industries				
Water works	44,419	—	26,413	—
Electric light works	—	—	—	—
Gas works	—	—	—	—
Markets and public scales	2,678	—	110	125
Docks, wharves, etc.	4,436	—	—	—
Cemeteries & crematories	11,158	2,994	—	6,392
Miscellaneous	—	1,206	—	86
Payments on Public Debt				
General & municipal bonds	22,500	4,000	10,000	18,325
Interest	19,362	12,547	14,233	29,367
Special assess. & out. war.	15,500	92,483	28,649	20,828
Refund, transfers, etc.	15,068	767	15,732	72
Reconciliation				
General government	\$ 15,222	\$ 16,011	\$ 8,500	\$ 12,306
Protection of life and prop.	32,483	24,666	16,804	25,422
Health dept. & sanitation	7,976	1,790	3,510	4,468
Highways, recreation, etc.	67,022	83,627	28,352	42,051
Municipal industries	62,691	4,255	30,523	8,500
Payments on public debt	64,401	109,297	78,614	60,182
Total payments	\$ 240,895	\$ 219,598	\$ 172,183	\$ 163,818
Cash on hand close of yr.	33,767	25,819	36,870	32,512
Grand total	\$ 334,658	\$ 243,414	\$ 208,563	\$ 198,327

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS Year Ending Mar. 31, 1919.	Oskaloosa Population 10,485	Fort Madison Population 9,796	Centerville Population 7,803	Creston Population 7,572
Taxes, Licenses and Fines				
General levy, city gov't.	\$ 75,231	\$ 66,022	\$ 38,450	\$ 36,054
Ind. divisions, city gov't.	5,715	471		
Franchise taxes				
Poll taxes	1,829	1,910	690	574
Special assessments	844	442	1,229	27,072
Business licenses	358	390	37	70
Dog licenses				
Departmental permits	562	358		
Police et. fines and forfeit.	1,619	343	1,081	1,062
County road fund				
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections		24		18
Municipal property		321		
Courts				
Police department		66	3	69
Fire department				
Department of inspection				
Pounds				
Health department		259	109	13
Sewers and sewage disposal	493			
Refuse disposal		79		
Miscellaneous		35	9	21
General street work			53	21
Bridges (other than toll)			47	
Libraries	567			
Parks				1
Baths and bathing beaches				
Municipal Industries				
Water works	300			
Electric light works		130		
Gas works				
Markets and public scales			797	
Docks, wharves, landings		313		
Cemeteries		1,239		173
Miscellaneous	174	155		1,421
From Debt Obligations				
General bonds	50,241			
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	12,839	4,115	92	27,99
Miscellaneous				
Interest Receipts				
Current deposits		319	179	33
Other sources				
All Other Receipts				
Sale of real property	111			5,90
Refund receipts		1,055		
Spec. assessments during yr.				
From private trust acc'ts.				
Reconciliation				
Taxes, licenses and fines	\$ 88,628	\$ 69,986	\$ 41,594	\$ 75,90
General offices	1,579	516	221	52
Municipal industry	474	1,827	797	1,24
From debt obligations	62,080	4,115	92	27,99
Interest receipts	319	319	179	5,90
All other receipts	111	1,055		
Total receipts	\$ 153,882	\$ 77,818	\$ 42,883	\$ 112,34
Cash on hd. beginning yr.	29,920	9,564	14,820	15,50
Grand total	\$ 183,802	\$ 87,712	\$ 57,708	\$ 127,84

TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS Year Ending Mar. 31, 1919.	Oskaloosa Population 10,485	Fort Madison Population 9,796	Centerville Population 7,803	Creston Population 7,572
General Government				
Major's office	\$ 1,224	\$ 300	\$ 1,255	\$ 600
City council	352	350	250	168
City clerk and auditor	1,208	794	1,135	325
City treasurer	300	198	50	200
City solicitor	955	982	100	480
Other attorneys		150	155	
City engineer				
Engineer's office	1,249	409		94
Collection of taxes	2	245		
Audits and examinations				
Notaries	26	47	22	62
City hall	1,139		809	195
Courts	15			
Miscellaneous		71		
Protection of Life & Prop.				
Police department	4,809	4,809	3,386	2,755
Fire department	14,333	15,903	6,407	7,608
Inspection and pounds	6			
Police & fire alarm systems				
Miscellaneous		546		71
Health Dept. & Sanitation				
General expenditures	1,207	150	67	649
Quarantine and pest house	10			
Sewers and sewage disposal	750	5,245	1,390	4,302
Refuse disposal	489		22	117
Miscellaneous	611	56	35	
Highways				
General administration	945		1,127	900
General street expenditures	8,296	12,848	4,530	5,674
Paving and curbing	3,282		479	490
Sidewalks and crossings	1,259		179	662
Bridges (other than toll)				
Snow removal	403			
Street lighting	12,019	7,374	4,444	4,376
Street sprinkling & cleaning	2,940		164	1,628
Miscellaneous	145			
Recreation, Librar'y & Mis.				
General administration		507		240
Libraries	5,917	2,704	1,847	
General park & garden exp.	1,487			
Miscellaneous	1,807	454	456	756
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales	298		201	
Docks, wharves, etc.		34		
Cemeteries & crematoriums		1,188	1,240	2,054
Miscellaneous		44		
Payments on Public Debt				
General & municipal bonds	5,500	6,060	5,560	6,200
Interest	18,253	4,217	1,692	12,190
Special assess. & out. war.	63,841	10,618	1,500	39,780
Refund, transfers, etc.	44	136	1,150	6,147
Reconciliation				
General government	\$ 6,462	\$ 3,616	\$ 3,839	\$ 2,114
Protection of life and prop.	19,748	21,017	10,449	10,525
Health dept. & sanitation	5,672	5,432	1,424	5,468
Highways, recreation, etc.	37,467	24,436	15,052	14,796
Municipal industries	268	1,305	1,441	2,054
Payments on public debt	84,648	20,971	9,822	64,077
Total payments	\$ 151,265	\$ 78,748	\$ 40,827	\$ 89,224
Cash on hand close of yr.	32,517	11,624	16,782	14,625
Grand total	\$ 183,802	\$ 87,712	\$ 57,708	\$ 113,849

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending Mar. 31, 1919.	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284	Fairfield Population 6,113
Taxes, Licenses and Fines				
General levy, city gov't.	\$ 49,532	\$ 38,165	\$ 27,514	\$ 36,257
Ind. divisions, city gov't.		6,323	17,422	5,421
Franchise taxes.	2,981	1,053	673	
Special assessments.		1,950	19	1,370
Business licenses.	886	600	374	601
Dog license.	56	90	74	34
Departmental permits.			210	
Police vt. fines and forfeits.	105	141	868	
County road fund.				1,965
Gifts, individuals or corp.		700		
General Offices				
Executive offices.	8			
Law offices.		9		
Elections.	59			
Municipal property.	1	423		
Courts.				
Police department.	1			
Fire department.	30	350		
Department of inspection.	2	41		
Pounds.				
Health department.		10		
Sewers and sewage disposal.				
Refuse disposal.				
Miscellaneous.				
General street services.	780	59	50	
Bridges (other than toll).				
Libraries.		188		
Parks.				
Baths and bathing beaches.				
Municipal Industries				
Water works.	10,168	13,313	16,192	15,721
Electric light works.			45,018	40
Gas works.				
Markets and public scales.				
Docks, wharves, landings.				
Cemeteries.	3,461		1,818	21
Miscellaneous.			18	
From Debt Obligations				
General bonds.	21,100			
Municipal industry bonds.			2,000	
Special assessments.			255	
Temporary loans, etc.				
Outstanding warrants.	4,509	3,520	3,412	27
Miscellaneous.				
Interest Receipts				
Current deposits.	159	586	335	56
Other sources.			822	
All Other Receipts				
Sale of real property.				
Refund receipts.	398		30	1,084
Spec. assessm't during yr.				2,961
From private trust ac'ts.			30,000	
Recapitulation				
Taxes, licenses and fines.	\$ 44,120	\$ 49,901	\$ 47,144	\$ 43,673
General offices.	885	980	50	15,877
Municipal industries.	13,029	15,313	66,616	37
From debt obligations.	23,659	3,520	5,707	27
Interest receipts.	159	586	1,157	105
All other receipts.	298		30,020	4,025
Total receipts.	\$ 84,070	\$ 69,601	\$ 150,724	\$ 82,811
Cash on hd. beginning yr.	31,988	21,063	18,136	1,941
Grand total.	\$ 105,758	\$ 91,043	\$ 168,860	\$ 85,744

TRANSACTIONS, GRADED BY POPULATION.

PAYMENTS, Year Ending Mar. 31, 1919.	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284	Fairfield Population 6,113
General Government				
Mayor's office.	\$ 359	\$ 43	\$ 611	\$ 200
City council.	212	378	143	900
City clerk and auditor.	1,137	1,301	720	608
City treasurer.	59	25	25	125
City solicitor.	298	301	300	254
Other attorneys.	437	423	300	300
City assessor.	1,251		600	
Engineer's office.		87		65
Collection of taxes.		216		156
Audits and examinations.	48	609	70	30
Factions.	2,011	227	745	702
City hall.	1,000			
Courts.	101	143	548	
Miscellaneous.				
Protection of Life & Prop.				
Police department.	2,464	2,907	1,971	3,148
Fire department.	2,922	3,298	3,163	3,524
Inspection and ponds.		46		11
Police & fire alarm systems.				347
Miscellaneous.	12	461	282	
Health Dept. & Sanitation				
General expenditures.	59	216	59	119
Quarantine and pest house.	202			
Sewers and sewage disposal.	15,559	176	180	1,261
Refuse disposal.	177	795	100	100
Miscellaneous.				2,138
Highways				
General administration.	756	942	840	600
General street expenditures.	4,321	7,428	5,114	1,136
Paving and curbing.	4,755	247	112	
Sidewalks and crossings.	83	314	106	156
Bridges (other than toll).		1,514		
Snow removal.		152		
Street lighting.	5,319	6,397		4,309
Street sprinkling & cleaning.		2,524	2,270	
Miscellaneous.		145		
Recreation, Librar'y & Mis.				
General administration.	356			484
Libraries.	1,274			
General park & garden exp.	859	67		11
Miscellaneous.	4,965	594	523	817
Municipal Industries				
Water works.	12,824	5,481	12,379	12,004
Electric light works.			41,113	
Gas works.				
Markets and public scales.				57
Docks, wharves, etc.				
Cemeteries & crematories.	2,759		3,463	215
Miscellaneous.		1,200		
Payments on Public Debt				
General & municipal bonds.	4,500	16,150	42,337	4,000
Interest.	5,727	3,665	10,345	2,794
Special assess. & out. war.	12,083	2,859	16,067	6,280
Refund, transfers, etc.	13	6,708	1,194	2,620
Recapitulation				
General government.	\$ 6,577	\$ 4,579	\$ 3,897	\$ 3,021
Protection of life and prop.	5,399	6,022	5,416	7,009
Health dept. & sanitation.	16,028	1,188	230	2,748
Highways, recreation, etc.	23,739	20,242	9,060	8,969
Municipal industries.	14,804	6,681	56,555	15,176
Payments on public debt.	22,323	29,382	69,783	13,374
Total payments.	\$ 87,870	\$ 68,949	\$ 145,341	\$ 52,248
Cash on hand close of yr.	17,788	23,519	23,519	15,495
Grand total.	\$ 105,758	\$ 91,043	\$ 168,860	\$ 85,744

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS Year Ending Mar. 31, 1939.	Red Oak Population 5,501	Ferry Population 5,455	Chariton Population 5,735	Newton Population 5,165
Taxes, Licenses and Fines				
General lev., city gov't.....	\$ 31,359	\$ 45,700	\$ 32,060	\$ 6,430
Ind. divisions, city gov't.....				
Franchise taxes.....				
Pool taxes.....	985	750	72	60
Special assessments.....		26,080		
Business licenses.....	836	1,333	907	
Dog licenses.....	4	373	29	31
Departmental permits.....		425		
Police et. fines and forfeits.....	734	1,150	91	1,307
County road fund.....	250	79	818	
Gifts, individuals or corp.....				
General Offices				
Executive offices.....	22			
Law offices.....	29		608	114
Elections.....	581			
Municipal property.....				
Courts.....				
Police department.....				
Fire department.....				
Department of inspection.....				
Pools.....	186			
Health department.....	1,776		178	
Sewers and sewage disposal.....				
Refuse disposal.....				
Miscellaneous.....	345			36
General street services.....				94
Bridges (other than toll).....				
Libraries.....				15
Parks.....				
Baths and bathing teachers.....				
Municipal Industries				
Water works.....	15,525	14,903	7,126	18,800
Electric light works.....				80,625
Gas works.....				21,471
Markets and public scales.....				11
Docks, wharves, landings.....				
Cemeteries.....	4,953	3,700		1,814
Miscellaneous.....	10,907			
From Debt Obligations				
General bonds.....			11,611	21,541
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....				22,855
Outstanding warrants.....	177	3,637		348
Miscellaneous.....				
Interest Receipts				
Current deposits.....	439		160	
Other sources.....	142			270
All Other Receipts				
Sale of real property.....				165
Refund receipts.....	6	7,807		121
Spec. assessm'ts during yr.....				
From private trust accts.....	3,413			
Re-amortization				
Taxes, licenses and fines.....	\$ 31,848	\$ 73,692	\$ 34,636	\$ 56,641
General offices.....	2,921		791	1,584
Municipal industries.....	29,625	18,603	7,196	127,880
From debt obligations.....	177	3,637	11,611	6,944
Interest receipts.....	371		102	270
All other receipts.....	3,419	7,807		39
Total receipts.....	\$ 71,571	\$ 103,789	\$ 64,336	\$ 231,185
Cash on hd., beginning yr.....	28,087	2,782	5,680	11,284
Grand total.....	\$ 99,658	\$ 106,571	\$ 60,025	\$ 232,749

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending Mar. 31, 1939.	Red Oak Population 5,501	Ferry Population 5,455	Chariton Population 5,735	Newton Population 5,165
General Government				
Mayor's office.....	\$ 200	\$ 300	\$ 54	\$ 432
City council.....	172	250	118	428
City clerk and auditor.....	627	1,300	795	35
City treasurer.....	200	50	310	25
City auditor.....		600	503	412
Other attorneys.....	50	780		
City assessor.....	25			
Engineer's office.....	1,309	248		750
Collection of taxes.....				
Audits and examinations.....				
Elections.....	11	90		
City hall.....	314	1,656		
Drifts.....		1,346		
Miscellaneous.....		20	911	
Protection of Life & Prop.				
Police department.....	3,281	3,520	1,530	2,300
Fire department.....	2,929	2,013	1,080	3,637
Inspection and pounds.....				
Police & fire alarm systems.....				
Miscellaneous.....		70		
Health Dept. & Sanitation				
General expenditures.....	607	420	50	25
Quarantine and pest house.....	21			
Sewers and sewage disposal.....	58	1,673	358	6,786
Refuse disposal.....	491			7,760
Miscellaneous.....	77			
Highways				
General administration.....	1,025	1,770		3,516
General street expenditures.....	5,738	1,901	2,300	6,978
Paving and curbing.....	162	228		1,639
Sidewalks and crossings.....	216	10	32	14
Bridges (other than toll).....	406			
Snow removal.....	91			
Street lighting.....	4,118	3,577	2,563	1,661
Street sprinkling & cleaning.....	3,396	724	745	606
Miscellaneous.....	960	25		463
Recreation, Librar's & Mts.				
General administration.....	160			
Libraries.....	2,929			601
General park & garden exp.....	108			
Miscellaneous.....	1,019	2,250	2,703	6,123
Municipal Industries				
Water works.....	16,946	22,321	8,408	17,566
Electric light works.....				92,141
Gas works.....				22,819
Markets and public scales.....				
Docks, wharves, etc.....				
Cemeteries & crematories.....	2,613	1,831		900
Miscellaneous.....	16,328			155
Payments on Public Debt				
General & municipal bonds.....	5,090	3,459	3,500	7,560
Interest.....	742	16,120	9,125	4,966
Special assess. & suit. war.....	147	25,979	17,711	16,108
Refund, transfers, etc.....	47	13,776		1,133
Re-amortization				
General government.....	\$ 3,459	\$ 6,225	\$ 3,751	\$ 2,490
Protection of life and prop.....	6,310	5,622	3,619	5,877
Health dept. & sanitation.....	1,359	2,112	408	10,413
Highways, recreation, etc.....	19,423	10,296	8,800	21,728
Municipal industries.....	29,917	23,652	8,498	133,671
Payments on public debt.....	5,938	53,334	30,336	31,771
Total payments.....	\$ 67,455	\$ 101,341	\$ 53,415	\$ 204,058
Cash on hand close of yr.....	32,203	5,239	6,610	27,690
Grand total.....	\$ 99,658	\$ 106,571	\$ 60,025	\$ 232,749

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Albia Population 5,138	Ames Population 5,691	Le Mars Population 5,070	Grinnell Population 5,061
Taxes, Licenses and Fines				
General levy, city gov't.	\$ 14,598	\$ 56,458	\$ 35,290	\$ 56,027
Ind. divisions, city gov't.	19,739	3,812		5,728
Franchise taxes.				1,567
Pool taxes.	2	1,821		
Special assessments.			1,353	1,567
Business licenses.	1,917	530	640	1,232
Dog license.		31	95	250
Departmental permits.	10			
Police et. fines and forfeits.	185	857		66
County road fund.		222		169
Gifts, individuals or corp.		345		
General Offices				
Executive offices.				
Law offices.				
Municipal property.			250	8,371
Courts.			101	
Police department.				
Fire department.	438	1		
Department of inspection.		60		
Pounds.				
Health department.				
Sewers and sewage disposal.				
Refuse disposal.				
Miscellaneous.		24	124	
General street lighting.	100		209	90
Bridges (other than toll).				
Libraries.				69
Parks.			50	
Baths and bathing beaches.				
Municipal Industries				
Water works.				
Electric light works.	9,403	18,414		14,302
Gas works.		69,977		
Markets and public scales.				
Docks, wharves, landings.				
Cemeteries.		2,000		2,846
Miscellaneous.	130			
From Debt Obligations				
General bonds.				
Municipal industry bonds.				50,192
Special assessments.				
Temporary loans, etc.				
Outstanding warrants.		18,707		29
Miscellaneous.				
Interest Receipts				
Current deposits.	402	470	369	
Other sources.				
All Other Receipts				
Sale of real property.				2,301
Refund receipts.	6,234	1,899	7	
Spec. assessm'ts during yr.		22,998		
From private trust acc'ts.	2	1,877		
Reconciliation				
Taxes, licenses and fines.	\$ 35,339	\$ 63,319	\$ 37,080	\$ 104,713
General offices.	541	1,195	721	10,199
Municipal industries.	9,344	90,221		14,367
From debt obligations.		18,707		50,331
Interest receipts.	4,022	470	369	
All other receipts.	6,532	36,772	7	7,806
Total receipts.	\$ 52,618	\$ 209,984	\$ 39,377	\$ 186,332
Cash on hand, beginning yr.	24,677	23,202	12,731	53,311
Grand total.	\$ 76,888	\$ 233,186	\$ 51,108	\$ 219,844

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Albia Population 5,138	Ames Population 5,691	Le Mars Population 5,070	Grinnell Population 5,061
General Government				
Mayor's office.	\$ 510	\$ 335	\$ 300	\$ 339
City council.	375	370	376	200
City clerk and auditor.	280	1,256	480	1,082
City treasurer.	100	50	679	117
City auditor.	301	1,344	150	300
Other attorneys.			50	125
City assessor.			3,330	156
Engineer's office.				14
Collection of taxes.				4
Audits and examinations.				77
Feetions.	11			1,319
City hall.	4,282	1,258	667	1,620
Courts.				574
Miscellaneous.	105	355		
Protection of Life & Prop.				
Police department.	2,158	3,922	2,758	3,155
Fire department.	3,901	2,359	4,999	3,459
Inspection and pounds.		31	25	
Police & fire alarm systems.				
Miscellaneous.	12		30	
Health Dept. & Sanitation				
General expenditures.	624		100	448
Quarantine and pest house.				
Sewers and sewage disposal.	1,238	12,320	4,002	6,472
Refuse disposal.	14			1,046
Miscellaneous.	13			
Highways				
General administration.	961	1,455	1,140	419
General street expenditures.	6,403	10,114	3,667	5,443
Paving and curbing.	12	21,812	60	
Side-walks and crossings.	145	422	1,447	462
Bridges (other than toll).			567	
Snow removal.	158			483
Street lighting.	3,522	4,672	4,432	6,179
Street sprinkling & cleaning.	784	1,624	2,427	867
Miscellaneous.		80	1,462	
Recreation, Librar'y & Mis.				
General administration.	46		353	548
Libraries.	1,628		2,065	3,025
General park & garden exp.			38	
Miscellaneous.	448	697	758	917
Municipal Industries				
Water works.	12,598	19,484		34,490
Electric light works.		86,142		
Gas works.				
Markets and public scales.			39	
Docks, wharves, etc.				
Cemeteries and crematories.	352	1,910		2,718
Miscellaneous.		400		
Payments on Public Debt				
General & municipal bonds.	1,090	9,068	6,003	10,390
Interest.	3,211	7,132	1,995	19,307
Special assess. & out. war.		9,713	1,801	35,375
Refund, transfers, etc.	6,525	7,161		10,301
Reconciliation				
General government.	\$ 6,461	\$ 8,071	\$ 2,639	\$ 7,569
Protection of life and prop.	5,771	6,222	7,802	6,614
Health dept. & sanitation.	1,309	12,847	4,476	7,476
Highway, recreation, etc.	14,117	41,242	18,301	17,373
Municipal industries.	12,950	107,537	39	37,208
Payments on public debt.	10,896	33,917	8,816	74,173
Total payments.	\$ 52,674	\$ 211,136	\$ 41,980	\$ 156,404
Cash on hand close of yr.	24,214	22,669	9,128	69,442
Grand total.	\$ 76,888	\$ 233,186	\$ 51,108	\$ 219,844

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Atlantic Population 5,039	Marion Population 4,675	Washington Population 4,544	Glenwood Population 4,343
Taxes, Licenses and Fines				
General levy, city govt.....	\$ 5,712	\$ 55,234	\$ 36,054	\$ 45,782
Ind. divisions, city govt.....	25,906	1,980	4,060	
Franchise taxes.....	37			
Poll taxes.....	376	1,305		
Special assessments.....		17,751		
Business licenses.....	39	525	124	
Boat licenses.....		80		
Departmental permits.....	1,040	169	613	
Police et. fines and forfeits.....	829	337	83	
County road fund.....				
Gifts, individuals or corp.....				
General Offices				
Executive offices.....				24
Law offices.....				
Elections.....				
Municipal property.....	5			
Courts.....	15			
Police department.....				
Fire department.....			76	
Department of inspection.....				
Pounds.....				
Health department.....				
Waters and sewage disposal.....				
Refuse disposal.....				
Miscellaneous.....			25	
General street services.....	1,435		238	
Bridges (other than toll).....			117	
Libraries.....		30	98	
Parks.....				125
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	15,344		15,230	3,290
Electric light works.....	38,774			
Gas works.....				
Markets and public scales.....	166			
Docks, wharves, landings.....				
Cemeteries.....		1,363	23	
Miscellaneous.....	408			
From Debt Obligations				
General bonds.....				7,025
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....				
Outstanding warrants.....				8,323
Miscellaneous.....				
Interest Receipts				
Current deposits.....	297		300	69
Other sources.....	573			
All Other Receipts				
Sale of real property.....				
Refund receipts.....		1,854		
Spec. assessm'ts during yr.....	160			
From private trust acc'ns.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 35,999	\$ 57,331	\$ 40,929	\$ 45,782
General offices.....	1,455	38	640	34
Municipal industries.....	54,602	1,363	15,353	3,290
From debt obligations.....				15,948
Interest receipts.....	870		350	69
All other receipts.....	160	1,854		
Total receipts.....	\$ 94,176	\$ 60,558	\$ 57,172	\$ 35,433
Cash on hd. beginning yr.....	22,776	11,907	11,130	1,630
Grand total.....	\$ 116,952	\$ 72,523	\$ 68,311	\$ 37,072

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Atlantic Population 5,039	Marion Population 4,675	Washington Population 4,544	Glenwood Population 4,343
General Government				
Mayor's office.....	\$ 52	\$ 371	\$ 325	\$ 60
City council.....	274	226	280	266
City clerk and auditor.....	737	424	565	250
City treasurer.....	126	259	150	120
City solicitor.....	155	390	297	50
Other attorneys.....	50			
City assessor.....				
Engineer's office.....			155	218
Collection of taxes.....				
Audits and examinations.....				
Election.....		128		49
City hall.....	1,036		9	147
Courts.....				
Miscellaneous.....	177		297	
Protection of Life & Prop.				
Police department.....	2,636	1,980	1,773	522
Fire department.....	2,107	4,035	2,337	847
Inspection and pounds.....			335	
Police & fire alarm systems.....				
Miscellaneous.....				
Health Dept. & Sanitation				
General expenditures.....	118	137	304	120
Quarantine and pest house.....	80			14
Sewers and sewage disposal.....	99	1,474	4,157	145
Refuse disposal.....			779	
Miscellaneous.....	78			
Highways				
General administration.....	951	950	840	822
General street expenditures.....	2,702	5,514	4,353	3,138
Paving and curbing.....	874			7,912
Sidewalks and crossings.....	45	143	353	
Bridges (other than toll).....	119			60
Snow removal.....		25		
Street lighting.....	882	4,446	3,024	1,238
Street sprinkling & cleaning.....		697	2,813	366
Miscellaneous.....	62	91		
Recreation, Librars' & Mis.				
General administration.....				58
Libraries.....		1,510	2,079	850
General park & garden exp.....	309	158	1,398	1,215
Miscellaneous.....	397	74	983	352
Municipal Industries				
Water works.....	35,700		15,801	5,247
Electric light works.....	49,968			
Gas works.....				
Markets and public scales.....	74			
Docks, wharves, etc.....		1,129	322	
Cemeteries & crematories.....				
Miscellaneous.....	10,000			
Payments on Public Debt				
General & municipal bonds.....	1,000	6,000	4,000	4,000
Interest.....	3,146	7,569	2,591	2,161
Special assess. & out. wat.....	7,961	13,590	578	6,094
Refund, transfers, etc.....	2,070	4,509		
Recapitulation				
General government.....	\$ 3,500	\$ 1,719	\$ 2,685	\$ 1,151
Protection of life and prop.....	4,743	6,024	4,445	1,369
Health dept. & sanitation.....	573	1,611	5,240	279
Highways, recreation, etc.....	6,945	11,016	16,313	14,696
Municipal industries.....	77,742	11,016	16,213	5,247
Payments on public debt.....	14,117	31,569	7,169	13,165
Total payments.....	\$ 107,420	\$ 59,659	\$ 51,465	\$ 35,800
Cash on hand close of yr.....	9,532	16,964	16,846	1,172
Grand total.....	\$ 116,952	\$ 72,523	\$ 68,311	\$ 37,072

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Spencer Population 4,176	Estherville Population 4,123	Mt. Pleasant Population 4,089	Vinton Population 4,052
Taxes, Licenses and Fines				
General lev., city gov't.....	\$ 6,506	\$ 37,311	\$ 29,663	\$ 21,219
Ind. divisions, city gov't.....	20,589	2,547	5,260	1,796
Franchise taxes.....	.....	.....	.....	.....
Poll taxes.....	517	.....	393	.....
Special assessments.....	.....	119	.....	.....
Business licenses.....	942	1,599	324	35
Dog licenses.....	112	3	.....	.....
Departmental petrole.....	.....	79	.....	.....
Police et. fines and forfeits.....	305	.....	194	341
County road fund.....	191	.....	435	.....
Gifts, individuals or corp.....	39	.....	145	.....
General Offices				
Executive offices.....	.....	.....	.....	.....
Law offices.....	.....	.....	.....	.....
Elections.....	.....	18	.....	.....
Municipal property.....	.....	.....	.....	.....
Courts.....	25	.....	.....	.....
Police department.....	.....	.....	.....	.....
Fire department.....	.....	.....	.....	25
Department of inspection.....	.....	.....	.....	.....
Health department.....	.....	.....	.....	.....
Sewers and sewage disposal.....	71	.....	.....	.....
Refuse disposal.....	.....	.....	.....	.....
Miscellaneous.....	399	9,445	63	54
General street services.....	.....	.....	.....	913
Bridges (other than toll).....	.....	.....	.....	.....
Libraries.....	.....	11	111	.....
Parks.....	.....	.....	.....	68
Baths and bathing beaches.....	.....	.....	.....	.....
Municipal Industries				
Water works.....	5,069	7,385	8,246	7,999
Electric light works.....	42,901	33,923	35,667	28,436
Gas works.....	.....	4,728	.....	.....
Markets and public scales.....	1,545	.....	96	.....
Docks, wharves, landings.....	.....	.....	.....	.....
Cemeteries.....	5,341	.....	1,013	.....
Miscellaneous.....	7,547	6,794	.....	11
From Debt Obligations				
General bonds.....	8,531	.....	.....	.....
Municipal industry bonds.....	9,900	.....	.....	5,900
Special assessments.....	.....	.....	.....	.....
Temporary loans, etc.....	.....	.....	.....	.....
Outstanding warrants.....	5,433	.....	6	.....
Miscellaneous.....	.....	7,279	.....	.....
Interest Receipts				
Current deposits.....	117	587	167	333
Other sources.....	.....	239	472	.....
All Other Receipts				
Sale of real property.....	.....	.....	.....	50
Refund receipts.....	.....	5	.....	349
Spec. assess'n's during yr.....	.....	.....	.....	.....
From private trust acc'ts.....	.....	.....	733	.....
Reconciliation				
Taxes, licenses and fines.....	\$ 29,232	\$ 31,520	\$ 36,589	\$ 25,721
General offices.....	400	9,474	308	1,436
Municipal industries.....	62,433	32,489	35,362	30,365
From debt obligations.....	22,964	7,379	6	5,900
Interest receipts.....	117	787	629	333
All other receipts.....	.....	5	733	50
Total receipts.....	\$ 115,136	\$ 101,545	\$ 74,137	\$ 68,152
Cash on hd., beginning yr.....	1,339	14,922	10,393	14,274
Grand total.....	\$ 116,466	\$ 116,468	\$ 84,440	\$ 82,427

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Spencer Population 4,176	Estherville Population 4,123	Mt. Pleasant Population 4,089	Vinton Population 4,052
General Government				
Mayor's office.....	\$ 418	\$ 25	\$ 490	\$ 330
City council.....	153	163	302	282
City clerk and auditor.....	496	606	379	300
City treasurer.....	75	75	404	.....
City solicitor.....	328	280	.....	200
Other attorneys.....	.....	.....	835	.....
City auditor.....	1	.....	.....	.....
Engineer's office.....	260	.....	669	.....
Collection of taxes.....	.....	.....	.....	.....
Adults and examinations.....	.....	654	.....	.....
Elections.....	110	.....	.....	.....
City hall.....	37	398	200	349
Courts.....	.....	568	.....	.....
Miscellaneous.....	415	1,207	.....	1,140
Protection of Life & Prop.				
Police department.....	1,894	1,412	2,248	1,825
Fire department.....	12,945	1,375	7,572	696
Inspection and pounds.....	36	.....	.....	.....
Police & fire alarm systems.....	.....	.....	160	.....
Miscellaneous.....	.....	.....	.....	.....
Health Dept. & Sanitation				
General expenditures.....	69	.....	17	283
Quarantine and pest house.....	.....	.....	.....	.....
Sewers and sewage disposal.....	392	835	687	192
Refuse disposal.....	.....	20	396	.....
Miscellaneous.....	.....	.....	139	.....
Highways				
General administration.....	830	.....	.....	.....
General street expenditures.....	1,158	5,862	2,263	2,361
Paving and curbing.....	113	.....	.....	.....
Sidewalks and crossings.....	29	48	414	64
Bridges (other than toll).....	6	.....	.....	159
Snow removal.....	.....	.....	288	.....
Street lighting.....	1,567	.....	.....	.....
Street sprinkling & cleaning.....	1,111	.....	2,102	.....
Miscellaneous.....	114	.....	.....	679
Recreation, Librar's & Mis.				
General administration.....	.....	129	682	.....
Libraries.....	1,870	2,290	2,234	1,598
General park & garden exp.....	2,911	.....	909	2,234
Miscellaneous.....	343	704	690	273
Municipal Industries				
Water works.....	15,967	1,842	2,141	9,451
Electric light works.....	61,927	31,927	22,997	37,686
Gas works.....	.....	.....	.....	.....
Markets and public scales.....	1,713	.....	230	.....
Docks, wharves, etc.....	.....	.....	.....	.....
Cemeteries & crematories.....	2,581	.....	2,227	.....
Miscellaneous.....	.....	9,458	.....	.....
Payments on Public Debt				
General & municipal bonds.....	1,000	.....	7,401	7,000
Interest.....	4,232	6,810	3,708	1,569
Special assess. & quit. war.....	1,749	.....	145	.....
Refund, transfers, etc.....	.....	160	2,304	16
Reconciliation				
General government.....	\$ 2,737	\$ 3,067	\$ 3,671	\$ 2,674
Protection of life and prop.....	14,865	2,787	9,629	2,331
Health dept. & sanitation.....	302	856	1,100	525
Highways, recreation, etc.....	10,968	9,094	9,942	9,948
Municipal industries.....	72,238	92,547	37,311	37,127
Payments on public debt.....	7,191	7,666	12,878	8,575
Total payments.....	\$ 107,391	\$ 115,256	\$ 84,722	\$ 80,481
Cash on hand close of yr.....	9,676	1,112	19,719	25,966
Grand total.....	\$ 116,466	\$ 116,468	\$ 84,440	\$ 82,427

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending Mar. 31, 1919.	Eagle Grove Population 4,038	Carroll Population 4,031	Decorah Population 4,021	Maquoketa Population 3,776
Taxes, Licenses and Fines				
General levy, city gov't.	\$ 22,009	\$ 5,023	\$ 7,838	\$ 6,834
Ind. divisions, city gov't.	2,356	20,655	21,477	7,522
Franchise taxes			840	3
Pull taxes	778		895	
Special assessments			75	12
Business licenses	522	703	73	40
Dog license			34	
Departmental permits		168	414	94
Police et. fines and forfeits	925	715	391	
County road fund			50	
Gifts, individuals or corp.				6
General Offices				
Executive offices	365			10
Law offices				
Elections				
Municipal property				
Courts				
Police department				62
Fire department				
Department of inspection				
Public				
Health department				2,800
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				
General street services				
Bridges (other than toll)				1,800
Libraries				77
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	5,958	12,456	6,490	7,85
Electric light works				
Gas works				
Markets and public scales				36
Docks, wharves, landings				
Cemeteries	5,907	335		
Miscellaneous				19
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	168			3,189
Miscellaneous				
Interest Receipts				
Current deposits		275	99	65
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	81	319		
Spec. assessm'ts during yr.			8,819	
From private trust acc'ts.				
Recapitulation				
Taxes, licenses and fines	\$ 27,592	\$ 27,964	\$ 32,007	\$ 35,08
General offices	366			6,19
Municipal industries	11,805	12,791	6,490	8,80
From debt obligations	168			3,12
Interest receipts		275	99	65
All other receipts	81	319	8,819	
Total receipts	\$ 40,072	\$ 41,339	\$ 47,415	\$ 51,23
Cash on hd. beginning yr.	5,978	9,342	1,662	8,81
Grand total	\$ 46,050	\$ 50,681	\$ 49,077	\$ 47,66

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending Mar. 31, 1919.	Eagle Grove Population 4,038	Carroll Population 4,031	Decorah Population 4,021	Maquoketa Population 3,776
General Government				
Mayor's office	\$ 150	\$ 300	\$ 190	\$ 426
City council	300	155	189	218
City clerk and auditor	1,325	500	887	377
City treasurer			104	104
City solicitor	300	399	250	205
Other attorneys				
City assessor		2,597		
Engineer's office				
Collection of taxes				
Audits and examinations		310		25
Elections	39	112		108
City hall	1,721	904	850	1,353
Courts	28			11
Miscellaneous	47		1,069	823
Protection of Life & Prop.				
Police department	2,544	1,981	1,488	1,314
Fire department	1,710	599	1,356	917
Inspection and pounds				124
Police & fire alarm systems				25
Miscellaneous	24		30	
Health Dept. & Sanitation				
General expenditures		300	163	25
Quarantine and pest house				
Sewers and sewage disposal	681	1,284	274	3,042
Refuse disposal	7			15
Miscellaneous	42			
Highways				
General administration				537
General street expenditures	2,900	983	4,922	2,301
Paving and curbing	6	561		705
Sidewalks and crossings	56	87	1,124	
Bridges (other than toll)				
Snow removal	171			106
Street lighting	2,284	3,474	4,075	3,269
Street sprinkling & cleaning	1,300	5,629	153	2,545
Miscellaneous	397		3,328	
Recreation, Library & Mis.				
General administration	30	1,942		1,967
Libraries		133		200
General park & garden exp.	531	68	379	512
Miscellaneous				
Municipal Industries				
Water works	5,874	10,067	6,263	6,151
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries & crematories	1,797	397		
Miscellaneous				
Payments on Public Debt				
General & municipal bonds	1,500	3,500	3,000	2,500
Interest	1,469	4,291	3,615	274
Special assess. & out. wat.	1,971	1,276	6,744	4,353
Refund, transfers, etc.	5,925			945
Recapitulation				
General government	\$ 3,907	\$ 5,341	\$ 9,068	\$ 2,717
Protection of life and prop.	4,580	2,580	2,874	2,380
Health dept. & sanitation	730	1,584	376	3,089
Highways, recreation, etc.	9,238	10,808	15,321	11,644
Municipal industries	7,271	10,064	6,263	6,151
Payments on public debt	10,856	9,076	17,359	8,079
Total payments	\$ 38,982	\$ 39,923	\$ 45,151	\$ 35,051
Cash on hand close of yr.	9,068	10,978	3,706	12,518
Grand total	\$ 46,050	\$ 50,891	\$ 48,917	\$ 47,569

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Missouri Valley Population 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
Taxes, Licenses and Fines				
General levy, city gov't.....	\$ 6,228	\$ 24,755	\$ 30,091	\$ 25,800
Ind. divisions, city gov't.....	12,858	6,878	4,281	46
Franchise taxes.....				26
Pool taxes.....	790		11,459	37
Special assessments.....				22
Business licenses.....	415	280	416	37
Dog license.....	250			
Departmental permits.....	190	270	271	
Police ct. fines and forfeits.....	783			60
County road fund.....				
Gifts, individuals or corp.....				
General Offices				
Executive offices.....				
Law offices.....				
Elections.....				
Municipal property.....			75	
Courts.....				
Police department.....				
Fire department.....				
Department of inspection.....				
Public.....				
Health department.....				
Sewers and sewage disposal.....				20
Refuse disposal.....				
Miscellaneous.....			143	
General street services.....				
Bridges (other than toll).....				
Libraries.....		149	32	
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	9,638	7,501	8,506	10,222
Electric light works.....	2,542			32,547
Gas works.....				
Markets and public scales.....				42
Docks, wharves, landings.....				
Cemeteries.....				
Miscellaneous.....		152		
From Debt Obligations				
General bonds.....	1,297			
Municipal industry bonds.....		18,000		
Special assessments.....	2,534	8,400		
Temporary loans, etc.....				
Outstanding warrants.....	24,607	8,697		16,326
Miscellaneous.....				
Interest Receipts				
Current deposits.....		282	413	56
Other sources.....		119		
All Other Receipts				
Sale of real property.....				
Refund receipts.....	55		91	
See assessments during yr.....		21,556		
From private trust acct's.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 21,205	\$ 32,183	\$ 47,492	\$ 27,334
General offices.....		146	250	30
Municipal industries.....	12,180	7,229	8,506	42,82
From debt obligations.....	28,498	35,997		17,236
Interest receipts.....		349	413	163
All other receipts.....	55	21,556	91	
Total receipts.....	\$ 62,038	\$ 97,244	\$ 56,882	\$ 87,568
Cash on hd. beginning yr.....	4,461	14,453	14,594	14,496
Grand total.....	\$ 66,499	\$ 111,697	\$ 71,276	\$ 102,064

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Missouri Valley Population 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
General Government				
Mayor's office.....	573	301	190	130
City council.....	170	100	99	200
City clerk and auditor.....	230	432	1,000	200
City treasurer.....	30	24	25	100
City solicitor.....	50	200	446	23
Other attorneys.....	132	265	18	
City assessor.....				20
Engineer's office.....		55	225	
Collection of taxes.....			150	
Audits and examinations.....				6
Elections.....	244	612	62	
City hall.....				13
Courts.....				509
Miscellaneous.....		31	296	
Protection of Life & Prop.				
Police department.....	1,927	1,700	1,708	2,009
Fire department.....	7,268	1,453	874	2,116
Inspection and pounds.....				
Police & fire alarm systems.....				
Miscellaneous.....				
Health Dept. & Sanitation				
General expenditures.....	30	28	50	226
Quarantine and pest houses.....			84	84
Sewers and sewage disposal.....	132	12,068	683	2,156
Refuse disposal.....	4	50		
Miscellaneous.....		105		
Highways				
General administration.....	246	454		
General street expenditures.....	2,650	3,151	4,969	3,456
Paving and curbing.....			838	27,009
Sidewalks and crossings.....	51	38	67	19
Bridges (other than toll).....		18	70	
Snow removal.....		35		
Street lighting.....	2,375	2,932	2,840	4,553
Street sprinkling & cleaning.....	415	82	775	
Miscellaneous.....		24	143	
Recreation, Library's & Misc.				
General administration.....		463	800	112
Libraries.....	1,340	1,894	1,954	1,550
General park & garden exp.....	179	877	393	
Miscellaneous.....	196	1,603	1,593	2,320
Municipal Industries				
Water works.....	23,675	10,405	6,587	8,192
Electric light works.....				21,402
Gas works.....				
Markets and public scales.....				2
Docks, wharves, etc.....				
Cemeteries & crematories.....		1,297		
Miscellaneous.....				69
Payments on Public Debt				
General & municipal bonds.....	3,500	20,000		
Interest.....	900	6,234	5,938	1,499
Special assess & out. warr.....	12,394	11,459	10,339	1,487
Refund, transfers, etc.....	236	32		
Recapitulation				
General government.....	\$ 1,439	\$ 2,551	\$ 3,075	\$ 1,513
Protection of life and prop.....	9,883	2,313	2,282	4,215
Health dept. & sanitation.....	163	12,351	817	2,382
Highways, recreation, etc.....	8,514	19,492	13,707	40,919
Municipal industries.....	23,675	11,705	6,587	39,669
Payments on public debt.....	16,140	37,696	15,028	3,196
Total payments.....	\$ 60,746	\$ 86,805	\$ 41,994	\$ 90,881
Cash on hand close of yr.....	5,753	24,892	29,289	2,991
Grand total.....	\$ 66,499	\$ 111,697	\$ 71,276	\$ 100,972

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending Mar. 31, 1919.	Belle Plaine Population 3,668	Algona Population 3,593	Waverly Population 3,561	Indianola Population 3,495
Taxes, Licenses and Fines				
General levy, city govt.....	\$ 25,698	\$ 6,302	\$ 20,592	\$ 26,307
Ind. divisions, city govt.....		30,728	1,431	12,011
Franchise taxes.....				200
Poll taxes.....	684	510	256	200
Special assessments.....	4	49,728		
Business licenses.....	199		222	122
Dog license.....			80	
Departmental permits.....		101	114	50
Police et. fines and forfeits.....	244	473	779	80
County road fund.....	136	458		
Gifts, individuals or corp.....				
General Offices				
Executive offices.....				
Law offices.....	4			
Elections.....	49		3	
Courts.....				30
Police department.....				
Fire department.....				
Department of inspection.....				
Pounds.....				
Health department.....		268	5	
Sewers and sewage disposal.....		542	5	35
Refuse disposal.....				
Miscellaneous.....	99		222	23
General street services.....	75			
Bridges (other than toll).....	473			
Libraries.....				
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	2,687	6,980	6,845	5,549
Electric light works.....	244	30,463	26,475	30,664
Gas works.....				
Markets and public scales.....	31			
Docks, wharves, landings.....				
Cemeteries.....				36
Miscellaneous.....				
From Debt Obligations				
General bonds.....				5,600
Municipal industry bonds.....				91
Special assessments.....				
Temporary loans, etc.....				
Outstanding warrants.....	82	991		1,070
Miscellaneous.....				
Interest Receipts				
Current deposits.....	289	409	749	50
Other sources.....		1,037		
All Other Receipts				
Sale of real property.....				
Refund receipts.....			1,311	20
Spec. assessm'ts during yr.....				
From private trust ac'ts.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 26,021	\$ 79,699	\$ 21,474	\$ 25,355
General offices.....	693	1,110	228	20
Municipal industries.....	2,721	37,445	32,320	12,011
From debt obligations.....	82	991		1,070
Interest receipts.....	289	1,339	749	50
All other receipts.....			1,311	20
Total receipts.....	\$ 30,738	\$ 120,172	\$ 58,092	\$ 61,386
Cash on hd. beginning yr.....	2,713	40,305	36,798	35,477
Grand total.....	\$ 33,511	\$ 160,477	\$ 95,890	\$ 118,823

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending Mar. 31, 1919.	Belle Plaine Population 3,668	Algona Population 3,593	Waverly Population 3,561	Indianola Population 3,495
General Government				
Mayor's office.....	\$ 281	\$ 59	\$ 258	\$ 63
City council.....		527	274	257
City clerk and auditor.....		1,928	386	549
City treasurer.....	11	30	100	380
City solicitor.....		100	100	240
City attorney.....	150		15	
City assessor.....				
Engineer's office.....		400	156	84
Collection of taxes.....				
Audits and examining books.....				35
Elections.....	17	14	17	7
City hall.....	536		254	295
Miscellaneous.....	562			17
Protection of Life & Prop.				
Police department.....	1,614	1,549	1,400	1,603
Fire department.....	1,138	747	110	1,229
Inspection and pounds.....	3			25
Courts.....	4			
Miscellaneous.....	188			
Health Dept. & Sanitation				
General expenditures.....	5		21	44
Quarantine and pest house.....	33			211
Sewers and sewage disposal.....	736	9,602		282
Refuse disposal.....			36	269
Miscellaneous.....	130			2
Highways				
General administration.....	452	900	883	474
General street expenditures.....	4,509	3,474	8,204	2,820
Paving and curbing.....	10	43,165		170
Sidewalks and crossings.....	280	234	466	317
Bridges (other than toll).....	235		398	
Snow removal.....	39	138	169	82
Street lighting.....	8,123		774	
Street sprinkling & cleaning.....	828		879	1,539
Miscellaneous.....	3	1,348		20
Recreation, Librar'y & Mis.				
General administration.....		3,100	1,750	3,581
Libraries.....	7	900	571	1,466
General park & garden exp.....			209	98
Miscellaneous.....	623	132		
Municipal Industries				
Water works.....	2,945	7,675	7,417	16,958
Electric light works.....		39,547	13,583	46,948
Gas works.....				
Markets and public scales.....		6		
Docks, wharves, etc.....				
Cemeteries & crematories.....				284
Miscellaneous.....				
Payments on Public Debt				
General & municipal bonds.....	1,600		15,000	1,000
Interest.....	2,935	2,344	4,431	7,044
Special assess. & out. war.....	796	5,787	500	4,734
Refund, transfers, etc.....	6,313			619
Recapitulation				
General government.....	\$ 2,495	\$ 2,544	\$ 1,669	\$ 1,933
Protection of life and prop.....	2,943	2,287	1,519	2,577
Health dept. & sanitation.....	949	9,532	239	667
Highways, recreation, etc.....	9,108	54,354	13,753	10,967
Municipal industries.....	2,945	47,228	21,000	64,187
Payments on public debt.....	11,635	8,131	19,501	13,387
Total payments.....	\$ 30,128	\$ 124,776	\$ 56,193	\$ 83,488
Cash on hand close of yr.....	3,385	35,701	37,667	25,482
Grand total.....	\$ 33,511	\$ 160,477	\$ 95,890	\$ 118,823

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Denison Population 3,455	Sheldon Population 3,323	Cresco Population 3,199	Anamosa Population 3,157
Taxes, Licenses and Fines				
General tax, city gov't.....	\$ 7,709	\$ 5,428	\$ 29,139	\$ 1,329
Ind. divisions, city gov't.....	11,997	29,615		16,543
Franchise taxes.....				
Poll taxes.....	223	176		123
Special assessments.....	41			
Business licenses.....	243	335	362	113
Dog license.....	41	16		
Departmental permits.....				
Police et fines and forfeits.....	361	2,435	85	41
County road fund.....				12
Gifts, individuals of corp.....				
General Offices				
Executive offices.....				
Law offices.....				
Elections.....				
Municipal property.....				
Courts.....				
Police department.....				
Fire department.....		465	237	
Department of inspection.....				
Yards.....				
Health department.....				
Sewers and sewage disposal.....				
Refuse disposal.....		103		
Miscellaneous.....		15		
General street services.....		1		13
Bridges (other than toll).....				
Libraries.....				73
Parks.....			62	
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	5,649	10,291	4,287	4,589
Electric light works.....	56,529			
Gas works.....				
Markets and public scales.....				
Docks, wharves, landings.....				
Cemeteries.....		1,790		
Miscellaneous.....			609	
From Debt Obligations				
General bonds.....	2,906	8,900	65	
Municipal industry bonds.....	7,190		13,015	
Special assessments.....		14,300		
Temporary loans, etc.....				
Outstanding warrants.....		6,500		39
Miscellaneous.....				
Interest Receipts				
Current deposits.....		326	256	107
Other sources.....				212
All Other Receipts				
Sale of real property.....				13
Refund receipts.....				17
Spec. assess'ts during yr.....		14,310		
From private trust acct.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 29,554	\$ 28,995	\$ 29,535	\$ 21,318
General offices.....	36	585	389	457
Municipal industries.....	10,359	12,087	4,687	4,657
From debt obligations.....	10,090	29,700	13,081	
Interest receipts.....	326	326	256	106
All other receipts.....		14,310	39	
Total receipts.....	\$ 89,875	\$ 86,033	\$ 48,058	\$ 26,442
Cash on hd, beginning yr.....	24,785	8,258	4,811	9,214
Grand total.....	\$ 114,660	\$ 94,291	\$ 52,879	\$ 35,656

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Denison Population 3,455	Sheldon Population 3,323	Cresco Population 3,199	Anamosa Population 3,157
General Government				
Mayor's office.....	\$ 377	\$ 55	\$ 300	\$ 80
City council.....	250	82	117	96
City clerk and auditor.....	380	554	300	182
City treasurer.....	159	30	50	
City solicitor.....	210	163		206
Other attorneys.....			37	
City assessor.....				
Engineer's office.....	24	5		11
Collection of taxes.....				
Audits and examinations.....				
Elections.....				
City hall.....	128	50	24	
Courts.....	372	61		381
Miscellaneous.....				
Protection of Life & Prop.				
Police department.....		80		93
Fire department.....				
Inspection and pounds.....				
Police & fire alarm systems.....	1,454	2,749	1,119	1,254
Miscellaneous.....	4,957	724	7,954	1,343
Health Dept. & Sanitation				
General expenditures.....			17	
Quarantine and pest house.....			76	143
Sewers and sewage disposal.....				
Refuse disposal.....	97	58	25	26
Miscellaneous.....				
Highways				
General administration.....				
General street expenditures.....				
Paving and curbing.....				
Side walks and crossings.....				
Bridges (other than toll).....	9,583	7,138	2,919	2,336
Snow removal.....	718		563	
Street lighting.....	543	102		428
Street sprinkling & cleaning.....				
Miscellaneous.....	3	15	89	29
Recreation, Librar'y & Mis.				
General administration.....	565	3,232	3,350	2,607
Libraries.....			965	833
General park & garden exp.....				
Miscellaneous.....		180		
Municipal Industries				
Water works.....		122	2,453	1,693
Electric light works.....		319	596	978
Gas works.....		1,361	484	353
Markets and public scales.....	8,543	12,799	4,913	4,147
Docks, wharves, etc.....	47,489			
Cemeteries & crematories.....				
Miscellaneous.....				
Payments on Public Debt				
General & municipal bonds.....		1,847		
Interest.....				
Special assess. & out. war.....				
Refund, transfers, etc.....	5,969	14,230		4,000
	715	7,041		1,632
	395	15,318		3,969
	1,236	6,500		5,583
Recapitulation				
General government.....	\$ 1,911	\$ 1,084	\$ 1,428	\$ 1,007
Protection of life and prop.....	5,561	3,581	9,216	5,612
Health dept. & sanitation.....	679	963	623	187
Highways, recreation, etc.....	11,960	12,669	11,369	9,147
Municipal industries.....	51,632	14,645	4,913	4,147
Payments on public debt.....	7,077	46,079	12,088	19,069
Total payments.....	\$ 78,544	\$ 78,553	\$ 39,477	\$ 21,169
Cash on hand close of yr.....	36,119	10,668	13,303	8,487
Grand total.....	\$ 114,660	\$ 94,291	\$ 52,879	\$ 35,656

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS Year Ending Mar. 31, 1919.	Storm Lake Population 3,151	Jefferson Population 3,103	Manchester Population 3,102	Pella Population 3,096
Taxes, Licenses and Fines				
General levy, city govt.	\$ 18,253	\$ 5,500	\$ 18,767	\$ 27,402
Ind. divisions, city govt.	3,411	16,594	1,196	
Franchise taxes.....				
Poll taxes.....	350	30	119	60
Special assessments.....	5,987		761	
Business licenses.....	272	308	855	
Dog license.....	60		37	
Departmental permits.....				
Police et. fines and forfeits.....		115		221
County road fund.....				
Gifts, individuals or corp.....				
General Offices				
Executive offices.....	492			
Law offices.....				471
Elections.....				
Municipal property.....				
Courts.....				
Police department.....	1			
Fire department.....				
Department of inspection.....				
Pounds.....				
Health department.....		83		59
Sewers and sewage disposal.....				
Refuse disposal.....				
Miscellaneous.....		295	727	26
General street cleaning.....	2			15
Bridges (other than toll).....				
Libraries.....		39		
Parks.....	36			
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	8,564	7,843	5,969	19,221
Electric light works.....				27,713
Gas works.....				
Markets and public scales.....				
Docks, wharves, landings.....				
Cemeteries.....				
Miscellaneous.....				41
From Debt Obligations				
General bonds.....		30,000		15,000
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....				
Outstanding warrants.....	336	3,788	307	108
Miscellaneous.....				
Interest Receipts				
Current deposits.....				124
Other sources.....	175	142	224	12
All Other Receipts				
Sale of real property.....	200			
Refund receipts.....				
Spec. assessm'ts during yr.....				
From private trust acc'ts.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 31,333	\$ 22,397	\$ 21,175	\$ 52,323
General offices.....	531	417	727	60
Municipal industries.....	8,564	7,243	5,969	35,467
From debt obligations.....	336	33,788	307	15,106
Interest receipts.....	175	142	224	110
All other receipts.....	200			
Total receipts.....	\$ 41,439	\$ 63,887	\$ 28,472	\$ 82,111
Cash on hd. beginning yr.....	3,608	9,308	7,402	1,832
Grand total.....	\$ 45,124	\$ 63,295	\$ 35,874	\$ 83,943

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending Mar. 31, 1919.	Storm Lake Population 3,151	Jefferson Population 3,103	Manchester Population 3,102	Pella Population 3,096
General Government				
Mayor's office.....	\$ 45	\$ 150	\$ 51	\$ 300
City council.....	134	428	180	174
City clerk and auditor.....	122	253	362	450
City treasurer.....				100
City auditor.....	57	308	300	150
City attorney.....				
City assessor.....				
Engineer's office.....	321	2,288		232
Collection of taxes.....				
Audits and examinations.....	30	40		
Elections.....			131	
City hall.....		1,964		
Court.....		68		
Miscellaneous.....	549	182	131	73
Protection of Life & Prop.				
Police department.....	1,729	1,377	1,622	1,446
Fire department.....	2,512	3,152	266	3,126
Inspection and police.....				
Police & fire alarm systems.....		63		
Miscellaneous.....				49
Health Dept. & Sanitation				
General expenditures.....		67	64	85
Quarantine and pest house.....		94		
Sewers and sewage disposal.....		179	18	1,253
Refuse disposal.....		23		79
Miscellaneous.....		39		
Highways				
General administration.....	559	1,195	2,073	630
General street expenditures.....	1,383	5,458	2,200	2,079
Paving and curbing.....		14,607		
Sidewalks and crossings.....	247	449		
Bridges (other than toll).....				
Stump removal.....		15		
Street lighting.....	2,455	2,664		
Street unloading & cleaning.....		810	2,100	1,510
Miscellaneous.....	366	555	81	454
Recreation, Library, & M				
General administration.....		213		
Libraries.....	1,408	1,621	2,797	1,648
General park & garden exp.....	1,204	22	480	2,400
Miscellaneous.....	288	347	89	370
Municipal Industries				
Water works.....	10,193	9,718	8,871	17,800
Electric light works.....				23,241
Gas works.....				
Markets and public scales.....				
Docks, wharves, etc.....				
Cemeteries & crematoriums.....				
Miscellaneous.....			26	1,179
Payments on Public Debt				
General & municipal bonds.....	3,660	562		7,390
Interest.....	3,214	1,268	630	6,282
Social assess. & out. war.....	7,504	5,224	467	2,985
Refund, transfers, etc.....		515	1,166	1,062
Recapitulation				
General government.....	\$ 1,318	\$ 6,260	\$ 1,695	\$ 1,429
Protection of life and prop.....	4,212	4,561	1,868	4,621
Health dept. & sanitation.....		294	845	1,478
Highways, recreation, etc.....	9,187	28,282	9,516	9,868
Municipal industries.....	10,193	9,744	8,871	42,310
Payments on public debt.....	11,668	7,569	2,900	17,179
Total payments.....	\$ 39,204	\$ 57,231	\$ 24,258	\$ 78,885
Cash on hand close of yr.....	5,909	6,064	11,618	9,118
Grand total.....	\$ 45,134	\$ 63,295	\$ 35,874	\$ 88,003

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Vailey Jct. Population 3,026	Hampton Population 3,025	Winterset Population 2,890	Harlan Population 2,825
Taxes, Licenses and Fines				
General levy, city gov't.....	\$ 3,000	\$ 9,305	\$ 10,182	\$ 5,507
Ind. divisions, city gov't.....	12,439			11,778
Franchise taxes.....				51
Poll taxes.....		77		51
Special assessments.....	17,737			10,220
Business licenses.....	561	850	104	205
Dog license.....		62		31
Departmental penalties.....				10
Police et. fines and forfeits.....	352			116
County road fund.....				26
Gifts, individuals or corp.....				
General Offices				
Executive offices.....				
Law offices.....				
Elections.....				
Municipal property.....		55		55
Courts.....				
Police department.....			40	2
Fire department.....	217			
Department of inspection.....				
Funds.....				
Health department.....				
Sewers and sewage disposal.....	80	2,033		
Refuse disposal.....				
Miscellaneous.....	34	39		
General street services.....	87	3,804	158	
Bridges (other than toll).....				
Libraries.....		1,777		
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	9,359	9,951	2,109	10,200
Electric light works.....		2,968	20,714	20,310
Gas works.....	12			
Markets and public scales.....				
Docks, wharves, landings.....				
Cemeteries.....				
Miscellaneous.....		1,806		3
From Debt Obligations				
General bonds.....	1,560			
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....	334			
Outstanding warrants.....	3,382			
Miscellaneous.....				
Interest Receipts				
Current deposits.....	316	237	22	24
Other sources.....	615			
All Other Receipts				
Sale of real property.....	8			
Refund receipts.....	1,634			2,025
Spec. assessments during yr.....				
From private trust accts.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 34,740	\$ 10,394	\$ 19,376	\$ 25,323
General offices.....	418	7,759	198	17
Municipal industries.....	9,302	14,774	22,885	31,140
From debt obligations.....	5,206			
Interest receipts.....	931		22	24
All other receipts.....	1,642	237		2,025
Total receipts.....	\$ 52,319	\$ 33,984	\$ 42,478	\$ 58,530
Cash on hd. beginning yr.....	12,855	38,763	4,704	9,879
Grand total.....	\$ 65,175	\$ 61,825	\$ 47,242	\$ 71,819

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending Mar. 31, 1919.	Vailey Jct. Population 3,026	Hampton Population 3,025	Winterset Population 2,890	Harlan Population 2,825
General Government				
Mayor's office.....	\$ 165	\$ 256	\$ 290	\$ 201
City council.....	245	239	120	146
City clerk and auditor.....	545	419	489	306
City treasurer.....	94	51	80	
City solicitor.....	60	228	104	50
Other attorneys.....	101			50
City assessment.....				
Engineer's office.....		4		
Collection of taxes.....				
Audits and examinations.....	168			
Elections.....	124	83	63	89
City hall.....	342		205	
Courts.....	9		105	
Miscellaneous.....	50	737	265	135
Protection of Life & Prop.				
Police department.....	1,213	1,152	1,633	1,832
Fire department.....	2,281	455	671	1,290
Inspection and pounds.....		100		
Police & fire alarm systems.....		1,904		2
Miscellaneous.....	130			
Health Dept. & Sanitation				
General expenditures.....	54	61	50	50
Quarantine and pest house.....				
Sewers and sewage disposal.....	743	66	36	19
Refuse disposal.....	116		174	
Miscellaneous.....				
Highways				
General administration.....	1,820	5,505	2,515	5,231
Police department.....	722			
Paving and curbing.....	37			313
Sidewalks and crossings.....		144	162	
Bridges (other than toll).....		10	3	
Snow removal.....		3,892	77	
Street lighting.....		6	1,201	300
Street sprinkling & cleaning.....				
Miscellaneous.....	155	636		
Recreation, Library & Mis.				
General administration.....			700	
Libraries.....		2,447	2,803	
General park & garden exp.....		73		
Miscellaneous.....	537		207	1,601
Municipal Industries				
Water works.....	2,292	8,383	1,500	2,800
Electric light works.....			19,457	26,295
Gas works.....				
Markets and public scales.....				
Docks, wharves, etc.....				
Cemeteries & crematories.....			432	
Miscellaneous.....				
Payments on Public Debt				
General & municipal bonds.....	2,200	2,050	917	
Interest.....	15,875	2,316	3,881	815
Special assess. & out. war.....	15,095	29,688	3,864	10,541
Refund, transfers, etc.....	3,269			2,600
Recapitulation				
General government.....	\$ 1,669	\$ 3,117	\$ 1,717	\$ 871
Protection of life and prop.....	5,122	3,674	2,306	2,643
Health dept. & sanitation.....	612	127	200	19
Highways, recreation, etc.....	5,540	12,777	7,959	6,865
Municipal industries.....	3,792	8,383	31,249	34,000
Payments on public debt.....	30,779	25,064	5,762	13,356
Total payments.....	\$ 53,899	\$ 52,132	\$ 42,244	\$ 58,340
Cash on hand close of yr.....	11,379	9,694	4,599	15,070
Grand total.....	\$ 65,185	\$ 61,825	\$ 47,242	\$ 71,819

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Osgoe Population 2,779	Clear Lake Population 2,741	Kildora Population 2,720	Osceola Population 2,714
Taxes, Licenses and Fines				
General levy, city gov't.....	\$ 7,676	\$ 14,988	\$ 19,905	\$ 20,126
Ind. divisions, city gov't.....	7,869	16,954		
Franchise taxes.....				
Poll taxes.....	483	179	471	
Special assessments.....				
Business licenses.....	412	500	25	
Dog license.....		31		
Departmental permits.....				
Police et. fines and forfeits.....	153	250	20	221
County road fund.....	369			
Gifts, individuals or corp.....				
General Offices				
Executive offices.....				
Law offices.....				
Elections.....				
Municipal property.....		30		
Courts.....				
Police department.....		10		
Fire department.....				
Department of inspection.....				
Founds.....				
Health department.....		241		
Sewers and sewage disposal.....			565	21
Refuse disposal.....	98			
Miscellaneous.....			283	
General street services.....				
Bridges (other than toll).....	425			
Libraries.....			488	
Parks.....			86	
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	3,482	4,074	6,351	9,719
Electric light works.....			12	
Gas works.....				
Markets and public scales.....				
Docks, wharves, landings.....				
Cemeteries.....			303	1,263
Miscellaneous.....				42
From Debt Obligations				
General bonds.....		17,610	1,500	
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....				19
Outstanding warrants.....	3,309			2,231
Miscellaneous.....				
Interest Receipts				
Current deposits.....	88		247	127
Other sources.....	80			
All Other Receipts				
Sale of real property.....			3,164	
Refund receipts.....			91	
Stock assessments during yr.....				
From private trust accts.....				
Reconciliation				
Taxes, licenses and fines.....	\$ 17,002	\$ 21,094	\$ 20,300	\$ 20,656
General offices.....	731	383	1,422	25
Municipal industries.....	4,328	5,039	1,540	10,227
From debt obligations.....	3,309	17,610	1,540	1,227
Interest receipts.....	168		247	127
All other receipts.....		9	3,255	
Total receipts.....	\$ 25,628	\$ 55,327	\$ 33,350	\$ 33,491
Cash on hd. beginning yr.....	10,330		9,703	5,251
Grand total.....	\$ 35,954	\$ 55,327	\$ 43,053	\$ 38,742

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Osgoe Population 2,779	Clear L. Population 2,741	Kildora Population 2,720	Osceola Population 2,714
General Government				
Mayor's office.....	\$ 111	\$ 36	\$ 100	\$ 350
City council.....	88	92	180	88
City clerk and auditor.....	390	119	840	411
City treasurer.....	25	8	50	50
Other attorneys.....	105	197	22	114
City assessor.....		10		
Engineer's office.....				
Collection of taxes.....				
Audits and examinations.....			61	77
Elections.....	1		91	15
City hall.....	527	190	20	240
Courts.....				
Miscellaneous.....	138	13		
Protection of Life & Prop.				
Police department.....	1,319	1,991	1,139	1,691
Fire department.....	1,059	981	20	1,279
Inspection and permits.....				
Police & fire alarm systems.....	285			19
Miscellaneous.....				91
Health Dept. & Sanitation				
General expenditures.....	25	100	25	45
Quarantine and pest house.....				
Sewers and sewage disposal.....		90	710	12
Refuse disposal.....	836			
Miscellaneous.....		113		
Highways				
General administration.....	694	57	840	716
General street expenditures.....	5,499	2,305	2,221	2,571
Paving and curbing.....		105	1,292	
Sidewalks and crossings.....	694	151		197
Bridges (other than toll).....		102		23
Sign removal.....		25		
Street lighting.....	4,244	3,147	2,822	1,809
Street sprinkling & cleaning.....	876	1,644		394
Miscellaneous.....	15	373	1,406	
Recreation, Librar'y & Mis.				
General administration.....		76		27
Libraries.....	2,055			1,279
General park & garden exp.....	210	180	2,677	
Miscellaneous.....	120	123	294	633
Municipal Industries				
Water works.....	4,121	2,737	9,692	9,753
Electric light works.....				
Gas works.....				
Markets and public scales.....				
Docks, wharves, etc.....				
Cemeteries & crematories.....	644	1,230		990
Miscellaneous.....				
Payments on Public Debt				
General & municipal bonds.....		1,000	3,250	1,500
Interest.....	532	7,693	1,921	2,396
Special issues & out. war.....	1,500	19,741		2,000
Refunds, transfers, etc.....		84		1,432
Reconciliation				
General government.....	\$ 1,283	\$ 669	\$ 1,233	\$ 1,290
Protection of life and prop.....	2,583	2,699	1,159	2,989
Health dept. & sanitation.....	1971	303	735	47
Highways, recreation, etc.....	15,271	8,710	19,812	7,569
Municipal industries.....	4,765	3,973	9,944	10,743
Payments on public debt.....	2,032	26,518	6,471	4,326
Total payments.....	\$ 26,945	\$ 44,819	\$ 31,954	\$ 30,897
Cash on hand close of yr.....	9,119	10,458	11,059	7,659
Grand total.....	\$ 35,954	\$ 55,277	\$ 43,053	\$ 38,556

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending Mar. 31, 1919	Mystic Population 2,695	Nevada Population 2,686	New Hampt' Population 2,561	Emmetsburg Population 2,647
Taxes, Licenses and Fines				
General levy, city gov't.....	\$ 3,294	\$ 5,095	\$ 4,335	\$ 25,060
Ind. divisions, city gov't.....		14,551	12,336	
Franchise taxes.....				
Poll taxes.....	200	562	43	61
Special assessments.....	593	777	245	27,226
Business licenses.....	173			64
Dog license.....	741		16	6
Departmental permits.....				5
Police et. fines and forfeits.....		163	156	62
County road fund.....				1,081
Gifts, individuals or corp.....				
General Offices				
Executive offices.....				
Law offices.....				
Elections.....			63	36
Municipal property.....				
Courts.....				
Police department.....			4	
Fire department.....				
Department of inspection.....				
Poultis.....				
Health department.....		9	2,000	66
Sewers and sewage disposal.....				
Refuse disposal.....		1,682		
Miscellaneous.....		1,601		
General street service.....				
Bridges (other than toll).....				
Liberaries.....				
Parks.....				
Baths and bathing beaches.....				
Municipal Industries		5,372	5,122	4,427
Water works.....			19,759	
Electric light works.....				
Gas works.....				
Markets and public scales.....				
Docks, wharves, landings.....				
Cemeteries.....		1,236		
Miscellaneous.....				
From Debt Obligations		1,300		20,253
General bonds.....				
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....				
Outstanding warrants.....		1,300		1,300
Miscellaneous.....				
Interest Receipts				47
Current deposits.....				
Other sources.....				
All Other Receipts				
Sale of real property.....				602
Refund receipts.....				
Spec. assessm't during yr.....				
From private trust acc'ts.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 4,911	\$ 21,459	\$ 18,590	\$ 69,454
General offices.....		7,602	2,163	4,427
Municipal industries.....		6,508	21,831	21,252
From debt obligations.....		2,870		
Interest receipts.....			47	627
All other receipts.....				
Total receipts.....	\$ 4,911	\$ 33,035	\$ 45,917	\$ 65,811
Cash on hd., beginning yr.....	1,260	6,376	3,663	5,063
Grand total.....	\$ 6,171	\$ 39,411	\$ 49,580	\$ 71,874

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending Mar. 31, 1919	Mystic Population 2,695	Nevada Population 2,686	New Hampt' Population 2,561	Emmetsburg Population 2,647
General Government				
Mayor's office.....	\$ 100	\$ 103	\$ 96	
City council.....	77	220	154	119
City clerk and auditor.....	192	261	200	823
City treasurer.....	40		50	35
City solicitor.....	10	200	50	31
Other attorneys.....				
City assessor.....			10	
Engineer's office.....			28	
Collection of taxes.....	27			
Audits and examinations.....				
Elections.....				69
City hall.....	182			570
Courts.....	277			
Miscellaneous.....				
Protection of Life & Prop.		1,284	370	809
Police department.....		311		721
Inspection and pounds.....				
Police & fire alarm systems.....				
Miscellaneous.....				
Health Dept. & Sanitation				
General expenditures.....	23			60
Quarantine and pest house.....	76			
Sewers and sewage disposal.....			1,532	507
Refuse disposal.....		89		
Miscellaneous.....		11		
Highways				
General administration.....		771		641
General street expenditures.....	1,287	1,559	2,056	3,259
Paving and curbing.....				
Sidewalks and crossings.....	148	494	66	822
Bridges (other than toll).....	297			
Snow removal.....	5		46	
Street lighting.....	718	2,164		3,611
Street sprinkling & cleaning.....	8	277	429	
Miscellaneous.....				500
Recreation, Library & Misc.				
General administration.....				
Liberaries.....		2,916	854	1,373
General park & garden exp.....		7		
Miscellaneous.....	155	379	317	331
Medical Industries				
Water works.....		2,878	5,051	4,796
Electric light works.....			19,759	
Gas works.....				
Markets and public scales.....				
Docks, wharves, etc.....				
Cemeteries & crematories.....	515	866		
Miscellaneous.....				
Payments on Public Debt			500	2,000
General & municipal bonds.....			2,619	8,172
Interest.....		2,847		
Special assess. & out. war.....		7,291	11,999	41,472
Refund, transfers, etc.....				5,363
Recapitulation				
General government.....	\$ 675	\$ 860	\$ 778	\$ 1,033
Protection of life and prop.....	1,320	1,595	370	1,530
Health dept. & sanitation.....	58	975	2,529	2,326
Highways, recreation, etc.....	2,699	8,198	3,828	10,874
Municipal industries.....	515	4,714	24,709	4,796
Payments on public debt.....		10,878	14,410	27,907
Total payments.....	\$ 5,567	\$ 27,207	\$ 46,697	\$ 75,367
Cash on hand close of yr.....	1,307	12,121	3,259	16,552
Grand total.....	\$ 6,874	\$ 39,328	\$ 49,956	\$ 91,919

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Tama Population 2,821	Colfax Population 2,697	Clarion Population 2,553	Sac City Population 2,521
Taxes, Licenses and Fines				
General levy, city gov't.	\$ 4,056	\$ 11,420	\$ 13,511	\$ 9,460
Int. divisions, city gov't.	21,381	899		14,023
Franchise taxes.	176			
Special assessments.	145	628	876	
Poll taxes.	4,433	2,217		
Business licenses.	155	582		543
Dug license.	1,699	19	32	
Departmental permits.				90
Police et. fines and forfeits.	67	958	692	34
County road fund.	215			
Gifts, individuals or corp.				
General Offices				
Executive offices.				
Law offices.				129
Elections.				
Municipal property.				
Courts.				
Police department.				
Fire department.				
Department of inspection.				
Pounds.				
Health department.				
Sewers and sewage disposal.		18		
Refuse disposal.				
Miscellaneous.		1,001		
General street services.				
Bridges (other than toll).				
Parks.				
Baths and bathing beaches.				
Municipal Industries				
Water works.	3,408	6,200	5,755	4,252
Electric light works.			2,829	
Gas works.				35
Markets and public scales.				
Docks, wharves, landings.				
Cemeteries.	552			
Miscellaneous.			313	23
From Debt Obligations		7,028		
General bonds.				
Municipal industry bonds.				
Special assessments.				
Temporary loans, etc.				
Outstanding warrants.		2,274		
Miscellaneous.				
Interest Receipts			224	152
Current deposits.				
Other sources.				
All Other Receipts				
Sale of real property.				30
Refund receipts.				1,103
Swer. assessm'ts during yr.				54
From private trust ac'cts.				
Reconciliation				
Taxes, licenses and fines.	\$ 31,727	\$ 16,724	\$ 1,511	\$ 71,131
General offices.		1,679		4,008
Municipal industries.	3,969	6,200	8,929	
From debt obligations.		9,302		152
Interest receipts.			224	117
All other receipts.				
Total receipts.	\$ 37,697	\$ 33,907	\$ 24,274	\$ 77,322
Cash on hd. beginning yr.	2,622	3,332	7,328	6,077
Grand total.	\$ 38,319	\$ 36,637	\$ 32,212	\$ 83,399

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending Mar. 31, 1919.	Tama Population 2,821	Colfax Population 2,697	Clarion Population 2,553	Sac City Population 2,521
	General Government			
Mayor's office.	\$ 59	\$ 59	\$ 200	\$ 22
City council.	162	228	256	141
City clerk and auditor.	175	379	150	29
City treasurer.	71	5	100	35
Other attorneys.	50	298	113	103
City assessor.	780			
Engineer's office.				377
Collection of taxes.			75	
Audits and examinations.				
Elections.		63	161	443
City hall.		277		
Courts.	49			
Miscellaneous.			339	924
Protection of Life & Prop.				
Police department.	885	1,388	1,700	665
Fire department.	1,164	646	2,107	5,410
Inspection and pounds.				81
Police & fire alarm systems.			1	
Miscellaneous.		59		153
Health Dept. & Sanitation				
General expenditures.		22	21	
Quarantine and pest house.				
Sewers and sewage disposal.	820	53	222	374
Refuse disposal.			524	7
Miscellaneous.				
Highways				
General administration.		478		
General street expenditures.	6,914	4,108	5,116	4,109
Paving and curbing.				
Sidewalks and crossings.	215	59	278	929
Bridges (other than toll).				
Snow removal.	15	23		25
Street lighting.	2,491	2,491	2,228	3,328
Street sprinkling & cleaning.	727	245	30	817
Miscellaneous.				174
Recreation, Library's & Misc.				
General administration.	447		17	678
Libraries.	877			
General park & garden exp.				
Miscellaneous.	2,149	650	244	20
Municipal Industries				
Water works.	5,007	4,806	2,233	10,769
Electric light works.				
Gas works.				
Markets and public scales.				
Docks, wharves, etc.				
Cemeteries & crematories.	600		1,121	
Miscellaneous.				
Payments on Public Debt				
General & municipal bonds.	4,509	500	500	500
Interest.	1,811		2,249	1,143
Special bonds, & out. war.	4,759	14,123	3,900	
Refund, transfers, etc.		900		
Reconciliation				
General government.	\$ 1,378	\$ 1,300	\$ 1,194	\$ 2,064
Protection of life and prop.	2,940	2,953	3,808	6,309
Health dept. & sanitation.	820	75	1,207	281
Highways, recreation, etc.	13,775	7,794	7,913	10,660
Municipal industries.	5,907	4,809	3,354	10,769
Payments on public debt.	11,071	19,754	6,549	1,643
Total payments.	\$ 34,799	\$ 32,881	\$ 24,185	\$ 31,246
Cash on hand close of yr.	3,603	3,749	8,027	2,393
Grand total.	\$ 38,319	\$ 36,637	\$ 32,212	\$ 33,639

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS, Year Ending Mar. 31, 1919.	Bloomfield Population 2,282	Lake City Population 2,224	Oswawa Population 2,213	Hamburg Population 2,204
Taxes, Licenses and Fines				
General levy, city gov't.....	\$ 2,792	\$ 11,978	\$ 3,874	\$ 2,900
Ind. divisions, city gov't.....	12,551		11,123	7,561
Franchise taxes.....				
Poll taxes.....		231		100
Special assessments.....		50	415	25
Business licenses.....	229		38	51
Dog license.....				
Departmental permits.....		42	122	209
Police et. fines and forfeits.....	22			
County road fund.....		1,925		
Gifts, individuals or corp.....		18		7,420
General Offices				
Executive offices.....				
Law offices.....				
Elections.....				
Municipal property.....			25	29
Courts.....				
Police department.....			822	
Fire department.....				
Department of inspection.....				
Pounds.....				
Health department.....				
Sewers and sewage disposal.....	5			
Refuse disposal.....			19,270	
Miscellaneous.....			746	
General street services.....	259			
Bridges (other than toll).....				
Libraries.....	148	36		
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	2,458	1,643	782	2,228
Electric light works.....	14,626		25,769	
Gas works.....				
Markets and public scales.....				
Docks, wharves, landings.....				
Cemeteries.....	40	808	1,102	1,224
Miscellaneous.....	12			
From Debt Obligations				
General bonds.....				
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....				
Outstanding warrants.....	2,862	2,690	1,596	240
Miscellaneous.....	247			
Interest Receipts				
Current deposits.....	269	85	205	
Other sources.....				
All Other Receipts				
Sale of real property.....				
Refund receipts.....				
See assets'ls during yr.....				
From private trust acc'ls.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 19,925	\$ 14,225	\$ 15,275	\$ 19,211
General offices.....	902	20	20,982	279
Municipal industries.....	17,136	2,451	27,624	2,222
From debt obligations.....	3,115	5,690	1,599	262
Interest receipts.....	329	85	205	
All other receipts.....				
Total receipts.....	\$ 40,207	\$ 22,421	\$ 66,203	\$ 21,813
Cash on hd. beginning yr.....	12,023	15,227	18,408	16,429
Grand total.....	\$ 52,230	\$ 37,648	\$ 84,611	\$ 38,242

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS, Year Ending Mar. 31, 1919.	Bloomfield Population 2,282	Lake City Population 2,224	Oswawa Population 2,210	Hamburg Population 2,204
General Government				
Mayor's office.....	\$ 42	\$ 96	\$ 22	\$ 208
City council.....	161	192	141	90
City clerk and auditor.....	851	174	610	158
City treasurer.....	216	61		50
City solicitor.....	145	78		26
Other attorneys.....				
City assessor.....		4		
Engineer's office.....				106
Collection of taxes.....				
Audits and examinations.....	10		42	
Elections.....	79		101	101
City hall.....	72	107		114
Courts.....				2
Miscellaneous.....	15	823	1,466	
Protection of Life & Prop.				
Police department.....	1,189	424	1,152	602
Fire department.....	45	207	109	
Inspection and pounds.....	25	36		37
Police & fire alarm systems.....				
Miscellaneous.....		67		
Health Dept. & Sanitation				
General expenditures.....	98		15	2
Quarantine and pest house.....	20			
Sewers and sewage disposal.....	170	1,884	20,612	
Refuse disposal.....			33	
Miscellaneous.....				
Highways				
General administration.....	707	600	1,251	269
General street expenditures.....	1,630	1,252	2,889	1,834
Paving and curbing.....	4			258
Sidewalks and crossings.....	492			44
Bridges (other than toll).....				601
Snow removal.....		6		
Street lighting.....		648	1,100	1,058
Street sprinkling & cleaning.....	300	113		63
Miscellaneous.....		23		
Recreation, Librar'y & Mts.				
General administration.....				
Libraries.....	1,822	880		9,444
General park & garden exp.....		336		106
Miscellaneous.....	80	177	379	374
Municipal Industries				
Water works.....	5,544	9,494	774	1,587
Electric light works.....	16,233	9	26,820	
Gas works.....				
Markets and public scales.....				
Docks, wharves, etc.....				
Cemeteries & crematoriums.....	105	202		234
Miscellaneous.....		242	1,205	
Payments on Public Debt				
General & municipal bonds.....	2,702	2,000	1,500	2,700
Interest.....	31	922	1,928	2,471
Special issues, & out. war.....	2,267	273	1,783	1,900
Refund, transfers, etc.....	247		825	
Recapitulation				
General government.....	\$ 1,615	\$ 1,646	\$ 2,326	\$ 1,124
Protection of life and prop.....	1,259	924	1,391	746
Health dept. & sanitation.....	204	1,884	20,690	2
Highways, recreation, etc.....	5,145	4,052	6,619	14,902
Municipal industries.....	22,927	10,620	26,550	1,262
Payments on public debt.....	6,268	4,295	6,036	7,171
Total payments.....	\$ 31,403	\$ 22,437	\$ 64,833	\$ 35,888
Cash on hand close of yr.....	15,828	4,273	19,678	14,478
Grand total.....	\$ 47,231	\$ 26,710	\$ 84,511	\$ 50,366

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS Year Ending Mar. 31, 1919	Leon Population 2,199	Tipton Population 2,176	Waukon Population 2,168	Monticello Population 2,159
Taxes, Licenses and Fines				
General lev., city gov't.....	\$ 19,829	\$ 16,031	\$ 4,370	\$ 17,500
Ind. division, city gov't.....			9,942	3,369
Franchise taxes.....				
Pool taxes.....	116	60	627	400
Special assessments.....			328	
Business licenses.....	281	355		
Dog license.....	57	15	65	7
Departmental permits.....			7	61
Police et. fines and forfeits.....		469	195	31
County road fund.....	619		323	31
Gifts, individuals or corp.....				32
General Offices				
Executive offices.....				30
Law offices.....				
Elections.....				
Municipal property.....			100	11
Courts.....				
Police department.....				61
Fire department.....				
Department of inspection.....				
Police.....				
Health department.....				
Sewers and sewage disposal.....				
Refuse disposal.....				4
Miscellaneous.....				
General street services.....			1	5
Bridges (other than toll).....				
Libraries.....		97		
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	4,152	5,244	5,124	4,014
Electric light works.....		18,530		
Gas works.....				
Markets and public scales.....		453		26
Docks, wharves, landings.....				
Cemeteries.....	270			1,221
Miscellaneous.....		3,677		
From Debt Obligations				
General bonds.....			4,000	
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....			3,000	
Outstanding warrants.....	4,472			
Miscellaneous.....			699	30
Interest Receipts				
Current deposits.....	550	122	41	96
Other sources.....				18
All Other Receipts				
Sale of real property.....				
Refund receipts.....		462		
Spec. assess. during yr.....				
From private trust acct.....				
Recapitulation				
Taxes, license and fines.....	\$ 20,912	\$ 16,375	\$ 15,712	\$ 22,390
General offices.....			107	128
Municipal industries.....	4,422	37,904	5,124	5,885
From debt obligations.....	4,472		7,699	31
Interest receipts.....	550	122	61	206
All other receipts.....		462		
Total receipts.....	\$ 30,356	\$ 45,180	\$ 28,601	\$ 28,488
Cash on hd. beginning yr.....	13,788	8,216	4,810	6,513
Grand total.....	\$ 42,394	\$ 53,376	\$ 33,507	\$ 35,011

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending Mar. 31, 1919	Leon Population 2,199	Tipton Population 2,176	Waukon Population 2,168	Monticello Population 2,159
General Government				
Mayor's office.....	\$ 261	\$ 108	\$ 151	\$ 130
City council.....	239	125	365	125
City clerk and auditor.....	123	839	674	200
City treasurer.....	75	71	4	
City auditor.....	50	421	7	120
Other attorneys.....				
City assessor.....				
Engineer's office.....				
Collection of taxes.....				
Electric.....	69	73		
City hall.....	113		610	90
Courts.....	285			
Miscellaneous.....	209			
Protection of Life & Prop.	1,032	1,690	1,011	1,247
Police department.....	94	55	13	262
Fire department.....				
Inspection and pounds.....				
Police & fire alarm systems.....	571			135
Miscellaneous.....	42			
Health Dept. & Sanitation				
General expenditures.....			21	70
Quarantine and pest house.....		25		
Sewers and sewage disposal.....	344	812	222	67
Refuse disposal.....	19			11
Miscellaneous.....				
Highways				
General administration.....	214	79	903	
General street expenditures.....	708	4,297	3,079	4,088
Paving and curbing.....	146		459	
Sidewalks and crossings.....	169	18	801	601
Bridges (other than toll).....			35	
snow removal.....	73	71	226	
Street lighting.....	2,261	3,359	2,509	2,171
Street sprinkling & cleaning.....	183	3,409	1,454	53
Miscellaneous.....	88			109
Recreation, Library & Mus.				
General administration.....	659		887	1,571
Libraries.....			65	1,242
Park & garden exp.....				248
Miscellaneous.....	29	39	3,303	
Municipal Industries				
Water works.....	4,788	5,472	6,442	5,522
Electric light works.....		9,772		
Gas works.....				
Markets and public scales.....				325
Docks, wharves, etc.....				
Cemeteries & crematories.....	230			590
Miscellaneous.....	1,275			
Payments on Public Debt				
General & municipal bonds.....	2,220	9,000	1,050	2,000
Interest.....	2,725	2,167	1,582	945
Special assess. & out. war.....	5,000		4,447	
Refund, transfers, etc.....				3,430
Recapitulation				
General government.....	\$ 1,437	\$ 1,100	\$ 1,077	\$ 805
Protection of life and prop.....	1,739	1,745	1,156	1,549
Health dept. & sanitation.....	354	627	244	149
Highways, recreation, etc.....	8,061	10,434	14,004	10,472
Municipal industries.....	6,253	15,244	6,442	4,737
Payments on public debt.....	10,725	11,167	7,079	6,375
Total payments.....	\$ 28,128	\$ 40,420	\$ 30,802	\$ 24,048
Cash on hand close of yr.....	17,265	12,566	2,905	10,968
Grand total.....	\$ 42,394	\$ 53,376	\$ 33,507	\$ 35,011

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919.	Seymour Population 2,146	Forest City Population 2,133	Villisca Population 2,132	Sigourney Population 2,109
Taxes, Licenses and Fines				
General levy, city gov't.....	\$ 8,483	\$ 12,528	\$ 12,135	\$ 18,469
Ind. divisions, city gov't.....				
Franchise taxes.....				
Poll taxes.....	34	373	350	
Special assessments.....	370	19,029	592	
Business licenses.....	29		620	170
Dog license.....		116	48	
Departmental permits.....	127	170	160	19
County road fund.....		396		
Gifts, individuals or corp.....				
General Offices				
Executive offices.....				
Law offices.....				
Elections.....				
Municipal property.....				
Courts.....				
Police department.....				
Fire department.....		305		
Department of Inspection.....				
Pounds.....				
Health department.....				
Sewers and sewage disposal.....		173	279	5
Refuse disposal.....				
Miscellaneous.....			101	10
General street services.....				1
Bridges (other than toll).....				
Libraries.....		27		
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	1,578	7,650	2,315	4,574
Electric light works.....	11,971		38	
Gas works.....				
Markets and public scales.....			207	
Docks, wharves, landings.....				
Cemeteries.....	484		1,297	
Miscellaneous.....			157	
From Debt Obligations				
General bonds.....				
Municipal industry bonds.....				
Special assessments.....	15,000			
Temporary loans, etc.....				
Outstanding warrants.....	6,000		1,000	
Miscellaneous.....			1,500	
Interest Receipts				
Current deposits.....	148			
Other sources.....	100		74	150
All Other Receipts				
Sale of real property.....				
Refund receipts.....			35	
Spec. assessm'ts during yr.....	7,047			
From private trust acct's.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 9,040	\$ 32,864	\$ 13,243	\$ 18,539
General offices.....		567	389	62
Municipal industries.....	14,033	7,039	4,904	4,574
From debt obligations.....	21,000		2,500	
Interest receipts.....	248		74	150
All other receipts.....	7,047		35	
Total receipts.....	\$ 51,428	\$ 40,441	\$ 20,316	\$ 23,221
Cash on hd. beginning yr.....	12,671	4,994	306	3,387
Grand total.....	\$ 64,099	\$ 45,435	\$ 20,621	\$ 26,608

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919.	Seymour Population 2,146	Forest City Population 2,133	Villisca Population 2,132	Sigourney Population 2,109
General Government				
Mayor's office.....	\$ 71	\$ 35	\$ 270	\$ 306
City council.....	66	138	81	309
City clerk and auditor.....	353	760	300	250
City treasurer.....		25	120	130
City solicitor.....	18	100		50
Other attorneys.....				
City assessor.....			98	
Engineer's office.....				
Collection of taxes.....				
Audits and examinations.....			91	
Elections.....			72	169
City hall.....	149	162		
Courts.....				
Miscellaneous.....			611	
Protection of Life & Prop.				
Police department.....	829	849	500	207
Fire department.....	92	658	612	
Inspection and pounds.....				
Police & fire alarm systems.....				
Miscellaneous.....			61	
Health Dept. & Sanitation				
General expenditures.....	26	34		
Quarantine and pest houses.....		59		
Sewers and sewage disposal.....	29,850	173	219	
Refuse disposal.....				
Miscellaneous.....				
Highways				
General administration.....	384		781	
General street expenditures.....	1,111	2,607	824	4,445
Paving and curbing.....				
Signals and crossings.....	269		34	
Bridges (other than toll).....		338	480	
Snow removal.....				
Street lighting.....		1,850	2,033	3,083
Street sprinkling & cleaning.....		200	51	405
Miscellaneous.....			185	
Recreation, Librar'y & Mis.				
General administration.....		1,096		1,447
Libraries.....		31	146	
General park & garden exp.....	963		208	
Miscellaneous.....	119	410		
Municipal Industries				
Water works.....	5,300	4,287	5,079	5,275
Electric light works.....	14,133		63	
Gas works.....				
Markets and public scales.....			311	
Docks, wharves, etc.....				
Cemeteries & crematories.....	374		856	
Miscellaneous.....			98	
Payments on Public Debt				
General & municipal bonds.....		850	2,000	1,000
Interest.....	3,177	5,421	907	2,392
Special assess. & out. war.....	1,500	17,318	1,000	439
Refund, transfers, etc.....			1,144	
Recapitulation				
General government.....	\$ 955	\$ 727	\$ 1,465	\$ 1,115
Protection of life and prop.....	741	1,597	1,123	207
Health dept. & sanitation.....	29,870	396	219	
Highways, recreation, etc.....	2,576	6,332	4,795	9,376
Municipal industries.....	17,927	4,287	6,411	5,375
Payments on public debt.....	4,679	23,559	5,981	3,831
Total payments.....	\$ 56,278	\$ 36,908	\$ 19,094	\$ 19,197
Cash on hand close of yr.....	7,823	8,527	1,527	6,528
Grand total.....	\$ 64,099	\$ 45,435	\$ 20,621	\$ 28,285

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919	Ida Grove Population 2,990	Audubon Population 2,081	Humboldt Population 2,061	Hawarden Population 2,045
Taxes, Licenses and Fines				
General levy, city govt.	\$ 7,630	\$ 3,325	\$ 12,958	\$ 19,027
Ind. divisions, city govt.	14,639	19,949		1,364
Franchise taxes.....			185	56
Poll taxes.....	367	369		314
Special assessments.....	3,298	19,259		
Business licenses.....	518	75	130	30
Dog license.....				30
Departmental forfeits.....		279	335	
Police ct. fines and forfeits.....		90		
County road fund.....				54
Gifts, individuals or corp.....	153	491		
General Offices				
Executive offices.....				
Law offices.....				11
Elections.....			10	1,300
Municipal property.....	10			
Courts.....				
Police department.....			4	
Fire department.....				
Department of inspection.....				
Younts.....	27			
Health department.....				
Sewers and sewage disposal.....		3,248	3,930	3,200
Refuse disposal.....	24	13		28,928
Miscellaneous.....	5	48	11	
General street services.....				39
Bridges (other than toll).....	3	485		25
Libraries.....	98			12
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....		3,248	3,930	3,200
Electric light works.....		339		
Gas works.....				
Markets and public scales.....				
Docks, wharves, landings.....				
Cemeteries.....	316			2,394
Miscellaneous.....				
From Debt Obligations				
General bonds.....		3,586		
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....		9,630	40	
Outstanding warrants.....				
Miscellaneous.....	50			
Interest Receipts				
Current deposits.....	176		75	230
Other sources.....		361	230	
All Other Receipts				
Sale of real property.....				65
Refund receipts.....			3	
Spec. assessm'ts during yr.....		215		1,736
From private trust acc'ts.....				
Reconciliation				
Taxes, licenses and fines.....	\$ 26,295	\$ 43,305	\$ 13,698	\$ 12,400
General offices.....	167	545	25	1,304
Municipal industries.....	316	3,478	3,930	34,411
From debt obligations.....	36	12,216	40	
Interest receipts.....	176	361	230	230
All other receipts.....		215	3	2,652
Total receipts.....	\$ 27,014	\$ 60,860	\$ 17,893	\$ 51,911
Cash on hd., beginning yr.....	5,437	19,793	2,804	31,377
Grand total.....	\$ 32,451	\$ 80,653	\$ 20,697	\$ 83,188

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending Mar. 31, 1919.	Ida Grove Population 2,990	Audubon Population 2,081	Humboldt Population 2,061	Hawarden Population 2,045
General Government				
Mayor's office.....	\$ 153		\$ 27	\$ 190
City council.....	131	77	115	90
City clerk and auditor.....	332	569	175	200
City treasurer.....	24	25	50	50
City solicitor.....	100	25	50	50
Chief stenographer.....		185	20	
City assessor.....		64		
Engineer's office.....				150
Collection of taxes.....				
Audits and examinations.....		194		
Elections.....	72	14	40	
City hall.....	68		295	75,561
Courts.....				
Miscellaneous.....			20	
Protection of Life & Prop.				
Police department.....	776	1,309	1,578	177
Fire department.....	48	881	298	174
Inspection and ponds.....				
Police & fire alarm systems.....		1,329		
Miscellaneous.....			24	
Health Dept. & Sanitation				
General expenditures.....			3	45
Quarantine and pest house.....				
Sewers and sewage disposal.....	451	98		2,627
Refuse disposal.....	42	83		
Miscellaneous.....	35			
Highways				
General administration.....	2,547			717
General street expenditures.....	848	3,279	3,452	1,355
Paving and curbing.....			800	158
Sidewalks and crossings.....	10		83	167
Bridges (other than toll).....				8
Street removal.....	3,274	3,136	3,085	2,076
Street lighting.....			6	2
Street sprinkling & cleaning.....	525		1,307	17
Miscellaneous.....				
Recreation, Library's & Misc.				
General administration.....				39
Libraries.....		2,473	1,885	177
General park & garden exp.....	468	55	445	632
Miscellaneous.....	366	194	445	529
Municipal Industries				
Water works.....	3,655	14,095	1,604	35,100
Electric light works.....				
Gas works.....				
Markets and public scales.....				
Docks, wharves, etc.....				
Cemeteries & crematorium.....				
Miscellaneous.....	23	6,000		888
Payments on Public Debt				
General & municipal bonds.....		1,000		1,000
Interest.....	3,994	5,219	720	331
Special assess. & out. war.....	5,000		11	
Refund, transfers, etc.....		25	28	
Reconciliation				
General government.....	\$ 881	\$ 1,111	\$ 900	\$ 20,301
Protection of life and prop.....	824	3,279	1,909	1,139
Health dept. & sanitation.....	628	181		2,672
Highways, recreation, etc.....	8,088	8,143	11,428	7,300
Municipal industries.....	3,678	20,695	1,604	20,088
Payments on public debt.....	8,994	6,244	759	1,331
Total payments.....	\$ 22,943	\$ 40,153	\$ 16,894	\$ 74,871
Cash on hand close of yr.....	9,508	29,517	4,003	8,206
Grand total.....	\$ 32,451	\$ 80,670	\$ 20,897	\$ 83,183

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS Year Ending Mar. 31, 1910	Marengo Population 2,037	Rock Rapids Population 2,031	Eldon Population 2,630	Bedford Population 1,950
Taxes, Licenses and Fines				
General levy, city gov't.	\$ 8,888	\$ 5,380	\$ 1,014	\$ 4,702
Ind. divisions, city gov't.	1,317	17,792	1,287	
Franchise taxes				
Poll taxes		540	540	313
Special assessments	9,464		2,222	
Business licenses	235	378	149	102
Dog license				103
Departmental permits				
Police ft. fines and forfeits	315	55	105	
County road fund				
Gifts, individuals or corp.	1,011			13
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department		9		338
Fire department				
Department of inspection				
Prisons				
Health department		48		
Sewers and sewage disposal		41		
Refuse disposal				2,028
Miscellaneous				
General street services	7			1,689
Bridges (other than toll)				1,388
Libraries		48		1,377
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,510	5,846	17,071	1,433
Electric light works		35,473		676
Gas works		3,139		
Markets and public scales		505		
Docks, wharves, landings				
Cemeteries			194	217
Miscellaneous		98		
From Debt Obligations				
General bonds				3,380
Municipal industry bonds				357
Special assessments				
Temporary loans, etc.			1,090	
Outstanding warrants		25		
Miscellaneous				1,022
Interest Receipts				
Current deposits	164	152		
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts			2,222	
Spec. assessm'ts during yr.				
From private trust ac'cts.				
Recapitulation				
Taxes, licenses and fines	\$ 21,200	\$ 24,145	\$ 5,887	\$ 5,314
General offices	7	146		6,729
Municipal industries	2,510	46,216	17,905	2,346
From debt obligations		25	1,090	4,759
Interest receipts	164	152		
All other receipts			2,222	
Total receipts	\$ 23,880	\$ 70,684	\$ 26,334	\$ 15,111
Cash on hd. beginning yr.	15,439	17,120	19	14,623
Grand total	\$ 39,310	\$ 87,804	\$ 26,403	\$ 29,734

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAVEMENTS Year Ending Mar. 31, 1910	Marengo Population 2,037	Rock Rapids Population 2,031	Eldon Population 2,630	Bedford Population 1,950
General Government				
Mayor's office	\$ 205	\$ 50	\$ 100	\$ 16
City council	174	96	250	2
City clerk and auditor	22	162	102	120
City treasurer	78	75	30	50
City solicitor	56	300	25	329
Other attorneys			42	
City assessor				
Engineer's office	320		35	
Collection of taxes				
Audits and examinations				
Elections	54	91		387
City hall		9		62
Courts				
Miscellaneous	312			
Protection of Life & Prop.				
Police department	1,085	1,758	608	1,906
Fire department	117	637		72
Inspection and permits				2
Police & fire alarm systems				
Miscellaneous		3		15
Health Dept. & Sanitation				
General expenditures	75	24		25
Quarantine and pest. house		45		31
Sewers and sewage disposal		36	370	31
Refuse disposal		21		72
Miscellaneous	157			
Highways				
General administration	595	750		881
General street expenditures	928	2,577	618	1,290
Laying and curbing		641	2,948	6
Sidewalks and crossings		100	242	796
Bridges (other than toll)				1
Snow removal		28		
Street lighting				1,300
Street sprinkling & cleaning		2,011		209
Miscellaneous		80		38
Recreation, Library & Misc.				
General administration		507		
Library	1,182	376	778	
General park & garden exp.		474		
Miscellaneous	1,365	545	138	999
Municipal Industries				
Water works	2,522	5,595	15,711	407
Electric light works		26,875		
Gas works		4,770		
Markets and public scales		44		
Docks, wharves, etc.				
Cemeteries & crematories			145	
Miscellaneous		14,229		
Payments on Public Debt				
General & municipal bonds			500	4,000
Interest	3,132	2,796	886	2,404
Special assess. & out. war.	11,399	29,380	2,702	1,776
Refund, transfers, etc.	983	9		1,317
Recapitulation				
General government	\$ 4,375	\$ 653	\$ 729	\$ 866
Protection of life and prop.	1,209	2,398	628	1,824
Health dept. & sanitation	302	116	370	128
Highways, recreation, etc.	6,079	8,990	4,724	5,509
Municipal industries	15,222	48,061	15,525	607
Payments on public debt	15,314	23,085	4,082	10,437
Total payments	\$ 21,191	\$ 82,423	\$ 26,364	\$ 18,301
Cash on hand close of yr.	12,123	2,381	32	14,541
Grand total	\$ 39,310	\$ 87,804	\$ 26,403	\$ 23,842

TABLE A—Continued—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending Mar. 31, 1919	Corning Population 1,884	Stuart Population 1,849	What Cheer Population 1,805	Toledo Population 1,721
Taxes, Licenses and Fines				
General levy, city gov't.....	\$ 14,640	\$ 24,084	\$ 9,145	\$ 16,833
Idl. divisions, city gov't.....		210		
Franchise taxes.....				117
Poll taxes.....	158			106
Special assessments.....	38			
Business licenses.....	421	870	103	
Dog license.....	10			
Departmental permits.....			44	11
Fines et. fines and forfeits.....	38			172
County road fund.....	356	371		202
Gifts, individuals or corp.....		219		
General Offices				
Executive offices.....				
Law offices.....		75		
Elections.....				
Municipal property.....				
Courts.....		354		
Police department.....				
Fire department.....				
Department of inspection.....				
Foundry.....				
Health department.....		109		
Refuse and sewage disposal.....				
Street disposal.....		152		
Miscellaneous.....		789		
General street services.....				
Bridges (other than toll).....				
Libraries.....				
Parks.....				
Baths and bathing beaches.....				
Municipal Industries				
Water works.....	2,313	3,384	719	2,477
Electric light works.....		14,368		
Gas works.....				
Markets and public scales.....				
Docks, wharves, landings.....				80
Cemeteries.....	210	15		
Miscellaneous.....	37	192		
From Debt Obligations				
General bonds.....				
Municipal industry bonds.....				
Special assessments.....				
Temporary loans, etc.....				
Outstanding warrants.....	3	23,500		
Miscellaneous.....				
Interest Receipts				
Current deposits.....	108			146
Other sources.....				
All Other Receipts				
Sale of real property.....				
Bond receipts.....	206			
Succ. assessm'ts during yr.....		12,071		
From private trust acct's.....				
Recapitulation				
Taxes, licenses and fines.....	\$ 15,691	\$ 25,245	\$ 9,292	\$ 17,441
General offices.....		1,470		
Municipal industries.....	2,969	16,959	719	3,017
From debt obligations.....	3	23,500		
Interest receipts.....	108			146
All other receipts.....	290	12,071		
Total receipts.....	\$ 18,562	\$ 19,811	\$ 10,011	\$ 20,824
Cash on hd. beginning yr.....	10,440	691	3,092	5,206
Grand total.....	\$ 29,002	\$ 20,502	\$ 13,103	\$ 26,150

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending Mar. 31, 1919	Corning Population 1,884	Stuart Population 1,849	What Cheer Population 1,805	Toledo Population 1,721
General Government				
Mayor's office.....	\$ 101	\$ 59	\$ 109	\$ 50
City council.....	18	142	59	129
City clerk and auditor.....	322	377	102	257
City treasurer.....	35	90	127	90
City solicitor.....	100	30	108	100
Other attorneys.....		63		
City assessor.....				
Engineer's office.....				6
Collection of taxes.....		40		
Audits and examinations.....		10	78	24
Elections.....	65		127	302
City hall.....	546			202
Offices.....				
Miscellaneous.....	94	350		5
Protection of Life & Prop.				
Police department.....	1,332	1,162	1,200	955
Fire department.....	1,331	513		1,112
Inspection and ponds.....				
Police & fire alarm systems.....				3
Miscellaneous.....		64	40	
Health Dept. & Sanitation				
General expenditures.....	57	30		60
Quarantine and pest house.....				
Sewers and sewage disposal.....	32	17,718		24
Refuse disposal.....				
Miscellaneous.....		1,707		1
Highways				
General administration.....	739	1,235		
General street expenditures.....	1,855	2,101	1,955	2,502
Paving and curbing.....				
Sidewalks and crossings.....	61		161	146
Bridges (other than toll).....				
Sewer removal.....	2,306	599	906	2,666
Street lighting.....	565	267		842
Street sprinkling & Cleaning.....	181	3,693		56
Miscellaneous.....				
Recreation, Library & Misc.				
General administration.....	19	25		
Libraries.....	1,137			
General park & garden exp.....	3	1,641	209	
Miscellaneous.....	910	219	43	132
Municipal Industries				
Water works.....	4,055	5,389	414	4,023
Electric light works.....		17,938		
Gas works.....		1,482		
Markets and public scales.....				
Docks, wharves, etc.....				903
Cemeteries & crematories.....	284	150		
Miscellaneous.....				311
Payments on Public Debt				
General & municipal bonds.....		1,990	1,000	1,000
Interest.....	2,538	3,458	1,100	884
Special assess. & nut. war.....				1,249
Refund, transfers, etc.....		18		
Recapitulation				
General government.....	\$ 1,571	\$ 1,390	\$ 663	\$ 793
Protection of life and prop.....	2,696	1,079	1,336	2,680
Health dept. & sanitation.....	89	37,352		89
Highways, recreation, etc.....	7,339	9,104	3,335	5,717
Municipal industries.....	5,359	24,909	414	5,245
Payments on public debt.....	2,538	4,476	2,100	3,133
Total payments.....	\$ 19,152	\$ 79,830	\$ 7,888	\$ 17,053
Cash on hand close of yr.....	9,829	692	5,125	9,697
Grand total.....	\$ 29,002	\$ 80,572	\$ 13,013	\$ 26,150

CONSOLIDATED STATEMENT OF CITIES

RECEIPTS, Year Ending March 31, 1919.	Totals of 106 Cities
Taxes, Licenses and Fines	
General levy, city government	\$ 5,750,496
Independent divisions, city government	2,374,024
Franchise taxes	66,431
Poll taxes	96,223
Special assessments	482,661
Business licenses	109,226
Log license	17,478
Departmental permits	20,112
Police court fines and forfeits	115,549
County road fund	73,296
Gifts, individuals or corporations	14,712
General Offices	
Executive offices	
Law offices	16,466
Elections	
Municipal property	
Police department and courts	26,754
Fire department	60,291
Department of inspection	16,012
Pounds	51,370
Health department	12,356
Sewers and sewage disposal	43,268
Refuse disposal	
Miscellaneous	
General street services	37,473
Bridges (other than toll)	
Libraries	15,232
Parks	10,134
Baths and bathing beaches	22,234
Municipal Industries	
Water works	1,516,841
Electric light works	917,202
Gas works	
Markets and public scales	20,441
Docks, wharves and landings	30,259
Cemeteries	124,866
Miscellaneous	29,747
From Debt Obligations	
General bonds and municipal industry bonds	1,659,400
Special assessments	144,808
Temporary loans, etc.	215,711
Outstanding warrants	127,847
Miscellaneous	6,734
Interest Receipts	
Current deposits	136,467
Other sources	
All Other Receipts	
Sale of real property	76,562
Refund receipts	
Special assessments made during the year	1,066,136
From private trust accounts	
Recapitulation	
Taxes, licenses and fines	\$ 9,119,573
General offices	349,261
Municipal industries	2,425,626
From debt obligations	2,311,364
Interest receipts	128,432
All other receipts	1,621,718
Total receipts	\$ 15,759,966
Cash on hand beginning of year	4,813,773
Grand total	\$ 20,573,739

-RECEIPTS AND DISBURSEMENTS.

PAYMENTS, Year Ending March 31, 1919.	Totals of 106 Cities
General Government	
Mayor's office	\$ 65,379
City council	54,806
City clerk and auditor	121,563
City treasurer	25,574
City solicitor	73,282
Other attorneys	16,770
City assessor	116,958
Engineer's office	6,074
Collection of taxes	8,251
Audits and examinations	30,647
Dietions	98,924
City hall	73,822
Courts	339,262
Miscellaneous	
Protection of Life & Prop.	
Police department	736,094
Fire department	1,147,459
Inspection and pounds	49,011
Police and fire alarm systems	16,240
Miscellaneous	54,551
Health Dept. & Sanitation	
General expenditures	83,344
Quarantine and joint house	23,747
Sewers and sewage disposal	705,341
Refuse disposal	96,738
Miscellaneous	148,169
Highways	
General administration	109,740
General street expenditures	1,398,216
Paving and curbing	155,824
Sidewalks and crossings	114,522
Bridges (other than toll)	167,825
Snow removal	17,487
Street lighting	706,819
Street sprinkling and cleaning	225,086
Miscellaneous	56,700
Recreation, Library's & Mis.	
General administration	142,515
Libraries	297,474
General park and garden expense	103,738
Miscellaneous	438,608
Municipal Industries	
Water works	1,641,924
Electric light works	917,973
Gas works	
Markets and public scales	136,752
Docks, wharves, etc.	137,869
Cemeteries and crematoriums	
Miscellaneous	113,549
Payments on Public Debt	
General and municipal bonds	1,166,676
Interest	966,774
Special assessments and outstanding warrants	1,827,012
Refund, transfers, etc.	1,268,876
Recapitulation	
General government	\$ 1,691,419
Protection of life and property	1,994,169
Health department and sanitation	969,169
Highways, recreation, etc.	4,346,139
Municipal industries	2,824,699
Payments on public debt	4,829,938
Total payments	\$ 15,759,696
Cash on hand close of year	4,289,166
Grand total	\$ 20,048,770

TABLE NO. 1—(Continued)—CITIES—INCORPORATION; AREA; TRUST

No. in order of population	CITY	Date of Incorporation; Area; Population				Payments, Receipts		
		Date of Incorporation		Area Square miles in- corporated	Population Census 1913	Census 1919	Payments	Cash on hand at close of year
		First	Last					
53	Independence	1861	1885	1.75	3,658	5,317	90,981	9,061
54	Bella Plaine	1866	1888	3	3,068	3,112	70,126	10,386
55	Algona	1872	1888	3	3,269	3,968	134,770	160,477
56	Waverly	1859		4	3,391	3,394	58,163	27,667
57	Indianola	1816		3	3,435	3,256	93,096	25,493
58	Des Moines	1857	1865	1	3,453	3,131	78,541	86,710
59	Sheldon	1871	1891	1	3,323	3,941	78,593	15,669
60	Cresco	1862	1898	3	3,199	3,658	39,477	13,380
61	Atamora	1867	1871	1.23	3,197	3,293	27,169	8,487
62	Storr Lake	1878	1901	3	3,151	3,428	39,294	3,501
63	Jefferson	1871	1893	2.56	3,139	2,477	57,231	6,064
64	Manchester	1863	1868	2.75	3,113	3,774	54,296	31,614
65	Fells	1853	1871	3	3,096	3,021	70,853	7,118
66	Valley Junction	1891	1906	2	3,028	3,573	63,896	1,379
67	Hampton	1870	1885	3.75	3,025	3,617	53,132	9,939
68	Winterset	1876	1889	3	2,864	3,818	43,344	4,990
69	Harlan	1879	1893	3	2,825	3,270	58,849	19,079
70	Osage	1871	1889	1	2,779	3,435	36,846	9,119
71	Clear Lake	1871		2	2,741	3,014	44,859	19,668
72	Flora	1896		4	2,729	3,055	31,054	2,000
73	Osceola	1859	1883	2.18	2,714	3,417	39,967	7,553
74	Myrtle	1859	1919	1	2,665	3,663	5,564	8,867
75	Nevada	1869	1903	2.50	2,626	3,158	19,691	411
76	New Hampton	1862	1896	3.25	2,464	3,275	46,657	3,359
77	Emmetsburg	1857	1893	3.75	2,647	3,325	75,338	36,331
78	Tama	1869	1882	2	2,591	2,890	38,710	9,651
79	Colfax	1873	1901	1	2,667	3,584	25,888	3,749
80	Clarion	1881		2	2,653	3,085	21,186	8,897
81	See City	1896	1904	6.25	2,521	3,291	31,246	3,261
82	Bloomfield	1863	1894	3	2,382	3,028	37,463	15,669
83	Lake City	1882	1899	4.73	2,324	3,043	23,437	4,373
84	Onawa	1858	1906	4.50	2,316	3,029	64,533	19,373
85	Hamburg	1867	1892	2	2,294	3,817	35,869	14,475
86	Leon	1867	1906	2	2,199	3,991	35,139	17,363
87	Tipton	1857		1	2,176	3,048	46,423	12,990
88	Waukon	1882	1901	1	2,168	3,025	39,692	1,969
89	Mentwello	1867	1896	4	2,159	3,043	21,038	19,969
90	Seymour	1874	1906	1.25	2,146	3,280	56,278	7,241
91	Towest City	1867	1892	1	2,135	3,028	36,968	8,257
92	Stourney	1860	1892	2	2,132	3,029	19,084	1,057
93	Ida Grove	1877	1906	1.50	2,069	3,874	22,943	6,334
94	Auburn	1867	1892	2	2,084	3,136	40,153	39,917
95	Bumhardt	1869		2	2,061	3,889	16,094	4,093
96	Hawarden	1887		3	2,045	2,107	74,897	5,929
97	Marengo	1868	1896	4	2,037	3,766	27,147	12,155
98	Rock Rapids	1865		4	2,031	3,065	83,423	5,383
99	Elston	1878		7.5	2,030	3,024	26,364	14,341
100	Boon	1855	1865	1.25	2,056	1,795	19,301	9,397
101	Redford	1871	1896	1	2,026	2,797	19,182	1,821
102	Corning	1877	1886	1.25	1,896	1,896	39,662	10,449
103	Stuart	1867	1886	1.25	1,891	1,890	80,872	661
104	What Cheer	1866	1894	2	1,805	1,636	7,898	7,898
105	Toledo	1880	1883	1.25	1,721	1,730	17,032	9,087

POPULATION; PAYMENTS, RECEIPTS, CASH BALANCES AND ACCOUNTS

Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Receipts	Private Trust Accounts and Special Assessments						No. in order of population
			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	Revenues on private trust accounts	Special assessments made during the year	
100,972	14,469	86,594						53	
30,311	1,775	30,735						54	
160,477	40,305	120,172						55	
60,960	36,708	59,092						56	
118,933	80,199	80,199						57	
114,660	39,875	39,875						58	
94,261	8,258	86,063						59	
51,870	4,811	45,059						60	
35,656	9,214	26,442						61	
35,656	3,665	41,439						62	
63,295	9,378	53,967						63	
7,462	28,472	28,472						64	
35,374	4,832	83,171						65	
36,943	6,185	12,856						66	
61,839	28,762	65,329						67	
47,243	4,764	45,479						68	
11,919	9,879	62,040						69	
35,964	10,396	25,628						70	
55,327	55,327							71	
43,628	9,703	33,359						72	
38,656	5,255	33,401						73	
1,960	6,871	1,960						74	
3,303	6,303	33,633						75	
45,057	3,885	45,071						76	
91,919	5,023	86,916						77	
3,652	3,652	33,652						78	
36,637	3,332	33,305						79	
32,212	7,038	24,274						80	
33,629	6,377	27,302						81	
52,311	12,553	40,808						82	
27,719	5,227	22,483						83	
44,611	18,468	66,265						84	
6,244	16,459	16,459						85	
43,394	12,038	36,356						86	
33,376	8,216	45,169						87	
33,567	4,819	28,697						88	
63,071	6,513	38,498						89	
64,699	12,671	51,428						90	
45,435	4,994	40,441						91	
26,621	206	59,216						92	
33,376	3,237	32,028						93	
32,451	5,437	27,014						94	
36,975	19,290	69,680						95	
36,975	3,237	32,028						96	
83,191	31,575	51,918						97	
15,459	15,459	29,899						98	
87,804	17,139	70,684						99	
36,400	19,199	26,384						100	
14,341	14,341	19,219						101	
39,662	10,449	18,562						102	
80,872	661	79,911						103	
15,012	3,662	16,011						104	
36,150	3,346	29,904						105	

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 aldermen	Clerk's office	Auditor's office	Treasurer's office
	Grand Total	\$ 763,013	\$ 65,370	\$ 84,808	\$ 96,580	\$ 24,070	\$ 35,374
1	Des Moines	135,269	5,432	13,000	6,096	8,453	3,700
2	Sioux City	59,614	4,316	12,201	2,631	3,104	2,292
3	Davenport	57,292	1,673	2,408	5,491	2,743	6,361
4	Dubuque	38,941	1,496	2,160	2,782	1,224	4,302
5	Cedar Rapids	41,500	3,432	10,180	4,908	2,666	4,300
6	Waterloo	30,613	2,777	1,500	2,185	1,447	1,719
7	Council Bluffs	21,969	1,860	2,187	3,080	1,369	1,772
8	Clinton	18,183	1,000	2,150	1,190	1,674	1,172
9	Burlington	21,959	2,500	7,300	1,383	1,383	1,025
10	Ottumwa	20,182	2,100	3,600	1,412	1,200	500
11	Fort Dodge	21,491	5,085	4,500	2,703	200	136
12	Mason City	25,841	7,978	—	4,508	—	—
13	Marshalltown	5,939	1,629	1,980	660	—	—
14	Muscatine	15,232	517	2,400	1,253	375	—
15	Keokuk	16,011	2,100	4,011	2,350	—	—
16	Boone	8,360	1,903	310	2,252	50	—
17	Iowa City	13,266	1,200	212	1,283	245	—
18	Oskaloosa	6,318	1,224	332	688	229	—
19	Fort Madison	3,019	300	350	723	129	—
20	Centerville	3,839	1,255	250	1,133	50	—
21	Creston	2,114	600	188	325	—	—
22	Oswein	6,577	350	312	1,137	—	—
23	Charles City	4,322	43	318	1,334	35	—
24	Cedar Falls	3,897	611	143	720	30	—
25	Fairfield	2,021	300	660	608	—	—
26	Webster City	2,611	1,094	—	261	—	—
27	Shenandoah	4,306	234	157	1,655	109	—
28	Clarinda	5,733	453	333	2,004	30	—
29	Cherokee	3,954	490	500	616	—	—
30	Red Oak	3,439	290	173	967	—	—
31	Perry	6,225	390	360	1,599	20	—
32	Chariton	2,869	54	756	118	—	—
33	Newton	432	428	428	452	10	—
34	Albia	2,357	516	257	539	29	—
35	Ames	8,071	355	300	1,900	350	—
36	Le Mars	2,639	300	275	480	67	—
37	Grinnell	7,569	390	329	2,082	119	—
38	Atlantic	2,987	52	272	737	—	—
39	Marion	1,719	371	276	434	250	—
40	Washington	2,085	325	280	585	130	—
41	Glenwood	1,151	60	266	250	130	—
42	Spencer	3,732	418	132	496	75	—
43	Etherville	3,097	95	163	606	—	—
44	Mt. Pleasant	3,671	490	302	379	—	—
45	Vinton	2,125	285	390	590	—	—
46	Engle Grove	3,907	150	300	1,325	300	—
47	Carroll	5,341	300	125	500	—	—
48	Decorah	3,147	100	180	887	100	—
49	Maquoketa	3,717	438	218	377	—	—
50	Missouri Valley	1,439	513	170	330	—	—
51	Knoxville	2,851	301	132	432	—	—
52	Iowa Falls	3,078	100	90	1,000	—	—

AND MUNICIPAL SERVICE EXPENSE

No. in order of population	Government	Departments and Accounts	Municipal Service	Municipal Service Expense								
				Expenses of Each Office or Department								
				Southern's office	City assessor	Engineer's office	Collection of taxes	Audits & examinations	Elections	City hall	Police or municipal courts	Miscellaneous
				\$ 12,22	\$ 10,170	\$ 116,908	\$ 8,074	\$ 8,251	\$ 30,647	\$ 88,924	\$ 73,892	\$ 36,865
1	Des Moines	135,269	10,170	116,908	8,074	8,251	30,647	88,924	73,892	36,865		
2	Sioux City	59,614	34,804	4,259	1,065	11,458	13,824	24,340	1,943	—		
3	Davenport	57,292	4,739	4,434	612	1,184	6,014	20,075	2,316	7,501		
4	Dubuque	38,941	4,843	5,703	528	4,678	8,611	2,316	2,085	4		
5	Cedar Rapids	41,500	98	8,055	236	118	3,795	2,000	343	—		
6	Waterloo	30,613	4,033	9	590	46	4,797	8,323	355	6		
7	Council Bluffs	21,969	1,500	1,128	500	454	2,201	1,000	290	7		
8	Clinton	18,183	192	396	1,084	1,990	2,888	1,695	1,695	—		
9	Burlington	21,959	45	2,141	389	3,045	315	1,200	1,312	0		
10	Ottumwa	20,182	4,297	2,352	312	610	1,090	900	10	10		
11	Fort Dodge	21,491	1,981	4,308	294	129	4,939	969	—	11		
12	Mason City	25,841	2,639	2,011	165	240	8,063	143	306	12		
13	Marshalltown	5,939	1,200	3,000	—	—	668	3,181	306	129		
14	Muscatine	15,232	1,220	2,580	—	—	155	1,000	1,885	15		
15	Keokuk	16,011	987	3,137	—	—	384	971	—	16		
16	Boone	8,360	606	3,462	350	704	24	2,567	111	2,476		
17	Iowa City	13,266	96	1,249	2	—	30	1,016	15	—		
18	Oskaloosa	6,318	622	400	345	—	—	—	—	18		
19	Fort Madison	3,019	285	30	—	—	—	—	—	19		
20	Centerville	3,839	690	94	—	—	22	806	3	20		
21	Creston	2,114	87	—	—	—	52	195	—	21		
22	Oswein	6,577	87	1,231	—	—	48	2,011	1,000	101		
23	Charles City	4,322	30	900	22	216	669	319	—	22		
24	Cedar Falls	3,897	30	600	—	—	30	745	—	23		
25	Fairfield	2,021	814	600	96	195	30	793	—	24		
26	Webster City	2,611	619	608	125	164	136	155	106	25		
27	Shenandoah	4,306	759	—	—	—	121	1,290	10	27		
28	Clarinda	5,733	250	240	35	296	1,291	462	28			
29	Cherokee	3,954	93	1,509	3	—	1,797	61	171	29		
30	Red Oak	3,439	218	248	90	1,056	1,346	20	31			
31	Perry	6,225	563	—	—	—	—	—	549	32		
32	Chariton	2,869	412	750	—	—	—	—	—	33		
33	Newton	432	301	—	—	—	11	478	105	34		
34	Albia	2,357	1,344	3,339	134	—	11	1,708	355	35		
35	Ames	8,071	1,412	—	14	4	—	2,967	—	36		
36	Le Mars	2,639	425	156	132	—	77	1,519	1,639	874		
37	Grinnell	7,569	175	—	—	—	—	1,323	—	177		
38	Atlantic	2,987	250	—	—	—	188	—	—	39		
39	Marion	1,719	50	155	—	—	27	9	—	40		
40	Washington	2,085	50	218	—	—	40	147	—	41		
41	Glenwood	1,151	328	1	269	—	454	110	37	42		
42	Spencer	3,732	394	—	—	—	—	158	158	1,207		
43	Etherville	3,097	1,320	693	—	—	—	500	—	44		
44	Mt. Pleasant	3,671	396	—	—	—	—	—	—	1,349		
45	Vinton	2,125	394	2,507	—	—	30	1,731	28	47		
46	Engle Grove	3,907	300	—	—	—	—	115	994	47		
47	Carroll	5,341	350	—	—	—	—	16	335	11		
48	Decorah	3,147	375	1,027	—	—	—	108	336	823		
49	Maquoketa	3,717	112	—	—	—	—	25	108	43		
50	Missouri Valley	1,439	306	265	—	—	—	244	—	51		
51	Knoxville	2,851	494	223	150	—	—	512	21	51		
52	Iowa Falls	3,078	33	—	—	—	—	62	—	296		

No. in order of population

TABLE NO. 2 - (Continued) - PAYMENTS FOR

No. in order of population	General					
	Classified by Offices					
	CITY					
	Salaries, Wages and Other Expend					
	Total	Mayor	Council or aldermen	Clerk's office	Auditor's office	Inspector's office
53	Independence.....	1,513	300	150	300	360
54	Belle Plaine.....	2,226	281	150	984	11
55	Algona.....	2,344	50	150	1,938	26
56	Waverly.....	1,660	258	374	280	139
57	Indianola.....	1,933	63	257	549	109
58	Denison.....	1,911	377	250	300	159
59	Sheldahl.....	1,605	55	82	654	30
60	Cresco.....	1,428	500	117	500	30
61	Anamosa.....	1,067	80	96	182	37
62	Storm Lake.....	1,318	45	104	122	30
63	Jefferson.....	6,390	150	426	255	29
64	Manchester.....	1,096	51	180	962	182
65	Pella.....	1,260	300	174	400	100
66	Valley Junction.....	1,134	105	135	545	31
67	Hampton.....	2,117	350	230	419	111
68	Winterset.....	1,717	200	120	480	25
69	Harlan.....	871	101	146	500	104
70	Osage.....	1,283	88	88	300	35
71	Clear Lake.....	641	36	92	94	4
72	Elkhorn.....	1,333	100	180	840	50
73	Ossola.....	1,009	350	80	411	50
74	Myrtle.....	975	100	77	162	40
75	Sevada.....	890	103	220	361	6
76	New Hampton.....	318	100	164	40	50
77	Eunetsburg.....	1,632	110	823	300	6
78	Town.....	1,378	50	162	175	71
79	Coffey.....	1,336	50	228	270	5
80	Clarion.....	1,194	200	150	150	10
81	Sac City.....	1,064	22	141	29	25
82	Bloomfield.....	1,483	34	146	150	304
83	Lake City.....	1,560	66	162	174	68
84	Onawa.....	2,308	32	147	610	73
85	Hamburg.....	1,124	338	90	158	20
86	Leon.....	1,426	250	250	125	25
87	Tipton.....	1,380	108	125	543	50
88	Waukon.....	1,677	153	163	674	4
89	Monticello.....	895	120	125	300	75
90	Seymour.....	963	66	66	353	120
91	Forest City.....	727	25	128	100	25
92	Villars.....	1,485	220	81	300	120
93	Sigourney.....	1,115	200	300	300	100
94	Ida Grove.....	881	153	131	522	24
95	Andulson.....	1,111	77	177	569	75
96	Humboldt.....	87	115	175	50	30
97	Hawarden.....	2,260	100	90	200	70
98	Marengo.....	1,275	205	174	200	70
99	Rock Rapids.....	653	50	66	167	25
100	Fildon.....	739	100	250	287	20
101	Bedford.....	866	16	2	120	50
102	Cornburg.....	652	101	98	77	25
103	Straw.....	1,200	143	143	277	65
104	What Cheer.....	665	100	50	102	125
105	Toledo.....	798	50	129	227	30

GENERAL AND MUNICIPAL SERVICE EXPENSE

Government										No. in order of population
Departments and Accounts										
atures of Each Office or Department										
Solicitor's office	City assessor	Engineer's office	Collection of taxes	Audits and ex-aminations	Elections	City hall	Police or municipal courts	Miscellaneous		
35	50					6	582		53	
175						257	4	522	54	
1,938									55	
150									56	
115		40				14			57	
115		150				17	254		58	
		84		35		7	306		59	
		24				128	372	26	17	
		5				55	51		30	
		17				24	330		61	
		321		30					549	
		2,238		40		1,904	68	182	63	
									131	
									66	
				168		124	206		66	
									737	
		4				83	9	295	68	
						63	205	105	69	
						80			135	
						1	527		188	
						1	190		13	
						1	91		72	
						15			73	
							182	377	74	
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TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Offices and					
		Protection of Life and					
		Salaries, Wages and Other					
		Total	Police department	Fire Department Salaries and wages	Water for hydrants	Department of Inspection	Pounds
	Grand Total.....	\$ 1,825,838	\$ 737,422	\$ 899,338	\$ 303,383	\$ 44,780	\$ 4,251
1	Des Moines.....	435,415	160,557	157,557	93,285	10,453	
2	Sioux City.....	187,716	78,805	86,293		11,015	802
3	Davenport.....	198,107	69,022	74,746	39,105	9,125	
4	Dubuque.....	110,797	48,613	47,711	13,284		26
5	Cedar Rapids.....	108,214	29,084	51,467	11,997	1,574	1,469
6	Waterloo.....	74,742	33,050	33,528	3,499	3,523	
7	Connell Bluffs.....	65,720	29,737	31,494	2,803		298
8	Clinton.....	64,581	17,359	27,221	19,770		360
9	Burlington.....	66,184	19,619	17,588	27,877	1,200	
10	Ottumwa.....	31,841	11,567	16,394	2,097	3,509	
11	Fort Dodge.....	33,323	14,251	13,190	3,301	1,914	134
12	Mason City.....	46,128	22,120	18,594	2,554	2,494	300
13	Marshalltown.....	21,924	8,758	10,408	3,768		
14	Muscatine.....	23,483	8,767	13,250	1,496		
15	Keokuk.....	24,056	9,868	9,947	12,623		
16	Boone.....	16,684	9,192	5,778	1,059		5
17	Iowa City.....	25,267	6,625	4,969	11,349		
18	Okauchee.....	19,248	4,809	7,008	7,555		6
19	Port Madison.....	10,870	4,869	6,001			
20	Centerville.....	10,449	3,989	2,074	4,333		
21	Crapton.....	9,868	2,756	1,588	5,455		
22	Bellevue.....	8,538	2,484	1,580	781		
23	Charles City.....	6,594	2,267	2,684	636		46
24	Cedar Falls.....	4,801	1,971	1,907	731		
25	Fairfield.....	6,307	1,148	2,521	289		6
26	Webster City.....	4,193	1,915	1,161	789		5
27	Shenandoah.....	4,926	1,965	2,040	777		114
28	Clarinda.....	4,492	2,281	2,121			106
29	Charok.....	1,192			62		
30	Red Oak.....	5,850	2,981	1,941	928		
31	Perry.....	5,522	5,529	1,655	228		
32	Chariton.....	1,530	1,185				
33	Newton.....	5,162	2,200	2,643	319		
34	Albia.....	4,051	2,158	1,546	335		
35	Ames.....	4,792	2,492	1,925	344		
36	Le Mars.....	7,862	2,758	1,637	3,962		
37	Grinnell.....	6,014	3,155	2,735	724		
38	Atlantic.....	4,091	2,036	1,199	246		
39	Marion.....	6,924	1,989	959	3,083		
40	Washington.....	4,378	1,773	1,511	759		235
41	Glenwood.....	909	522	60	297		
42	Spencer.....	2,667	1,594	1,147			56
43	Estherville.....	2,787	1,412	856	519		
44	Mt. Pleasant.....	4,242	2,248	759	1,144		
45	Vinton.....	2,531	1,833	269	427		
46	Eagle Grove.....	3,189	2,844	243	69		
47	Carroll.....	2,380	1,981	100	199		
48	Decorah.....	2,440	1,498	861	161		
49	Magnolia.....	2,069	1,114	461	156		124
50	Missouri Valley.....	9,885	1,927	908	7,060		
51	Knoxville.....	3,213	1,769	1,453			
52	Iowa Falls.....	2,102	1,708	282	112		

GENERAL AND MUNICIPAL SERVICE EXPENSE

Accounts	Classified by Departments, Offices and Accounts									
	Health Department and Sanitation									
	Salaries, Wages and Other Expenditures									
	Expenditures	Police and fire alarm systems	Miscellaneous	Total	Health department	Quarantine and post-house	Construction and super-vision	Sewers	Refuse disposal plant	Miscellaneous
	\$ 116,240	\$ 220,464	\$ 511,363	\$ 883,344	\$ 223,747	\$ 385,592	\$ 147,667	\$ 73,672	\$ 96,758	\$ 14,573
1	1,592	3,061	166,327	28,152	20,466	14,647	42,296	59,766	36,989	368
2	3,307	6,834	65,094	4,831			24,258	6,748	15,749	273
3	6,129	303	39,591	5,410			15,076		11,035	94
4			24,446	4,017			7,499		11,035	94
5	2,593		18,268	3,297	33		9,273		4,765	979
6	1,409	382	15,448	2,640		1,498	1,309		6,380	1,412
7			55,667	877		44,110	6,284		2,163	2,245
8			11,581	1,185		2,300	4,182		3,634	980
9	100		14,510	3,855			6,589		4,075	
10	313		3,111	981		1,969	158			
11			11,613	4,130	1,940		5,343			
12			366	18,385	1,714	313	82	1,995	6,795	8,159
13			1,523	600			811			112
14			7,512	1,949			6,766			
15	26	1,562	1,790				1,658			162
16			1,599	539					789	
17		2,342	4,468	556	197		2,280		1,246	189
18			3,072	1,397	19		369	286	489	611
19			5,452	150		2,704				2,698
20	56		1,424	47			639	639	82	35
21	71		841	649			75		117	
22	13	1,090	50	33	563		414			
23	401	1,188	216	210			176		796	
24	229	50					180			
25	347	282	3,442	119			251	536	169	1,832
26			373	594	253		405			
27			492	47					345	176
28			379	229		10			134	
29	59	334	231	231			103			
30		1,259	607	31			53		491	77
31		79	79				97		196	
32		50	50							
33		5,429	25	1,681	2,989				795	33
34		939	634				39	199	54	13
35		1,663	531	831	855				277	
36	39	100	100							
37		7,000	148	1,272			5,132		556	36
38		373	118	59					78	
39		128	100					28		
40		1,798	394	715					779	
41		279	139							
42		227	69	14					177	
43		855	17			855			20	
44	190	725	17					49	266	139
45		383	152							
46		24	739						681	
47		959							959	
48	25	30							274	
49		881	25						805	15
50		163	36				115	8	4	
51		12,203	26				12,042		56	106
52		517	50	84	374	936				

No. in order of population

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	Founts
53	Independence.....	4,215	2,060	102	2,014		
54	Belle Plaine.....	2,258	1,014	126	227		
55	Algona.....	2,287	1,540	80	747		3
56	Waverly.....	1,519	1,400	89	204		
57	Indianola.....	2,651	1,022	150	231	25	
58	Denison.....	5,561	4,464	4,097	234		
59	Sheldon.....	3,447	2,749	421	218		
60	Cresco.....	2,189	1,119	189	738		
61	Anamosa.....	2,012	1,204	1,318			
62	Storm Lake.....	3,119	1,729	731	668		
63	Jefferson.....	4,591	1,372	3,152	71		
64	Manchester.....	1,888	1,622	254	71		
65	Pella.....	4,175	1,436	439	2,309		
66	Valley Junction.....	4,544	1,211	512	2,691		
67	Hampton.....	3,674	1,155	455			
68	Winterset.....	2,506	1,653	376	296		
69	Harlan.....	1,879	1,853	26	113		
70	Osage.....	1,692	1,219	270	178		
71	Clear Lake.....	2,127	1,691	254	178		
72	Elkora.....	1,139	1,159	25			
73	Oscola.....	1,782	1,691				
74	Myrtle.....	1,320	1,320				
75	Nevada.....	1,505	1,284	208	15		
76	New Hampton.....	370	370				
77	Emmetsburg.....	1,539	869	559	162		
78	Tama.....	849	865	64			
79	Cofax.....	1,512	1,388	65			
80	Clarion.....	3,408	1,700	2,107			
81	Sac City.....	6,209	695	5,410		81	
82	Bloomfield.....	1,231	1,181	25	25		
83	Lake City.....	941	424	217			
84	Onawa.....	1,152	1,152				
85	Hamburg.....	482		47			
86	Leon.....	1,126	1,033	63			
87	Tipton.....	1,745	1,690	40	15		
88	Waukon.....	1,156	1,011	13	70		
89	Montevideo.....	1,599	1,347	129	142		
90	Seymour.....	858	829	7	22		
91	Forest City.....	1,132	849	100	183		
92	Villaca.....	1,120	469	59	362		
93	Sigourney.....	297	297				
94	Ida Grove.....	824	776		48		
95	Audubon.....	3,779	1,399	881			
96	Humboldt.....	1,791	1,378	152	37		
97	Hawarden.....	992	992	174			
98	Marengo.....	1,202	1,065	84	33		
99	Rock Rapids.....	1,831	1,758	79			
100	Elgin.....	603	603				3
101	Bedford.....	1,894	1,846	72			
102	Cornick.....	1,466	1,382		134		
103	Stuart.....	1,374	1,102	189	28		
104	What Cheer.....	1,336	1,290				
105	Toledo.....	1,080	975	19	83		

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	CITY	Classified by Departments, Offices and Accounts										
		Health Department and Sanitation										
		Salaries, Wages and Other Expenditures										
		Police and fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Construction and supervision	General expense	Sewage disposal plant	Refuse disposal plant	Miscellaneous	
		1,125	229				869					53
		188	195	5	33		108				26	13
			99				59				36	54
			339	21		246	36				299	56
			568	44	41		196		46		295	2
			670	97		14	534				25	57
			578	83							29	8
	11	18					248				184	60
		143					161					61
			346								170	60
	62		845	67	94	69	327		35		214	39
			82	64			18					64
			1,155	88			1,000				70	65
			933	34			250		103		116	66
	169	1,904	127	61			66					67
		2	369	59			36				174	68
			19									69
			861	25		19					896	70
			303	100								71
		9	26	25		63	19		8			72
			35	25								73
		91	88	12	76							74
			975	66			682		217		5	11
			842				828		14			75
			357	69			297					76
			839	22	53		839					78
		1	75									79
		1	1,267	21			38		684		624	80
		103	381				399	8			7	81
			234	58	29	156						82
			781				626				128	84
												85
		37	2	2								86
			244						317			87
			637		25				340		37	88
	132		14	21					223			89
			149	76					67			90
			1,372	39		1,252						91
			231	34	59				138			92
		51	219						219			93
			578						451			95
			181						98		83	94
		24	3	5								96
			81	45					36			97
			292	45								157
		3	116	24	45				26		21	99
			15	128	35	31			72			100
			57	57								102
		64	2,221	36	69				356			1,767
			46									104
		3	84	60					24			106

TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	Certified by Dept.			
		High			
		Salaries, Wages			
Total	General ad- ministration	General street expenditures	Street paving and curbing		
	Grand Total.....	\$ 2,099,348	\$ 109,740	\$ 669,475	\$ 155,214
1	Des Moines.....	460,758	7,307	113,012	77,611
2	Sioux City.....	131,215	1,900	42,250	8,032
3	Dayton.....	116,797	3,120	9,667	4,650
4	Dubuque.....	110,719	1,960	59,801	26
5	Cedar Rapids.....	92,416	8,929	18,201	1,203
6	Waterloo.....	67,197	1,350	18,093	4,620
7	Council Bluffs.....	41,363	1,709	4,509	.....
8	Clinton.....	47,625	.....	15,373	.....
9	Burlington.....	62,819	.....	31,869	.....
10	Ottumwa.....	41,479	1,515	13,682	.....
11	Mason City.....	51,848	2,701	24,276	83
12	Marshalltown.....	62,531	8,441	5,859	10,821
13	Muscatine.....	25,181	7,322	8,206	7,115
14	Keokuk.....	47,812	1,942	35,418	.....
15	Boone.....	33,399	7,133	9,245	.....
16	Iowa City.....	13,179	703	1,145	.....
17	Okkloosa.....	31,131	1,334	11,016	1,388
18	Fort Madison.....	29,256	945	8,206	1,282
19	Centerville.....	4,336	637	3,230	.....
20	Creston.....	11,499	1,127	4,380	679
21	Oeswein.....	13,150	900	4,639	.....
22	Charles City.....	7,323	790	1,146	8
23	Cedar Falls.....	18,583	943	6,438	307
24	Fairfield.....	8,537	840	5,114	113
25	Webster City.....	6,653	600	2,304	.....
26	Shenandoah.....	3,652	19	1,131	139
27	Clarinda.....	15,741	990	3,887	1,271
28	Chariton.....	11,863	143	3,591	87
29	Cherokee.....	11,622	628	4,414	19
30	Red Oak.....	12,058	1,025	1,988	161
31	Perry.....	7,444	1,770	1,300	.....
32	Chariton.....	5,040	.....	2,304	.....
33	Newton.....	14,650	3,916	3,244	1,638
34	Albia.....	11,456	951	6,010	11
35	Ames.....	17,553	1,455	9,722	.....
36	Le Mars.....	12,966	915	3,927	.....
37	Grinnell.....	12,793	419	5,443	.....
38	Atlantic.....	5,817	951	3,027	390
39	Marion.....	9,343	550	.....	.....
40	Washington.....	10,034	240	3,571	.....
41	Glenwood.....	4,354	622	2,138	.....
42	Spencer.....	4,804	820	1,149	14
43	Estherville.....	5,303	900	4,293	.....
44	Mt. Pleasant.....	5,047	.....	3,243	.....
45	Vinton.....	4,833	.....	3,329	.....
46	Eagle Grove.....	7,521	600	2,205	8
47	Carroll.....	8,568	.....	923	311
48	Decorah.....	15,464	327	4,223	.....
49	Maquoketa.....	5,514	.....	4,223	.....
50	Missouri Valley.....	3,179	340	.....	.....
51	Knoxville.....	15,950	654	3,131	4,370
52	Iowa Falls.....	6,472	.....	1,114	1,671

GENERAL AND MUNICIPAL SERVICE EXPENSE

Mails, Offices and Accounts		ways		and Other Expenditures		
Miscellaneous and crossings	Bridges other than toll	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous
\$ 48,209	\$ 78,870	\$ 17,487	\$ 708,819	\$ 22,321	\$ 239,758	\$ 48,244
1	21,975	34,537	5,225	153,232	47,845	1
2	238	15,968	862	29,728	26,767	2,257
3	.....	.....	2,350	45,911	47,401	3,678
4	1,900	.....	.....	44,392	.....	4
5	2,886	2,687	5,601	32,291	16,885	3,091
6	.....	892	.....	31,322	476	528
7	2,242	2,242	513	24,219	1,187	7,497
8	2,350	.....	.....	19,382	465	2,960
9	2,441	2,130	.....	23,069	3,430	3,697
10	673	60	.....	18,502	1,926	5,121
11	88	4,019	.....	19,510	.....	.....
12	11	555	.....	10,405	569	6,170
13	.....	1,983	.....	.....	.....	345
14	718	5,942	.....	15,110	.....	18
15	.....	1,182	.....	14,185	.....	1,885
16	356	1,227	.....	6,890	158	3,145
17	1,256	.....	.....	10,847	381	4,514
18	479	.....	.....	408	.....	2,940
19	905	.....	.....	4,444	164	.....
20	692	.....	.....	4,376	52	1,606
21	96	.....	.....	3,319	.....	.....
22	314	1,514	152	6,207	892	1,722
23	195	.....	.....	.....	276	2,000
24	.....	.....	.....	3,849	.....	.....
25	.....	.....	.....	.....	.....	.....
26	.....	35	.....	.....	6	2,218
27	.....	18	.....	4,010	112	4,782
28	.....	11	.....	4,942	.....	1,027
29	.....	71	.....	4,696	.....	1,278
30	.....	273	.....	.....	.....	154
31	.....	192	296	91	.....	3,250
32	.....	10	.....	8	.....	724
33	.....	.....	.....	3,577	.....	25
34	.....	.....	.....	3,155	.....	695
35	.....	.....	.....	1,051	.....	696
36	9	158	.....	3,522	48	4,197
37	.....	.....	.....	4,672	.....	736
38	4,260	1,389
39	5,179	807
40
41	4,446	697
42	3,457	2,813
43	1,398	291
44	6	1,547
45
46
47
48
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51
52

No. in order of population

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52

TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	Certified by Deput			
		Total	High		
			Salaries, Wages		
			General ad- ministration	General street expenditures	Street paving and curbing
53 Independence.....	7,841	147	5,113	3	
54 Belle Plaine.....	4,333	452	1,355	11	
55 Algona.....	6,967	900	3,474	11	
56 Waverly.....	9,210	883	6,629	12	
57 Indianola.....	5,221	474	2,820	12	
58 Denison.....	11,674	781	9,583	74	
59 Sheldon.....	10,413	803	6,245	74	
60 Cresco.....	6,875	803	2,221	74	
61 Anamosa.....	6,213	2,326	2,326	74	
62 Storm Lake.....	5,084	850	1,383	74	
63 Jefferson.....	26,979	1,195	5,458	14,67	
64 Manchester.....	6,508	2,072	2,057	74	
65 Pella.....	6,597	630	2,079	74	
66 Valley Junction.....	3,654	160	1,234	74	
67 Hampton.....	10,283	4,011	5,365	74	
68 Winterset.....	3,280	116	2,315	74	
69 Harlan.....	8,120	694	2,270	74	
70 Osage.....	7,981	37	2,305	74	
71 Clear Lake.....	6,128	840	2,466	74	
72 Eldora.....	1,320	716	157	74	
73 Osceola.....	896	771	157	74	
74 Mystic.....	3,296	641	1,500	74	
75 Nevada.....	2,012	3,040	2,034	74	
76 New Hampton.....	6,919	438	4,158	74	
77 Emmetsburg.....	19,663	438	4,158	74	
78 Tama.....	7,652	700	1,514	74	
79 Colfax.....	9,388	600	2,363	74	
80 Clarion.....	2,869	2,880	2,880	74	
81 Sac City.....	3,274	290	700	10	
82 Bloomfield.....	3,788	214	700	10	
83 Lake City.....	4,161	70	897	74	
84 Osawa.....	5,796	93	4,088	60	
85 Hamburg.....	6,748	709	3,070	60	
86 Leon.....	1,178	384	779	74	
87 Tipton.....	4,717	781	2,667	74	
88 Waukon.....	4,448	3,274	1,305	74	
89 Monticello.....	7,832	4,445	4,445	74	
90 Seymour.....	6,703	2,547	3,445	74	
91 Forest City.....	5,421	3,373	3,373	74	
92 Villisca.....	7,248	2,966	2,966	74	
93 Sigourney.....	5,401	717	1,355	13	
94 Ida Grove.....	3,585	525	928	74	
95 Audubon.....	4,078	750	2,577	74	
96 Humboldt.....	890	618	618	74	
97 Hawarden.....	4,510	881	1,260	74	
98 Marengo.....	3,667	729	1,485	74	
99 Rock Rapids.....	6,509	1,225	5,284	74	
100 Eldon.....	2,274	1,177	1,177	74	
101 Bedford.....	5,502	2,502	2,502	74	
102 Corning.....				4	
103 Stuart.....					
104 What Cheer.....					
105 Toledo.....					

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	GENERAL AND MUNICIPAL SERVICE EXPENSE							No. in order of population
	ments, Offices and Accounts							
	ways							
	and Other Expenditures							
	Snowfalls and clearings	Bridges other than toll	Snow Removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	
19		76	39	2,553				53
39			138	2,153	828			54
34			169	169	873		1,348	55
245		249		259	9			56
160			85			1,529		57
84			3		348	114		58
15			15	3,232				59
250			29	3,250	952			60
428			39	2,607	60	743		61
				2,455				62
40			18	2,992		810		63
				2,720				64
				2,400	766	744		65
1				2,259				66
	144		34	3,592				67
			2			1,361		68
						360		69
21				4,244		875	15	70
151	107		22	3,147		1,043		71
				2,822				72
197			23		6			73
			3	718				74
64			3	2,164	138	139		75
66			46		200	200		76
67			15	3,011				77
215			33	2,491		727		78
39			33	2,401	50	195		79
278			39	2,328	30			80
929			25	3,228		817	174	81
200			6	648		300		82
						113	23	83
								84
				1,556		63		85
169			73	2,261		183	88	86
			71	2,366		3,123		87
		35		2,171		53		88
267				2,171			169	89
15								90
				1,826		209		91
34	480			2,053		30	21	92
				2,982		405		93
10				3,274		24		94
				2,196			6	95
				2,085	1,307			96
167		8		2,976		2	17	97
				2,012				98
100						565	86	99
242								100
766		1		1,206		209	58	101
				2,296		500	181	102
								103
				686				104
63				2,660		842	20	105

TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments.			
		Salaries, Wages and			
		Recreation, Libraries,			
		Total	General ad- ministration	General park and garden expense	Literature
	Grand total.	\$ 498,824	\$ 142,515	\$ 123,728	\$ 189,240
1	Des Moines	80,617	59,517	9,610	11,490
2	Sioux City	38,653	5,100	26,570	6,983
3	Davenport	85,443	31,003	26,796	27,644
4	Dubuque	13,793	5,889	2,580	5,324
5	Cedar Rapids	38,029	19,876	8,913	11,913
6	Waterloo	14,566	8,295	2,145	4,126
7	Council Bluffs	18,748	1,439	8,543	8,766
8	Clinton	20,461	960	6,296	13,205
9	Burlington	7,817	1,129	1,375	1,309
10	Ottumwa	11,394	3,948	2,135	5,311
11	Fort Dodge	14,278	3,403	2,396	8,479
12	Mason City	8,112	1,500	872	5,840
13	Marshalltown	6,554	940	969	3,985
14	Muscatine	8,475	3,771	739	3,965
15	Keokuk	4,392	587	2,078	1,727
16	Boone	10,456	4,135	5,221	1,100
17	Iowa City	6,346	802	5,917	—
18	Oakdale	479	470	—	9
19	Fort Madison	1,847	—	—	1,847
20	Centerville	240	240	—	—
21	Creston	1,509	335	61	1,113
22	Oswego	617	67	—	550
23	Charles City	367	197	179	—
24	Cedar Falls	979	—	979	—
25	Fairfield	121	—	—	121
26	Webster City	39	—	—	39
27	Shenandoah	2,762	84	2,678	—
28	Clarinda	2,641	818	2,163	—
29	Cherokee	901	—	—	901
30	Red Oak	46	—	—	46
31	Perry	2,532	—	—	2,532
32	Chariton	6,123	—	—	6,123
33	Newton	213	—	—	213
34	Albia	697	—	—	697
35	Ames	2,662	—	—	2,662
36	Le Mars	2,572	—	—	2,572
37	Grinnell	1,130	—	—	1,130
38	Atlantic	1,329	—	—	1,329
39	Marion	913	—	—	913
40	Washington	3,281	—	—	3,281
41	Glenwood	1,119	—	—	1,119
42	Spencer	2,459	—	—	2,459
43	Etherville	3,902	—	—	3,902
44	Mount Pleasant	33	—	—	33
45	Vinton	1,150	—	—	1,150
46	Eagle Grove	150	—	—	150
47	Carroll	1,310	—	—	1,310
48	Decorah	294	—	—	294
49	Maquoketa	294	—	—	294
50	Missouri Valley	2,789	—	—	2,789
51	Keosauqua	2,135	—	—	2,135
52	Iowa Falls	400	—	—	400

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	CITY	Office and Accounts									
		Other Expenditures									
		Etc.									
		Miscellaneous	Total	Damage to the- ments and judgments	Printing and stationery	League of Iowa mu- nicipalities	Miscellaneous	Total	Refund of taxes, licenses, etc.	Miscellaneous	
	Grand total.	\$ 22,440	\$ 216,018	\$ 114,717	\$ 69,765	\$ 2,487	\$ 30,049	\$ 568,878	\$ 568,878		
1	Des Moines	11,600	40,247	21,310	18,877	60	66,567	66,567	66,567	1	
2	Sioux City	7,107	7,147	5,617	1,135	—	253	287	287	2	
3	Davenport	1,799	12,557	757	11,215	—	23,669	23,669	23,669	3	
4	Dubuque	—	5,362	2,567	3,562	50	183	158,943	158,943	4	
5	Cedar Rapids	225	17,288	16,884	326	78	39,619	39,619	39,619	5	
6	Waterloo	75	4,146	1,299	2,825	86	180	1,380	1,380	6	
7	Council Bluffs	—	18,135	1,862	1,576	50	14,667	72,656	72,656	7	
8	Clinton	—	3,975	606	2,652	—	1,318	35,294	35,294	8	
9	Burlington	—	2,417	712	1,616	87	1,192	289	289	9	
10	Ottumwa	—	8,465	1,086	2,923	—	5,286	11,729	11,729	10	
11	Fort Dodge	—	3,039	1,694	1,315	—	40,549	40,549	40,549	11	
12	Mason City	—	29,142	27,637	—	—	1,465	23,856	23,856	12	
13	Marshalltown	—	759	696	—	—	—	15,068	15,068	13	
14	Muscatine	—	3,146	—	3,079	67	—	15,068	15,068	14	
15	Keokuk	—	2,144	35	989	40	1,980	767	767	15	
16	Boone	—	915	83	616	40	176	15,723	15,723	16	
17	Iowa City	—	1,344	463	743	63	75	72	72	17	
18	Oakdale	—	127	1,739	735	41	68	496	2	18	
19	Fort Madison	—	464	248	150	—	—	136	136	19	
20	Centerville	—	456	325	131	—	—	—	—	20	
21	Creston	—	756	283	300	30	143	5,974	5,974	21	
22	Oswego	—	4,005	4,022	612	50	281	13	13	22	
23	Charles City	—	550	—	—	—	—	6,708	6,708	23	
24	Cedar Falls	—	523	—	479	53	—	—	—	24	
25	Fairfield	—	760	85	429	134	52	2,030	2,030	25	
26	Webster City	—	870	108	316	39	216	469	469	26	
27	Shenandoah	—	2,761	1,366	694	65	—	—	—	27	
28	Clarinda	—	39	736	385	391	20	—	—	28	
29	Cherokee	—	437	18	347	20	72	42	42	29	
30	Red Oak	—	1,019	1,809	—	—	859	47	47	30	
31	Perry	—	2,353	1,393	907	60	560	4,680	4,680	31	
32	Chariton	—	2,762	2,694	68	—	—	—	—	32	
33	Newton	—	6,123	6,123	—	—	—	1,133	1,133	33	
34	Albia	—	448	—	448	—	—	6,325	6,325	34	
35	Ames	—	697	6	616	75	7,009	7,009	7,009	35	
36	Le Mars	—	2,662	2,662	—	—	—	—	—	36	
37	Grinnell	—	917	364	633	—	—	10,361	10,361	37	
38	Atlantic	—	180	297	175	39	92	2,070	2,070	38	
39	Marion	—	72	—	825	29	—	4,509	4,509	39	
40	Washington	—	982	413	525	47	—	—	—	40	
41	Glenwood	—	355	35	320	—	—	—	—	41	
42	Spencer	—	343	—	343	—	—	—	—	42	
43	Etherville	—	794	—	694	20	—	—	—	43	
44	Mount Pleasant	—	269	179	379	29	—	2,304	2,304	44	
45	Vinton	—	273	—	253	29	—	16	16	45	
46	Eagle Grove	—	379	—	167	37	—	5,925	5,925	46	
47	Carroll	—	68	—	68	29	—	—	—	47	
48	Decorah	—	150	—	235	48	—	—	—	48	
49	Maquoketa	—	300	1,119	—	—	—	—	—	49	
50	Missouri Valley	—	179	—	151	20	—	—	—	50	
51	Keosauqua	—	277	1,084	—	—	—	—	—	51	
52	Iowa Falls	—	962	711	566	128	32	—	—	52	

TABLE NO. 2—(Continued)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments.			
		Salaries, Wages and			
		Recreation, Libraries,			
		Total	General Administration	General Public Utilities Expenses	Libraries
53	Independence	1,712		112	1,550
54	Helle Plaine	3		3	
55	Algona	990		990	
56	Waverly	2,034		571	1,463
57	Indianola	2,927		658	2,269
58	Denison				
59	Sheldon	180			180
60	Cresco	1,676		66	1,510
61	Aramosa	2,671		975	1,696
62	Storm Lake	2,473		858	1,615
63	Jefferson	1,256		335	1,421
64	Manchester	480			480
65	Pella	1,850		202	1,648
66	Valley Junction	11			11
67	Hampton	2,494		78	2,416
68	Waterloo	1,385		790	595
69	Harlan				
70	Orange	2,227			2,227
71	Clear Lake	2,56	76	130	2,356
72	Elkora	2,948		2,948	
73	Oswego	87			87
74	Myrtle				
75	Nebraska	3,523		7	3,516
76	New Hampton	824		7	817
77	Emmetsburg	1,553		349	1,204
78	Patterson	1,264		447	817
79	Collins				
80	Clarion	17			17
81	Nac City	678			678
82	Bloomfield	1,275			1,275
83	Lake City	982		96	886
84	Omaha				
85	Hamburg	254		255	
86	Leon	309			309
87	Tipton				
88	Waukon	982		95	887
89	Monticello	2,509		1,008	1,501
90	Seymour				
91	Forest City	733		31	702
92	Villars	149			149
93	Sigourney	1,447		149	1,298
94	Iola Grove	1,447		495	1,447
95	Audubon	3,528		55	3,473
96	Humboldt	1,447			1,447
97	Hawarden	622		39	583
98	Marengo	1,182			1,182
99	Rock Rapids	981		981	
100	Edson				
101	Hedford	24			24
102	Corning	1,155		15	1,140
103	Stuart	309			309
104	What Cheer	190		190	
105	Toledo	1			1

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	Etc.	Offices and Accounts										
		Other Expenditures										
		Miscellaneous Objects										
		Miscellaneous	Total	Damage settle- ment and judgments	Printing and stationery	League of towns, mu- nicipalities	Miscellaneous	Total	Refund of taxes, licenses, etc.	Miscellaneous		
53		50	3,279	3,161	149	20					53	
54			653		653	20			6,313	6,313	54	
55			132		23	89					55	
56			209		20	113					56	
57			96			35		56		409	57	
58			319			319					58	
59			1,081		1,006		75				59	
60			404		100	269	35		5,581	5,581	60	
61			295		32	185	20		2	2	61	
62			188			168	20				62	
63			347			313	20	14	515	515	63	
64		480	300		220	350		239	1,166	1,166	64	
65			370			335	25				65	
66		211	326		360	166			3,309	3,309	66	
67											67	
68											68	
69			1,461		854	187	20		2,000	2,000	69	
70			120		45	75					70	
71			125		19	82			2	84	71	
72											72	
73			85			85			15	15	73	
74											74	
75			379			344	35				75	
76			317			317					76	
77			331			311	20		85	85	77	
78			2,149		1,900	228	21				78	
79			460		6	180	50		900	900	79	
80			344			145					80	
81		678	39						219		81	
82											82	
83											83	
84											84	
85		9	274		280	74	20				85	
86			29				20				86	
87			29				20				87	
88			225			163	39				88	
89			148			161	39				89	
90			119			119			67	2,430	2,430	90
91			410			275					91	
92			306			188	30		1,144	1,144	92	
93									5,275	5,275	93	
94			351			351					94	
95			194			188			35	35	95	
96			421		250	53	20		95	28	96	
97			629			56		180			97	
98			1,653		1,654	11	20		983	983	98	
99			30				20		9	9	99	
100			138			61			77		100	
101			975		948	27			1,317	1,317	101	
102			916		673	237					102	
103			219			209	10				103	
104			43			33	10				104	
105			1			1	20				105	

TABLE NO. 4—PAYMENTS

No. in order of population	CITY	Group of Departments,							
		Total	General government			Protection of Life and Property		Health Department and Sanitation	
			Police department	Fire department	All other objects	Sewers	All other objects	Sewers	All other objects
	Grand Total.....	\$ 3,415,478	\$ 288,337	\$ 19,572	\$ 144,780	\$ 4,087	\$ 388,210	\$ 92,548	
1	Des Moines.....	906,840	249,805	3,471	5,776	875	58,281	77,796	
2	Sioux City.....	370,644	1,700	5,380	6,877	1,159	68,416	5,502	
3	Davenport.....	298,302	3,379	187	6,964	103	10,736	1,761	
4	Dubuque.....	58,529	119	578	17,097		6,964	103	
5	Cedar Rapids.....	66,677	301	601	19,208		8,985	91	
6	Waterloo.....	111,590	3,235	1,118	1,014		1,504		
7	Council Bluffs.....	97,177	1,109	988	2,685	102	22,904	3,676	
8	Clinton.....	12,573	1,610	497	8,918		184		
9	Burlington.....	9,655			260		3,178		
10	Ottumwa.....	71,185		2,786	2,641		16,901		
11	Fort Dodge.....	177,171	609				3,214	3,000	
12	Mason City.....	228,771	4,636	6,823	618	142	18,593	254	75
13	Marshalltown.....	34,173			1,177				
14	Muscatine.....	25,593					194		
15	Keokuk.....	11,608	19	513		18			
16	Boone.....	15,189			800		1,944		
17	Iowa City.....	6,515	114	155					
18	Oskaloosa.....	299							
19	Port Madison.....	30,224	597		9,931	546			
20	Centerville.....	150			867		4,237		
21	Creston.....	5,324			801		14,552	396	
22	Oswego.....	29,073							
23	Charles City.....	5,313	357				28		
24	Cedar Falls.....	11,993	309		525				
25	Fairfield.....	3,530			723			36	
26	Webster City.....	12,655	792		1,151				
27	Shenandoah.....	5,768	34		280				
28	Chariton.....						21		
29	Cherokee.....	16,280			7,909				
30	Red Oak.....	11,902	607	400	60				
31	Perry.....	8,597			110		1,896		
32	Chariton.....	12,019	302		504		669		
33	Newton.....	12,954			675		5,184		
34	Albia.....	14,434	4,104		1,720		1,000		
35	Ames.....	62,009	1,004	430			11,184		
36	Le Mars.....	6,413					4,009		
37	Grinnell.....	22,804					90		
38	Atlantic.....	12,505	613	1	791		1,449	37	
39	Marion.....	7,691			67		3,445		
40	Washington.....	11,321			525		7,913		
41	Glenwood.....	9,774	147				125		
42	Snover.....	29,440			11,798				
43	Fathersville.....	85,300					965		
44	Mt. Pleasant.....	11,892			5,578				
45	Vinton.....	1,919	549			2			
46	Eucla Grove.....	4,645			1,988		238	300	
47	Carroll.....	2,792			300		60		
48	Decorah.....	4,043	510		434		3,445		
49	Maumoketa.....	9,177			300		2,208		
50	Missouri Valley.....	26,475					11,298		
51	Knoxville.....	21,493	404		88				
52	Iowa Falls.....	6,511			180				

FOR OUTLAY

No. in order of population	Offices and Accounts										Municipal Industries					No. in order of population
	Highways										Recreation and miscellaneous	Water works	Electric light works	All other industries		
	General street paving, curbs and paving	Sidewalks and crossings	Bridges	All other objects	Libraries											
						General street paving, curbs and paving	Sidewalks and crossings	Bridges	All other objects	Libraries					Recreation and miscellaneous		Water works	Electric light works	All other industries
	\$ 889,741	\$ 86,213	\$ 458,955	\$ 51,948	\$ 89,234	\$ 198,150	\$ 611,949	\$ 252,350	\$ 89,718							
1	Des Moines.....	179,900	4,735	302,116	477		25,394							905		
2	Sioux City.....	18,719	13,517	1,650			29,941							3		
3	Davenport.....	50,039	14,157		14,375	5,300	88,793							11,237		
4	Dubuque.....	25,887	2,550		908		2,294							2,348		
5	Cedar Rapids.....	14,484	3,506	5,109	296	7,157	4,410	4,200						330		
6	Waterloo.....	469	3,486	3,316	372	3,470	2,799	65,691						25,000		
7	Council Bluffs.....	17,554	4,650	8,869	7,842	5,555	2,628	19,355						7		
8	Clinton.....	650	599	135										5		
9	Burlington.....	3,256	2,859				121							9		
10	Ottumwa.....	4,596	401	3,952	1,671	2,405	1,190	35,508						10		
11	Fort Dodge.....	3,100	3,669	114,335	2,418	2,081	43,814							11		
12	Mason City.....	144,349	2,460	16,555	1,188	1,762	8,097	18,593						12		
13	Marshalltown.....	10,416			89	2,071	675	149	17,877					1,474		
14	Muscatine.....	6,735			612	1,480	294	18,734						5,665		
15	Keokuk.....	6,383	351	540	683	1,234								1,415		
16	Boone.....	7,094	1,420			732	1,119	2,080						16		
17	Iowa City.....													6,160		
18	Oskaloosa.....						185							18		
19	Port Madison.....	8,901				7,374	2,704	147						294		
20	Centerville.....	150												20		
21	Creston.....	640												21		
22	Oswego.....	7,755				27	261	869	4,322					22		
23	Charles City.....	1,000						28						1,200		
24	Cedar Falls.....								7,781	2,478				24		
25	Fairfield.....	289	159		469		234	1,392						25		
26	Webster City.....	4,584	1,695			569	1,695		8,454					5,063		
27	Shenandoah.....													27		
28	Chariton.....													28		
29	Cherokee.....	3,725			163	838	3,623							29		
30	Red Oak.....	3,905	54	200	59	774	150	6,469						20		
31	Perry.....	2,309			52		2,797							320		
32	Chariton.....													32		
33	Newton.....				14			568	6,613					33		
34	Albia.....	323	136			387	286	6,085						34		
35	Ames.....	22,204			452		380	5,992	21,816	771				35		
36	Le Mars.....	285	1,447	507	172									36		
37	Grinnell.....	99	90					22,646						37		
38	Atlantic.....	999	41	110		19	280	9,707	963					38		
39	Marion.....	5,514					178							117		
40	Washington.....	1,682				167	650	1,398	4,045					40		
41	Glenwood.....							1,215						41		
42	Snover.....	118	16				543	1,964	10,294	3,573	1,649			42		
43	Fathersville.....	48					1,000	714	53,538					43		
44	Mt. Pleasant.....	1,150					731	51	730	3,137	350			44		
45	Vinton.....													45		
46	Eucla Grove.....	697	56				727	1,025						749		
47	Carroll.....	60	87				322	100	1,298					47		
48	Decorah.....	1,173					853		1,670					48		
49	Maumoketa.....	97						797	6,391	1,370				49		
50	Missouri Valley.....	3,650					1,340		21,455					50		
51	Knoxville.....	2,176					142	27	90					268		
52	Iowa Falls.....	2,120					165	143	1,954	982				52		

TABLE NO. 5—PAYMENTS FOR OUTLAY AND PAYMENTS

No. in order of population	CITY	Payments for		
		Total	For purchases of equipment	For interest, bond build- ings, streets, etc.
	Grand Total.....	\$ 3,415,478	\$ 328,088	\$ 785,413
1	Des Moines.....	906,840	27,839	171,396
2	Sioux City.....	270,544	27,017	161,361
3	Davenport.....	208,302	30,712	105,513
4	Dubuque.....	58,529	30,183	2,385
5	Cedar Rapids.....	68,677	2,841	30,340
6	Waterloo.....	111,390	9,461	101,293
7	Council Bluffs.....	97,177	11,234	5,228
8	Clinton.....	12,573	10,374	1,791
9	Burlington.....	9,655	871	
10	Ottumwa.....	71,185	5,426	
11	Port Dodge.....	171,171	65,473	16,855
12	Mason City.....	223,771	6,333	16,382
13	Marshalltown.....	34,173	3,923	239
14	Muscatine.....	33,563	1,450	6,643
15	Keeok.....	11,908	5,259	2,176
16	Boone.....	15,189	2,354	5,995
17	Iowa City.....	6,315	155	6,190
18	Okauchosh.....	290	185	114
19	Port Madison.....	30,224	13,129	2,068
20	Centerville.....	150		150
21	Creton.....	5,524	807	
22	Osceola.....	29,073	5,445	8,100
23	Charles City.....	2,513		1,240
24	Cedar Falls.....	11,063	11,063	
25	Fairfield.....	3,530	1,153	5,347
26	Westley City.....	13,655	6,017	6,713
27	Shenandoah.....	8,708	280	84
28	Charlton.....	16,222		900
29	Cherokee.....	16,280	11,291	900
30	Red Oak.....	11,962	4,539	3,087
31	Perry.....	5,567	6,181	841
32	Chariton.....	12,019	7,960	5,153
33	Newton.....	12,564	675	
34	Albia.....	14,434	2,179	
35	Ames.....	62,059	827	28,455
36	Le Mars.....	6,413	225	176
37	Grinnell.....	22,804		136
38	Atlantic.....	12,565	1,315	75
39	Marion.....	7,091	280	301
40	Washington.....	11,321	617	1,823
41	Glenwood.....	9,774	500	147
42	Spencer.....	25,449	12,340	2,147
43	Esterville.....	55,390	1,000	
44	Mt. Pleasant.....	11,892	1,109	2,771
45	Vinton.....	1,919	549	1,379
46	Engle Grove.....	4,645	6,308	738
47	Carroll.....	2,792	622	736
48	Decorah.....	4,042	434	1,028
49	Maquoketa.....	9,177	1,112	
50	Missouri Valley.....	26,475	1,340	
51	Keokuk.....	21,493	496	12
52	Iowa Falls.....	6,511	3,320	1,058

FOR INTEREST ON MUNICIPAL DEBT OBLIGATIONS

No. in order of population	CITY	Interest on Municipal Debt Obligations					
		Total	For contracts for con- struction	For salaries and wages	Items of Payment		
					On loans for gen- eral purposes	On debt for municipal industries	On special assessments, outstanding war, rents, etc.
	Grand Total.....	\$ 370,587	\$ 134,752	\$ 866,774	\$ 580,548	\$ 234,509	\$ 151,717
1	Des Moines.....	690,279	14,525	173,455	160,270	4,185	
2	Sioux City.....	80,716	1,330	51,396	48,301	2,945	
3	Davenport.....	49,622	32,393	39,454	29,669	9,795	
4	Dubuque.....	35,031	2,385	38,654	38,654	833	
5	Cedar Rapids.....	21,011	7,885	33,190	27,030	7,500	
6	Waterloo.....	78,465	7,000	66,018	22,391	31,509	6,008
7	Council Bluffs.....	908		49,625	17,496	22,669	
8	Clinton.....	9,294		10,382	5,294	34	5,064
9	Burlington.....	65,759		22,227	16,580		5,647
10	Ottumwa.....	171,534	3,347	16,438	9,195	15,032	
11	Port Dodge.....	168,757	24,259	34,696	32,045	2,061	
12	Mason City.....	30,011	239	5,502	4,573	380	540
13	Marshalltown.....	23,007	1,802	10,362	6,961	695	2,795
14	Muscatine.....	4,182		12,647	10,062	1,905	
15	Keeok.....	501	6,408	14,233	1,188	13,045	
16	Boone.....	29,957		29,957	18,423	369	11,165
17	Iowa City.....	15,253		14,833	14,833	418	
18	Okauchosh.....	14,437		4,217	4,217		
19	Port Madison.....	1,692		1,692			553
20	Centerville.....	4,717		12,100	109		25
21	Creton.....	4,697	10,258	5,727	2,804	1,455	11,408
22	Osceola.....	3,065	1,334	3,065	2,308	1,317	
23	Charles City.....				3,085	6,060	
24	Cedar Falls.....				2,704	381	
25	Fairfield.....	5,390		3,940	709	823	1,448
26	Westley City.....	8,454		2,869	409	2,370	
27	Shenandoah.....			1,074	1,074		1,148
28	Charlton.....	3,888	111	6,226	1,254	1,548	7,124
29	Cherokee.....	254	5,012	743	743		30
30	Red Oak.....	10,239	281	3,085	3,085	5,590	4,534
31	Perry.....	7,960		9,125	1,760	3,367	3,419
32	Chariton.....	12,279		6,595	1,834	5,161	
33	Newton.....	12,235		2,311	805	2,425	
34	Albia.....	31,698		2,332	3,681	2,590	971
35	Ames.....	6,016		1,595	1,298	62	395
36	Le Mars.....	22,646		18,237	7,209	1,290	9,708
37	Grinnell.....	11,115		2,186	1,599	1,696	
38	Atlantic.....	6,995		7,569	5,613		1,947
39	Marion.....	3,169		2,591		3,591	
40	Washington.....	9,127		3,161	401	2,790	
41	Glenwood.....	13,962		4,322	169	5,469	763
42	Spencer.....	54,300		6,810	1,100	5,710	
43	Esterville.....	401	2,611	2,798	1,063		1,063
44	Mt. Pleasant.....	1,722		1,722	1,722		804
45	Vinton.....	740		2,490	856	290	
46	Engle Grove.....	1,444		4,201	715	3,325	161
47	Carroll.....	1,676		5,615	4,116	1,450	
48	Decorah.....	4,098		274			
49	Maquoketa.....	25,135		900		118	770
50	Missouri Valley.....	29,874		6,294	1,098	3,962	1,214
51	Keokuk.....	87		2,130	1,905	3,073	
52	Iowa Falls.....						

TABLE NO. 5—PAYMENTS FOR OUTLAY AND PAYMENTS

No. in order of population	CITY	Payments for		
		Total	For purchase of equipment	For material, land, buildings, streets, etc.
53	Independence	32,652	328	864
54	Belle Plaine	5,316	1,198	335
55	Algona	81,122	3,100	.....
56	Waverly	10,880	287	2,053
57	Indianola	21,469	2,236	941
58	Denison	51,032	.....	.....
59	Sheldon	6,922	514	1,201
60	Creco	13,154	7,870	1,577
61	Anamosa	2,729	3,255	1,146
62	Storm Lake	4,576	1,993	469
63	Jefferson	28,283	3,105	9,912
64	Manchester	5,711	4,682	.....
65	Pella	17,799	397	1,914
66	Valley Junction	2,415	913	190
67	Hampton	.....	.....	.....
68	Winterset	15,364	2,240	286
69	Harlan	28,298	1,853	.....
70	Osage	6,963	2,040	747
71	Clear Lake	1,980	746	374
72	Elford	13,563	314	629
73	Oscola	17,930	2,817	2,417
74	Myrtle	2,380	155	500
75	Nevada	465	.....	.....
76	New Hampton	2,484	260	29
77	Emmetsburg	2,469	558	600
78	Tama	2,740	1,100	.....
79	Colfax	581	581	.....
80	Clarion	.....	.....	.....
81	Sac City	.....	.....	.....
82	Bloomfield	14,794	919	166
83	Lake City	2,233	500	288
84	Onawa	23,429	.....	488
85	Hamburg	10,577	80	1,080
86	Leon	4,315	641	.....
87	Tipton	14,769	13	8,512
88	Waukon	4,344	.....	3,708
89	Monticello	1,180	313	.....
90	Seymour	59,141	726	716
91	Forest City	2,078	749	371
92	Wellsville	.....	.....	.....
93	Sigourney	.....	.....	.....
94	Ira Grove	863	.....	.....
95	Audubon	7,434	28	294
96	Humboldt	4,112	2,176	1,823
97	Hawarden	39,684	1,756	2,978
98	Marquette	.....	.....	.....
99	Rock Rapids	2,578	643	1,994
100	Elton	7,030	778	.....
101	Boyd	.....	.....	.....
102	Cornell	1,961	1,869	23
103	Starr	54,060	572	17,267
104	What Cheer	1,832	818	10
105	Toledo	2,917	1,000	.....

FOR INTEREST ON MUNICIPAL DEBT OBLIGATIONS

No. in order of population	CITY	Interest on Municipal Debt Obligations					
		Total	On loans for general purposes	On debt for municipal industries	On special assessments, outstanding warrants, etc.	Total	
53	Independence	31,067	453	.....	1,690	.....	53
54	Belle Plaine	1,211	2,772	.....	2,341	.....	54
55	Algona	78,622	.....	.....	2,344	.....	55
56	Waverly	8,580	4,431	.....	4,351	.....	56
57	Indianola	18,269	7,943	.....	2,612	4,312	57
58	Denison	31,032	715	.....	528	.....	58
59	Sheldon	5,297	7,041	3,114	733	3,194	59
60	Creco	3,767	1,632	.....	1,566	37	60
61	Anamosa	31	207	.....	964	466	61
62	Storm Lake	2,364	3,514	1,568	962	1,044	62
63	Jefferson	15,176	1,298	672	90	446	63
64	Manchester	1,029	630	.....	620	.....	64
65	Pella	15,488	6,282	1,075	3,068	1,210	65
66	Valley Junction	1,330	36	.....	2,287	11,298	66
67	Hampton	.....	2,316	.....	2,316	.....	67
68	Winterset	3,681	3,681	.....	3,381	.....	68
69	Harlan	25,567	788	.....	421	294	69
70	Osage	3,812	364	.....	1	162	70
71	Clear Lake	12,844	.....	.....	.....	.....	71
72	Elford	1,921	1,921	.....	1,182	830	72
73	Oscola	1,124	572	3,366	1,854	.....	73
74	Myrtle	1,655	.....	.....	1,151	1,298	74
75	Nevada	465	.....	.....	.....	.....	75
76	New Hampton	7,195	2,619	1,769	811	72	76
77	Emmetsburg	637	965	.....	1,990	6,301	77
78	Tama	1,640	1,811	1,346	352	213	78
79	Colfax	581	1,431	373	658	.....	79
80	Clarion	.....	2,249	.....	2,249	.....	80
81	Sac City	.....	1,143	1,143	.....	.....	81
82	Bloomfield	13,629	70	.....	51	.....	82
83	Lake City	1,163	342	.....	672	559	83
84	Onawa	23,911	1,100	1,928	1,541	387	84
85	Hamburg	9,891	.....	2,471	1,790	525	85
86	Leon	3,468	106	2,755	2,755	.....	86
87	Tipton	2,167	376	5,859	737	1,410	87
88	Waukon	694	1,411	1,382	1,420	.....	88
89	Monticello	.....	945	393	162	.....	89
90	Seymour	34,699	3,177	.....	2,875	302	90
91	Forest City	996	5,421	639	639	4,482	91
92	Wellsville	657	99	.....	656	191	92
93	Sigourney	.....	2,362	.....	2,362	.....	93
94	Ira Grove	863	3,994	3,994	.....	91	94
95	Audubon	7,172	.....	.....	.....	.....	95
96	Humboldt	83	.....	.....	.....	.....	96
97	Hawarden	24,580	370	.....	331	.....	97
98	Marquette	.....	.....	.....	.....	.....	98
99	Rock Rapids	641	.....	.....	69	2,621	99
100	Elton	6,252	.....	.....	900	654	100
101	Boyd	.....	.....	.....	.....	.....	101
102	Cornell	3,454	.....	.....	1,179	735	102
103	Starr	2,588	.....	.....	8	2,535	103
104	What Cheer	36,131	.....	.....	3,458	637	104
105	Toledo	414	.....	.....	1,110	2,821	105
106	.....	1,598	.....	.....	884	433	106

TABLE NO. 6—(Continued)—PAYMENTS AND RECEIPTS ON

No. in order of population	CITY	Payments for Cancellation or Redemption of Debt Obligations					
		Total	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations
53	Independence	1,485				1,487	
54	Belle Plaine	2,306	1,600			706	
55	Algona	5,787				5,787	
56	Waverly	15,500	15,000	500			
57	Judianaola	5,734	1,000	1,850		2,195	66
58	Denison	6,662	5,000	366	497		796
59	Sheldon	39,028	14,220	18,318		6,500	
60	Cresco	4,875	4,000	3,611		4,875	
61	Anamosa	7,380		2,611		1,378	59
62	Storm Lake	19,554	3,000	2,100		5,454	
63	Jefferson	5,796	562			5,234	
64	Manchester	407				407	
65	Pella	19,897	7,200	2,000		35	1,661
66	Valley Junction	17,795	2,700	13,400		1,695	
67	Hampton	22,738	2,000			29,688	
68	Winterest	4,781	917	538		3,326	
69	Harlan	19,941		10,541			
70	Osage	1,500		1,500			
71	Clear Lake	20,741	1,000	500		19,241	
72	Edora	3,559	3,550				
73	Osceola	4,917	1,500	1,500		500	1,417
74	Myrtle			3,900		3,300	
75	New Hampton	11,800	500			11,300	
76	Emmetsburg	47,780	2,000	23,405		16,977	5,308
77	Tama	4,359	4,500	4,750			
78	Colfax	14,623	500	5,088		9,035	
79	Clarion	4,400	500	3,900			
80	Sac City	500	500				
81	Bloomfield	6,817	3,700			2,807	307
82	Lake City	3,373	3,000			373	
83	Osawa	4,108	1,500			1,783	255
84	Hamburg	4,590	3,700			1,000	
85	Leon	8,000	2,500			5,500	
86	Tipton	9,960	9,000				
87	Waukon	5,497	1,050		3,000	1,447	
88	Monticello	2,000	2,000				
89	Seymour	1,502				1,502	
90	Forest City	18,168	850	12,560		4,758	471
91	Wilsca	3,000	2,000		1,000		
92	Sigourney	1,439	1,000			439	
93	Iida Grove	5,000				5,000	
94	Auburn	1,000	1,000				
95	Humboldt	11				11	
96	Hawarden	1,000					
97	Marengo	11,200		11,200			
98	Rock Rapids	29,280			3,396	17,014	
99	Eldon	3,202	500			2,202	
100	Bedford	5,716	4,000	1,000		716	
101	Corning						
102	Stuart	1,000					
103	What Cheer	1,000					
104	Toledo	2,240	1,000		740	500	

ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT

Total	Receipts from Debt Obligations Issued					Excess of payments over receipts	Excess of receipts over payments	No. in order of population
	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations			
16,286					16,286		14,700	53
961					82	2,314		55
12,670	8,000				961	15,500		56
30,606	10,000	91			3,979	6,386		57
29,700	8,900	14,360			6,500	9,338		58
13,961	13,961				59	3,190		59
59					59	7,930		60
536					336	10,218		62
23,788	20,000				3,788	18,062		63
357					357	50		64
38,467	38,036				431	27,570		65
5,206	1,500		324		3,382	12,580		66
3,359					3,359	22,738		67
17,470	17,610					4,781		68
1,500	1,500					10,541		69
2,227						1,869		70
2,576	1,300	1,576				3,131		71
21,253	20,233				1,020	2,059		72
6,300	6,200				19	2,680		73
3,115					2,808	4,415		74
5,696					5,696	11,800		75
1,596					1,596	29,527		76
560					560	9,350		77
4,472					4,472	8,423		78
7,699	4,000	3,000			7,699	4,400		79
21,000		15,000			629	500		80
5,500					10	1,900		81
4,574					6,000	18,168		91
30					1,000	500		92
12,216	2,580				4,574	3,135		93
45					50	4,950		94
25					9,630	11,216		95
1,000					46	1,000		96
4,750	3,737				25	29,255		99
3					1,000	2,202		100
23,566					1,022	967		101
					3	3		102
					23,566	32,566		103
						1,000		104
						2,240		105

TABLE NO. 7—RECEIPTS FROM GENERAL

No. in order of population	CITY	Receipts from Taxes and				
		From General Revenue Tax				
		Total general and commercial revenue	Total	General revenue for city government	From county road fund	Independent divisions of city government
	Grand Total.....	\$ 9,109,573	\$ 8,821,422	\$ 7,595,682	\$ 73,296	\$ 2,314,244
1	Des Moines	1,472,733	1,443,958	313,522	15,965	1,077,811
2	Sioux City	665,549	622,887	585,676	3,529	77,682
3	Davenport	641,172	605,382	690,720	2,792	1,077,811
4	Dubuque	831,444	849,060	599,746	4,884	244,430
5	Cedar Rapids	445,096	429,882	375,771	5,315	135,211
6	Waterloo	407,315	389,955	234,863	8,674	48,796
7	Council Bluffs	231,387	312,234	229,000	6,300	67,932
8	Clinton	156,849	152,246	40,141	2,145	107,659
9	Burlington	238,423	230,205	226,862	3	1,042
10	Ottumwa	181,815	174,890	120,492	.....	26,699
11	Fort Dodge	147,894	139,270	135,983	.....	2,787
12	Mason City	296,773	197,555	171,742	.....	22,760
13	Marshalltown	114,153	109,486	96,031	.....	8,218
14	Muscatine	167,035	156,310	130,940	1,669	13,711
15	Keokuk	126,234	132,212	123,606	.....	23
16	Boone	73,762	70,961	57,128	1,500	6,800
17	Iowa City	126,394	123,458	24,827	2,198	94,279
18	Oskaloosa	88,038	96,444	76,221	1,619	5,713
19	Port Madison	60,986	68,282	66,032	343	.....
20	Centerville	41,594	39,149	38,459	.....	899
21	Creston	75,863	74,954	36,016	.....	278
22	Delwan	48,139	48,113	40,522	.....	2,515
23	Charles City	49,611	48,030	38,106	.....	6,233
24	Center Falls	47,144	46,486	27,314	.....	558
25	Fairfield	42,679	40,817	36,817	.....	1,966
26	Webster City	36,472	36,101	5,282	.....	10,611
27	Shenandoah	40,597	38,186	31,968	.....	4,678
28	Charlia	29,521	28,019	14,611	.....	1,651
29	Cherokee	62,259	60,041	52,532	.....	430
30	Red Oak	34,848	33,294	31,359	.....	950
31	Perry	78,692	70,659	45,700	.....	79
32	Chariton	34,626	33,579	32,069	.....	818
33	Newton	50,641	49,483	49,430	.....	19,728
34	Albia	35,539	34,327	14,568	.....	3
35	Ames	62,319	61,823	6,588	.....	1,231
36	Le Mars	37,380	36,645	35,230	.....	1,355
37	Grafton	104,715	102,630	96,337	169	5,726
38	Atlantic	36,969	35,929	8,183	692	276
39	Marion	57,251	56,497	32,234	227	1,969
40	Washington	40,929	40,109	36,654	365	3,890
41	Honolulu	15,782	15,782	15,782	.....	191
42	Spencer	29,222	27,662	6,596	.....	2,589
43	Fatherville	31,530	29,947	27,311	.....	1,317
44	Mt. Pleasant	36,569	36,016	29,953	841	4,854
45	Vinton	25,751	23,319	21,319	191	3,634
46	Eagle Grove	27,592	26,145	22,409	.....	3,328
47	Carroll	27,954	27,033	5,693	715	25,633
48	Decorah	32,077	31,421	6,818	.....	788
49	Maquoketa	15,606	15,361	8,814	970	7,622
50	Missouri Valley	21,305	20,629	6,228	783	11,229
51	Knoxville	32,183	31,633	24,795	.....	4,828
52	Iowa Falls	47,462	46,738	39,091	.....	4,281

AND COMMERCIAL REVENUE

No. in order of population	Municipal Service Income								
	Full taxes for city government	Special assessments	Franchise taxes	Total	From Licenses, Permits and Fines			Gifts from individuals and corporations	
					From business licenses	From dog licenses	From departmental permits		
	\$ 68,328	\$ 482,662	\$ 69,430	\$ 289,151	\$ 109,256	\$ 17,219	\$ 32,155	\$ 115,349	\$ 14,172
1	8,143	28,385	28,775	11,913	4,169	12,693	.....	.....
2	33,753	42,062	42,062	12,738	.....	.....	29,924	.....
3	1,870	35,790	35,790	16,786	2,519	7,978	8,568	.....
4	88,558	2,375	2,375	.....	49	.....	.....	.....
5	18,814	2,892	1,499	1,207	.....	.....	8,216	.....
6	7,129	67,489	3,823	5,882	605	975	11,734	94
7	4,548	1,183	639	244	.....	.....	4,344	115
8	4,603	3,009	272	.....	.....	2,567	65
9	2,298	8,218	2,680	714	515	3,298	1,006	8
10	1,455	9,225	2,655	271	534	.....	3,300	25
11	8,614	1,562	270	.....	.....	0,179	11
12	9,218	4,638	918	.....	.....	3,662	12
13	1,150	4,667	2,049	85	11	2,581	.....	13
14	23	30,567	304	.....	.....	.....	.....	14
15	3,112	.....	544	1,296	772	500	15	15
16	2,791	1,459	80	1,252	.....	.....	.....	16
17	2,938	1,314	189	.....	.....	.....	1,430	17
18	2,194	844	358	.....	.....	.....	992	18
19	1,701	442	390	471	.....	.....	398	19
20	2,454	1,392	37	.....	.....	.....	1,081	20
21	1,829	907	.....	.....	.....	.....	1,962	21
22	1,007	846	56	.....	.....	.....	105	22
23	1,581	609	90	.....	.....	.....	141	790
24	658	374	74	.....	.....	.....	210	.....
25	1,033	54	.....	.....	.....	.....	.....	.....
26	371	393	45	.....	.....	.....	.....	.....
27	2,751	69	1,443	1,239	.....	.....	.....	.....
28	1,506	111	.....	.....	.....	.....	.....	.....
29	2,218	991	42	1,054	29	.....	.....	.....
30	1,564	846	.....	704	.....	.....	.....	.....
31	1,253	275	435	1,150	.....	.....	.....	.....
32	1,637	29	.....	.....	.....	.....	.....	.....
33	1,158	51	.....	1,107	.....	.....	.....	.....
34	1,212	10	.....	1,182	.....	.....	.....	.....
35	1,496	54	.....	1,607	.....	.....	845	.....
36	1,355	735	640	95	.....	.....	.....	.....
37	1,067	1,335	295	495	.....	.....	.....	.....
38	1,079	37	.....	1,160	.....	.....	.....	.....
39	1,305	17,751	824	325	80	.....	229	.....
40	820	124	.....	.....	613	83	.....
41
42	317	1,820	942	112	.....	.....	395	30
43	119	1,573	1,500	3	70	.....	.....	43
44	858	573	224	.....	.....	.....	104	145
45	715	825	51	.....	.....	.....	841	.....
46	778	522	527	.....	.....	.....	.....	.....
47	921	703	73	.....	.....	.....	168	50
48	846	895	586	75	24	414	.....	.....
49	3	122	.....	.....	.....	.....	.....	.....
50	790	796	415	1	250	100	.....	.....
51	907	11,459	550	290	270	.....	.....	.....
52	794	416	37	.....	.....	371	.....

TABLE NO. 9—RECEIPTS FROM INTEREST; SALE OF

No. in order of population	CITY	Interest, Real Estate, Refund			Classification	No. in order of population	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts, etc.			
	Grand Total.....	\$ 130,482	\$ 18,862	\$ 1,006,158	\$ 2,828,356	\$ 99,992	\$ 22,808
1	Des Moines	41,800	3,751	49,055	42,797	14,961	994
2	Nioux City	7,540	54,480	231,655	3,205		
3	Davenport	21,595	181,339	22,031	327		
4	Delaware	2,567	119,813	1,353			
5	Cedar Rapids	2,878	10,700	4,216	151,249	8,499	56
6	Waterloo	5,080	1,098	101,648			13
7	Council Bluffs	2,277	108,169	156,576	659		
8	Clinton	1,178	5,866				
9	Burlington	6,139	2,000	1,995	900		
10	Ottumwa	1,179	25,469	69,591	298		
11	Fort Dodge	3,598	50,482	49,038	294	41	
12	Mason City	2,213	125,840	62,783	2,934		
13	Marshalltown	1,765	59,983	4,396	1,461		
14	Muscatine		58,470	5,321	4,431		
15	Keokuk	328	190	7,359	607		
16	Boone	404	14,428	58,686	3,245		
17	Iowa City	579	20,132	3,563	305		
18	Osaka		111	305	474		
19	Centerville	319		1,827	150		
20	Craton	179		797	797		
21	Port Madison	332	5,948	2,184	2,925	38	
22	Oswego	159	398	13,629	305		
23	Charles City	586		15,313	248		
24	Cedar Falls	1,107	30,020	66,646	1,865	81	
25	Fairfield	165	4,035	10,877	352	378	
26	Webster City	1,464	2,216	73,625	19		
27	Shenandoah		618	7,179	666	23	
28	Clarinda		723	4,383	10,391	673	13
29	Cherokee	495		18,903	490		
30	Red Oak	571	3,419	29,625	3,224	28	
31	Perry		7,857				
32	Chariton	162	866	123,880			
33	Newton	370	6,532	9,542	6,180		
34	Albia	462		90,521			
35	Atter	470		36,772			
36	La Mare	593		3,000	18,297	2,445	21
37	Grinnell		160	54,092	251		
38	Atlantic		1,804	1,863	714	78	
39	Marion	250		15,353	803		
40	Washington	69		3,290	7,281	1,540	
41	Glenwood	117		62,425	7,372		
42	Spencer	787	5	52,480	2,545		
43	Esterville	639	733	35,962			
44	Mt. Pleasant	333		36,363			
45	Vinton		81	11,865	2,439	103	
46	Eagle Grove	275		18,791	223		
47	Central		8,819	6,499	168	24	
48	Decorah	65		8,149			
49	Maquoketa		55	12,180			
50	Missouri Valley			7,929			
51	Keosauqua			1,450			
52	Iowa Falls	413		8,906			

REAL ESTATE; REFUND; MUNICIPAL INDUSTRIES

No. in order of population	By Source	Classification by Industries							No. in order of population
		Route	Privilege rentals	Sales	Water works	Electric lights	Markets and public scales	Docks, wharves and landings		Cemeteries	All others
	Grand Total.....	\$ 20,804	\$ 2,306,208	\$ 181,408	\$ 1,516,843	\$ 912,321	\$ 20,421	\$ 124,095	\$ 39,747
1	Des Moines	7,294		20,418		8,495		34,301	
2	Nioux City	13	219,013	9,102	227,805	1,177		2,973	
3	Davenport	2,704				64		21,967	
4	Delaware	1,969				778		572	
5	Cedar Rapids		142,195	6	137,625	561		4,579	20
6	Waterloo		88,503	12,892	101,213	435			8,490
7	Council Bluffs		150,825	261	155,805	751			
8	Clinton								
9	Burlington		1,356			900		1,265	
10	Ottumwa		56,361	12,992	69,351				
11	Fort Dodge		46,299	1,685	48,014			424	
12	Mason City		48,800	1,549	52,788				
13	Marshalltown		51,190		55,587	4,385			11
14	Muscatine	866	47,908	3,185	47,617		762	740	9,351
15	Keokuk	50	245	2,955			2,394	245	4,790
16	Boone	102	57,400	778	58,685				
17	Iowa City						60		3,503
18	Osaka	621		1,329					174
19	Centerville					120		468	
20	Craton								797
21	Port Madison								1,753
22	Oswego								1,431
23	Charles City		15,065	3,461	18,168				3,461
24	Cedar Falls		94,828	984	16,192	48,618		1,818	18
25	Fairfield	60	11,012	1,865	15,791	63		23	25
26	Webster City		48,662	22,416	9,558	57,209	965	4,419	353
27	Shenandoah					9,980		190	
28	Clarinda		5,350		5,350		215		696
29	Cherokee		8,192	1,508	3,647				1,744
30	Red Oak		14,498	11,094	15,525				4,652
31	Perry	126	14,306	2,597	14,963				3,700
32	Chariton	1,700		6,546					
33	Newton		121,379	1,501	18,819	102,146			1,915
34	Albia		9,403	139	9,403				1,915
35	Atter		84,341		16,414	69,077			3,060
36	La Mare								
37	Grinnell		14,496	1,494	14,752				3,645
38	Atlantic		54,284	498	19,344	38,774	166		498
39	Marion	16							
40	Washington		12,670	860	15,230				1,363
41	Glenwood								23
42	Spencer		3,250		3,250				
43	Esterville		47,590	5,667	5,059	43,931	1,545		5,341
44	Mt. Pleasant		38,174	6,734	7,395	38,361			7,547
45	Vinton		31,967	1,350	8,246	35,667	96		6,734
46	Eagle Grove		39,440	2,923	7,598				
47	Central		7,467	6	5,268				
48	Decorah		15,151	417	12,656				5,907
49	Maquoketa		6,496						355
50	Missouri Valley		7,855		7,875		306		168
51	Keosauqua		15,180		6,926				51
52	Iowa Falls		7,560	470	7,501				267
			8,270	236	8,506				152

TABLE NO. 9—(Continued)—RECEIPTS FROM INTEREST,

No. in order of population	CITY	Interest, Real Estate Refund			Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts, etc.		Charges	Fees
52	Independence	165			42,881		42
54	Belle Plaine	289			2,721	34	
55	Algona	1,396			37,445		456
56	Waverly	749		1,311	35,530	36	
57	Indianola	381		191	36,428	34	
58	Denison				59,169		
59	Sheldon	235		14,319	12,077	618	
60	Cresco	256		30	4,887		600
61	Adamosa	506			4,087		
62	Storm Lake	175		300	8,864		
63	Jefferson	142			7,243		
64	Manchester	224			5,989		
65	Pella	179			38,467		
66	Valley Junction	961		1,642	9,365	85	
67	Hampton	327			14,774		
68	Winterset	22			22,883		
69	Harlan	394		2,025	31,141		
70	Osage	168		9	4,328		
71	Clear Lake			9	5,239		
72	Eldora	247		3,255	6,626		
73	Osceola	157			10,327	2,662	
74	Mystic				6,698		
75	Nevada				34,801		
76	New Hampton	47			4,421		15
77	Emmetsburg			622	3,969	187	
78	Tama				6,200	19	
79	Colfax				8,929		
80	Clarion	234		1,147	4,698		
81	Sac City	155			17,136		
82	Bloomfield	369			27,654		
83	Lake City	85			3,562		
84	Duway	366			4,422		
85	Hamburg			4,404	37,994	3,677	451
86	Leon	560			5,124		
87	Tipton	122			4,211		
88	Waukon	612			11,709	2,393	
89	Monticello	306			6,487		
90	Seymour	248		7,047	7,060		256
91	Forest City				4,094	482	
92	Villisca	74		25	4,874		
93	Sigourney	150			816		
94	Ida Grove	176			3,478	5,648	
95	Audubon	361		216	3,093		
96	Humboldt	381			34,411	578	148
97	Hawarden	282			5,519		
98	Marengo	164			46,216	605	
99	Rock Rapids	152			17,265		
100	Eldon				2,346		
101	Hosford				2,569	37	
102	Corning	108			12,671		
103	Stuart				16,869		
104	What Cheer				719		
105	Tulelo	146			3,317		

SALE OF REAL ESTATE; REFUND; MUNICIPAL INDUSTRIES

by Source	Classification by Industries								No. in order of population	
	Boats	Privilege rentals	Sales	Water works	Electric Rights	Markets and public scales	Docks, wharves and landings	Cemeteries		All others
		42,889		10,292		32,547		42		53
		2,687		1,687				31		54
		34,765	2,194	6,980		30,465				55
	80	31,315	989	6,845		36,473				56
		36,243	151	5,549		39,694			185	57
		59,169		8,449		66,590				58
		9,959	1,510	10,291				1,795		59
		4,287		4,287					600	60
		4,687		4,687						61
		8,864	59	8,984						62
		7,243		7,243						63
		5,989		5,989						64
		38,467		10,321		27,715				65
		9,319	32	9,350		12				66
		14,774		9,950		2,968			1,866	67
		22,883		2,169		20,714				68
		31,141		10,300		30,915				69
	85	3,243	975	3,483					845	70
		4,574	665	4,574					655	71
		6,381	375	6,381		12			393	72
	53	8,182		9,179					1,686	73
		5,373	1,296	5,972					1,236	74
		22,788	2,643	5,122		19,709				75
		3,945	356	4,421						76
		3,408	365	3,408					552	77
		5,800	351	6,800						78
		8,872	57	9,755		2,826			35	79
		4,698		4,675						80
	1,919	15,969	148	2,468		14,616			40	81
		1,645	868	1,645					898	82
		27,654	1,224	2,838					1,103	83
		4,152	370	4,152					1,924	84
		28,774		5,124		18,530	453		3,677	85
		4,211	966	4,414					345	86
		11,709	2,393	1,578		11,970			1,226	87
	314	6,487		7,060					484	88
		3,215	1,297	2,315					1,297	89
		4,574		4,574						90
			830	3,248		230				91
		3,093		3,093						92
		36,655	7,538	3,369		38,638			2,204	93
		2,499	20	2,519						94
		44,649	964	5,846					964	95
		17,265		17,265						96
		2,346		1,485		17,071			194	97
		2,519	210	5,313					217	98
		16,869	297	2,384		14,368			15	99
		719		676						100
		2,465	882	2,477					340	101

TABLE NO. 10—TOTAL

No. in order of population	CITY	Par Value	
		Total	General bonds
	Grand total.....	\$ 20,513,087	\$ 1,881,887
1	Des Moines.....	4,158,342	1,000,000
2	Sioux City.....	1,221,832	1,000,000
3	Des Moines.....	1,062,500	711,000
4	Dubuque.....	1,486,613	658,282
5	Waterloo.....	686,250	525,250
6	Cedar Rapids.....	1,280,944	303,079
7	Council Bluffs.....	816,930	21,500
8	Clinton.....	216,412	212,000
9	Burlington.....	472,367	252,000
10	Oshtemo.....	489,815	188,800
11	Port Dodge.....	527,234	141,000
12	Mason City.....	655,266	192,600
13	Marshalltown.....	116,000	48,000
14	Moscatine.....	198,118	50,000
15	Knoxville.....	253,281	108,200
16	Boone.....	308,221	11,000
17	Iowa City.....	587,802	233,000
18	Okaloosa.....	174,058	18,000
19	Fort Madison.....	229,020	161,000
20	Venterville.....	28,592	30,000
21	Creston.....	135,153	12,800
22	Ottawa.....	89,347	21,675
23	Charles City.....	66,206	5,000
24	Cedar Falls.....	168,486	2,000
25	Fairfield.....	56,115	6,000
26	Webster City.....	44,124	1,500
27	Shenandoah.....	57,804	59,000
28	Clarinda.....	139,557	152,400
29	Cherokee.....	145,569	13,200
30	Hell Oak.....	14,458	14,000
31	Perry.....	137,119	2,800
32	Chariton.....	136,570	77,500
33	Newton.....	231,694	111,000
34	Adair.....	73,765	18,000
35	Ames.....	102,814	25,800
36	Le Mars.....	25,478	8,000
37	Griswell.....	328,907	139,400
38	Atlantic.....	55,377	12,800
39	Marion.....	87,889	28,500
40	Washington.....	21,100	1,800
41	Glenwood.....	66,924	50,000
42	Spencer.....	294,733	41,800
43	Estherville.....	134,900	11,500
44	Mount Pleasant.....	52,200	19,000
45	Vinton.....	31,000	3,000
46	Eagle Grove.....	25,000	15,500
47	Carroll.....	17,779	11,000
48	Decorah.....	65,900	48,000
49	Maquoketa.....	8,179	4,800
50	Missouri Valley.....	12,803	940
51	Knoxville.....	125,400	51,400
52	Iowa Falls.....	60,025	34,200

AND PER CAPITA DEBT OBLIGATION

Debt Obligations at Close of Year		Per Capita		
Municipal industry bonds	Tax warrants, temporary loans, etc.		Outstanding warrants	Special fund bonds	Total debt
\$ 1,825,282	\$ 422,287	\$ 1,037,068	\$ 4,835,332	\$ 24.17
1,025,000	245,021	1,280,321		19.37
185,888		350,500		19.78
2,000	275,628	553,293		21.91
300,000	174,000	150,000		36.64
440,000	20,685	234,000		16.79
316,000	101,430	245,000		26.05
141,000	13,812	84,000		6.96
386,258	39,560	92,500		19.46
141,000	2,462	16,515		21.83
308,221		12,382	218,000	27.23
44,500	12,600	72,208		21.89
253,281	10,721	18,500		7.25
308,221	3,600	43,073		12.48
587,802		23,060		15.22
174,058		3,223		21.89
229,020		97,302		44.61
28,592		58,568		16.13
135,153		101,500		20.69
89,347		92	8,500	3.66
66,206		122,853		17.70
168,486		17,790		13.92
56,115		4,205		10.88
44,124		6,970		38.24
57,804		3,412		9.01
139,557		1,475		7.50
145,569		12,000		26.06
14,458		2,814		12.06
137,119		72		24.90
136,570		5,955		27.77
231,694		14,000		39.39
73,765		3,637		24.22
102,814		15,070		26.09
25,478		22,864		45.42
328,907		4,750		14.36
55,377		18,107		29.30
87,889		2,297		8.02
21,100		94,500		64.92
66,924		29,000		19.69
294,733		1,000		18.78
134,900		65,500		17.19
52,200			8,924	15.41
31,000		20,000		49.02
25,000		5,433		25.50
17,779		112,000		12.88
65,900		9,500		7.65
8,179		10,000		6.35
12,803		4,000		2.17
125,400		1,179		16.29
60,025		6,107		2.31
		1,467		5.57
		12,333		23.49
		4,000		16.16

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TABLE NO. 10—(Continued)—TOTAL AND

No. in order of population	CITY	Par Value	
		Total	General bonds
53	Independence.....	16,390	
54	Jolie Platte.....	55,400	11,800
55	Algona.....	56,071	
56	Waverly.....	84,164	50
57	Indianola.....	81,647	
58	Des Moines.....	115,000	23,800
59	Sheldon.....	89,422	
60	Cresco.....	36,566	19,800
61	Assaria.....	23,500	4,800
62	Storm Lake.....	63,899	17,900
63	Jefferson.....	47,083	8,400
64	Manchester.....	14,000	14,900
65	Pella.....	126,500	47,800
66	Valley Junction.....	211,775	7,500
67	Hampton.....	69,034	27,900
68	Whiterose.....	88,000	
69	Harlan.....	18,159	8,800
70	Osage.....	15,899	8,000
71	Clear Lake.....	95,996	80,500
72	Eldora.....	33,931	7,900
73	Occola.....	68,387	82,500
74	Mystic.....	67,290	11,100
75	Nevada.....	40,500	22,500
76	New Hampton.....	89,785	32,000
77	Emmetsburg.....	11,118	11,118
78	Tama.....	13,028	7,900
79	St. Charles.....	14,887	
80	Clarion.....	32,843	15,800
81	Sac City.....	33,114	15,000
82	Bloomfield.....	21,696	16,000
83	Lake City.....	65,335	22,500
84	Osawa.....	37,000	15,000
85	Hamburg.....	41,500	5,500
86	Leon.....	25,000	4,000
87	Tipton.....	36,216	4,317
88	Waukon.....	20,010	35,000
89	Monticello.....	61,500	11,500
90	Seymour.....	56,066	7,000
91	Forest City.....	18,500	1,000
92	Villisca.....	50,500	25,000
93	Nigourney.....	60,800	5,300
94	Ida Grove.....	104,979	48,500
95	Audubon.....	16,000	4,000
96	Humboldt.....	22,500	17,500
97	Hawarden.....	34,116	80
98	Marengo.....	47,928	60
99	Rock Rapids.....	18,138	11,500
100	Idon.....	60,721	36,75
101	Bedford.....	55,003	15,000
102	Corning.....	190,205	27,111
103	Stuart.....	19,500	1,500
104	What Cheer.....	15,308	1,500
105	Toledo.....		

PER CAPITA DEBT OBLIGATION

Debt Obligations at Close of Year					Per Capita Total debt	No. in order of population
Municipal industry bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	Special fund bonds	Total		
			16,286		4.42	53
44,100					13.10	54
56,071		6,071			15.60	55
75,750			8,164		23.63	56
5,900		3,979	41,768		14.49	57
80,000		12,500			33.28	58
28,422			5,500		11.56	59
15,000					11.43	60
17,500					7.35	61
15,000	16,800				19.61	62
35,295		3,788			15.94	63
			19,000		4.49	64
60,900		575	158,700		40.85	65
45,000		985			69.82	66
41,000					22.82	67
88,000		1,159			39.79	68
17,000	2,000				6.43	69
9,500	6,000	3,809			5.00	70
19,000	7,431				24.89	71
30,000	2,218				12.49	72
		19	4,000		25.05	73
			28,100		25.04	74
26,000					15.29	75
15,000		1,019	52,216		20.90	77
5,000	1,688	2,550	10,797		16.75	78
		2,374	3,794		4.99	79
20,000		2,450	10,437		13.66	80
2,500		10,343			12.82	81
5,000	347	2,367			14.50	82
		5,663			9.75	83
32,828			9,000		29.55	84
15,000					16.71	85
29,000					18.87	86
31,000		629			11.49	87
60,000		19			16.71	88
50,000		2,995			9.27	89
17,000		5,000	1,900		12.29	91
12,000	1,500				8.67	92
25,000		4,400			23.44	94
60,800		9,629	46,500		50.27	96
8,000					7.77	97
5,000					11.90	97
4,500			31,816		16.74	99
4,000	6,328				23.94	99
11,000	1,000		5,130		6.52	100
15,000		3	7,000		31.14	101
45,000					29.19	102
65,980	15,428		55,673		86.03	103
10,000	2,308				11.33	104
					8.60	105

TABLE NO. 11--ASSESSED VALUATION OF PROPERTY; BASIS

No. in order of population	CITY	Taxable Valuation			
		Total	Real property	Personal property	Railroad property
	Grand total.....	\$ 346,524,799	\$ 177,211,475	\$ 47,271,084	\$ 6,428,782
1	Des Moines	42,980,000	25,848,750	6,291,465	179,415
2	Sioux City	30,648,365	11,190,852	3,999,229	264,288
3	Davenport	26,536,570	29,780,190	5,317,710	353,346
4	Iowa Falls	21,962,780	23,985,890	8,435,190	377,600
5	Dubuque	12,073,735	8,347,107	1,360,169	390,582
6	Central Rapids	10,291,499	5,256,772	1,193,753	225,018
7	Waterloo	8,452,148	3,900,259	1,351,961	447,944
8	Conrad Bluffs	6,298,281	3,035,238	478,359	118,219
9	Clinton	7,580,259	3,702,940	1,031,355	85,772
10	Hartington	5,940,949	2,742,100	1,091,691	97,861
11	Ottumwa	5,593,285	3,278,590	650,180	84,915
12	Fort Dodge	4,771,964	2,078,031	488,720	122,438
13	Mason City	4,666,947	1,901,492	366,678	65,297
14	Marshalltown	4,343,617	2,501,355	1,251,570	129,597
15	Muscataine	4,029,170	4,035,329	643,900	77,392
16	Kosciusko	3,764,957	1,129,386	238,405	19,138
17	Iowa City	4,154,159	2,033,877	413,944	136,744
18	Oskaloosa	4,153,824	1,801,708	328,317	54,964
19	Port Madison	4,074,244	1,935,040	1,188,058	108,066
20	Creston	1,698,383	697,827	170,367	38,792
21	Centerville	1,994,899	854,224	248,800	41,569
22	Delwin	1,210,259	644,109	151,111	34,195
23	Charles City	2,442,501	1,059,801	294,961	52,248
24	Clear Falls	2,125,948	913,968	169,347	32,608
25	Walter City	2,345,341	749,965	915,099	30,810
26	Shenandoah	2,097,174	919,982	301,583	79,248
27	Clarinda	1,840,147	329,440	180,780	37,061
28	Cherokee	1,554,628	396,464	143,461	37,762
29	Boonville	1,039,084	6,014,684	1,013,288	433,380
30	Perry	1,814,924	682,192	114,829	39,113
31	Chariton	2,684,096	2,434,748	545,880	150,105
32	Norton	2,112,259	1,822,600	192,029	5,222
33	Albia	1,130,418	517,616	199,559	34,267
34	Anna	1,864,488	984,794	183,394	54,629
35	Le Mars	1,363,994	581,872	163,384	28,139
36	Grinnell	3,334,322	809,769	182,756	19,060
37	Atlantic	1,778,397	671,673	129,281	37,313
38	Marion	1,438,818	627,034	97,774	41,827
39	Washington	2,928,778	755,497	190,000	47,720
40	Glenwood	1,320,572	921,392	167,532	37,354
41	Spencer	1,474,527	660,835	146,433	37,354
42	Esterville	1,148,737	554,566	178,674	34,712
43	Mount Pleasant	435,879	195,822	35,452	8,428
44	Vinton	2,315,364	447,280	137,107	17,285
45	Engle Grove	944,815	305,034	112,219	31,406
46	Carlisle	847,225	421,630	105,167	31,406
47	Decorah	1,622,618	567,163	118,888	13,596
48	Mapletoft	1,730,224	451,626	157,109	5,967
49	Missouri Valley	749,475	476,309	273,166	24,588
50	Knoxville	1,765,890	369,550	188,771	54,229
51	Iowa Falls	1,645,988	833,496	139,310	44,229

OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED

of Property	Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes		Per Capita			
	Personal property	Real property	Total amount	Mills Levied		Total taxable valuation	Tax levy for municipal purposes	No. in order of population
				On general property	For road purposes, agricultural lands			
Telephone, telegraph and express companies								
Mines and credits (taxed only for 5 mills on the dollar)								
	\$ 778,194	\$ 114,836,223	\$ 7,512,998	\$ 408.24	\$ 8.85			
	68,225	10,548,266	1,132,203	43.4	5.0	406.23	10,711	1
	109,367	5,079,709	585,666	39.8	5.0	334.26	9,483	2
	87,410	1,569,599	576,325	36.0	5.0	547.34	11,899	3
	77,119	1,000,000	469,087	14.0	5.0	786.29	11,041	4
			368,150	39.8	5.0	296.80	9,065	5
			299,891	40.7	5.0	310.95	9,017	6
			318,340	51.5	5.0	299.57	10,146	7
			217,448	64.0	5.0	312.45	8,323	8
			228,282	95.9	5.0	312.45	9,411	9
			168,182	48.9	5.0	390.33	7,449	10
			161,322	38.5	5.0	297.51	8,323	11
			190,050	51.5	5.0	278.19	10,891	12
			168,250	43.0	5.0	288.69	6,731	13
			131,572	24.2	5.0	436.29	8,299	14
			133,648	42.0	5.0	284.97	8,872	15
			168,520	43.0	5.0	225.57	5,322	16
			119,013	51.9	5.0	305.98	9,989	17
			82,046	46.5	5.0	383.02	7,609	18
			79,770	52.5	5.0	170.97	7,222	19
			38,139	42.8	5.0	296.12	4,890	20
			36,016	42.8	5.0	251.57	4,761	21
			37,871	37.5	5.0	109.77	3,299	22
			44,766	32.1	5.0	388.36	7,021	23
			44,890	34.0	5.0	434.31	7,115	24
			37,671	37.5	5.0	383.06	6,607	25
			39,447	40.5	5.0	392.88	4,531	26
			33,543	47.0	5.0	357.84	5,056	27
			22,784	43.5	5.0	328.09	4,166	28
			32,967	46.5	5.0	276.45	4,509	29
			31,315	32.6	5.0	1,855.55	5,590	30
			43,700	37.0	5.0	241.05	8,011	31
			33,445	35.0	5.0	612.79	6,235	32
			59,829	52.5	5.0	408.95	11,581	33
			31,296	44.0	5.0	219.25	6,099	34
			69,591	57.5	5.0	396.14	11,883	35
			32,969	40.0	5.0	368.36	6,504	36
			56,273	—	—	629.07	11,111	37
			24,668	44.8	5.0	352.92	6,388	38
			37,214	40.0	4.5	312.04	7,160	39
			39,720	41.0	5.0	644.49	8,534	40
			15,782	43.5	5.0	395.45	3,693	41
			29,366	39.5	5.0	329.47	6,259	42
			31,860	35.0	5.0	278.61	6,161	43
			34,867	31.5	5.0	596.95	8,511	44
			19,914	47.5	5.0	621.41	8,115	45
			31,967	40.0	5.0	619.82	6,119	46
			3,509	295.74	5.0	—	—	—
			963,694	8.0	5.0	210.18	6,688	47
			712	1,115,150	5.0	28,996	51.5	5.0
			1,466	29.0	5.0	478.15	3,891	49
			1,872	1,399,725	5.0	31,633	59.0	5.0
			2,967	922,296	35	32,237	44.6	5.0
						442.70	8,669	52

TABLE NO. 11--(Continued)--ASSESSED VALUATION OF PROPERTY;

No. in order of population	CITY	Taxable Valuation			
		Total	Real property	Personal property	Railroad property
52	Independence.....	1,964,462	532,920	196,012	18,274
53	Belle Plaine.....	750,341	389,023	90,178	28,314
54	Alexia.....	1,061,568	431,234	121,329	37,183
55	Waverly.....	1,791,354	692,270	137,871	58,007
56	Indianola.....	2,070,567	554,590	163,093	16,962
57	Damascus.....	1,659,207	483,080	130,863	32,925
58	Sheldon.....	751,907	325,478	136,728	42,239
59	Crosson.....	790,266	431,547	166,361	31,566
60	Steele.....	699,887	297,373	86,038	23,294
61	Arkansas.....	565,962	259,971	118,459	45,521
62	Storm Lake.....	2,213,512	663,111	184,592	35,271
63	Jefferson.....	1,371,694	417,225	143,417	22,960
64	Manchester.....	2,165,088	321,704	133,769	
65	Pella.....	469,875	134,125	45,875	9,265
66	Valley Junction.....	1,348,174	475,431	127,379	67,858
67	Hannston.....	984,774	443,900	141,774	
68	Winterset.....	1,333,576	334,579	116,550	18,196
69	Osage.....	3,677,903	430,153	197,152	19,000
70	Clear Lake.....	1,014,352	300,415	59,222	37,397
71	Elmore.....	1,827,450	327,726	122,405	36,366
72	Oceola.....	1,771,854	299,529	74,298	28,291
73	Neola.....	273,623	110,918	39,726	20,488
74	Myrtle.....	1,211,905	312,667	104,010	37,028
75	Nevada.....	1,391,375	323,136	131,512	18,112
76	New Hampton.....	664,938	341,899	109,473	34,148
77	Emmetsburg.....	666,190	300,772	80,722	46,111
78	Tama.....	488,928	213,367	66,856	16,809
79	Chillicothe.....	902,827	359,345	94,318	11,710
80	Chariton.....	1,028,351	326,003	126,003	45,211
81	Sac City.....	1,179,082	290,289	69,615	15,247
82	Bloomfield.....	589,827	208,646	68,246	19,188
83	Lake City.....	569,452	272,506	60,670	47,439
84	Onawa.....	719,409	199,407	65,192	19,539
85	Hamburg.....	802,370	234,469	86,393	37,373
86	Leopold.....	1,065,362	318,329	109,664	18,292
87	Tipton.....	1,086,370	328,085	108,313	16,816
88	Waukon.....	1,395,711	229,370	206,107	
89	Monticello.....	666,594	180,417	59,457	25,609
90	Seymour.....	605,405	257,123	80,056	17,473
91	Forest City.....	1,668,598	193,581	87,854	15,584
92	Village.....	1,194,246	322,583	95,156	34,622
93	Sidgeman.....	1,378,175	374,976	78,423	31,827
94	Ila Grove.....	2,294,847	324,694	128,292	15,588
95	Ashtabula.....	1,156,448	322,145	124,320	38,271
96	Hamboldt.....	686,407	189,660	97,829	43,796
97	Hawarden.....	2,316,819	876,673	276,534	1,000
98	Marengo.....	967,131	466,032	136,338	67,738
99	Wells Rapids.....	971,781	142,961	87,160	19,093
100	Eldon.....	1,299,181	213,322	147,580	4,814
101	Bedford.....	1,261,805	229,369	74,596	6,314
102	Corning.....	1,777,265	820,020	190,196	39,486
103	Stuart.....	521,262	149,740	56,761	39,486
104	What Cheer.....	1,015,572	300,545	105,545	25,574
105	Toledo.....				

BASES OF ASSESMENT AND GENERAL PROPERTY TAXES LEVIED

of Property	Basis of Assessment in Practice	General Property Taxes Levied for Municipal Purposes			Per Capita		
		Total amount	Mills Levied on general property	For food purposes, agricultural lands			
Telephone, telegraph and express companies							
Motors and credits (taxed full value 5 mills on the dollar)							
Personal property							
Real property							
Total amount							
On general property							
For food purposes, agricultural lands							
Total taxable valuation							
Tax levy for municipal purposes							
1,237,250	25	22,416	30.0	5.0	511.66	6.09	53
217,950	25	25,820	49.9	5.0	304.55	7.04	54
3,319	25	29,478	43.0	5.0	435.17	8.20	55
6,828	25	24,922	37.5	5.0	628.56	6.88	56
1,041,154	25	33,812	53.9	5.0	766.07	9.67	57
983,470	25	34,826	48.4	5.0	478.22	10.09	58
258,181	25	22,569	26.5	5.0	279.23	6.73	59
145,192	25	17,813	43.5	5.0	327.69	5.85	60
321,775	25	29,741	48.0	5.0	216.30	6.49	61
1,508,825	25	30,863	23.6	5.0	737.39	9.79	62
1,800	25	37,749	62.0	5.0	180.82	8.83	63
786,873	25	19,923	33.0	5.0	443.16	6.43	64
1,799,585	25	27,055		5.0	699.31	8.99	65
98,560	25	17,810	43.0	5.0	155.31	5.08	66
674,190	25	9,005		5.0	445.64	3.07	67
792,888	25	19,182	31.0	5.0	304.47	6.71	68
3,070,946	25	20,124	40.3	5.0	498.52	7.13	69
362,900	25	15,353	19.5	5.0	1,219.89	5.59	70
362,900	25	22,229	48.5	5.0	379.02	8.11	71
1,233,005	25	19,775	39.9	5.0	679.52	7.27	72
766,708	25	30,125	45.7	5.0	431.78	7.41	73
74,816	25	2,903	21.5	5.0	101.53	1.19	74
767,316	25	18,114	39.8	5.0	450.62	6.22	75
917,400	25	17,925	44.0	5.0	525.35	6.73	76
464,167	25	39,329	38.0	5.0	360.77	7.61	77
27,148	25	25,425	67.5	5.0	254.14	9.70	78
101,563	25	12,319	30.0	5.0	187.54	4.72	79
283,000	25	20,125	40.5	5.0	373.23	6.77	80
468,200	25	27,395		5.0	406.11	8.05	81
300,590	25	16,889	44.1	5.0	516.69	7.39	82
297,290	25	11,978	37.5	5.0	295.21	5.39	83
394,286	25	17,749	35.0	5.0	396.71	8.03	84
454,232	25	10,280	33.5	5.0	314.41	4.69	85
453,215	25	15,829	37.9	5.0	364.97	9.02	86
1,796,555	25	15,796	35.5	5.0	705.87	7.25	87
635,150	25	13,612	30.0	5.0	601.18	6.25	88
892,325	25	17,891	39.5	5.0	618.91	8.29	89
800,129	25	9,334	30.0	5.0	294.02	4.35	90
347,792	25	15,468	41.0	5.0	283.60	6.32	91
790,256	25	11,315	49.0	5.0	361.30	5.21	92
731,476	25	18,059	39.9	5.0	567.07	8.56	93
919,300	25	19,768	42.5	5.0	655.41	9.65	94
1,796,966	25	8,280	35.0	5.0	1,121.43	4.06	95
680,750	25	15,019	36.0	5.0	558.19	7.29	96
253,458	25	11,061	42.5	5.0	335.65	5.84	97
1,982,363	25	16,148	42.0	5.0	1,067.44	8.70	98
442,768	25	22,437	45.0	5.0	483.71	11.04	99
32,413	25	5,133	39.5	5.0	133.88	2.82	100
921,124	25	15,468	42.5	5.0	661.11	13.10	101
1,051,751	25	12,284	39.5	5.0	723.35	6.67	102
717,965	25	16,264	63.2	5.0	361.30	9.07	103
299,129	25	9,145	32.9	5.0	392.89	5.31	104
625,346	25	16,911	43.5	5.0	560.11	9.59	105

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.....	\$4,885,579	\$ 3,316,689	\$ 272,742	\$ 396,720	\$ 2,425,571	1287,295
1	Des Moines.....	5,025,033	502,132		150,000	527,000	
2	Suwan City.....	2,491,832	125,000	22,000	52,000	180,000	
3	Davenport.....	1,715,480	185,000	69,000	43,000	297,000	20,000
4	Dubuque.....	1,531,250	29,000	2,500	13,000	45,000	
5	Waterloo.....	1,490,312	423,485	6,000	39,820	145,141	10,000
6	Watersloo.....	2,077,068	79,000	20,000	7,000	102,000	
7	Carroll.....	2,741,300	22,000	5,500	27,000	180,000	5,000
8	Clinton.....	691,717	95,561	37,079	497	60,918	
9	Burlington.....	490,412	15,000	3,000	4,000	150,100	7,000
10	Ottumwa.....	1,228,675	15,000	2,700	8,210	175,000	1,000
11	Fort Dodge.....	1,072,000	147,000	18,000	3,000	35,000	
12	Mason City.....	1,569,870	178,000	5,302	2,442	72,905	7,728
13	Marshalltown.....	596,000	10,000	500	2,000	23,000	3,000
14	Muscatine.....	1,075,500	185,000	5,000	2,600	75,000	
15	Keokuk.....	395,100	2,500	2,500	4,700	45,800	8,000
16	Boone.....	552,200	28,000	1,100	600	11,700	2,000
17	Iowa City.....	822,200	25,000	2,200	9,000	21,500	7,500
18	Oskaloosa.....	275,800	69,000	6,000	13,500	28,000	400
19	Fort Madison.....	158,800	7,000	900	400	20,000	5,000
20	Centerville.....	86,710	11,000	1,000		14,000	1,210
21	Creston.....	61,550	1,000	500		25,000	
22	Osceola.....	218,500	25,000	2,000	100	10,000	4,000
23	Charles City.....	392,965	21,200	2,700	15,225	4,820	
24	Cedar Falls.....	486,000	11,500	800	9,000	1,800	
25	Fairfield.....	378,250	4,750	700	3,000	14,000	1,000
26	Webster City.....	610,400	15,000	1,500	23,500	6,000	
27	Shenandoah.....	185,700	1,300		7,000	2,500	
28	Chariton.....	62,300	32,000	5,000	15,000	1,000	
29	Chariton.....	134,775	30,000	1,500	300	11,000	371
30	Rocky Hill.....	287,775	5,500	575	1,800	8,500	10,000
31	Perry.....	225,000	4,500	2,500	500	30,000	1,000
32	Chariton.....	225,000	40,500		11,500	500	
33	Newton.....	321,415	8,000	1,000	8,815	2,000	
34	Albia.....	145,000	21,200	300	300	7,150	700
35	Ames.....	577,450	20,000	1,500	800	9,500	1,300
36	Le Mars.....	49,100	7,700	1,000	500	9,250	1,500
37	Grand Rapids.....	227,601	5,000	1,000	7,000	1,500	
38	Atlantic.....	270,750	42,000		4,000	100	
39	Marion.....	68,250	10,000	250	100	5,000	300
40	Washington.....	180,400	5,500	200	5,000		
41	Clenswood.....	30,100	2,500	100	2,500	1,000	
42	Spencer.....	212,207	4,000	200	12,100	8,000	
43	Fathersville.....	234,990	14,250	180	4,800	1,000	
44	Mount Pleasant.....	311,000	2,000	500	15,000	3,300	
45	Vinton.....	293,800	9,500	500	4,800	1,000	
46	Engle Grove.....	143,700	24,000	2,000	400	4,500	
47	Castrol.....	180,475	25,000	500	2,400	1,000	
48	Deerbach.....	175,000	1,275		400	2,500	
49	Mapletoke.....	150,250	12,500	10,000	3,500	2,500	
50	Missouri Valley.....	170,000	56,500	500	9,500	1,500	
51	Knoxville.....	181,000	20,000	400	1,500	300	
52	Iowa Falls.....	166,200	50,000	500	10,500	700	

POSSESSIONS AT CLOSE OF YEAR

Bridges	Markets and public scales	Cemeteries	City electric lights	City water works	Libraries		Hospitals, docks, wharves and installations
					Land, buildings, books, furniture and apparatus	Parks	
\$4,128,012	\$ 226,804	\$ 782,991	\$ 2,035,579	\$13,723,018	\$ 4,107,865	\$ 3,945,515	\$ 1,502,428
1,207,200	130,000	241,500			475,000	3,079,500	200,348
20,000	500	20,000	20,000	1,117,075	141,000	215,327	243,500
	6,000				211,000	1,702,500	200,000
					125,000	2,301,500	3,000
477,570	250	250			1,055,682	200,000	178,630
588,408					850,000	525,000	
216,000	10,000				185,000	878,000	
5,000	6,854				97,000	309,000	4,500
90,000					105,800	100,000	878
173,000	200				85,344	41,500	92,000
22,000	10,000				840,000	20,000	
131,113	10,000				747,502	550,800	207
130,000	200				469,085	570,800	
12,000	200				200,000	5,000	
9,800	2,500	92,000			500,000	50,000	45,000
250,300	9,000	25,000			230,000	45,800	20,000
	8,000				200,000	28,000	3,000
	300	6,000			50,000	21,000	
	300	20,000			35,000	15,000	
					130,000	20,000	4,000
					15,000	30,000	
1,500		7,478	37,400		150,000	27,000	100,000
121,100	350	2,500	12,000		152,500	30,800	15,000
	10,000	17,000	138,300		116,000	1,150	40,000
					200,000	215,000	15,500
					160,000	21,000	20,000
					300	23,000	20,000
					300	19,000	800
					6,000	35,800	
					3,000	13,500	101,300
					40,500	20,000	45,000
					150,000	19,500	
					1,000	18,500	
					4,000	21,000	14,000
					106,500	16,000	4,000
					10,000	40,000	80,000
					300	17,500	250
					200	36,000	11,500
					100,000	26,000	7,500
					20,000	13,000	6,100
					20,000	2,100	
					600	35,000	7,500
					12,000	25,000	5,000
					109,054	6,100	
					68,000	12,000	
					94,000	31,500	
					96,777	8,500	7,551
					60,000	15,500	
					4,625	1,000	
					68,000	18,500	
					750	2,500	
					100,000	6,000	
					60,000	30,000	
					4,000	10,000	15,000
						30,500	

TABLE NO. 12—(Continued)—VALUE OF

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			
53	Independence	230,000	54,850	450		3,300	360
54	Iola	61,842	3,868	875		11,419	90
55	Algona	141,000	14,500	5,000		5,000	
56	Waverly	270,400	13,450	1,000	850	7,800	1,200
57	Indianola	191,025		500		3,000	1,350
58	Indian	179,140	12,500	2,000	5,000	8,500	4,500
59	Sheldahl	62,373	5,000			2,500	1,071
60	Cresco	24,400	1,000	500			
61	Anamias	159,750	10,000	250		8,000	1,500
62	Storm Lake	196,800					
63	Jefferson	234,100	17,000	100			1,500
64	Manchester	174,050	15,000	1,500	1,000	8,000	35,000
65	Pella	102,194	32,500	600		1,431	50
66	Valley Junction	69,901	5,000	183		1,278	50
67	Hampton	67,000				3,000	80
68	Whitewater	156,000					
69	Harlan	114,000		600		7,000	
70	Orange	87,286	3,500	345		2,500	2,000
71	Clear Lake	8,000	8,000				
72	Elkora	133,500	5,000			2,300	1,400
73	Osceola	111,000	6,000			4,000	
74	Mystic	21,875	4,000	1,200	100	5,500	5,000
75	Nevada	98,250	2,000	200	1,500	3,000	
76	New Hampton	150,000	15,000			25,000	50
77	Emmettsburg	136,500	15,000			6,500	300
78	Piassa	108,200	10,000	200	200	4,000	60
79	Coffey	6,850	800	4,700			
80	Carlton	37,500	6,000	500		4,000	2,500
81	Sac City	61,050	4,270	950		2,500	287
82	Bloomfield	51,075	2,000	500	1,025	1,150	2,700
83	Lake City	50,300	2,500	50		2,000	1,400
84	Osawa	55,300	30,000	1,000		1,500	
85	Hamburg	67,500	7,500		1,000	1,500	
86	Leola	44,200		300		3,000	
87	Tipton	82,400	6,000			3,400	
88	Waukon	90,000	10,000	1,000		1,000	20
89	Monticello	59,250	2,000	200	500	2,500	300
90	Symour	64,075	500	50	525	1,500	40
91	Forest City	37,154		175		5,300	69
92	Vilona	50,000	4,000	150		2,000	50
93	Esquire	41,000	4,000			2,000	50
94	Ida Grove	90,000	5,000	2,000		2,500	50
95	Andahou	153,000	8,000	500		2,500	30
96	Humboldt	123,800	15,000	300		7,000	300
97	Hawarden	106,073	25,250	2,543		2,000	30
98	Marengo	74,800	4,800	100		2,500	1,500
99	Rock Rapids	138,000	11,000	700	1,800	2,500	
100	Elton	47,050	1,000	50		1,000	
101	Bedford	49,500	10,000	300		2,500	20
102	Corning	205,000	6,000	300		2,500	180
103	Stuart	167,000	16,000	600	1,800	10,000	400
104	What Cheer	30,820	4,180	200		5,000	
105	Theda	59,350	30,000	500		4,250	60

MUNICIPAL POSSESSIONS AT CLOSE OF YEAR

Bridges	Markets and public scales	Cemeteries	City electric lights	City water works	Libraries		Parks		Hospitals, docks, wharves and miscellaneous	No. in order of population
					Land, buildings, books, furniture and apparatus	Land and other property				
			120,000	95,000	8,000	8,000				53
				45,000						54
				35,000	21,000	70,000				55
6,000			140,000	70,000	19,000	10,000				56
	1,000		80,485	63,350	15,500	10,000				57
			70,800	40,500	25,000			1,771		58
		10,000				43,200				59
			11,400	13,000						60
				50,000	32,000	18,000				61
				50,000	15,500	37,700				62
				150,000	23,000	35,000		7,800		63
				60,000	20,000	5,500				64
				85,000	22,000	20,000				65
				55,000						66
				25,000	25,000					67
				75,000	15,000	10,000				68
				45,318	7,000	1,500				69
		5,000		42,081	25,250			5,600		70
				50,000	23,000	3,000				71
			1,000						50,000	72
				75,000	16,000	6,000				73
9,000			4,000							74
			2,075							75
			10,000							76
				50,000	22,000	9,500				77
				60,000	19,000	2,000				78
				65,000	19,000	29,000				79
2,500		2,503	2,300	41,500	10,500	4,000		23,067		80
				35,000	11,300					81
				18,000	18,000	5,800				82
				34,200	13,000	5,250				83
				15,000	18,500					84
2,300		2,300	2,000	16,000	10,000	30,100				85
				10,000	5,700					86
				30,000	10,000	7,500				87
					41,000					88
				2,000	25,000					89
				45,000						90
500	500	10,000		75,000	15,000	11,500				91
		1,500	25,000	50,000	19,500	12,500				92
				48,000	8,000			2,700		93
				28,000		5,000				94
		100	10,000	30,000	5,000					95
				70,500					1,000	96
				125,000	15,500					97
				41,000	15,700	40,000				98
8,000		8,000		50,000	9,000	2,000				99
				30,000		37,400				100
1,000				35,000	18,500	3,000		11,100		101
				35,000	9,700					102
				20,000	14,000					103
				100,000	7,000	10,000				104
1,800		4,500	44,000	65,000	13,000	7,000				105
				30,000	600					106
				24,500						107

TABLE NO. 13—SUPPLEMENTARY INFORMATION; GIVING

No. in order of population	CITY	SALARIES						
		Mayor	City manager or auditor	Clerk	Assistant clerk	Treasurer	Engineer	Assistant engineer	Solicitor, city attorney
1	Des Moines	\$ 5,500	\$ 2,200	\$ 2,387		\$ 2,000	\$ 3,000	\$ 2,500
2	Sioux City	3,500	2,000	1,800	\$ 600	2,000	2,400	2,200
3	Davenport	1,500	2,400	2,400		2,700	2,400	2,700
4	Dubuque	1,400	1,540	1,450	1,320	1,700	2,300	1,650
5	Clear Rapids	3,000	3,000	2,400	1,140	2,100	2,300	1,740
6	Waterloo	2,000	2,000		75	2,500	1,500	1,500
7	Council Bluffs	1,800	1,200	1,500	1,200	1,200	1,800	1,500
8	Clinton	1,000	600	1,200	1,020	1,300	1,500	1,000
9	Burlington	2,500	1,400	1,400		1,300	1,800	1,900
10	Ottumwa	2,100	1,200	1,200	300	300	1,200	1,500
11	Fort Dodge	2,500		1,800		500	1,800	1,500
12	Mason City	2,500		2,000		125	2,100	1,500
13	Marshalltown	2,400	1,500	1,500		200	1,800	1,500
14	Muscatine	1,000	1,500			400	1,800	900
15	Keokuk	2,100	1,050			5	1,740	840
16	Boone	1,000	1,600			50	1,300	600
17	Iowa City	1,200	1,600	300		200	1,800	1,200
18	Oskaloosa	1,200	900			300	1,200	900
19	Fort Madison	700	800			200	800	300
20	Centerville	1,000	1,000			50	1,000	400
21	Creston	600	200			200	400	100
22	Ottawson	350	340	300	50	1,200	500	500
23	Charles City	1	1,200			25	1,300	300
24	Cedar Falls	500	700			700	600	300
25	Fairfield	300	600			125	500	300
26	Webster City	*1,800	1,000			40	1,000	600
27	Shenandoah	215	1,000			100	1,000	100
28	Clarinda	450	2,000	900		100	800	300
29	Cherokee	300	600			240	300	300
30	Bay Oak	200	200			200	1,100	600
31	Perry	1,300	1,200	840		500	600	600
32	Charleston	50	840	240		30	840	50
33	Newton	400	1,500	1,500		25	1,600	400
34	Adair	300				125	1,000	300
35	Ames	200	900	900		50	1,800	300
36	Le Mars	200	480			670	300	150
37	Grinnell	300	1,200	900		100	800	600
38	Atlantic	50	720			150	100	100
39	Marion	200	420			250	250	250
40	Washington	600	720			120	300	300
41	Glenwood	100	250			120	100	100
42	Spencer	400	420			70	50	50
43	Estherville	25	600			50	240	240
44	Mount Pleasant	300	*1,600			300	300	300
45	Vinson	300	300			300	300	300
46	Eagle Grove	150	720			1		1
47	Carroll	300	900			100	1,000	1,100
48	Decorah	100	900			100	100	100
49	Musquoketa	400	300			300	300	300
50	Washington Valley	500	300			100	300	300
51	Knoxville	300	1,200			24	300	300
52	Iowa Falls	100	*1,800			25	150	150
53	Independence	300	300			100	100	100

*City manager.

SALARIES OF HEADS OF DEPARTMENTS, AND EMPLOYEES

No. in order of population	CITY	Marshal	Street commissioner	Weighmaster	Physician	Health officer	Councilmen		Firemen		Police or municipal judge	
							Number	Salary of each	Number	Salary of each		
1	Des Moines	\$ 3,000	\$ 3,000	\$ 3,000		4	\$ 3,000	\$ 2,000	\$ 2,100	08	\$ 1,400	\$ 2,500
2	Sioux City	1,800	900	720	\$ 1,500	4	3,000	1,800	1,500	65	1,320	900
3	Davenport	1,020	900	900	1,320	8	300	2,220	1,840	52	1,320	1,500
4	Dubuque	1,020	1,220	900	660	7	300	1,020	1,200	49		
5	Clear Rapids	1,200	1,200	840	1,200	4	2,500	2,000	1,500	42	1,140	3,000
6	Waterloo	1,000	1,800	1,200	1,200	6	250	1,050	1,400	32	1,150	1,200
7	Council Bluffs	1,800	1,500	900	500	250	8	250	1,800	35	1,300	1,000
8	Clinton	1,440	1,000		300	9	210	1,080	1,500	18	1,320	2,000
9	Burlington	1,200	1,000	900	600	940	1,800	1,400	1,200	11	1,000	1,300
10	Ottumwa	1,440	1,500		984	1,122	1,800	1,443	1,155	13	1,000	900
11	Fort Dodge	1,000	1,000				2,000	1,000	1,300	11	1,100	900
12	Mason City	1,800	1,500		1,200		2,000	1,500	20	1,300	600	
13	Marshalltown	1,200	1,200				2,000	1,200	1,110	9	900	
14	Muscatine	1,200	1,200	720	600	300	8	300	1,080	11	1,000	100
15	Keokuk	1,220	1,200	900	870		1,080	1,140		9	900	1,050
16	Boone	1,200	720		300		350	1,200	75	4	1,000	300
17	Iowa City	1,200	1,000		150		2	300	1,000	3	900	
18	Oskaloosa	200					50		6	1,080		18
19	Fort Madison	1,200	1,500		150		1,200	1,140	7	1,080		19
20	Centerville	1,020	1,000		50		50		8			20
21	Creston	900	950		75		24	300	120			21
22	Ottawson	900	1,080		50		60		2	570	2,000	22
23	Charles City	1,020	1,125		50		1,200		1	1,200		23
24	Cedar Falls	900	840		50		6	24		3	900	24
25	Fairfield	900	600		25		6	50		10		25
26	Webster City	900	900	780	25		2		102		300	26
27	Shenandoah	900	900		100	4	50	100	60		1,000	27
28	Clarinda	1,080	1,200		65	5	50	60				28
29	Cherokee	1,080	1,200		600	3	32	100	25		900	29
30	Bay Oak	900	1,080		125	5	50	50				30
31	Perry	780	840		50	3	24				1,000	31
32	Chariton	1,200	1,080		100	6	50	100		2	1,200	32
33	Newton	900	900		100	6	50	100				33
34	Adair	1,000	1,000		125	6	50	50		1	1,080	34
35	Ames	1,020	900		100	6	50	100	25		1,080	35
36	Le Mars	1,000	800		100	6	50	100				36
37	Grinnell	900	840		100	6	50	100		2	1,080	37
38	Atlantic	900	900		100	6	50	1,080	25			38
39	Marion	600	600		150	6	44	150		1	1,020	39
40	Washington	34	900		25	6	40	120				40
41	Glenwood	900	840		605	5	30	50				41
42	Spencer	900	840		10	6	35	150				42
43	Estherville	900	1,200		10	6	26	75	75	1	75	43
44	Mount Pleasant	900	900		50	6	50	50				44
45	Vinson	1,200	900		30	7	50	50				45
46	Eagle Grove	1,200	900		30	7	50	50				46
47	Carroll	1,200	900		30	7	50	50				47
48	Decorah	1,200	900		30	7	50	50				48
49	Musquoketa	1,200	900		30	7	50	50				49
50	Washington Valley	1,200	900		30	7	50	50				50
51	Knoxville	1,200	900		30	7	50	50				51
52	Iowa Falls	1,200	900		30	7	50	50				52
53	Independence	1,200	900		30	7	50	50				53

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, city attorney
54	Belle Plaine	300		1,020		25			50
55	Bigons	50		840	670	40			50
56	Waverly	100	1,200	300					
57	Indianola	62		1,080		250	84		240
58	Denison	300		1,200		30			30
59	Sheldon	300	50	1,320		30			50
60	Cresco	500		900		50	25		25
61	Anamosa	70		180					20
62	Storm Lake	120		120					20
63	Jefferson	75		240					100
64	Mandeville	200	*1,440						200
65	Pella	300		600		100			250
66	Valley Junction	100		1,080					60
67	Hampton	150		300		25			150
68	Wintered	200		540		75			100
69	Harlan	150		1,275		25			100
70	Orange	300		1,300		25			600
71	Clear Lake	30		150			312		
72	Elkora	100		840					50
73	Oesola	350		400		50			50
74	Myrtle	90		100		40			20
75	Nevada	100		360		1			20
76	New Hampton	100		1,400		1,080	900		
77	Emmetsburg	700		720		25			100
78	Paoli	50		175					50
79	Coffey	50		390		1			100
80	Clarion	200		150		50			100
81	Sac City	25		25		60			
82	Bloomfield	100		720	150	300			100
83	Lake City	100		300		60			100
84	Onawa	50		1,560		50			25
85	Hamburg	100		120		75			30
86	Leola	250		300		75			50
87	Tipton	100		1,440		60			25
88	Waukon	150		600					75
89	Monticello	100		300					25
90	Seymour	100		420		25			25
91	Forest City	25		100		25			100
92	Villars	240		300		120			50
93	Stromey	200		300		150			50
94	Ida Grove	150		300		12			100
95	Audubon	50		500		75			1,200
96	Humboldt	25		200					100
97	Hawarden	100		300		30			100
98	Marengo	75		75		75			100
99	Rock Rapids	50		150		75			20
100	Tiles	100		100		50			100
101	Bedford	100		120		50			30
102	Corning	300		175		25			100
103	Stream	60		400		50			100
104	What Cheer	100		100		50			100
105	Toledo	50		300		50			80

*City manager.

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES

Marshal	Street commissioner	Weighmaster	Physician	Health officer	Councilmen		Chief fire department	Firemen		Police or municipal judge	No. in order of population
					Number	Salary of each		Number	Salary of each		
5					5	50	125				54
5	840	1,020			5	38					55
5	900	900			7	50					56
5	1,200	1,410			0	0	25				57
5	840	425		30	0	0	50				58
5	900		25	30	0	0	50				59
5	1,080	1,500			5	16	190				60
5	1,080	620		30	6	16	16				61
5	900			26	6	16	16				62
5	1,080	1,020						1	900		63
5	840	1,200									64
5	900	900		60	5	36	25				65
5	1,200		25	60	5	27	20	10			66
5	900	1,300			5	38	50				67
5	1,080		25		4	30					68
5	780			25	6	24	30				69
5	1,200				5	15	36				70
5	600	504		100	5	18	12				71
5	1,020	840			6	39					72
5	900				5	16	50				73
5	600				12	12					74
5	950	780			6	50					75
5	300				6	24	300				76
5	780	720			5	32					77
5	900	900		1	5	50					78
5	1,200	60		35	6	25	50				79
5	420	60			6	20					80
5	720				5	50					81
5	300	600			6	32					82
5	1,220	1,540			6	14					83
5	480	340			5	14					84
5	900				5	50					85
5	900	900		25	5	25					86
5	900	840			5	25					87
5	900	600	420		5	25					88
5	840				39	5					89
5	400	720	312	100	25	25					90
5	720				5	16					91
5	1,000				6	50					92
5	1,200				5	16					93
5	480			50	4	19					94
5	900	720		25	4	28					95
5	1,080				5	18					96
5	900	900	720		5	25					97
5	780	900			8	13	20				98
5	900				5	50					99
5	720	900		25	5	24					100
5	300	1,200		50	5	19	25				101
5	300				5	25	10				102
5	1,000			25	5	12					103
5				25	5	26					104
5				25	5						105

TABLE NO. 13—(Continued)—SUPPLEMENTARY INFORMATION

No. in order of population	CITY	Police or municipal court clerk		Police		Patrolmen		Patrol driver	Police matron
		Number	Salary of each	Number	Salary of each	Number	Salary of each		
54	Helle Plaine								
55	Algona								
56	Waverly								
57	Indianola					1	720		
58	Deshler								
59	Sheldon								
60	Cresco								
61	Avonmore								
62	Storm Lake								
63	Jefferson								
64	Manchester								
65	Pella								
66	Valley Junction								
67	Hampton								
68	Winterset								
69	Harlan								
70	Osage								
71	Clear Lake					1	1,065		
72	Idora								
73	Osceola	1	900						
74	Myrtle								
75	Nevada								
76	New Hampton								
77	Emmettsburg								
78	Puma								
79	Colfax								
80	Clarion								
81	Sac City								
82	Diamondfield								
83	Lake City					1	120		
84	Onawa								
85	Hamburg								
86	Leola								
87	Tipton								
88	Waukon								
89	Monticello								
90	Sermon								
91	Forest City								
92	Villars								
93	Squawnee								
94	Ida Grove								42
95	Arden								
96	Humboldt								
97	Harnden								
98	Marengo								
99	Rock Rapids								
100	Eden								
101	Bedford								
102	Corning								
103	Stuart								
104	What Cheer								
105	Toledo								

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES

Superintendent of water works	Assistant superintendent of water works	Superintendent of light works	Chief engineer of water works	Assistant engineer of water works	Chief engineer of light works	Assistant engineer of light works	Librarian	Assistant Librarian	Park commissioner	Park superintendent	No. in order of population
1,120	1,800					1,200					54
800	1,200	740	216	900	864	600					55
480	1,200	1,020				540		340			56
300	1,080	660				500		455			57
											58
					1,000						59
1,200						840		185			60
800	1,200	1,080				600					61
						1,200					62
	1,140	1,200					480	190			63
		1,500									64
		1,200									65
480	1,080	1,080				720					66
840	890	1,200				600		420			67
											68
											69
											70
250		955				680					71
		720									72
								420			73
											74
											75
500											76
											77
300						300					78
180						300					79
											80
1,080								480			81
	1,200					700					82
		900				300					83
		1,440	1,020								84
720											85
											86
1,140								300			87
1,200		1,020	840								88
600								540			89
600								600			90
	1,200					720					91
240								360			92
600											93
											94
											95
											96
700		1,800				720					97
1,800											98
1,200						1,440	1,310	225			99
								360			100
		1,100									101
1,200		1,080	1,080	1,500	1,200			300			102
								480			103
1,200	800										104
300					1,200			480			105

TABLE NO. 14—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
		\$15,758,427	18.70	\$ 6,712,904	1.26
1	Des Moines	2,461,352	38.13	1,595,551	14.16
2	Sioux City	1,344,709	21.75	510,592	8.26
3	Des Moines	1,044,266	21.34	619,845	12.60
4	Waterloo	998,037	30.69	454,486	11.10
5	Central IA	851,952	36.62	356,347	8.87
6	Wasson	558,096	16.84	199,940	6.86
7	Council Bluffs	526,228	34.39	229,748	15.00
8	Clinton	314,759	8.25	179,719	8.02
9	Hawarden	281,219	11.59	198,261	8.19
10	Okla. City	282,214	12.23	185,911	6.63
11	Fort Dodge	428,435	31.98	176,163	9.80
12	Mason City	629,715	36.69	276,461	11.82
13	Marshalltown	355,632	7.72	499,439	4.12
14	Muscatine	246,856	19.58	119,487	7.55
15	Keokuk	219,596	14.11	96,578	6.31
16	Boone	172,105	14.05	59,679	4.87
17	Iowa City	165,815	12.34	80,184	7.13
18	Okla. City	151,285	13.94	66,082	6.02
19	Fort Madison	76,748	7.83	31,687	3.37
20	Centerville	69,975	5.25	39,814	3.77
21	Creston	69,234	11.27	31,645	4.28
22	Delwaco	87,169	12.46	30,615	3.84
23	Charles City	66,074	10.42	36,154	5.85
24	Clear Falls	145,841	32.12	47,760	7.45
25	Patfield	52,248	8.55	33,120	2.78
26	Webster City	129,817	26.68	11,278	2.25
27	Shannon	54,121	9.50	28,217	3.52
28	Clarion	77,374	6.59	29,156	4.12
29	Charoak	77,374	13.74	21,683	5.74
30	Red Oak	67,457	11.96	36,158	6.87
31	Perry	101,341	18.58	26,869	4.82
32	Chariton	58,415	10.19	7,819	1.40
33	Newton	246,059	38.87	25,987	4.38
34	Albia	52,074	10.65	27,484	5.17
35	Ames	211,136	41.45	41,831	8.75
36	Le Mars	41,986	8.27	26,603	5.12
37	Grinnell	158,464	28.59	49,236	10.55
38	Atlantic	102,439	11.39	19,796	3.13
39	Marion	25,659	11.91	19,965	4.27
40	Washington	39,465	11.54	11,867	4.79
41	Greenwood	52,074	8.27	7,714	1.28
42	Spreder	102,291	25.74	13,499	2.22
43	Fetherville	115,256	27.08	14,735	3.59
44	Mount Pleasant	64,722	13.82	18,922	4.69
45	Vinton	69,403	14.31	14,215	3.13
46	Teale Grove	36,982	9.30	21,569	5.56
47	Carroll	39,933	9.69	18,869	4.96
48	Thorax	45,151	11.21	19,157	4.79
49	Maquoketa	35,051	9.24	14,944	3.72
50	Missouri Valley	66,740	16.15	15,377	3.72
51	Keosauqua	27,320	16.23	16,265	4.25
52	Iowa Falls	41,966	11.33	14,399	3.92

PAYMENTS, TOTAL AND PER CAPITA

No. in order of population	Payments for Industrial Municipal Expense		Payments for Outlay		Payments for Increase of Indebtedness				
	Total	Per capita	Other Than Municipal Industries	Municipal Industries	Total	Per capita			
	\$1,800,724	2.25	\$ 2,480,813	2.94	\$ 597,551	1.12	\$ 3,668,335	4.35	
1	Des Moines	72,802	0.69	905,950	8.56	833	0.08	313,599	2.96
2	Sioux City	107,427	1.73	139,372	2.12	149,671	2.27	455,332	7.37
3	Des Moines	1,044,266	21.34	107,062	4.07	134,401	0.52	134,401	4.44
4	Waterloo	1,297,038	39.88	56,181	1.34	2,048	0.05	173,227	4.16
5	Central IA	131,919	3.82	64,147	1.58	4,339	0.11	111,424	2.74
6	Wasson	43,796	1.22	20,599	0.61	91,241	2.72	182,290	5.51
7	Council Bluffs	38,126	2.42	77,847	4.89	19,825	1.19	77,847	2.31
8	Clinton	1,705	0.02	9,655	0.39			29,405	1.08
9	Hawarden	22,305	1.44	20,877	1.47	25,568	1.17	71,998	2.90
10	Okla. City	25,564	1.37	131,237	6.78	45,514	2.35	64,567	2.58
11	Fort Dodge	45,339	2.52	265,268	11.96	18,593	1.07	142,173	8.29
12	Mason City	41,337	2.57	14,822	0.92	19,251	1.29	11,683	0.90
13	Marshalltown	48,365	2.42	9,294	0.59	24,299	1.52	49,453	2.11
14	Muscatine	7,989	0.19	10,193	0.67	1,415	0.09	108,233	7.12
15	Keokuk	24,410	2.81	13,169	1.07	2,086	0.17	62,882	5.13
16	Boone	2,346	0.19	155	0.02	9,160	0.51	69,110	5.49
17	Iowa City	268	0.02	269	0.03			84,636	7.81
18	Okla. City	1,022	0.10	29,990	3.06	294	0.02	39,855	3.13
19	Fort Madison	1,441	0.18	159	0.02			9,827	1.20
20	Centerville	2,624	0.74	5,524	0.37			16,102	7.81
21	Creston	15,572	0.48	34,751	3.47	4,222	0.40	22,310	3.27
22	Delwaco	16,034	1.85	1,789	0.20	1,728	0.19	27,074	3.60
23	Charles City	4,411	0.62	11,824	1.18	10,259	1.63	67,282	11.10
24	Clear Falls	11,914	3.06	2,268	0.37	1,302	0.23	11,684	2.14
25	Patfield	17,139	12.19	7,929	1.30	3,023	0.57	33,705	4.07
26	Webster City	12,137	2.15	314	0.06	2,454	1.49	4,809	0.87
27	Shannon	8,197	1.40					1,419	0.81
28	Clarion	12,656	2.35					32,115	5.71
29	Charoak	23,417	4.13	5,402	0.98	6,499	1.15	5,890	1.05
30	Red Oak	17,276	3.17	6,382	1.17	4,862	0.88	11,684	2.14
31	Perry	3,241	0.62	6,792	1.39	5,257	1.00	20,236	5.79
32	Chariton	126,526	24.49	1,873	1.13	2,081	1.37	36,598	9.92
33	Newton	6,365	1.21	7,749	1.31	6,862	1.36	4,911	0.95
34	Albia	79,448	15.99	34,520	6.78	26,489	5.30	26,489	5.30
35	Ames	14,862	2.88					8,196	1.76
36	Le Mars	10,221	1.85					62,812	12.61
37	Grinnell	10,221	1.85					16,479	2.29
38	Atlantic	1,022	0.10	2,574	0.42	117	0.02	27,660	5.79
39	Marion	1,022	0.10	7,276	1.60	4,045	0.99	7,169	1.58
40	Washington	25,282	4.79	29,174	5.25			13,165	3.33
41	Greenwood	57,342	10.73	14,263	2.49	14,886	3.52	15,161	2.91
42	Spreder	36,256	9.29	1,048	0.25	54,252	13.15	7,066	1.69
43	Fetherville	22,944	5.69	7,075	1.68	4,217	1.01	10,274	2.59
44	Mount Pleasant	10,221	0.21	5,649	0.13			6,884	1.79
45	Vinton	5,967	0.87	2,980	0.71	1,765	0.43	4,081	2.32
46	Teale Grove	3,960	1.46	1,194	0.37	1,298	0.32	9,076	2.25
47	Carroll	12,068	2.68	2,373	0.59	1,679	0.41	17,359	4.23
48	Thorax	4,760	1.14	1,194	0.37	1,298	0.32	9,076	2.25
49	Maquoketa	1,990	0.39	6,780	1.79	2,391	0.63	8,070	2.11
50	Missouri Valley	31,944	6.89	4,990	1.32	21,485	5.71	16,764	4.44
51	Keosauqua	10,221	2.28					37,690	10.08
52	Iowa Falls	5,027	1.51	5,551	1.60	960	0.38	15,528	4.19

TABLE NO. 14—(Continued)—CLASSIFIED

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expenses	
		Total	Per capita	Total	Per capita
		53	90,981	24.66	19,675	3.34
54	Belle Plaine	30,126	8.19	16,557	4.13
55	Algona	21,775	21.71	17,618	17.13
56	58,195	16.34	14,902	4.20	
57	95,498	26.77	13,247	3.79	
58	78,563	22.72	20,125	5.02	
59	76,563	23.64	16,665	4.28	
60	39,477	12.51	18,610	5.01	
61	37,109	8.49	31,411	1.37	
62	32,204	12.43	12,588	3.91	
63	57,332	18.26	30,106	6.43	
64	24,256	7.80	13,059	4.32	
65	76,885	24.83	15,247	3.11	
66	33,806	17.71	14,470	4.78	
67	52,122	17.19	18,606	6.11	
68	42,244	14.77	9,713	3.50	
69	58,840	29.78	9,321	3.13	
70	36,845	9.65	14,323	5.35	
71	44,859	16.35	11,515	4.33	
72	31,364	11.74	10,673	4.22	
73	30,597	10.83	4,966	1.61	
74	5,064	2.06	3,369	1.47	
75	27,280	10.17	11,658	4.34	
76	46,407	17.13	4,918	1.46	
77	75,267	28.45	12,806	4.67	
78	34,709	13.23	16,941	4.84	
79	32,888	12.61	11,847	4.44	
80	41,183	9.46	14,152	5.53	
81	31,246	12.36	18,434	7.47	
82	37,463	16.49	6,991	2.52	
83	35,427	10.52	6,423	1.88	
84	64,923	29.37	6,420	1.42	
85	25,866	11.68	5,797	2.53	
86	25,129	11.44	7,294	3.12	
87	49,439	18.58	7,743	3.32	
88	39,692	14.11	13,190	6.39	
89	24,048	11.13	13,589	7.11	
90	56,278	25.25	3,022	1.59	
91	36,938	17.31	7,960	3.74	
92	19,694	9.00	8,740	4.31	
93	19,707	9.33	10,601	5.45	
94	31,543	10.99	5,773	4.59	
95	39,973	19.18	12,737	6.14	
96	16,604	8.99	7,354	3.52	
97	74,897	36.61	30,119	14.95	
98	27,187	13.33	10,323	3.87	
99	82,423	60.57	6,988	3.23	
100	25,364	13.62	2,283	1.14	
101	19,203	9.91	9,714	4.86	
102	19,182	10.19	9,504	5.04	
103	79,880	43.25	11,010	4.44	
104	14,467	4.59	4,445	2.55	
105	17,053	9.90	7,292	4.41	

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA

No. in order of population	Payments for Industrial and Municipal Expense		Payments for Outlay				Payments for Increase 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			
53	25,467	9.62	28,452	7.69	4,199	1.14	3,186	0.86	33
54	2,731	0.74	5,302	1.44	214	0.06	5,222	1.44	34
55	22,974	6.81	86,438	23.64	25,654	6.95	8,121	2.26	35
56	12,430	3.49	2,300	0.65	8,580	2.41	19,321	5.59	36
57	46,064	13.19	3,286	0.95	18,123	5.18	12,778	3.60	37
58	8,927	2.58	1,203	0.36	51,532	14.72	7,377	2.13	38
59	1,296	0.37	9,447	2.95	5,719	1.72	46,979	13.80	39
60	3,960	0.92	1,542	0.48	3,707	1.15	6,507	2.03	40
61	8,173	2.59	3,258	0.91	1,187	0.37	10,069	3.15	41
62	1,333	0.42	19,872	6.35	2,073	0.64	11,698	4.46	42
63	4,449	1.43	1,289	0.41	8,412	2.68	7,509	2.39	43
64	36,490	8.32	1,860	0.51	4,422	1.42	1,037	0.33	44
65	3,451	1.14	2,674	0.68	15,910	5.14	17,179	5.55	45
66	8,363	2.77			311	0.11	32,470	11.06	46
67	8,453	2.94	2,520	0.58	12,844	4.49	8,702	3.07	47
68	10,555	3.67	4,377	1.54	22,823	8.24	11,256	4.02	48
69	3,237	1.27	5,725	2.06	1,238	0.44	2,632	0.72	49
70	3,809	1.29	307	0.24	143	0.05	28,434	10.37	50
71	3,267	0.88	5,886	2.81	7,637	2.81	5,471	2.01	51
72	418	0.11	7,903	2.80	10,325	3.81	8,288	3.05	52
73	15		1,780	0.66	500	0.19			53
74	4,279	1.59			495	0.19	10,878	4.05	54
75	10,690	7.49	2,978	0.96	4,909	1.84	14,410	5.41	55
76	4,269	1.64	2,233	0.84	427	0.16	55,052	21.14	56
77	5,967	1.51	1,100	0.42	1,640	0.62	11,061	4.22	57
78	1,466	0.87	881	0.22			18,854	6.98	58
79	8,354	3.31					6,549	2.43	59
80	10,760	4.23					3,643	0.66	60
81	8,456	2.89	1,342	0.59	15,452	5.89	6,968	3.01	61
82	10,286	4.62	1,828	0.84	259	0.15	4,255	1.52	62
83	28,559	13.19	23,499	10.62			6,096	2.73	63
84	1,921	0.87	10,977	4.83			7,171	3.25	64
85	1,685	1.21	1,947	0.48	2,458	1.58	10,725	4.89	65
86	6,750	3.10	6,296	2.80	8,494	3.99	11,467	5.13	66
87	5,439	2.53	8,801	1.79	9,633	0.44	7,679	3.27	67
88	4,334	2.10	977	0.45	103	0.09	2,945	1.30	68
89	11,600	5.34	29,940	17.95	6,291	2.59	4,679	2.18	69
90	3,021	1.54	1,082	0.51	996	0.47	23,589	11.03	70
91	9,411	3.01					3,207	1.89	71
92	5,273	3.69					2,831	1.81	72
93	9,286	1.57	501	0.24	302	0.19	8,264	4.39	73
94	13,323	6.49	292	0.12	1,172	3.44	6,219	2.96	74
95	1,312	0.72	6,915	3.25	182	0.69	731	0.35	75
96	20,704	16.48	27,300	13.35	2,284	1.36	1,351	0.65	76
97	2,322	1.22					14,332	7.08	77
98	48,881	23.67			3,578	1.76	23,676	11.36	78
99	12,423	6.41	4,696	2.62	2,934	1.44	4,082	2.01	79
100	467	0.24					5,120	4.60	80
101	5,229	3.79	1,901	1.61			2,588	1.35	81
102	1,312	0.72	28,543	20.84			4,458	2.41	82
103	9,432	4.44	8,117	3.84	15,221	6.25	2,110	1.01	83
104			918	0.53			1,842	1.01	84
105	3,411	1.98	1,088	0.62	1,834	1.07	3,133	1.82	85

TABLE NO. 15—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
	Grand total.....	\$ 15,802,122	\$ 18.81
1	Des Moines.....	2,328,065	22.32
2	Sioux City.....	1,335,949	21.40
3	Davenport.....	1,055,411	19.76
4	Dubuque.....	1,000,979	23.94
5	Cedar Rapids.....	965,026	16.35
6	Waterloo.....	545,883	15.49
7	Council Bluffs.....	717,476	22.88
8	Clinton.....	219,545	8.42
9	Burlington.....	284,288	11.71
10	Fort Dodge.....	318,192	14.13
11	Mason City.....	439,348	19.07
12	Marshalltown.....	698,055	25.51
13	Muscatine.....	178,617	11.05
14	Keokuk.....	255,451	14.85
15	Boone.....	227,935	14.95
16	Iowa City.....	186,549	14.79
17	Oskaloosa.....	166,056	13.78
18	Fort Madison.....	183,882	14.18
19	Centerville.....	77,818	7.97
20	Creston.....	42,883	5.90
21	Osceola.....	97,734	12.90
22	Urwin.....	84,670	11.85
23	Charles City.....	69,990	10.97
24	Cedar Falls.....	130,724	23.96
25	Fairfield.....	63,801	10.44
26	Webster City.....	123,214	21.12
27	Siemonston.....	52,187	9.25
28	Clairinda.....	39,087	6.75
29	Cherokee.....	80,529	14.29
30	Red Oak.....	71,571	12.77
31	Perry.....	103,789	19.02
32	Chariton.....	84,336	10.37
33	Newton.....	21,195	42.78
34	Albia.....	52,610	10.25
35	Aines.....	39,984	41.85
36	Le Mars.....	38,377	7.56
37	Grinnell.....	186,533	36.85
38	Atlantic.....	94,176	18.09
39	Marion.....	60,556	12.94
40	Washington.....	57,172	12.67
41	Glenwood.....	35,433	6.35
42	Spencer.....	115,136	27.55
43	Festerville.....	101,545	34.69
44	Mount Pleasant.....	36,580	18.17
45	Vinton.....	74,137	15.17
46	Eagle Grove.....	69,152	17.05
47	Carroll.....	49,073	9.91
48	Decorah.....	41,329	10.27
49	Maquoketa.....	47,415	11.28
50	Missouri Valley.....	47,415	11.68
51	Knoxville.....	28,728	11.68
52	Iowa Falls.....	62,038	16.47
		97,244	25.26
		56,982	9.55

RECEIPTS, TOTAL AND PER CAPITA

Receipts From General and Commercial		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	
\$ 8,109,470	\$ 10.73	\$ 366,791	\$ 0.43	\$ 2,626,358	\$ 3.09	\$ 3,099,426	\$ 4.36	
1,472,723	13.94	89,751	0.85	42,707	0.40	732,874	6.93	1
665,549	10.78	31,615	0.51	231,655	3.75	407,227	6.59	2
831,444	11.36	17,546	0.36	22,613	0.45	371,802	7.73	3
303,377	3.17	3,147	0.07	1,353	0.03	145,035	3.47	4
443,695	10.91	20,605	0.51	151,246	3.72	49,479	1.21	5
407,319	12.81	9,831	0.29	101,648	3.02	27,049	0.82	6
321,287	7.25	101,287	2.25	156,376	4.90	231,470	7.59	7
156,849	6.01	24,770	0.96	.....	.....	37,925	1.45	8
338,423	9.82	2,489	0.10	1,695	0.09	41,381	1.70	9
181,915	8.06	15,728	0.61	69,391	2.10	53,658	2.36	10
147,384	7.63	1,834	0.09	49,638	2.53	240,692	12.42	11
306,773	12.05	35,163	2.05	52,783	3.08	313,336	18.33	12
114,153	7.19	1,778	0.11	39,983	3.73	2,706	0.11	13
197,035	10.62	1,002	0.07	28,470	3.68	8,944	0.58	14
136,324	8.94	5,053	0.33	.....	.....	79,159	5.19	15
73,752	6.02	746	0.06	58,685	4.79	47,999	3.86	16
126,294	10.50	388	0.03	3,951	0.29	35,711	2.96	17
88,638	8.17	1,579	0.14	474	0.04	63,191	5.83	18
69,966	7.14	516	0.09	1,827	0.18	5,489	0.56	19
41,594	5.33	221	0.03	797	0.10	71	0.04	20
73,623	10.02	208	0.03	3,184	0.42	18,299	2.43	21
44,120	6.18	865	0.12	13,622	1.90	39,096	3.65	22
49,561	7.78	989	0.15	15,213	2.40	4,106	0.64	23
47,144	7.89	50	0.01	7,646	0.60	39,384	3.27	24
43,479	7.15	.....	.....	15,877	2.60	4,237	0.69	25
36,472	6.25	907	0.16	72,625	12.45	13,180	2.26	26
46,907	7.26	177	0.03	7,179	1.27	3,894	0.69	27
29,321	5.25	745	0.13	5,831	1.21	.....	.....	28
62,359	11.06	528	0.09	19,321	1.84	7,342	1.30	29
34,848	6.22	2,631	0.52	29,625	5.29	4,167	0.74	30
72,692	13.50	.....	.....	18,963	3.41	11,594	2.11	31
34,636	6.61	791	0.15	1,196	1.36	11,773	2.25	32
50,641	9.80	1,044	0.21	122,880	23.77	46,580	9.00	33
35,539	6.91	561	0.11	9,542	1.85	6,994	1.36	34
62,319	12.44	85	0.01	96,321	17.78	56,949	10.69	35
37,880	7.37	721	0.14	.....	.....	276	0.06	36
20,609	10,190	1,210	2.01	18,307	3.63	53,231	10.52	37
39,969	7.54	1,453	0.29	54,622	10.55	1,060	0.20	38
57,331	12.36	.....	.....	1,963	0.29	1,834	0.39	39
9,929	9.10	640	0.14	15,253	3.35	350	0.08	40
15,752	3.63	944	0.08	3,290	0.75	16,017	3.69	41
29,325	7.00	400	0.09	6,023	14.94	23,081	5.52	42
31,520	7.64	808	0.22	52,480	12.72	8,071	1.95	43
36,050	8.05	208	0.05	35,962	8.79	1,378	0.34	44
35,731	17.05	1,426	0.35	39,365	8.97	5,622	1.28	45
27,592	6.83	369	0.09	1,965	2.97	4,949	0.96	46
27,964	6.05	.....	.....	12,791	3.1	594	0.15	47
11,278	7.96	32,007	7.96	6,490	1.6	8,918	2.21	48
16,036	.....	4,244	6.18	4,244	6.18	2,554	2.69	49
21,396	5.68	.....	.....	12,180	3.2	28,463	7.56	50
32,183	8.59	149	0.04	.....	.....	56,995	15.23	51
47,462	12.77	350	0.07	8,506	2.10	404	0.13	52

TABLE NO. 15—(Continued)—MUNICIPAL

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
53	Independence.....	86,506	18.27
54	Hole Plains.....	30,730	4.37
55	Algona.....	120,173	24.44
56	Waverly.....	50,092	16.55
57	Indianola.....	80,196	29.48
58	Deshler.....	80,855	28.50
59	Sheldon.....	80,004	36.50
60	Newton.....	48,059	15.09
61	Creco.....	28,442	5.13
62	Admossa.....	41,452	15.98
63	Storm Lake.....	53,297	17.28
64	Jefferson.....	28,478	6.17
65	Manchester.....	53,171	37.88
66	Pella.....	52,329	17.14
67	Valley Junction.....	33,064	16.50
68	Hampton.....	42,479	18.86
69	Winterest.....	62,043	21.95
70	Hartam.....	25,628	9.22
71	Osgo.....	55,337	20.18
72	Clear Lake.....	33,350	12.22
73	Elora.....	39,656	13.31
74	Ospoda.....	4,911	1.82
75	Mystic.....	25,035	12.21
76	Nevada.....	45,471	17.09
77	New Hampton.....	66,456	22.83
78	Emmetsburg.....	45,971	17.21
79	Tama.....	32,667	12.61
80	Colfax.....	28,305	12.78
81	Colfax.....	24,274	9.36
82	Sac City.....	27,202	16.82
83	Bloomfield.....	40,888	17.50
84	Lake City.....	22,483	10.09
85	Hamburg.....	66,203	22.26
86	Leola.....	23,915	13.85
87	Leola.....	20,556	11.42
88	Leola.....	45,190	20.71
89	Waukon.....	28,067	11.71
90	Monticello.....	25,498	12.17
91	Seymour.....	51,428	21.28
92	Forest City.....	49,441	18.98
93	Villisca.....	27,216	8.53
94	Sigourney.....	25,028	10.89
95	Iola Grove.....	27,014	13.08
96	Audubon.....	60,500	28.27
97	Humboldt.....	20,556	8.27
98	Hawarden.....	51,918	25.28
99	Marengo.....	17,865	8.27
100	Rock Rapids.....	20,084	11.73
101	Belford.....	26,384	12.99
102	Corning.....	19,219	9.53
103	Stuart.....	18,562	8.76
104	What Cheer.....	79,311	42.29
105	Volsted.....	10,911	5.53
	Total.....	20,904	12.14

RECEIPTS, TOTAL AND PER CAPITA

Total	Per capita	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	
27,154	7.27	20	0.00	42,881	1.16	16,451	4.74	53
20,201	5.55	603	0.18	3,721	0.74	371	0.10	54
22,090	22.01	1,110	0.31	27,445	10.42	2,527	0.70	55
33,474	6.59	228	0.06	32,320	9.32	2,000	0.57	56
20,865	11.29	339	0.08	26,429	10.42	12,642	3.61	57
20,584	9.06	36	0.00	20,169	17.12	10,060	2.92	58
25,905	8.72	585	0.87	12,087	3.63	44,337	13.14	59
29,526	9.23	299	0.09	4,867	1.52	13,349	4.18	60
27,887	8.27	87	0.02	6,487	1.47	565	0.18	61
21,333	9.94	531	0.17	8,864	2.74	711	0.23	62
21,175	7.15	417	0.12	7,243	2.31	23,030	7.09	63
21,175	6.82	727	0.23	5,959	1.03	581	0.19	64
20,823	9.31	615	0.19	28,467	13.42	15,276	4.66	65
34,749	11.44	418	0.14	9,302	2.99	7,809	2.57	66
16,394	3.49	7,759	2.56	14,774	4.88	537	0.09	67
19,076	6.78	198	0.07	22,883	7.66	22	0.00	68
28,553	10.11	37	0.00	31,141	11.02	2,239	0.82	69
17,092	6.12	731	0.20	4,328	1.55	3,967	1.29	70
22,098	11.71	381	0.14	5,229	1.91	17,019	6.42	71
20,569	7.46	1,422	0.52	6,626	2.43	5,002	1.84	72
20,656	7.61	24	0.01	10,327	3.80	2,394	0.80	73
4,911	1.82							74
21,430	7.99	5,092	2.20	6,608	2.46	2,876	1.07	75
15,090	7.09	2,103	0.79	24,831	9.32	47	0.01	76
66,456	22.83	164	0.05	4,471	1.67	21,875	8.27	77
12,717	5.51							78
18,734	6.41	1,079	0.41	6,200	2.39	9,302	2.57	79
18,111	3.92			8,299	3.49	234	0.09	80
21,133	8.29	129	0.05	6,608	1.87	5,913	1.63	81
19,905	8.78	463	0.16	17,199	5.60	3,284	1.40	82
14,255	6.89	26	0.01	2,851	1.10	5,781	2.50	83
18,375	7.05	20,983	9.49	27,054	12.51	1,991	0.90	84
19,511	8.85	279	0.12	2,452	1.02	563	0.26	85
20,312	9.51			4,422	2.01	5,022	2.29	86
18,575	7.61	97	0.04	27,904	12.80	584	0.27	87
17,717	7.24	161	0.04	5,124	2.21	7,769	3.12	88
22,260	10.21	128	0.06	2,855	1.20	210	0.10	89
9,940	4.21			14,023	6.56	38,355	13.31	90
22,284	15.49	507	0.24	7,690	3.39			91
22,283	6.21	389	0.16	4,994	1.92	2,669	1.22	92
18,229	8.65	65	0.03	4,574	2.17	150	0.07	93
20,575	12.59	167	0.08	316	0.15	226	0.11	94
43,685	26.96	545	0.21	3,478	1.67	12,792	6.12	95
13,864	6.90	25	0.01	3,993	1.90	929	0.46	96
11,490	6.58	1,104	0.54	38,411	16.82	2,943	1.44	97
12,250	10.41			2,519	1.24	164	0.08	98
24,145	11.86	146	0.07	46,216	22.75	177	0.08	99
1,897	2.90			17,955	8.50	3,222	1.59	100
5,324	3.73	6,790	3.48	2,346	1.20	4,759	2.44	101
15,494	8.33			2,569	1.36	311	0.17	102
25,245	13.62	1,470	0.79	16,959	9.17	36,227	19.29	103
5,392	5.14			719	0.39			104
17,441	10.14			3,317	1.92	146	0.08	105

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	242	\$ 40.00	300	654	\$ 50.00	20
2	Sioux City	100	60.00	2,000			
3	Davenport	825	72.00				
4	Dubuque	850	62.50				
5	Clear Rapids	361	37.50		124	14.00	
6	Waterloo	197	62.00				
7	Council Bluffs	222	41.75	400			
8	Clinton	287	60.00	600			
9	Burlington	296	60.00				
10	Ottumwa	136	55.00				
11	Fort Dodge	198	58.00	400	134	30.00	6
12	Mason City						
13	Marshalltown	51	65.00				
14	Muscatine	244	60.00				
15	Knoxville	187	56.00				
16	Boone	7	55.00		72	45.00	
17	Iowa City						
18	Oskaloosa	16	40.00		90	20.00	
19	Fort Madison				42	75.00	
20	Centerville						
21	Creston	72	30.00	220			4
22	Osceola	30	40.00	100	221	20.00	
23	Charles City	67	15.00	300			
24	Clear Falls	45		00	180		5
25	Fairfield	109					
26	Webster City	25	72.00	2,500			
27	Shenandoah	145		100	8		25
28	Clarinda	55	42.00		2	10.00	
29	Cherokee						
30	Red Oak				25	12.00	10
31	Perry					36.00	
32	Chariton						
33	Newton	10	70.00				
34	Albia						
35	Ames	60					
36	Le Mars						
37	Grinnell				41		
38	Atlantic						
39	Marion						
40	Washington						
41	Glenwood				72		30
42	Shenon						
43	Fetherville				143		
44	St. Pleasant				57		13
45	Vinton	58		250	40	30.00	4
46	Fagle Grove						
47	Carroll	54	33.00		24	10.44	
48	Desorb				42		
49	Maquoketa						
50	Missouri Valley						
51	Knoxville	8	36.00				
52	Iowa Falls						
53	Independence				35	24.00	

*Indicates plant owned by municipality.

GENERAL INFORMATION; COST OF SERVICE

Private Parties or Corporations; also Municipal Plants										
Incandescent; Candle Power						Gaslight Welsbach and Others	Total amount paid by city for street lighting	Commercial Incandescent, per N. W. Hr.		No. in order of population
All Night			Moonlight					Maximum	Minimum	
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum			
1,540	\$ 17.24	40				1,409	\$ 22.00	\$ 151,622		1
1,541	15.00	60				32	60.00	29,728		2
								48,000		3
	25.00	70	1	\$ 36.00	100			45,027		4
317	18.50	50						32,250	.15	5
						565	35.20	20,000		6
97	15.00	60						24,692		7
124	18.00							19,282		8
								22,039	.10	9
83	16.00		52	40.00		154	25.00	18,507		10
								19,310		11
484	31.00							15,264		12
4	36.00							1,937		13
10	21.00	200	345	18.00	60			15,110	.13	14
			90	17.00				14,185		15
10	20.00		325	20.00				6,890	.12	16
								10,846		17
71	20.00	60						9,267		18
			64	18.75				7,374	.08	19
								4,444	.15	20
								4,375		21
								5,219		22
								6,290	.14	23
11	15.00	60	379	12.00	60			8,373	.10	24
78			226			80		1,305		25
100			330					5,110	.07	26
185	18.00							4,010	.13	27
17		100	96			48		4,042		28
31	27.00		86	21.00				4,053	.15	29
92			406					4,118	.12	30
			187	22.44	00			6,804	.20	31
80	16.00		65	15.00				2,806		32
								1,654	.08	33
108			86	12.20				3,700		34
								4,672		35
								5,077		36
133	20.00	80	32	15.00				4,872		37
250								4,000	.09	38
								4,400	.15	39
								3,024	.05	40
								1,208	.15	41
						100		1,276	.12	42
								4,900	.11	43
14			207					2,125	.10	44
			189			48		3,796	.12	45
			142	12.00	40			2,884	.13	46
								3,474		47
			194	12.00				4,675	.12	48
			158					3,269	.09	49
								3,148		50
			146	18.10				2,932		51
107	12.00							2,840	.14	52
								4,428	.08	53

TABLE NO. 17—(Continued)—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
54	Belle Plaine					
55	*Algona			53		
56	*Waverly	60				
57	*Indianola					
58	*Denison	79		65		
59	Sheldon					
60	Cresco					
61	Admussen					
62	*Storm Lake					
63	Jefferson					
64	Manchester					
65	Pella					
66	Valley Junction	6	39.52	5	11.00	
67	Hampton					
68	*Winterset					
69	*Hartley	60		56	205	32
70	Osage					
71	Clear Lake					
72	Elmora					
73	Osceola	49				
74	Mystic					
75	Nevada					
76	New Hampton					
77	Farmersburg					
78	Tama			46	23.40	
79	Solix					
80	Clarion					
81	*Sac City					
82	*Bloomfield					
83	Lake City			28	15.10	4
84	*Onawa					
85	Hamburg					
86	Leona	3	120.00	45	27.50	
87	*Tipton					
88	Waukon	1	72.00	200		
89	Monticello			34	48.00	36
90	*Seymour					
91	*Forest City					
92	*Villeva					
93	Sigourney					
94	Ida Grove			57	36.00	
95	Audubon					
96	Humboldt	30	30.00	125		
97	*Hawarden					
98	Marengo					
99	*Rock Rapids					
100	Elion	50		32		
101	Bufford	18				
102	*Corning	34	35.00			
103	*Stuart					
104	What Cheer					
105	Toledo	30	26.40			

*Indicates plant owned by municipality.

GENERAL INFORMATION; COST OF SERVICE

Private Parties or Corporations; also Municipal Plants													
Incandescent; Candle Power						Gaslight Wetbach and Others		Total amount paid by city for street lighting	Commercial Incandescent, per K. W. Hr.		Candlelight, per M candle feet	Reacting, per M candle feet	No. in order of population
All Night			Moonlight			Number	Price each per annum		Maximum	Minimum			
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power								
111	15.00	40	15	18.00	75			2,153					54
369			133		32			2,794					55
481			80					2,481					56
1,254								2,154	.08	.06			57
3,428								2,428					58
2,232								2,232					59
3,359								3,359	.14	.09			60
2,606								2,606					61
2,455								2,455					62
2,902								2,902					63
2,739								2,739					64
1,540								1,540					65
1,728								1,728					66
3,689								3,689					67
1,218			180		32			1,218					68
2,613			115	21.25	60			2,613	.10	.05			69
4,244								4,244					70
3,147								3,147					71
2,814								2,814					72
1,869								1,869			2.10		73
718								718					74
2,164								2,164					75
1,936								1,936					76
3,000								3,000	.14	.09			77
2,460								2,460	.13	.10			78
2,328			28	12.00	50			2,328					79
3,328			85					3,328	.15	.07			80
2,000						4		2,000					81
648								648	.13	.10			82
1,190								1,190					83
1,558								1,558					84
838			60	100	12.00	100		838					85
2,354								2,354					86
2,990								2,990	.10	.06			87
2,569								2,569	.15	.07			88
2,147								2,147	.15	.09			89
1,339								1,339					90
1,850			330					1,850					91
2,190								2,190					92
2,982								2,982					93
3,274						70	16.50	3,274					94
2,136								2,136					95
84	16.00	50						84					96
2,978								2,978	.15	.02			97
2,027								2,027					98
2,454								2,454					99
1,938			96			80		1,938	.12	.04			100
1,300								1,300					101
2,209						76	18.00	2,209					102
1,538						60		1,538					103
840						84	10.80	840					104
3,069								3,069	.13	.08			105

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
65	Berkley	.5	117	251	48
66	Berlin	.75	143		
67	Berard		110		
68	Bertram	1.	124	549	32
69	Bettendorf		2.	1,376	10,285
70	Beverington			22,917	
71	Birmingham	1.	581	2,168	254
72	Blairsburg	1.5	298	1,855	22
73	Blairtown		584	7,077	465
74	Blakesburg	.25	339	259	1,091
75	Blanchard		422		
76	Blencoe		307	1,559	35
77	Bloomington		649	2,220	742
78	Blue Grass	.38	227	965	1,384
79	Bode	.41	428	7,541	1,232
80	Bonaparte		643	1,241	319
81	Bondurant	1.5	392	3,350	1,073
82	Boston	1.75	304	889	
83	Boxholm		225	1,337	871
84	Boyden	2.	394	2,881	2,165
85	Bradleyville	.56	330	1,287	238
86	Bradgate	.75	307	622	1,336
87	Brandon		319	2,577	730
88	Brayton		197	458	944
89	Breda	1.	413	4,658	128
90	Bridgewater	1.	392	510	1,388
91	Brighton	1.	1,023	3,657	728
92	Bristol		338		
93	Britt	1.25	1,445	25,917	6,963
94	Brooklyn	1.	1,485	11,289	2,338
95	Brunsville	.25	111	374	704
96	Buckeye		193	1,055	256
97	Buffalo	.13	403	1,222	1,445
98	Buffalo Center		508	17,051	911
99	Burt	1.	624	12,071	749
100	Buysse	.38	655	2,038	550
101	Calamus		303	1,568	302
102	Callender	1.	308	1,616	1,856
103	Calmar	.25	502	18,067	397
104	Calmar	.25	298	1,204	1,465
105	Camanche	1.5	647	925	1,108
106	Cambridge	.4	693	3,737	
107	Cantill	.32	465		
108	Carbon	.75	304		
109	Cardale	.59	633	5,727	2,46
110	Carpenter	.33	144		
111	Carson		656	7,824	1,198
112	Cascade	.8	1,316	8,856	857
113	Cass	.75	801	4,300	1,098
114	Cassell	2.18	862	2,115	1,265
115	Castana	1.	441	3,475	633
116	Castle Hill		197	456	359
117	Castle Heights		531	1,531	
118	Center Junction		222	1,948	
119	Center Point	1.25	610	5,356	2,29
120	Central City		735		
121	Centralia		68		
122	Charlotte	2.75	384	5,253	367
123	Charter Oak	.25	199	20,895	1,732
124	Chatsworth		785	1,463	463
125	Chelsea		682	4,238	2,884
126	Chester		290	1,603	1,147
127	Chickasha		193	196	262
128	Churdan	10.5	9,478	9,478	9,478
129	Cincinnati	1.75	1,639	2,732	180
130	Clare	.5	284		643

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 town	Total for outlay or new improvements	Waterworks	Gas or other lighting	Sidewalks	Streets	Miscellaneous	
780	262	478							65
									66
									67
									68
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TABLE NO. 1—(Continued)—POPULATION.

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1914	Total payments of town	Cash on hand at close of year
461	McCallsburg	1.	292	1,983	1,472
462	McCausland	1.25	110	1,562	1,068
463	McCasland		144	828	984
464	McCalland		1,344	10,109	9,472
465	McGregor		6,719	2,628	1,128
466	Melrose	4.	816	6,350	3,981
467	Mechanicville	.75	897	4,221	3,361
468	Medina	1.	259	4,690	
469	Melrose	.28	669	6,138	402
471	Melrose	.25	278	2,825	288
472	Melvin	.5	487	3,312	254
473	Melvin	1.25	253	1,929	1,890
474	Merrion		536	10,993	975
475	Merrill	1.25	257	961	1,628
476	Moscow		421	1,240	31
477	Meyer	.25	105	1,163	61
478	Middletown		316	3,578	3,401
479	Miles	1.	823	18,319	5,771
481	Mifflin	2.	197	902	8
481	Millersburg	.2	407	12,171	7,877
482	Milo		947	4,353	149
484	Minburn	.5	430	4,129	1,862
485	Minden		306	2,217	
486	Mingo	2.8	225	369	273
487	Mitchell	1.75	816	4,173	2,341
488	Mitchellville	1.	496	478	498
489	Modale	.38	452		
491	Moneta		88	419	39
492	Monmouth	.75	364	384	678
493	Monro		966	8,821	1,491
494	Monroe	2.	426	11,544	451
495	Montezuma	1.	35	25,462	10,888
496	Montour		613	1,690	333
497	Moorehead	1.	282	1,889	296
498	Moorhead		281	7,182	738
499	Moorhead		281	7,182	738
500	Moorhead		281	7,182	738
501	Morning Sun	1.88	741	1,999	1,983
502	Morrison		994	5,308	799
503	Moulton		1,113	947	
504	Mt. Union	1.	1,352	2,194	64
505	Mt. Vernon		1,768	38,665	4,899
506	Mt. Vernon		200	623	84
507	Mt. Vernon		801	17,274	7,882
508	Mt. Vernon		1,368	18,139	14,199
509	Mt. Vernon		200	623	84
510	Mt. Vernon		801	17,274	7,882
511	New Albion	.17	613	1,821	307
512	Newell	1.25	787	12,726	892
513	Newell		248	711	1,925
514	New Hartford	.5	474	1,815	1,811
515	New Liberty		1,479	1,848	1,848
516	New London	3.	1,162	20,517	1,841
517	New London	.75	237	1,780	1,431
518	New Providence		1	869	1,467
519	New Sharon	4.	1,223	10,969	1,467
520	New Vienna	1.75	211	1,132	867
521	New Vienna		409	2,919	1,811
522	Nichols	2.38	425	3,302	489
523	Nodaway		2	1,148	1,821
524	North Springs		1	824	1,821
525	Northboro	1.	164	36	1
526	North Buena Vista		908		1,702
527	North English		6,220		

PAYMENTS, RECEIPTS AND CASH BALANCES.

Receipts and Cash Balances			Payments for Outlay or New Improvements				
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
2,455	650	2,805	339				
2,661	1,964	687	1,223	1,188	132	267	462
2,961	996	824					463
3,071	8,381	11,236	2,272	468	309	446	1,112
3,821	1,453	2,368	708			109	548
4,480	5,501	2,043	1,312			731	467
7,713	4,892	2,821				565	1,276
4,680	4,689	1,871				1,826	2,009
1,965	4,635	4,243					471
1,123	1,564	1,569					472
2,687	2,068	2,068	861		173	390	428
2,963	814	1,249	242			11	23
10,871	11,664	11,664	124			79	44
7,619	679	1,040	45				475
34	34	1,237					477
1,238	891	1,057	1,057	1,034			478
7,468	2,853	4,213	132				479
34,981	491	23,290	9,866	1,777	369	633	7,136
29	29	498					481
29,948	2,501	16,488	6,661				482
4,302	121	4,381	740				484
2,947	3,135	2,111	192				485
2,217	2,217	1,450	157				486
644	127	567	157				487
9,714	3,628	6,076	363				488
1,345	1,673						489
512	196	316	64				491
1,922	716	431					492
1,181	9,660	798					493
11,995	598	11,397	3,914				494
45,461	5,573	49,882	296				495
2	1,441	1,441	225				496
1,829	1,500	16					497
7,859	6,186	960					498
783	498						499
3,882	845	3,037	120				500
5,977	322	2,655					501
1,671	958	453					502
2,848	2,848						503
4,296	39,288	7,231	16				504
1,114	455						505
14,199	19,792	741					506
5,123	2,219	2,219	12				507
4,022	4,023	299					508
1,022	10,571	1,022					509
215	10,398	1,214	1,081				510
1,903	1,903						511
1,177	13,325	2,593	1,913				512
352	195						513
2,638	33	2,382	188				514
1,497	2,497	8,210					515
1,204	2,094	2,094					516
20,158	2,013	9,210					517
96	1,008	2,303					518
2,869	1,069	478					519
811	2,784	1,821	1,821				520
62	1,830	2,798					521
332	1,621	1,621					522
163	1,711	57					523
11,692	8,591	664					524
1,215	455	757					525
35	35	174					526
1,710	7,212	330					527

TABLE NO. 1—(Continued)—POPULATION

Number	TOWNS	Square miles in incorporation	Area, Population, Payments			
			Population census 1915	Total payments of town	Cash on hand at close of year	Payments
528	North Liberty	.75	186	934	41	
529	North Woodruff	.75	575	8,222	3	
530	North Washington		123	210	3	
531	Northwood	2	1,325	10,304	48	
532	Norwalk	1	359	1,019	27	
533	Norway	1	402	2,738	135	
534	Numa	.56	738	1,952	59	
535	Oakland	1,196	22,022	2,70		
536	Oakville		416			
537	Oakwood	1	7,042	2,98		
538	Odebolt	1	1,336	28,767	12,37	
539	Ogden	1,285	14,022	16,225	2,97	
540	Ohle		162	1,238	22	
541	Ohl	1	706			
542	Ohle		341	866	1,80	
543	Oneida	1,5	145	785		
544	Oroton		371	1,852	1,23	
545	Orange City	.73	4,417	15,511	7,04	
546	Orhard		141	339	161	
547	Oriental		436	7,234	1,03	
548	Oriental		436	7,234	1,03	
549	Ossian	1	852	3,728	321	
550	Osterlock		97	32	1	
551	Oto		399	1,778	36	
552	Otosen		153	678	27	
553	Oxford		577	4,929	834	
554	Oxford Junction	1	832	4,249	26	
555	Oyens		1	388	312	
556	Pacific Junction	.75	660	1,499	68	
557	Packwood		286	722	67	
558	Palmer	1	172	10,277	62	
559	Panama	.25	168	1,248	215	
560	Panora		1,107	11,087	3,32	
561	Parkersburg	.44	1,027	10,020	1,02	
562	Parrell	.85	580	2,627	380	
563	Paton		379	3,375	4,28	
564	Patterson	6	132	315	285	
565	Paulina		20,222	2,479		
566	Peraia	1	392	2,919	4,02	
567	Peterson		534	6,739	219	
568	Peterson		499	19,086	3,86	
569	Pilot Mound	1	347	2,816	1,69	
570	Pioneer		108	33	27	
571	Pisgah		413	811	81	
572	Plainfield		413	811	81	
573	Piano		802	802	112	
574	Pleasanton	.5	265	388	11	
575	Pleasant Plain	1	172			
576	Pleasantville		851	26,961	1,136	
577	Plover	.56	1,054	228		
578	Plymouth		374	1,54	228	
579	Pocahontas		1,194	17	17	
580	Polk City	1	327	638	39	
581	Pomeroy		655	3,181	67	
582	Popely		258			
583	Portsmouth	2	338			
584	Portville		1,063	8,277	1,26	
585	Prainsburg		779	1,274	234	
586	Prarie City	.25	817	5,894	1,78	
587	Present		452	1,872	37	
588	Present		654	2,804	529	
589	Princeton	.26	654	17,094	6,02	
590	Princeton	.25	428	1,435	79	
591	Promisue City		378	291	49	
592	Provinc	1	182	365	49	
593	Pulaski	1	456			

PAYMENTS, RECEIPTS AND CASH BALANCES.

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 improvements	Waterworks gas or other lighting	Subsidiaries	Streets	Miscellaneous	
1,205	122	1,343	1				1	528
8,550	5,080	3,394	632					529
984	566	178			632			530
15,314	2,339	12,794	4,061	608		2,756	700	531
1,382	382	999				678		532
5,988	1,213	3,875						533
1,951	502	869	131					534
26,788	2,351	23,225	7,929					535
10,642	5,475	5,167	1,984					536
41,605	1,569	40,112	6,071	1,536		428		537
35,425	12,888	11,544	2,064	3,800		211	10	538
1,458	568	800	518		544	1,780		539
2,249	375	1,874	191					540
9	883	9		37				541
3,291	1,082	2,309					194	542
4,291	18,066	1,881	1,756			125		543
491	294							544
8,877	1,048	7,829	39					545
1,136	448	688	821					546
9,729	3,622	92				200	121	547
36		36						548
2,964	439	1,925	379					549
1,115	652	463	344					550
5,706	1,190	4,507	482					551
4,882	245	4,384					435	552
1	174	476						553
555	319	1,869						554
2,179	666	1,499	39					555
1,942	350	10,502						556
1,964	432	1,031	257					557
35,669	1,152	22,457	310	297				558
10,880	6,058	10,822					310	559
6,244	3,582	3,555						560
7,603	3,145	691						561
500	18	483	387				363	562
22,71	6,079	16,632	6,284					563
5,017	5,017	471				5,307	144	564
6,936	707	610					160	565
12,992	2,349	11,642	877					566
1,792	3,414						142	567
300	311		319					568
1,272	718	1,057	192					569
802		142						570
519	56	661	64					571
28,097	131	27,060	3,638					572
1,282	54	1,228				2,967	121	573
2,581	679	2,902					152	574
2,824	4,863	1,718						575
1,028	332	23,535	14,149					576
8,604	1,569	696	390					577
16,261	4,520	11,741	648					578
1,274	324	1,640						579
2,348	530	6,194	1,560					580
2,515	745	7,070	947			1,158	34	581
2,134	248	15,867	1,056					582
1,745	771	248						583
1,961	248	230						584
904	104	501	56					585

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
504	Ossagequet	1.	466	279	67
505	Quincy	1.	296	279	28
506	Rachelite	1.	4,244	729	1,261
507	Rebe	1.	231	2,211	34
508	Ralston	2.5	200	1,283	1
509	Randalls	1.	141	174	66
510	Randolph	1.	339	9,197	1,300
511	Rathoun	1.	622	694	111
512	Reahly	.5	319	2,569	2,310
513	Reynor	1.	215	496	29
514	Rieding	1.	292	500	379
515	Riefeld	1.25	969	6,324	5,383
516	Riefelbeck	1.	1,257	.....	.....
517	Riebrandt	1.	728	2,438	2,495
518	Riesman	.38	1,088	11,689	2,140
519	Rietwick	1.	483	10,304	1,202
520	Rieville	1.	545	12,454	1,323
521	Richard	1.	619	.....	.....
522	Rickardsville	1.	95	.....	.....
523	Ricketts	.25	143	.....	.....
524	Ridgeway	3.18	143	9,602	8,695
525	Rihart	1.	156	334	36
526	Ringsted	1.	447	3,639	4,081
527	Rippey	1.	433	2,629	902
528	Riverside	1.	634	4,764	46
529	Riverton	1.5	656	1,458	39
530	Robins	2.49	125	196	305
531	Rock Falls	1.	196	264	33
532	Rockford	1.	1,138	.....	.....
533	Rock Valley	1.	1,206	6,617	2,549
534	Rockwell	3.1	724	4,761	1,597
535	Rockwell City	1.25	1,914	21,769	9,311
536	Rodman	1.	161	.....	.....
537	Rodney	.69	175	238	68
538	Roland	1.	691	21,730	7,734
539	Rolf	1.	1,115	41,601	8,434
540	Rome	1.	163	702	111
541	Rosehill	1.	297	800	699
542	Roswell	.25	312	1,843	90
543	Royal	.9	272	.....	.....
544	Rudd	1.	448	3,796	691
545	Rumple	1.	268	1,165	11
546	Russell	.94	660	2,344	698
547	Ruthven	1.	744	3,998	6,447
548	Rutland	1.	393	.....	.....
549	Ryan	.75	435	3,548	6
550	St. Ansgar	.44	822	6,369	1,924
551	St. Anthony	1.	218	525	29
552	St. Charles	1.	435	1,501	361
553	St. Lucas	1.	146	244	139
554	St. Olaf	2.	145	539	59
555	St. Paul	1.25	62	272	548
556	Sabula	1.	914	5,140	3,986
557	Salem	1.	616	2,293	1,601
558	Salix	1.	339	3,450	145
559	Samborn	1.	1,456	8,500	7,611
560	Sandyville	1.	119	.....	.....
561	Scarville	1.5	192	381	696
562	Schell	1.25	680	24,112	15,336
563	Schleswig	.25	567	13,838	1,700
564	Seranton	1.38	802	6,000	.....
565	Searsboro	1.5	207	174	86
566	Sergeant Bluff	1.	67	6,616	1,284
567	Shambaugh	.15	298	937	98
568	Shannon City	1.	390	.....	.....
569	Sharpsburg	1.	190	204	107

PAYMENTS, RECEIPTS AND CASH BALANCES.

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, other lighting	Sidewalks	Streets	Miscellaneous	
1,496	111	1,295	.....	.....	.....	.....	.....	504
1,625	480	1,175	.....	.....	.....	.....	.....	505
7,745	1,177	5,475	192	.....	.....	.....	.....	506
2,225	39	2,380	.....	.....	.....	.....	.....	507
1,265	90	1,175	928	25	.....	.....	.....	508
763	209	354	8	.....	.....	.....	.....	509
10,197	303	9,834	2,380	.....	.....	.....	.....	510
300	204	602	100	.....	.....	.....	.....	511
4,015	1,061	2,964	902	591	113	256	100	512
775	.....	775	.....	.....	.....	.....	.....	513
738	231	567	68	.....	.....	.....	.....	514
11,707	2,697	9,010	229	158	68	71	.....	515
4,067	1,208	2,759	198	.....	.....	.....	.....	516
13,369	2,808	10,511	699	761	129	248	97	517
11,596	799	10,797	628	301	.....	.....	.....	518
13,687	4,521	9,154	4,454	3,767	2	313	529	519
10,323	690	9,659	8,304	8,000	.....	254	.....	520
727	149	727	139	.....	.....	.....	.....	521
7,671	2,079	4,949	130	.....	.....	.....	.....	522
2,962	111	2,851	225	.....	.....	.....	.....	523
5,249	47	5,302	1,124	.....	.....	.....	.....	524
1,827	2	1,824	.....	695	94	106	413	525
541	170	365	.....	.....	.....	.....	.....	526
517	277	249	.....	.....	.....	.....	.....	527
3,199	1,349	7,617	300	300	.....	.....	.....	528
6,331	710	5,021	669	392	161	136	.....	529
30,980	6,654	34,346	3,254	53	315	116	1,170	530
86	321	485	6	.....	.....	.....	.....	531
29,485	7,869	5,060	.....	5,855	11	134	.....	532
90,025	1,634	48,801	31,099	269	46	.....	29,774	533
811	254	509	531	.....	.....	.....	.....	534
1,289	351	132	.....	.....	.....	.....	.....	535
1,907	52	1,385	471	.....	.....	.....	.....	536
4,156	504	3,624	62	.....	.....	.....	.....	537
1,128	361	169	.....	.....	.....	.....	.....	538
3,230	539	2,704	170	.....	.....	.....	.....	539
10,145	4,079	6,069	.....	.....	.....	.....	.....	540
6,922	274	622	.....	.....	.....	.....	.....	541
5,992	537	5,655	817	.....	.....	.....	.....	542
8,315	321	7,082	254	458	51	286	.....	543
1,431	99	1,281	.....	.....	.....	.....	.....	544
1,761	131	731	.....	.....	.....	.....	.....	545
402	143	360	.....	.....	.....	.....	.....	546
349	94	455	.....	.....	.....	.....	.....	547
318	344	2	.....	.....	.....	.....	.....	548
14,026	4,396	9,739	149	.....	.....	.....	.....	549
2,300	3	2,298	1,133	.....	.....	.....	.....	550
3,064	975	3,120	61	.....	.....	.....	.....	551
16,171	7,014	9,152	966	533	.....	1,133	60	552
1,037	522	568	.....	.....	.....	.....	.....	553
29,498	2,278	37,219	18,775	.....	.....	.....	.....	554
36,228	1,563	14,962	.....	18,092	91	282	.....	555
6,000	293	5,716	2,497	556
1,080	433	597	557
7,839	1,857	5,363	5,033	558
1,605	607	928	3,374	1,779	559
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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
201	Dougherty	2,023	7	29	10	23	66		
202	Dow City	11,125	26	43	72	69	10		
203	Dress	15,038		59			1,396		
204	Drakesville	414	7	14	5	37	7	15	
205	Dumont	4,995	55	25	1	5	119	115	
206	Duquoin	554	4	30		18		30	
207	Dunkerton	25,350	39	85	3	12	156	996	48
208	Dunlap	186		3					
209	Durando	11,310		230	20	91	100	290	
210	Durant	12,385		129	50	19	1,298	719	262
211	Durossville	19,317		156			330	536	37
212	Dysart	27,662	69	183	25	80	136	536	1,028
213	Earlham	2,159	71	25			14	176	
214	Earhart	4,823	21	25		31	251	39	108
215	Earville	30,955	155	69		184	139		
216	Early	847		5					
217	East Park	10,461	68	57		104	679	236	
218	Edgelyville	2,038	13	61		35	45	149	
219	Edinville	5,485	15	27			66		34
220	Edgewood	1,376		10			1	88	
221	Edinburg	3,069	10	39		47	60	128	13
222	Edinburg	2,097	13	25	39		178	251	37
223	Egla	10,590	24	40	77	5	561	538	
224	Eldorado	10,642					175		
225	Eldhart	1,417					5	64	280
226	Eckhorn	1,259		39	5				
227	Eikoff	6,365	18	138	80	97	136		
228	Elkton	644		42			122		
229	Elkton	7,995		50	10		35		
230	Elisworth	4,233	12	59		60	290	331	
231	Elma	170	12	45		6			
232	Elm	1,969	112	44	19	63	63	36	
233	Emerson	1,364		19			2	123	
234	Epworth	8,117	32	34	25	79	450	372	11
235	Essex	4,198	9	14		38	15	149	19
236	Esperdy	3,945	9	14		66	142	947	
237	Esperdy	1,054	10	44	12	62	125	91	
238	Essex	7,666	25	135		194	519	91	
239	Essex	12,501	30	59		115	649	98	
240	Essex	260	1	55		5	137	148	13
241	Essex	11,544	190	111	25	89	236	236	
242	Estabrook	3,596	11	37			38		
243	Estabrook	1,854	96	42	10	109	120	966	
244	Estabrook	47,430	21	188	35	432	432	121	1
245	Estabrook	6,656		38	15	89	65	86	
246	Estabrook								
247	Estabrook								
248	Estabrook								
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262	Estabrook								
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264	Estabrook								
265	Estabrook								
266	Estabrook								
267	Estabrook								

FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Electricity and town hall	Board of health and cemetery	Legal expense	Fees and expense of delegates to League of Municipalities	Miscellaneous	Interest on bonds and bonds re-	Average of former year's bonds and warrants of previous year's bonds paid	Number		
818	992		170	16							201		
381		141	5,683	16		406	10	37	450	45	202		
1,532	2,029	4,729	1,243	25		496	10	1,393	3,016	393	203		
149				20			10	137	244	21	204		
				78			10	138	844	21	205		
			529	1,905			10	82	369	158	206		
415		701	381	18			10				207		
101			356	21			10				208		
917	305	4,128	769				25	1,083	15,832	14	209		
195				58							210		
5,444		1,551	4,712			987	10	507			211		
2,767	420	1,214	2,211	577	32		10	1,022	1,137	211	212		
2,854	6,406	4,456					10	371	3,047		213		
561			16,678	21	172		10		3,483	4,434	214		
			1,010	181			10				215		
777		747	1,663	67			10		612	42	216		
1,393	12,006	814	12,380		97		10		1,361	2,365	217		
273			577	24			10	12			218		
480			15,069	68	35	29	10	45	547	752	219		
222		486	466		239		10	82	1,219	219	220		
555			600	78			10	231	538	321	221		
445			478	11			10	75		168	222		
334			391				10	14	60		223		
1,135			614	100			10		332		224		
3,969	2,682	1,980	21	69			10	133	2,040		225		
			950	45			10	172			226		
751			177	24			10	171		150	227		
646			457	189			10	111		262	228		
231		219		10	649		10	5	3,555	75	229		
315	2,545	3,786						300	429	259	230		
78	1,139	923						80	650		231		
566		699	149					7			232		
233		355	375	90	453		10	55	1,117	4,890	233		
1,565	3,017		417				75	10	1,000	391	234		
229	5	2,183	36				10	663	833		235		
1,066	1,314	500	92	39			10		1,381		236		
789			210				10				237		
620		4,468	552				10				238		
750	8,000	1,175	800	62			10		640	35	240		
347		249	5				10				241		
607	2,474	5,669	117				10	615	715	100	242		
436	574		945	17	15		10	785	748		244		
			521								245		
25,963	173	473	1,285	36			32	10	749	4,550	3,528	246	
101		2,088	6,154	18			10	60	473	461	247		
394											248		
394											249		
376											250		
1,057		6,077	11,629	737	162		238	10	727	1,540	1,092	251	
929		280	4,889	437	445		61	10	18	3,628	18	252	
308			770	5							253		
											254		
107											255		
687											256		
854	38	90	5,886				48	10	180	1,051	5	258	
											259		
1,561			646	18			213	10			647	260	
194			30	23							494	261	
989		3,635	8,889	437	445		61	10	174	849	225	262	
111			91	164							86	263	
862			818	28	162						164	264	
347			690	35	62						61	265	
2,401		2,223	732	11	43		127	10	43	3,041	813	797	266
281			527	25			18					367	

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	Stroads, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Erections and town hall	Board of health and sanitary	Legal expense	Taxes and expenses of officers and employees of Municipalities	Miscellaneous	Interest on bonds and other indebtedness	Amount of temporary loans and warrants of previous years plus paid	Number
269	Geneva.....	3,274		35		28	10	113													
270	Georgetown.....	36,985	15	105	15	63	540														
271	Germania.....	3,706		21	40	141	180														
272	Gilbert.....	2,811		37	7																
273	Gilbertville.....	4,667	60	20			1,232														
274	Gilman.....	5,897		19			240	300													
275	Gimore City.....	12,256	14	25		53	112	700	474												
276	Gladbrook.....	10,507	50	50	19	68	483														
277	Glidden.....	5,291	15	15	15	174	179	474	350												
278	Goldfield.....	1,867	41	10			75	183													
279	Goodell.....	4,454	25	35	5	35															
280	Hoos Lake.....	7,464	8	28		51	636	346	1,381												
281	Gospie.....	3,190		15			690	700													
282	Graettinger.....	858					263														
283	Grafton.....	5,238	50	49	20	58	263														
284	Grafton.....	39,592		5		5	690	700	77												
285	Grand Junction.....	1,116	5	6		116		191													
286	Grand Mound.....	3,000		75	48				24												
287	Grand River.....	1,732	11	12		44	5														
288	Grand View.....	2,087	9	11		35	110	600													
289	Grant.....	1,710	17	20	25	76	47	78													
290	Gravley.....	426	6				47														
291	Gray.....	2,470		25		25	265														
292	Greedy.....	10,261	18	173	11	60	851	366	47												
293	Greene.....	48,425	29	760	50	150	374	800													
294	Greenfield.....	1,177	25	25		25															
295	Green Island.....	3,352		249																	
296	Grimes.....	13,528	33	233	75	154	1,175	135	135												
297	Grison.....	15,028	37	214	72	69	941	441	102												
298	Grundy Center.....	230		5	20																
299	Grayer.....	790		5																	
300	Guernsey.....	10,130	21	1		50	1,135	420	442												
301	Guthrie Center.....	16,594	12	3,780	25	60															
302	Guttenberg.....	749		25		10															
303	Haibur.....	800																			
304	Hamilton.....	591	15				104		135												
305	Hancock.....	443				22	3														
306	Hanlontown.....	4,801	16	5		14	200														
307	Hansell.....	1,259		25	1	5															
308	Harcourt.....	175				6															
309	Hardy.....	1,364	3	56	1	34	467	9													
310	Harper.....	14,329	62	50	12	127	975	434	135												
311	Harper's Ferry.....	40,328	50	165			658	318	688												
312	Harris.....	1,353	54	40	30	72	100														
313	Hartford.....	2,381	38	30	10	60															
314	Hartley.....	3,480	36	12		23	27														
315	Hartwick.....	4,481	1	90	1	5	6	190													
316	Hastings.....	1,529	11	25		40	95														
317	Havlock.....	5,291	77	78		112	130	383													
318	Hawkeye.....	460					118														
319	Hazelton.....	416		12	25	12		122													
320	Hedrick.....	56	16	18		59	30														
321	Henderson.....	442	5	23		22	5														
322	Henderson.....	1,278					360														
323	Hepburn.....	15,708	127	440	57	108	633	735	69												
324	Hillsboro.....	402	11	12		60		50													
325	Hillsboro.....	191	12	3		15		15													
326	Holland.....	5,080		50		62	204														
327	Holstein.....																				
328	Holy Cross.....																				
329	Hopeville.....																				
330	Hopkinton.....																				

FOR GENERAL AND MUNICIPAL EXPENSE.

Number	Stroads, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Erections and town hall	Board of health and sanitary	Legal expense	Taxes and expenses of officers and employees of Municipalities	Miscellaneous	Interest on bonds and other indebtedness	Amount of temporary loans and warrants of previous years plus paid	Number	
													268
269	526	282								90		327	269
270	2,388	25,978	1,830	158	82	111	104	10	190	275	906	270	
271	622	602	582	28						1,012	218	271	
272	160	881								611	1,211	272	
273	60						185			131		273	
274	697		1,444	12	18					885		274	
275	271		946	602	16			16	250	807		275	
276	3,068	92	2,541	1,059	284			16	250	3,418	363	276	
277	379		2,391	762		170				2,329	4,034	277	
278	1,131	288	342	630	45	163	31	10		1,106		278	
279	346		10	254	71						417	279	
280	1,370		1,159	66						132		280	
281	1,056		435	577						63	558	281	
282	829									43		282	
283	2,681		495	135	1					20	1,884	283	
284	21	18,419	628	448	35					15	23	284	
285	72			570	38							285	
286	361		2,060									286	
287	132				30						370	287	
288	72											288	
289	681		142	413	17						14	289	
290	450		756	12						31	107	290	
291	171										34	291	
292	354		411	18							806	292	
293	2,511	1,376	1,748	184	206					199	30	293	

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
335	Hornick	1,194	13	64	57	12	197	34	
336	Hosper	4,749	56	45	15	65	663	60	
337	Hubbard	7,163	13	51	65	253	616	36	
338	Hudson	6,956	182	56	30	149	673	56	
339	Hull	4,959	31	62	2	66	293	480	
340	Hunneton	6,928	29	95	51	106	398	759	
341	Huxley	1,232	10	25	5	52	150	90	
342	Imogene	1,113	10	41	25	36	149	128	
343	Inwood	7,474	10	50	146	456	98	25	
344	Ionia	462	15	25	1	38	21	34	
345	Ireton	3,756	25	25	25	63	900	35	
346	Irtwin						124	34	
347	Jackson Junction	364	4	4	6	20	26	18	
348	Jamaica	794	14	29	58	60	63	38	
349	Jamesville	1,370	5	45	10	13	30	268	
350	Jenop	5,915	20	23	15	31	29	18	
351	Jewell Junction	12,782	50	112	23	98	475	180	
352	Jolce	867	14	28	21	29	49	20	
353	Jolley	2,683	14	38	61	21	61	3	
354	Kalona	3,878	14	13	16	1,042	20	30	
355	Kanaraz	2,122	19	46	12	178	28	30	
356	Kanawha	15,231	59	101	34	119	307	10	
357	Kellerton	3,313	80	19	10	79	340	80	
358	Kelley	1,380	10	26	3	15	4	30	
359	Kellogg								
360	Kennett	1,446	17	6					
361	Kent	637	6						
362	Kentwood Park	22,914	24	64	46	99	126	60	
363	Kewanee	9,631	25	50	25	50	335	300	
364	Keota	15,790	49	46	20	41	929	715	
365	Keystone	5,230	51	79	25	131	228	202	
366	Kingsley	13,647	69	77	25	99	1,235	0	
367	Kirkcoush	2,228	15	15					
368	Kirkman	1,393	15	35					
369	Kirkville	247	10	6	30	30	60	30	
370	Kiron	1,819	16	96	12	80	240	60	
371	Kiowa	4,446	5	70	35	80	60	60	
372	Klerlin	582	22	37	23	80	147	20	
373	Knoxton	920							
374	Lacoma	4,727	5	14	23	62	131	23	
375	Ladora	1,631	13	28	10	139	1	32	
376	Lake Mills	13,177	153	659	49	389	765	35	
377	Lake Park	18,267	17	36	49	135	249	11	
378	Lake View	29,923	15	209	1	1	1	1	
379	Lamoni	12,367	183	19	25	166	1,106	262	
380	Lamont								
381	La Motte	3,367	35	75	70	139	30	30	
382	Lamesboro	9,179	13	23	15	55	55	34	
383	Lansing	8,185	72	130	22	57	278	649	
384	La Porte City	8,779	299	103	80	8	879	30	
385	Larchwood	9,790	12	69	5	54	969	99	
386	Larrabee	8,888	15	25					
387	Lattimer	3,250	25	42	20	144	168	30	
388	Lattin	333	29	6	3	12	28	46	
389	Laurel	531	12	77	22	46	161	30	
390	Laurens	56,839	272	30	85	1,244	367	30	
391	Lawler	15,159	13	124	10	69	825	30	
392	Lawton	3,161	30	35	24	69	113	30	
393	Le Claire	2,143	63	81	30	76	61	11	
394	Lehigh	2,825							
395	Le Grand	821	9	22	33	29	30	30	
396	Lehigh	8,000	25	50	100	300	300	30	
397	Leighton	239	2	2					
398	Leland	341	3	35	15	15	50	30	
399	Lenox	11,888	84	63	71	636	658	10	
400	Le Roy	615	6	14	22	30	24	10	
401	Lester	4,177	50	25	60	180	210	15	

FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Schools and sewage disposal	Water works	Electric and gas and other lighting	Electricity and town hall	Board of health and cemetery	Legal expense	Fines and expense of litigation in League of Municipalities	Miscellaneous	Interest on bonds and bonds to	Amount of balance forward of previous year's item paid	Number
709	20	18	15	12	5			42	430	1,482	335
708	04	049	495	14	101	10		401	2,225	290	327
1,430	335	2,208	90	70	95	10		1,075	119	338	339
800	28	1,044	659	750	10	10		140	1,705	261	241
1,059	3	901	1,228	70	26	10		582	1,705	261	241
425	55	110	23	20	39	10		21			242
217	372		4		31	10		1,187	826	1,370	243
721	1,866	622	10	21				492	606		244
301	139	14									245
1,150	490										246
96											247
249	16										248
687	387										249
797	1,116										250
2,236	2,782	599	1,043	490	292	20		4	3,092	1,431	351
367			328		50						352
433	212		619		60						353
1,327			398	35	69						354
333			732	283	18						355
2,720	1,482	6,049	154	10	6						356
186	646		10	10							357
80	420		223	4							358
200			604	10							359
43			154	37							360
850	18,504	959	669	32	75	10					361
1,075	6,132		1,000	83	457	20					362
3,286	5,784	2,280	900	44	14	10					363
561	239	563	42	44	160	10					364
271	1,129	4,099	579	1,211							365
164											366
9		960	214	34							367
190											368
603			892	29							369
1,529	1,780		691	25	233	10					370
100			147	20	51	10					371
269											372
163			2,885	14							373
2,266	88	4,569	942	28	236	10					374
1,288	679		1,788	49							375
1,416	66	3,017	12,783	49							376
619	30	2,967	1,121	50	219	10					377
513			334	105							378
219			7,788	40							379
1,054		1,143	1,135	26	149	10					380
1,286	800		1,823	17	176	10					381
619			5,401	29	251	150					382
377	148	469	312	57	46						383
129											384
8,681	11,207	15,795	18,698	77							385
1,433		7,741	3,719								386
236		1,659	149								387
106			250								388
1,402			469								389
102			3,625	300	100						390
168											391
1,267	15	2,997	1,280	370							392
359			306	30							393
1,900		21									394
											395
											396
											397
											398
											399
											400
											401

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

TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
401 Letts	2,322	12	8	20	60	240		
402 Lewis	7,711	104	44	50	67	154		
404 Libbards	272	21	20		85			
406 Lime Springs	2,757	25	24	131	14	72	217	4
408 Lincoln	1,039	7	16					
407 Linden	714	7	16		35	64	74	3
408 Lincoln	9,169	15	13	50	57	747	506	
409 Lion Grove								
410 Lisbon	9,045	36	52	20	125	211	327	
411 Liscomb	1,504	88	88			87		
412 Little Port	411	5	43		25	86	64	66
413 Little Rock	4,085	36	44	10	25	99	229	
414 Little Sioux	1,012	7	15	10	25	71	26	
415 Livermore	7,722	25	72	49	56	151	185	
416 Lockridge	712							
417 Logan	16,159	106	82	51	108	627	728	17
418 Lohrville	17,770	26	25	12	434	611	478	30
419 Lone Rock	521	2	8					
420 Lone Tree	3,443	22	83	45	151	151	205	9
421 Long Grove	290		9	10			19	10
422 Lortimer								
423 Lost Nation								
424 Lovilia	2,501	15	80	24		791		6
425 Lowden	4,943	8		42	21	715		6
426 Low Moor	779	20	20	24	60	37	25	32
427 Luana	717							
428 Lucas	1,314	25	15	10	30	104	149	1
429 Luther	1,879	20	20	12	58	50		
430 Ly Verna	14,055	23	218	5	182	2	422	3
431 Luxemburg	959	5			11			
432 Luzerne	839	31	46		82	159		
433 Lynnville								
434 Lytton	2,540	15				74	6	66
435 Macedonia	5,559	22	87			72		
436 Mackburg	5,045	3	4		4			
437 Madrid	1,237	114			1,029	135	58	5
438 Magnolia	911	16	20	310				
439 Malcom	4,127	24	36	53	29	284	234	7
440 Mallard	5,787	24	48	29	60	120	100	
441 Maloy								
442 Malvern	8,207	47	64	142	458	1,084		2
443 Manilla	18,492	25	75	219	41	876	734	23
444 Manly								
445 Manning	11,801	143	228	107	128	1,566		68
446 Manson								
447 Mapleton	20,528	21	138	54	124	1,115		
448 Marathon								
449 Marble Rock	8,207	10	25	10	40	41	26	7
450 Marcus	29,902	117	154		102	219	300	162
451 Mavis	1,196	20	25	68				
452 Martelle	1,286	11	11					
453 Martinsburg	745	13	15		18			
454 Marysville	271	6	10					
455 Masonville	120	9			45	191		
456 Massena	1,316	15	29	25	101	127	82	
457 Matlock	319	13			23			
458 Maurice	1,623	25	25		623	10		
459 Maxwell	6,897	34	73	33	65	240		
460 Maynard	1,786	19	20	25	31	6		
461 Mayville	9	2	74	2	13			
462 McCallburg	1,983	10	41			102	102	
463 McCalland	1,565					91		
464 McCalland	12	45	30					
465 McCreger	10,199	2	18		450	439	43	24
466 McEltrre	2,628	13	51	10	49	219		
467 Mechanicsville	6,430	15	41	25	65			
468 Medford	4,321	22	94	13	222	120		

FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and drainage	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Electric and town hall	Board of health and cemetery	Legal expense	Fees and expenses of judges, Justices of Municipalities	Miscellaneous	Interest on bonds and bonds re demand of Municipalities	Amount of balance appropriations and balance of previous year's item paid	Number	
1,282			284	45		27				15	492	
1,283	2,722		408	194	21	39					421	
4			69	48			19	87			404	
5	236		236	54					1,331		466	
6	497	20	334	21							466	
7	205		5,417			300		206	1,225		467	
8											468	
9	2,273	20	1,423	1,372	110	44	50	211	1,744	94	469	
10	720		47	87	34		10	123			471	
11	37		148	148			10	35			472	
12	111		120	2,202	30	203	465	960	1,151		473	
13	37		28	28	18			64			474	
14	513		1,137	3,453	23		94	14	435	1,496	14	475
15	302		137	137				312				476
16	1,397	70	4,000	1,298	140		22	738	6,362		477	
17	147		1,582	1,428	98	20	22	202	982	10,530	478	478
18	298		298	298								479
19	583		891	617	14	30	22	10	207	150		480
20												481
21												482
22	1,754		555	17				307				483
23		496	450				10	8			872	485
24		175	129	32				182			50	426
25		311	150				62	20	12			427
26		415	229	240			10	30			10	428
27		196	674	81	30		33	10	146	289	162	429
28		14	8,390	3,482	212	54	64	10	902	902	713	430
29												431
30				211	33							432
31			22	215	66		21					433
32			141	4,431	115	18	156	10		878		434
33			1,297		23	23	22		5		11	436
34		15	1,900	1,242	201		30	31		1,200	1,000	437
35			538	315	509		30	20				438
36			609	829					30	453		439
37			2,085	1,552	1,006	221			431	230	5	442
38		447	1,976	9,480	25		60		2,156	1,775		443
39			1,712		4,029	1,478	17	1				444
40			1,213	418	6,060	1,808	101	16				446
41			628	477	2,127	21			720	2,431	1,806	440
42		16,084	2,827	1,686	122		785			2,224	2,428	450
43			365	669					56			451
44			869	234					10			452
45			729	208					102			453
46			496	127	4		60					454
47			96									455
48			33	4								456
49			962	2,194	1,019		5	10	386			457
50			460	225	215	6	156	10	614	850	128	458
51			458		411	9	17	37				460
52			187		1,271		10		6			461
53			79	64								462
54			1,973	500	1,979	217		10	194	2,599		464
55			1,967		247	50	20	10	314			466
56			771	1,201	1,312			10	2,069	728		467
57			988	1,227	972	20		10	214	473		468

TABLE NO. 2

Number	TOWNS	Total receipts	Taxes, Licenses, Fees, Etc.					
			Total of taxes, licenses, fees, etc.	Taxes from county treasurer		Fines and licenses	Special assessments	Charitable
				Real estate	Personal			
	Grand total.....	\$4,498,332	\$2,486,191	\$2,065,089	\$46,832	\$70,600	\$282,812	\$1,310
1	Ackley	33,416	15,078	14,470	246	327	7	36
2	Ackworth	270	270	263	7	7	7	36
3	Adair	13,219	9,213	8,615	6	305	58	36
4	Adel	14,555	7,039	6,718	309	58	229	36
5	Afton	16,046	6,008	5,014	959	266	266	36
6	Agency	1,475	765	765	0	0	0	36
7	Alaughon	3,112	2,114	2,114	0	28	28	36
8	Akron	25,423	10,490	9,154	1,177	250	1,200	36
9	Albert City	3,990	2,147	1,475	19	10	20	36
10	Albion	1,496	1,486	1,469	17	0	0	36
11	Alburtis	0	0	0	0	0	0	36
12	Alden	6,555	6,227	5,925	136	166	166	36
13	Alexander	2,767	2,529	2,471	3	55	55	36
14	Allerton	4,347	4,160	4,106	41	72	72	36
15	Allison	4,371	3,362	3,360	120	72	72	36
16	Alta	58,132	7,336	6,375	297	297	297	36
17	Alta Vista	3,178	1,128	983	118	28	28	36
18	Alton	10,536	7,114	6,496	65	153	153	36
19	Altoona	1,392	1,261	1,181	65	5	5	36
20	Alvord	5,314	2,685	2,396	84	80	80	36
21	Amosaw	2,115	215	156	27	22	22	36
22	Andrew	709	572	559	8	5	5	36
23	Anita	13,157	7,064	6,094	231	130	130	36
24	Ankeny	39,508	38,410	4,117	60	7	81,236	36
25	Anthony	13,229	5,677	5,261	110	163	116	36
26	Applington	19,448	4,193	3,337	82	88	88	36
27	Arcadia	2,423	2,081	1,923	88	32	32	36
28	Archer	521	501	496	48	22	22	36
29	Arion	6,215	1,804	1,721	128	10	10	36
30	Arisee	359	359	326	33	0	0	36
31	Arlington	3,130	3,298	2,987	5	34	142	36
32	Armstrong	13,495	7,238	6,105	63	1,046	1,046	36
33	Arnold's Park	4,085	4,085	3,711	66	172	172	36
34	Arthur	2,967	2,333	2,151	151	36	36	36
35	Ashton	733	733	636	96	58	58	36
36	Aspinwall	490	490	479	19	0	0	36
37	Atalissa	490	490	479	19	0	0	36
38	Atohstean	0	0	0	0	0	0	36
39	Atbura	2,381	1,429	1,214	58	23	23	36
40	Avrella	12,971	6,197	5,288	144	65	65	36
41	Aurora	784	784	737	21	26	26	36
42	Avenarius	0	0	0	0	0	0	36
43	Avoca	13,548	10,754	10,148	100	455	455	36
44	Ayrshire	13,327	2,944	2,838	56	30	30	36
45	Balger	0	0	0	0	0	0	36
46	Bailey	7,837	2,773	2,765	7	0	0	36
47	Bailey	1,241	1,281	1,044	37	0	0	36
48	Baldwin	1,392	1,082	1,054	0	0	0	36
49	Bancroft	6,285	5,202	4,788	216	22	22	36
50	Barco City	548	463	429	271	271	271	36
51	Barnum	1,003	1,003	950	37	10	10	36
52	Bassett	248	248	214	16	0	0	36
53	Batavia	2,371	2,281	2,252	116	0	0	36
54	Battle Creek	7,814	6,511	5,995	111	379	379	36
55	Baxter	4,552	3,803	3,534	188	81	81	36
56	Bayard	18,908	3,463	3,276	6	60	60	36
57	Beacon	908	908	916	43	0	0	36
58	Beaconsfield	0	0	914	27	25	25	36
59	Besman	401	401	316	42	23	23	36
60	Beaver	7,432	7,432	7,328	66	20	20	36
61	Bellevue	25,524	0	0	0	0	0	36

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source		Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number	
	Water	Electricity and gas		Stocks, sidewalks and crossings	Town hall, poles and cemetery		Miscellaneous	From bond sale	Current years warrants outstanding		Miscellaneous
18,208	18,208	16	15	1	114	114	114	114	114	114	114
259	222	77	28	25	3	3,679	3,679	3	3	3	3
2,886	2,781	105	633	97	530	2,973	3,467	3,467	3,467	3,467	3,467
6,195	777	5,388	833	3	778	50	2,973	14	3,574	383	383
0	0	0	770	494	270	0	0	0	0	0	0
608	498	16,681	312	303	0	10	300	300	300	300	300
19,000	2,459	16,681	312	303	0	10	1,843	10	1,843	10	10
1,939	1,983	856	164	0	0	164	1,225	1,225	1,225	1,225	1,225
219	219	0	19	0	0	14	0	0	0	0	0
2,886	2,781	105	633	97	530	2,973	3,467	3,467	3,467	3,467	3,467
6,195	777	5,388	833	3	778	50	2,973	14	3,574	383	383
0	0	0	770	494	270	0	0	0	0	0	0
608	498	16,681	312	303	0	10	300	300	300	300	300
19,000	2,459	16,681	312	303	0	10	1,843	10	1,843	10	10
1,939	1,983	856	164	0	0	164	1,225	1,225	1,225	1,225	1,225
219	219	0	19	0	0	14	0	0	0	0	0
2,886	2,781	105	633	97	530	2,973	3,467	3,467	3,467	3,467	3,467
6,195	777	5,388	833	3	778	50	2,973	14	3,574	383	383
0	0	0	770	494	270	0	0	0	0	0	0
608	498	16,681	312	303	0	10	300	300	300	300	300
19,000	2,459	16,681	312	303	0	10	1,843	10	1,843	10	10
1,939	1,983	856	164	0	0	164	1,225	1,225	1,225	1,225	1,225
219	219	0	19	0	0	14	0	0	0	0	0
2,886	2,781	105	633	97	530	2,973	3,467	3,467	3,467	3,467	3,467
6,195	777	5,388	833	3	778	50	2,973	14	3,574	383	383
0	0	0	770	494	270	0	0	0	0	0	0
608	498	16,681	312	303	0	10	300	300	300	300	300
19,000	2,459	16,681	312	303	0	10	1,843	10	1,843	10	10
1,939	1,983	856	164	0	0	164	1,225	1,225	1,225	1,225	1,225
219	219	0	19	0	0	14	0	0	0	0	0
2,886	2,781	105	633	97	530	2,973	3,467	3,467	3,467	3,467	3,467
6,195	777	5,388	833	3	778	50	2,973	14	3,574	383	383
0	0	0	770	494	270	0	0	0	0	0	0
608	498	16,681	312	303	0	10	300	300	300	300	300
19,000	2,459	16,681	312	303	0	10	1,843	10	1,843	10	10
1,939	1,983	856	164	0	0	164	1,225	1,225	1,225	1,225	1,225
219	219	0	19	0	0	14	0	0	0	0	0
2,886	2,781	105	633	97	530	2,973	3,467	3,467	3,467	3,467	3,467
6,195	777	5,388	833	3	778	50	2,973	14	3,574	383	383
0	0	0	770	494	270	0	0	0	0	0	0
608	498	16,681	312	303	0	10	300	300	300	300	300
19,000	2,459	16,681	312	303	0	10	1,843	10	1,843	10	10
1,939	1,983	856	164	0	0	164	1,225	1,225	1,225	1,225	1,225
219	219	0	19	0	0	14	0	0	0	0	0
2,886	2,781	105	633	97	530	2,973	3,467	3,467	3,467	3,467	3,467
6,195	777	5,388	833	3	778	50	2,973	14	3,574	383	383
0	0	0	770	494	270	0	0	0	0	0	0
608	498	16,681	312	303	0	10	300	300	300	300	300
19,000	2,459	16,681	312	303	0	10	1,843	10	1,843	10	10
1,939	1,983	856	164	0	0	164	1,225	1,225	1,225	1,225	1,225
219	219	0	19	0	0	14	0	0	0	0	0
2,886	2,781	105	633	97	530	2,973	3,467	3,467	3,467	3,467	3,467
6,195	777	5,388	833	3	778	50	2,973	14	3,574	383	383
0	0	0	770	494	270	0	0	0	0	0	0
608	498	16,681									

TABLE NO. 2—(Continued)—

Number	TOWNS	Total receipts	Taxes, Licenses, Fines, Etc.						Special assessments	Miscellaneous
			Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Taxes from county treasurer			
							Special assessments	Miscellaneous		
377	Lake Park	18,996	5,140	4,927			213			
378	Lake View	27,017	9,257	8,886		180	153			
379	Lamont	13,952	11,941	11,960		21	191			
380	Lamont									
381	La Motte	2,751	2,751	2,618			9			
382	Lanesboro	8,850	1,023	1,014			9			
383	Lansing	7,853	5,417	4,954		108	285			
384	La Porte City	9,665	8,911	7,570	6	296	1,034			
385	Larchwood	8,582	3,191	1,070	45	117	956			
386	Larabee	8,409	587	458	69	50				
387	Lattimer	2,135	2,136	2,024	102					
388	Lattimer	438	402	402						
389	Laurel	636	631	453	71	73	34			
390	Laurens	55,241	6,696	6,628		66				
391	Lawler	12,970	2,850	2,543	80	233				
392	Lawton	3,361	2,705	2,480	73	73	114			
393	Le Claire	2,143	1,372	1,245	30	97				
394	Ledyard	3,730	2,302	2,174	50	66				
395	Le Grand	796	796	747	49					
396	Lehigh	11,013	5,532	5,607	300	25				
397	Leighton	528	432	372						
398	Lenoir	564	564	509		55				
399	Lenox	13,324	10,189	9,541	292	341				
400	Le Roy	629	629	868	15	46				
401	Lester	4,602	3,774	3,774						
402	Letts	2,432	2,432	2,292	65	75				
403	Lewis	5,855	3,834	3,279	47	68				
404	Lidderdale	1,129	1,129	1,015	54	99				
405	Lime Springs	3,245	3,173	3,173		75				
406	Lincoln	1,428	1,898	1,312	37	49				
407	Linden	1,011	1,011	970	34	19				
408	Linnville	8,895	3,730	3,178	66	303				
409	Linn Grove									
410	Lisbon	9,264	8,297	7,080		50	1,133			
411	Lisbon	1,416	1,416	1,390		31				
412	Little Port	453	453	453						
413	Little Rock	1,436	4,382	4,188	30	127				
414	Little Sioux	1,231	982	846	75	49				
415	Livermore	7,801	3,670	2,860	99	681				
416	Lockridge	868	868	790	57	21				
417	Logan	18,253	15,171	14,900		271				
418	Lohrville	17,342	7,018	6,103	130	479				
419	Lone Rock	1,128	1,128	1,054	63	22				
420	Lone Tree	3,890	3,015	2,797	117	89				
421	Long Grove	479	449	449						
422	Lorimer									
423	Lost Nation									
424	Lovilia	3,598	3,598	3,512	266	277	500			
425	Lowden	5,234	4,780	4,025	70	117	530			
426	Low Moor	767	767	632	42	72				
427	Luna	1,870	606	585	14	10				
428	Lucas	4,432	1,426	1,224	6	137				
429	Luther	3,078	1,960	1,861		16				
430	Lu Verne	15,928	3,808	2,933	138	704				
431	Luxemburg	332	333	290	8					
432	Luzerne	803	803	803						
433	Lynnville									
434	Lytton	2,353	2,353	1,392	63	17				
435	Macedonia	5,256	1,224	1,196		16				
436	Macomb	760	760	746	16	34				
437	Madair	11,681	7,033	6,638	128	194				
438	Magnolia	1,171	1,089	1,038		51				
439	Malcom	3,741	3,060	2,844		164				

GENERAL RECEIPTS.

Number	Total water, electricity and gas	Classified by Source			Classified by Source			Total from bonds, current miscellaneos	Receipts from Debt Obligations Issued			Number
		Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and crossings	Town hall, scales and country	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
377	12,012	1,117	11,806	754		754						377
378	14,957	1,429	13,528	600	600		2,305		2,339	64		378
379	2,011	2,011										379
380												380
381	1,808	1,808		693	41	622	7,227	7,017		210		381
382	4,744		4,744	1,047	171	1,476	116		5	116		382
383	348	348		38			7,452	7,000	296	136		383
384	17,658	901	17,037	520	520		31		31			384
385	4,961	303	4,794	625	625		30,097	15,076	3,250	15,703		385
386	586	506		80	80		4,500		500	4,000		386
387	78	78		6	6		683		344	344		387
388	4,602		4,602	200	200		169		100	100		388
389	1,292	1,292					96		96			389
390	102	102		726	726		2,043		2,043			390
391	1,880	1,880										391
392	51	51		26	3	10	83				85	400
393	4,984	4,984										403
394	615	615		352	198	154						410
395	4,156	411	3,745	1,888		1,344	544					411
396	3,925	661	3,274	4	4							414
397	2,763	2,763										416
398	607	637		189			319		319			417
399	629	629		243	2	241	189	9,478	7,780	1,698		418
400							8		8			419
401							50		50		30	420
402												422
403												423
404	404	404		49	49		1		1			424
405							261		261			425
406												426
407	230	230		10	10		192		100	7	92	429
408	3,673	515	3,158				8,447	8,075	318	54	430	430
409												432
410												433
411	722	722		3	3		3,307		3,307			434
412							1,015	1,015	7	7		435
413							3,623		3,623			436
414	504	504		82	82	60	177		177			437

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
508	Moulton	2,848	2,422	2,407	105	81		
504	Mt. Ayr	39,288	21,604	21,345	96	329		
505	Mt. Union	456	422	422	23			
506	Mt. Vernon	10,702	14,302	14,009	129	172		
507	Moyville	32,953	3,518	2,007	80	309		
508	Murray	4,023	3,982	3,823	99	41		
509	Nashua	5,549	7,111	6,464	60	250	329	
510	Neola	20,308	2,647	2,292	60	195		
511	New Albion	1,923	1,840	1,735	2			
512	Newell	13,525	5,734	5,700	18			
513	Newhall	825	823	734	62	27		
514	New Hartford	2,582	2,456	2,279	125			
515	New Liberty	579	187	154				
516	New London	20,864	9,849	9,849				
517	New Market	2,833	2,703	1,853	139			
518	New Providence	674	674	694	66	4	117	25
519	New Sharon	10,179	8,079	7,674	63	312		
520	New Vienna	1,933	925	845	73	5		
521	New Virginia	1,768	1,768	1,679	13			
522	Nichols	2,459	1,442	1,301	30	51		
523	Nodaway	1,518	1,518	1,270	90	137		
524	Nora Springs	8,592	6,291	5,908	142	258		
525	Northboro	327	327	711	46	5		
526	North Buena Vista	25	25	25				
527	North English	7,212	5,598	4,908	150	521		
528	North Liberty	1,243	1,243	1,142	67	32		
529	North McGregor	3,264	3,251	2,209	6	10		139
530	North Washington	178	172	133	31	8		
531	Northwood	12,764	16,802	10,422	196	294		
532	Norwalk	908	908	630	42	235		
533	Norway	3,875	3,401	3,077	65	159	249	1
534	Nunda	888	791	562	40	189		
535	Oakland	23,229	8,764	7,562	307	207		
536	Oakville							
537	Obeysdale	5,167	4,521	4,211	120	170		
538	Obolens	49,113	11,486	10,763	222	13		
539	Ogden	4,232	4,232	2,601	177	1,447		
540	Ohla	800	880	530	48	15	28	
541	Ohio	6,025	4,424	4,345		35		38
542	Okla	1,874	1,874	1,967				
543	Oneds	882	463	428	11	14		
544	Onslow	2,209	2,063	1,591	102	362		
545	Orange City	18,168	10,561	10,566	282	174		
546	Orchard	284	284	284				
547	Orient	7,829	2,977	2,096	60	25	732	1
548	Orleans	688	642	623	9			
549	Oswan	3,531	3,531	3,571	219	56		
550	Osterdock	36	36	36				
551	Oto	1,925	1,348	1,274		50		
552	Ottawa	862	463	357	93	112		69
553	Oxford	4,259	4,259	3,639	131			
554	Oxford Junction	4,884	3,236	3,436	32	66		
555	Oyens	475	475	402	36			
556	Pacific Junction	1,869	1,938	1,894	132	27		23
557	Packwood	1,028	928	922		6		
558	Palmer	1,000	1,000	1,227	80	93		
559	Panama	1,031	976	892	42	39		
560	Panora	23,437	5,814	5,436	75	119		18
561	Parkersburg	10,822	8,486	7,981	230	158		51
562	Parnell	3,055	1,124	973	50	101		3
563	Paton	4,458	1,651	1,384	138	5		
564	Patterson	482	482	482				
565	Paulina	16,632	6,948	5,846	300	130	696	

GENERAL RECEIPTS.

Number	Classified by Source		Classified by Source				Total from bonds, current arrangements and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and crossings	Town hall, schools and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
			225		225						502
	812	812	812		412	404	16,000	8,000	436	7,124	504
	2,507	2,507	833	246	526		1,000			507	505
	9,756	2,850	6,915						1,000		500
			20		20				21		508
	2,226	2,226	22		22				46		509
	4,317		4,317		93		2,379				510
	614	614			1,806	50	276	1,380	5,281	4,000	531
	88	88									512
	12,592	605	13,197	387	352		35	8,423	8,000	423	516
	1,001	1,001									518
	255	255			25	19	4	500			519
					1,029	575	445				520
											522
	822	822			588	588					523
											524
	724	724			4	4					525
											526
	1,493	1,493			15	13					528
	474	474			159	145	14	220		100	530
					31	31					532
	2,201	2,201			5	5		12,202		12,206	535
	342	342			58	7	25	19	245		536
	2,431	2,431			6	6		39,494	14,500	2,435	539
	6,092	954	5,138					1,368		1,600	540
	1,232	1,232			55	55					541
	116	116						430		420	542
	2,286	2,286						5,291		5,149	543
	4,849	4,849			2	2					545
					46	22	14				546
					98	98					548
	240	240			6	6					549
											550
	243	243			5	5					551
	592	592			242	222	19	14	14		552
	409		409		153	153					553
	398	16	388		163	133					554
	10,014	1,097	8,917		509	39		8,141	7,101	1,040	555
	1,725	1,725			699			6,129		6,129	559
	2,406		2,406		73	73					561
	9,400	1,940	7,510		224	84	159				562

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	
506	Persia	3,017	2,649	2,516		133			
567	Peterson	6,229	4,207	3,975	78	74	45	10	10
568	Pierson	11,643	5,187	5,000		111			
569	Pilot Mound	3,446	1,353	1,262		37			
570	Pioneer	236	236	236					
571	Pisgah	1,067	1,044	680	33	61	61		
572	Plainfield	802	618	345	45	27			10
573	Pleasant	494	461	376	57	28			
575	Pleasant Plain								
576	Pleasantville	27,965	7,921	7,389	72	69	270		
577	Plover	1,228	1,228	1,060	96	67			
578	Plymouth	2,969	1,216	1,158	52	6			
579	Poachonts	22,335	6,839	6,383	81	175			
580	Polk City	696	671	577	24	70			
581	Pomeroy	13,219	4,958	4,399		339	350		
582	Popely								
583	Portsmouth	2,045	1,630	1,531		68			10
584	Postville	11,741	8,763	8,436	177	99	6	6	
585	Prairieburg	1,640	1,431	1,401	18	12			
586	Prairie City	6,191	4,746	4,331	35	301			
587	Prescott	1,718	1,718	1,533	121	60			
588	Preston	7,070	2,113	1,959	81	68			10
589	Pringhar	15,087	14,310	6,867		118	7,39	8	
590	Princeton	1,827	1,827	1,447	12	68			
591	Promise City	325	320	305		15			
592	Protivin	591	591	575		16			
593	Pulaski								
594	Quasqueton	1,295	1,279	1,117	84	55			10
595	Quincy	1,175	1,175	1,002	90				10
596	Radcliffe	5,470	4,354	3,868	159	237			
597	Rake	1,086	1,086	875	102	113			
598	Ralston	1,175	1,003	872		15	23	10	
599	Randalla	554	480	473	15				
600	Randolph	9,824	2,586	2,429	69				
601	Rathbun	692	692	298	235	69			
602	Readdy	2,964	2,508	2,253	84	23			10
603	Reasor	715	715						
604	Redfield	567	567	567					
605	Redfield	9,010	3,189	3,060	21	108			
606	Reinbeck								
607	Rembrandt	2,746	1,119	957	81	81			
608	Remsen	10,511	7,532	6,824	259	411			
609	Renwick	10,707	3,459	3,254	103	30			
610	Rexville	9,154	4,940	4,682	139	110			
611	Richland								
612	Rickardsville								
613	Ricketts								
614	Ridgeway	9,650	1,968	1,014		54			
615	Rinard	587	400	429	39	1			
616	Ringsted	4,940	4,716	4,423	170	113			10
617	Ripley	2,831	2,413	2,349		11			10
618	Riverside	5,192	4,318	3,629	63	68			10
619	Riverton	1,824	1,596	1,426	134	22			
620	Robins	365	365	365					
621	Rock Falls	340	340	211	22	7			
622	Rockford								
623	Rock Valley	7,617	5,326	4,683	288	241			10
624	Rockwell	5,621	4,922	4,780	63	25			
625	Rockwell City	24,346	16,507	15,348	147	759			
626	Rodman								
627	Rodney	485	485	448	18	25			
628	Roland	21,685	4,519	4,177	278	66			

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, seals and emblems	Miscellaneous		From bond sale	Current years war. rates outstanding	Miscellaneous	
305	305		3								596
673	673		925			925		439		439	597
6,267	709	5,558	186			170		4		3	1,598
1,906	1,906		28			25		28		28	570
											571
											572
											573
											574
											575
3,940	148	2,892	5			5		17,000	17,000		576
1,676		1,676						10		10	577
11,261	862	10,400						5,432		5,432	578
											579
7,788	300	7,488						25		25	580
											581
											582
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											626
											627
											628

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal and industry bonds	Temporary bonds	Warrants outstanding	Miscellaneous debts	
	Grand total.....	\$5,059,880	\$2,248,565	\$2,133,914	\$1,100,825	\$553,780	\$114,780	
1	Aekley.....	49,233	24,296	10,400			14,538	
2	Aekworth.....	19,044	19,000					
3	Adair.....	35,631		15,000	4,000	11,131	5,500	
4	Adrian.....	37,339	8,675	24,800		2,664	600	
5	Agency.....	4,000		4,000				
6	Agneworth.....	41,400	30,500			4,616	6,820	
7	Akron.....	2,343			500	1,342		
8	Albert City.....	14,361	13,136			1,225		
9	Albion.....	7,500		7,500				
10	Albournet.....	3,000	2,000					
11	Albion.....	2,021		2,000				
12	Alexander.....	19,194				19,194		
13	Alford.....	18,900	16,000		2,000	900		
14	Alford.....	18,900	16,000		2,000	900		
15	Alford.....	18,900	16,000		2,000	900		
16	Alford.....	18,900	16,000		2,000	900		
17	Alford.....	18,900	16,000		2,000	900		
18	Alford.....	18,900	16,000		2,000	900		
19	Alford.....	18,900	16,000		2,000	900		
20	Alford.....	18,900	16,000		2,000	900		
21	Alford.....	18,900	16,000		2,000	900		
22	Alford.....	18,900	16,000		2,000	900		
23	Alford.....	18,900	16,000		2,000	900		
24	Alford.....	18,900	16,000		2,000	900		
25	Alford.....	18,900	16,000		2,000	900		
26	Alford.....	18,900	16,000		2,000	900		
27	Alford.....	18,900	16,000		2,000	900		
28	Alford.....	18,900	16,000		2,000	900		
29	Alford.....	18,900	16,000		2,000	900		
30	Alford.....	18,900	16,000		2,000	900		
31	Alford.....	18,900	16,000		2,000	900		
32	Alford.....	18,900	16,000		2,000	900		
33	Alford.....	18,900	16,000		2,000	900		
34	Alford.....	18,900	16,000		2,000	900		
35	Alford.....	18,900	16,000		2,000	900		
36	Alford.....	18,900	16,000		2,000	900		
37	Alford.....	18,900	16,000		2,000	900		
38	Alford.....	18,900	16,000		2,000	900		
39	Alford.....	18,900	16,000		2,000	900		
40	Alford.....	18,900	16,000		2,000	900		
41	Alford.....	18,900	16,000		2,000	900		
42	Alford.....	18,900	16,000		2,000	900		
43	Alford.....	18,900	16,000		2,000	900		
44	Alford.....	18,900	16,000		2,000	900		
45	Alford.....	18,900	16,000		2,000	900		
46	Alford.....	18,900	16,000		2,000	900		
47	Alford.....	18,900	16,000		2,000	900		
48	Alford.....	18,900	16,000		2,000	900		
49	Alford.....	18,900	16,000		2,000	900		
50	Alford.....	18,900	16,000		2,000	900		
51	Alford.....	18,900	16,000		2,000	900		
52	Alford.....	18,900	16,000		2,000	900		
53	Alford.....	18,900	16,000		2,000	900		
54	Alford.....	18,900	16,000		2,000	900		
55	Alford.....	18,900	16,000		2,000	900		
56	Alford.....	18,900	16,000		2,000	900		
57	Alford.....	18,900	16,000		2,000	900		
58	Alford.....	18,900	16,000		2,000	900		
59	Alford.....	18,900	16,000		2,000	900		
60	Alford.....	18,900	16,000		2,000	900		
61	Alford.....	18,900	16,000		2,000	900		
62	Alford.....	18,900	16,000		2,000	900		
63	Alford.....	18,900	16,000		2,000	900		
64	Alford.....	18,900	16,000		2,000	900		

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

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R. telephone, telegraph and wireless companies	Money and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
1	902,380	200,856	127,444		318,080	476,033	44			1
2	82,254	19,024	18,012		7,950	35,521	11			2
3	2,060,676	443,256	158,040		1,425,180	1,381,641	43			3
4	1,009,519	618,122	221,120		197,491	410,548	33			4
5	896,533	356,415	129,126		371,412	169,470	38			5
6	47,948	100,124	18,880		59,240	151,667	9			6
7	515,958	163,756	118,544		237,660	247,578	25			7
8	954,380	648,000	180,292		146,088	1,067,44	44			8
9	567,150	304,024	154,404		105,350	358,300	11.6			9
10	339,217	130,540	45,028		114,101	160,380	33			10
11	869,944	393,390	128,960		354,300	639,488	46.3			11
12	523,827	455,886	61,790		91,987	312,647	30			12
13	621,116	630,452	86,022		29,641	1,265,099	31			13
14	755,514	379,662	127,472		48,286	384,911	22			14
15	1,023,679	401,432	231,188		331,050	504,205	34			15
16	397,776	211,695	96,748		76,309	352,109	17			16
17	828,992	385,323	136,514		145,472	514,663	31			17
18	291,470	180,300	25,670		86,100	137,442	18			18
19	301,305	59,277			241,828	356,647	30			19
20	81,198	42,268	12,180		25,000	29,042	11			20
21	215,408	97,688	23,368		62,852	134,216	18.8			21
22	1,301,380	535,140	192,872		495,000	678,305	21			22
23	80,698				89,028	99,098	29			23
24	699,750	690,120			129,625	290,638	41			24
25	1,058,924	305,246	81,388		622,300	721,437	25.5			25
26	302,980	341,848	30,640		30,492	98,614	38			26
27	51,994	54,000			24,500	50,121	20			27
28	109,949	61,984	44,808		31,415	101,000	31			28
29	88,871	49,695	23,771		15,453	37,712	10			29
30	508,802	349,823	160,699		151,350	210,728	20			30
31	971,829	432,340	291,360		253,865	459,238	30			31
32	229,454	318,668	125,254		117,224	186,143	20			32
33	186,508	76,164	29,004		80,400	106,677	18			33
34	838,630	281,722	96,960		125,008	277,820	21			34
35	965,728	170,444	282,390		170,448	377,742	48			35
36	274,215	162,948	46,636		67,227	119,483	14.5			36
37	1,051,290	723,800	289,968		438,000	717,115	33.5			37
38	384,344	151,376	91,821		39,948	91,347	16			38
39	510,556	359,376	110,229		149,900	227,869	20			39
40	546,372	423,988	40,584		113,490	145,968	5			40
41	246,874	197,080	45,016		96,732	131,265	20			41
42	705,738	276,212	308,298		322,328	341,102	22			42
43	236,648	143,228	72,398		121,021	174,961	57.5			43
44	323,660	114,840	24,707		37,990	89,235	14			44
45	82,398	47,441			46,940	67,290	5			45
46	474,543	176,400	85,762		204,872	273,397	32			46
47	622,692	496,104	63,228		79,690	212,432	40			47
48	797,022	271,911	137,924		397,286	489,729	27			48
49	1,051,890	368,882			683,408	775,295	33			49
50	226,217	84,468	11,372		51,769	188,374	17			50
51	126,318	66,124	24,982		47,412	65,188	14			51
52	196,525	61,640	65,040		60,045	102,045	20			52
53	186,384	47,202	70,828		48,252	80,745	47			53
54	1,440,612	769,664	337,964		364,500	624,278	27			54
55	1,621,112	773,024	316,164		781,164	1,174,494	42			55
56	301,864	189,144	63,658		129,142	192,329	39			56
57	144,484	81,328	30,576		17,000	40,401	10			57
58								18,000		58

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

Number	TOWNS	Total debt	Classified by Character					Per Cent
			General bonds	Municipal industry bonds	Temporary bonds	Warrants outstanding	Miscellaneous	
65	Berkley							
66	Berlin							
67	Bernard							
68	Bertram							
69	Bettendorf	15,000	15,000					2.8
70	Bevington							
71	Birmingham	290						
72	Hairsburg	914				200		3.0
73	Hairstown	14,925	14,500			914		3.0
74	Blakesburg							2.2
75	Blanchard							
76	Blencow	500				500		
77	Blockton							31.5
78	Blue Grass							
79	Boda	16,800	16,800					
80	Bonaparte	7,400				400		30.5
81	Bondurant	5,000	5,000					10.0
82	Boston	2,205	2,100					10.0
83	Bushong	600				100		17.0
84	Boyd	10,927		9,500				17.0
85	Braddyville					1,187		17.0
86	Bradgate							
87	Brandon							
88	Brayton							
89	Breda	8,100	8,000			100		10.0
90	Bridgewater							
91	Brighton	1,651	1,440			211		10.0
92	Bristow							
93	Britt	54,578	45,824	2,500				17.0
94	Brooklyn	13,000	12,000	1,000				6.5
95	Brunsville							
96	Buckeye							
97	Buffalo	7,300		7,300				10.0
98	Buffalo Center	16,825	11,000			5,825		10.0
99	Burt	19,970		17,000		2,970		10.0
100	Bussard	10,000				100		10.0
101	Calamus					200		10.0
102	Calender							
103	Calmar	26,016	3,500	11,000		800	2,418	5.0
104	Calumet	2,500					50	10.0
105	Camanche	3,965	3,900					10.0
106	Cambridge							
107	Cantill							
108	Carbon							
109	Carroll	7,500		6,500		1,000		11.0
110	Carpenters							
111	Carson	18,400		15,000		3,400		10.0
112	Cascade	915				915		10.0
113	Cass	18,413	15,000			2,413		10.0
114	Castalia							10.0
115	Castana	2,779		1,700				10.0
116	Castle Hill							
117	Center Heights	1,685				700		10.0
118	Center Junction	645						10.0
119	Center Point	1,200	1,200					10.0
120	Central City							
121	Centralia							
122	Charlotte	9,000		9,000				10.0
123	Charter Oak	24,927		34,500		427		10.0
124	Chatsworth							
125	Chelsea	14,010		14,000		10		10.0
126	Chester	537				537		10.0
127	Chillicothe							
128	Church	10,405		14,000		2,600		10.0
129	Cincinnati	36				800		10.0
130	Clare	1,000	1,000					10.0

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Money and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number	
33,388	29,476	13,312		800	13,997	21			65	
									71	
									68	
2,650,800	1,688,696	721,014	130,380	115,800	750,822	29	93,988	5	69	
544,024	316,232				217,132	298,865	10.5	46,370	4	70
207,076	101,484	79,188		20,494	11,774	22	23,220	4	72	
205,508	75,154	30,245		146,586	477,027	41.3			74	
373,587	143,070	83,544	1,100	145,807	302,797	10			73	
82,321	27,424	21,422		33,675	45,800	25			75	
498,876	214,460	101,444	33,892	147,500	239,829	35	45,076	5	76	
728,758	320,560	47,160	228	90,870	109,842	19			78	
611,719	189,800	112,914		319,205	286,626	39			79	
228,224	47,839	22,679	5,422	129,714	161,842	12			81	
347,933	236,510	60,575		50,550	129,121	34	100,263	5	80	
272,280	171,172	70,448	3,878	127,190	188,473	33			82	
443,449	134,852	127,276	17,928	163,560	233,824	37			83	
342,380	163,356	88,624		39,300	153,296	23			85	
241,426	88,020	67,703		49,430	97,461	15	20,820	5.5	86	
320,613	190,022	44,668	3,772	90,140	153,358	39			87	
									88	
288,852	283,640	85,212			97,313	29			89	
325,866	157,962	67,068	9,516		179,280				90	
1,174,405	836,444			337,961	547,072	18.25			92	
851,590	614,948	256,800		82,548	300,485	45	14,088	2	93	
1,490,430	745,856	273,120	23,372	1,420,088	1,663,450	29	11,136	9.5	94	
162,000	100,000	35,000	18,000		35,000	28			95	
146,138	29,175	17,375	7,398	91,760	106,347	32			96	
189,884	143,160	17,104			44,721	35			97	
881,137	428,176	182,394	48,472	225,116	241,518	41	88,120	1	98	
503,465	390,972	64,248	12,512	161,633	347,601	36			99	
188,400	108,400	101		219	284,440	30	5,000	2	100	
361,398	154,040	80,628		35,600	207,269	101	11,000	1	101	
349,070	197,220	63,740	21,840	67,070	137,220	34	39,720	1	102	
369,696	167,600	42,728		116,100	256,724	28	30,000	5	103	
285,016	65,884	82,730	16,272	120,040	142,324	32			104	
211,500	147,020	22,660		41,850	84,270	7			105	
177,514	254,608	157,000	131,068	74,745	329,429	30	150,180	4	106	
									107	
									108	
									109	
508,561	331,192	81,856	28,884	268,661	298,627	31	19,364	5	110	
132,550	42,972	41,900	19,098	29,030	54,896	12	11,667		111	
442,824	210,272	165,596	16,459	110,500	190,581	26.5			112	
1,577,308	559,820	131,968	11,120	696,284	918,540	39			113	
967,459	286,560	131,068		632,737	849,869	29	18,948	5	114	
373,170	164,714	53,216	22,476	6,780	132,440	30	132,372	4	115	
178,388	149,368	81,480	48,041	8,500	75,972	25			116	
									117	
273,875	206,098	7,836	49,852	9,880	75,804	15	9,020	0.6	118	
342,164	89,676	37,172	54,418	41,000	91,391	16			119	
833,526	436,552	109,796	74,320	212,871	269,043	30	47,686	0.5	120	
									121	
175,968	146,596	29,872			44,317	21.5			122	
405,604	391,224	162,884	6,823	244,675	304,908	43.6	6,500		123	
114,815	45,504	44,080		24,231	46,592	12	16,000		124	
778,940	528,284	208,000	44,000	170,756	222,892	33	49,884	5	125	
286,941	166,060	70,550		111,204	110,781	25.7			126	
103,197	39,484	26,760	26,283	41,973	41,973	6			127	
1,060,186	713,872	156,250		146,058	403,549		513,540	5	128	
450,282	302,180	80,324	20,883	86,806	179,992	35			129	
100,650	62,778	79,428		20,752	62,555	49			130	

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

Number	TOWNS	Classified by Character					Per Capita
		Total debt	General bonds	Municipal utility bonds	Temporary loans	Warrants outstanding	
197	Dolliver	6,641	5,000			1,641	8.6
198	Donahue						
199	Donnellson						
200	Doon	2,528		8,500		81	3.8
201	Dougherty	450	450				2.1
202	Dow City	7,104	2,800	4,900			3.3
203	Dows	15,688	15,800			22	12.0
204	Drakaville						12.0
205	Dunont	6,000	6,000				11.0
206	Duncombe	6,500		6,800			3.2
207	Dunerton						11.0
208	Dunlap	19,803	5,600	12,000		2,303	11.2
209	Durango						
210	Durant						
211	Dyersville	12,500	12,500				8.2
212	Dwars	27,500	27,500				33.0
213	Earlham	31,289	4,500	25,000		1,789	17.7
214	Earling						11.0
215	Earlville	5,524	8,000		500	24	5.6
216	Early	30,980	29,300			1,680	20.0
217	East Park						11.0
218	Edlyville	17,124		14,000		3,124	11.2
219	Edenview	1,000	1,000				2.2
220	Eggenwood	2,000		2,000			2.8
221	Eleron						11.0
222	Elbridge	1,000		1,000			6.2
223	Elgin	2,502	2,500			2	4.4
224	Elkader	2,000	2,000				2.8
225	Elkhart	2,500	2,500				3.0
226	Elkhorn						
227	Elkton	634			100	534	2.2
228	Elliot	12,907	10,500			2,013	12.9
229	Ellison						
230	Ellsworth	13,000		15,000			11.2
231	Flora	13,000	13,000				14.7
232	Flora						
233	Emerson	850		850			3.0
234	Epworth	13,320	13,750			640	16.0
235	Essex	7,000	7,000				11.2
236	Everly	6,500	6,500				11.2
237	Evira	21,250	21,250				23.7
238	Exline						
239	Fairbank	18,058	10,000	8,000		58	14.4
240	Fairley	10,500	8,000	2,500			11.2
241	Farmersburg						
242	Farmington	14,000	13,000		1,000		11.2
243	Farmhamville	4,000	4,000				11.2
244	Farragut						
245	Fayette	25,915	7,700	13,700		4,515	21.8
246	Fenton	15,851		15,000		851	11.8
247	Ferguson						
248	Fertile						
249	Florida						
250	Floyd						
251	Fonda	22,500	22,500				21.3
252	Fonsville	27,531		27,500		31	21.2
253	Pt. Atkinson						
254	Pt. Des Moines						
255	Foster						
256	Franklin						
257	Fraser	68				68	2.9
258	Fredricksburg	13,500		13,500			11.0
259	Frederick						
260	Fremont	500			500		1.2
261	Galt	200				200	2.5
262	Galva	18,125		13,500		4,625	11.0

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

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of l. e. telephone, fire, telephone, press companies	Money and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
198	250,556	110,280	93,450	6,912		79,900	132,664			198
199	47,134	217,900	86,540	63,384		53,800	145,011	22,500		199
200	335,360	187,524	106,170	31,696		107,014	29			200
201	350,219	104,408	66,968	27,241		161,603	211,357			201
202	331,414	168,940	74,348	24,116		37,000	160,861	30		202
203	772,583	413,364	16,424	345,005		452,250	32			203
204	125,872	77,704	31,168	15,539		1,500	32,591	19		204
205	845,192	351,696	150,732	108,104		225,964	326,546	19		205
206	282,416	162,200	100,660	79,199		326	70,856	37		206
207	281,035	108,220	112,440			161,173	70,856	16		207
208	1,066,800	532,816	259,690	68,808		234,500	449,845	35.5	24,100	208
209	25,844	5,144	4,732	11,368		6,401				209
210	860,604	547,448	78,782			477,651	30			210
211	1,818,044	992,228	405,844	55,696		382,177	740,444	55	115,000	211
212	1,030,406	728,222	284,828	42,942		484,360	748,127	30	18,420	212
213	791,313	439,784	166,072	44,128		265,225	423,931	36	14,495	213
214	213,634	94,288	54,226			64,100	101,231	30	22,564	214
215	617,024	250,490	115,988	25,122		229,380	324,641	23		215
216	791,313	284,952	244,261			1,443,000	398,541	48		216
217	672,344	128,444	49,224	47,340		222,326	282,488	16	56,900	217
218	671,870	357,400	171,164			222,306	342,547	35.5		218
219	496,528	177,247	77,304	30,352		118,025	191,191	63	84,691	219
220	389,413	302,608	88,428	38,798		328,329	228,350	30	15,000	220
221	369,794	123,608	61,160	107,576		78,450	149,056	16		221
222	489,780	156,600	88,752	7,858		222,470	289,048	16		222
223	322,856	298,472	105,700	17,864		110,800	216,364	24	19,628	223
224	1,011,102	659,360	186,352	16,760		548,630	792,248	59	16,208	224
225	144,470	107,624	36,846			36,118	115			225
226	327,078	247,280	108,764			341,694	430,615	12	22,720	226
227	159,231	31,763	31,763			47,651	328,305	35	2,736	227
228	493,968	213,760	134,888	2,222		183,088	328,305	35	13,664	228
229	123,304	70,072	85,956	38,566		50,800	94,442	22	6,052	229
230	166,608	116,608	132,282	13,282		162,300	191,827	29		230
231	745,360	390,294	194,802	34,500		283,603	383,603	81	50,040	231
232	295,767	82,640	38,732			115,738	115,738	9	17,024	232
233	641,186	174,432	109,799	21,426		338,500	414,176	23		233
234	1,291,501	493,468	265,248			562,785	737,404	27		234
235	280,650	186,276	134,240	41,824		216,610	307,629	17.5		235
236	1,010,202	328,408	199,784	6,377		424,434	676,826	35.5		236
237	238,234	134,764	64,484	77,276		64,631	14,631	14	35,981	237
238	427,101	246,428	113,122	21,291		158,650	253,831	33	11,600	238
239	384,771	104,969	4,200			35,900	144,700	35	31,715	239
240	388,274	179,390	74,648	26,092		178,195	178,217	8		240
241	290,996	119,698	43,992	81,432		48,874	116,152	20		241
242	327,201	119,108	39,100	19,950		118,530	24,475	13.6	41,695	242
243	321,318	176,613	159,280			118,530	176,613			243
244	1,129,662	473,280	176,220	21,829		429,832	566,387	33	23,900	244
245	148,236	97,386	32,260			113,800	221,719	21		245
246										246
247	191,481	35,353	12,149			153,079	162,600	14	54,900	247
248										248
249	289,851	102,743	57,661	37,172		92,278	141,679	10.6		249
250	1,332,000	1,082,000				168,000	438,320			250
251	374,290	223,296	134,406	95,953		200,536	443,973	30	114,000	251
252	204,116	106,504	67,082	21,620		41,200	89,479	19		252
253										253
254										254
255	34,412	19,728	5,984			8,700	15,128	10		255
256	327,940	84,940	203,000			71,980	89			256
257	699,000	200,000	128,000	62,000		259,000	392,000	29	40,000	257
258	626,970	287,768	180,840	14,063		224,220	322,388	28.5	130,480	258
259	126,702	85,998	38,222			60,462	84,837			259
260	300,207	364,630	150,000	13,099		72,928	204,845	87		260

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

Number	TOWNS	Total debt	Classified by Character					Per Cent
			General bonds	Municipal utility bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	
263	Garber							
264	Garden Grove	972			972			
265	Garnaville							
266	Garner	7,807	6,000		509	1,308		
267	Garriison							
268	Garwin	9,000	9,000					
269	Geneva	1,107				1,107		
270	German	23,742		17,000		6,742		
271	Germany	9,243	9,000			243		
272	Gilbert	16,000		9,000				
273	Gilbertville							
274	Gilman	102,888	12,500			68,616		
275	Gilmore City	3,810				2,810		
276	Gladbrook	15,250	14,800			450		
277	Gilmore	16,000	16,000					
278	Goodfield	10,500	10,500					
279	Goodell	330				330		
280	Gooss Lake	3,200	2,200			1,000		
281	Gowett	11,756	3,000	6,500		1,356		
282	Gracinger							
283	Grainfield							
284	Graf	432				432		
285	Grand Junction							
286	Grand Mound	13,014		12,014		1,000		
287	Grand View							
288	Grand View							
289	Granger	2,700	600	2,100				
290	Grant							
291	Grant City							
292	Grantville	2,400		2,400				
293	Gravity	478				478		
294	Gray							
295	Greely	7,500	7,500					
296	Greene	10,000	10,000					
297	Greenfield	32,773	32,719			54		
298	Green Island							
299	Grimes	2,000		2,000				
300	Grisonville	10,801	7,216			3,585		
301	Grundy Center	17,726	17,726					
302	Gruber							
303	Guinness							
304	Guthrie Center	41,900	28,788	9,000		1,112	3,000	
305	Guttenberg	17,865	10,000			7,865		
306	Halbur							
307	Hamilton							
308	Hancock							
309	Hanlontown							
310	Hansell	282				282		
311	Harcourt	3,847				3,847		
312	Hardy							
313	Harper							
314	Harper's Ferry	677	164	491		22		
315	Harris	13,500	13,500					
316	Hartford							
317	Hartley							
318	Hartwick	50,756	5,500	47,000		308	3,900	
319	Hartvey	300				300		
320	Hastings							
321	Havocock	11,676		10,000		1,676		
322	Hawkeye	10,000		10,000				
323	Haxton							
324	Heidrick	14,000		14,000				
325	Henderson							
326	Hepburn							
327	Hills							
328	Hillsboro							

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

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telegraph and telephone companies	Money and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
264	367,754	218,280	55,010	9,640	84,724	155,482	13		304	
265	195,300	235,184	47,459		712,027	385,798	7		306	
266	1,206,618	714,336	193,900	33,977	304,805	537,048	36	22,800	305	
267	106,716	222,902	134,339	23,888	97,700	192,454	14.5	7,732	4	
268	375,726	310,120	327,688	37,258	119,650	226,919	29.5	29,544	5	
269	317,330	169,800	61,730		45,800	88,680	24		308	
270	924,357	421,384	179,332	69,056	254,558	423,628	31.5	127,572	10	
271	353,687	169,844	96,352	8,809	87,670	154,123	91		370	
272	309,809	149,369	62,068		240,228	307,300	30		371	
273	102,888	68,016	28,672		67,309	91,197	15		372	
274	625,890	925,192	117,296	27,462	250,900	350,920	36.5		374	
275	159,342	74,967	12,104		47,700	108,436	41	1,548	5	
276	925,577	864,267	61,279		331,884	355			375	
277	901,436	487,496	175,388	46,775	191,800	309,259	28		377	
278	218,608	307,336	116,352		160,380	304,552	38	39,470	4	
279	36,960	52,652	4,108		35,880	61,006	27		379	
280	79,160	368,340	2,920	202,040	160,000	356,085	35.5	160,300	4	
281	443,084	197,706	109,820	47,468	130,430	191,771	46.5		282	
282	520,308	101,000	52,876	73,258	77,987	121,141	7	7,440	4	
283									284	
284	770,000	396,720	99,080	74,000	390,220	342,065	13	10,080	4	
285	473,758	236,420	107,360	20,588	130,430	222,902	30	5,760	4	
286	250,150	118,004	91,576		80,570	141,935			287	
287									288	
288	252,200	98,436	43,720	23,834	80,310	127,805	29	8,424	5	
289	225,224	116,064	65,460		63,700	99,082	35	24,400	6	
290	55,000	45,730	7,200		54,000	13,084	6	38,308	4	
291	196,272	125,140	47,732		101,300	53,118	31		292	
292	609,168	181,928	100,800	37,544	298,806	376,464	30		293	
293	43,496	31,336	13,552	11,600	8,000	27,124	10		294	
294	221,912	186,708	61,304		78,900	133,903	19		295	
295	1,854,484	690,056	300,240		362,208	1,172,572	27		296	
296	1,714,724	882,760	237,604	34,784	559,572	848,369	39.5		297	
297	99,000	27,276	12,032		4,300	39,470	16		298	
298	340,554	161,660	157,018	52,082	152,370	131,141	41	84,815	5	
299	911,340	440,500	203,840		290,000	427,985	38		300	
300	2,262,122	970,168	422,012	22,632	594,440	951,308	34	16,840	5	
301									302	
302	296,96	214,81	53,712		27,500	91,640	10		303	
303	1,080	346,84	334,036	21,187	378,225	708,809	37.3	12,000	7	
304	867,24	449,82	121,760	92,820	142,820	308,595	16		304	
305	99,450	65,48	33,078		304,300	24,865	30		305	
306									306	
307	205,234	85,761	74,556	61,356	44,354	99,457	12	10,144	5	
308	181,030	29,415	15,080	11,372	134,864	128,921	17		309	
309									310	
310	370,328	106,223	48,262	23,097	41,500	123,759	30		311	
311	141,720	56,050	27,500	83,660	42,500	35,805	23	14,830	5	
312	294,552	76,720	59,522		77,300	169,113	30		312	
313	196,080	65,900	26,340		36,789	67,964	29.5		313	
314	553,072	196,000	92,244	31,823	25,000	113,018	34		314	
315									315	
316	1,254,230	681,772	329,964	45,744	595,750	825,370	29	22,340	5	
317	130,480	38,788	32,322		55,460	72,715	10		317	
318	178,968	68,888	10,748	67,823	1,200	45,567	22		318	
319	266,200	102,628	78,676	29,256	56,070	108,710	29		319	
320	79,441	105,400	47,516	32,062	8,940	64,410	39.5		320	
321	97,576	325,800	220,012	31,282	410,880	257,500	33.0	17,396	53	
322	90,116	239,336	102,488		368,286	393,817	17.5		322	
323	97,416	202,252	94,862		420,116	659,441	37		323	
324	26,623	71,516	178,844	16,104	100,225	141,827	30		324	
325	38,592	24,188	44,000	10,534	9,900	29,572	30		325	
326	75,808	46,592	10,516	15,816	91,006	124,252	12		326	
327	106,304	21,192	82,112		112,250	163,274	12	18,300	5	
328									328	

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

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

Number	TOWNS	Classified by Character						Total Debt
		Total debt	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous items	
329	Hinton	6,000	6,000					0.0
330	Holland							0.0
331	Holstein	24,000		24,000				0.3
332	Holy Cross	400			400			0.4
333	Hopewille	19,911	10,607					0.3
334	Hopkinton					214		0.3
335	Hornick							0.2
336	Hosoga	7,000	7,000					0.2
337	Hubbard	1,534	1,500			34		0.2
338	Hudson	3,700	2,000			1,700		0.2
339	Hull							0.5
340	Hunston	35,000	31,000			4,000		0.5
341	Husley							0.2
342	Inogen	4,000	4,000					0.2
343	Inwood	15,071		15,000				0.2
344	Ionia					71		0.2
345	Ireton							0.2
346	Jackson	681,500	278,504			402,996		0.2
347	Jackson Junction							0.2
348	Jamaica	51				51		0.2
349	Jamestown							0.2
350	Jasp	7,700	7,700					0.3
351	Jewel Junction	42,781	80,469			2,312		0.4
352	Jolie							0.2
353	Jolley	5,000	5,000					0.2
354	Kalona	1,516			1,000	16	50	0.3
355	Kanarr	6,500		65,000				0.2
356	Kanawha	36,150	24,000			2,100		0.2
357	Kellerton							0.2
358	Kelley	8,278	800	7,500		278		0.3
359	Kellogg							0.2
360	Kenilth							0.2
361	Kent							0.2
362	Kentwood Park	13,200	5,000	7,200				0.2
363	Koonastupa	1,200	4,200					0.2
364	Kota	36,901	34,000				2,000	0.2
365	Keystone	1,083,664	1,808					0.2
366	Kingsley	11,506	11,500					0.2
367	Kinross	19				19		0.2
368	Kirkman							0.2
369	Kirkville							0.2
370	Kiron							0.2
371	Klemme	3,167	2,000			1,167		0.2
372	Koberlin							0.2
373	Knottown							0.2
374	Laconia	78,371	15,000			3,371		0.2
375	Ladota							0.2
376	Lake Mills	32,504	7,900	25,000		6		0.2
377	Lake Park	19,200		16,500		2,700		0.2
378	Lake View	22,705		2,000		2,000		0.2
379	Lamson	37,303	23,150	3,900			10,253	0.2
380	Lamont							0.2
381	La Motte	2,550	8,500					0.2
382	Lansboro	7,000	7,000					0.2
383	Lansing	9,305	9,305					0.2
384	La Porte City	3,212	9,500	3,212				0.2
385	Larchwood	12,500	3,000	9,500				0.2
386	Larabee	4,780				232		0.2
387	Lattimer	7,202	7,000					0.2
388	Lattin							0.2
389	Laurel							0.2
390	Laurens	35,250	28,000	4,000		3,250		0.2
391	Lawler	17,031	12,500	4,500				0.2
392	Lawton	3,000	3,000					0.2
393	Le Claire	425						0.2
394	Ledyard	6,344	6,000			344		0.2

Total annual Valuation	Actual valuation of total property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and electric company	Money and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
305,892	123,900	83,484	29,122	69,476	128,580	32			329
1,459,648	788,792	555,376	35,488	850,902	629,466	38.5	12,900	5	331
25,384	29,384				7,346		1,600	4	332
35,303	39,413	5,900		500	9,000				333
800,402	411,399	144,300	59,220	194,022	345,617	41	61,236	25.5	334
244,972	194,314	140,588			129,150	40			335
274,872	152,872	107,920	5,500	58,380	271,850	37			336
757,696	412,860	154,436		209,740	549,654	39			337
122,028	109,344	122,332	25,800	190,430	323,306	25	16,028	5	338
229,107	101,492			227,700	231,078				340
368,100	117,420	54,522		69,178	189,123		0,188		341
724,378	302,679	180,220	52,506	188,886	222,759	41	61,459	5	343
244,961	95,450	44,000		176,900	142,900	12	25,000	5	344
681,500	278,504	125,932		228,200	377,912	42			345
217,276	182,888	34,388			51,319			5	346
224,882	118,202	70,900		125,850	182,054	15			347
210,328	136,170	68,352		136,030	179,642	15	15,432	5	348
425,274	166,000	106,000	47,717	222,270	391,240	31	36,900	5	350
1,172,903	550,332	156,228	187,756	279,580	534,164	41			351
205,274	45,400	45,900	72,352	41,546	84,478	15			353
139,020	139,072	62,964	54,884	297,531	279,776	25	4,944	5	354
688,256	228,348	160,092	42,710	72,700	181,286	45	26,900	5	355
284,200	142,504	66,400	71,748		534,164	22			356
828,821	281,244	80,516	10,450	247,615	517,910	19	48,699	5	359
179,024	71,004	8,824	6,824	54,290	98,406	19	6,004		361
601,140	484,720	25,230	55,284	67,900	316,710	42			362
429,000	429,000	86,090	21,520	159,152	294,332	52	35,370	5	363
1,419,570	801,330	244,842	24,000	569,502	744,857	28	17,524	5	364
1,083,664	324,600	149,240	35,128	605,412	605,412	28	15,245	4	366
1,084,301	447,120	239,750	40,910	339,145	518,134	27	5		367
47,400	34,596		37,322	31,234	38,107	10	4,960	5	368
159,240	62,652	64,860	87,322	19,240	19,240	14	4,700	4	369
130,954	13,572	72,305		41,087	66,479	26			370
370,250	122,438	90,220	33,856	125,600	146,879	26			371
214,732	159,872				53,000				372
199,674	304,622	65,808	6,754	15,800	61,140	15			373
453,313	246,622	11,104	80,860		317,400	15			374
1,444,728	346,622	89,740	29,606	161,222	347,400	4	8,900	4	377
662,082	170,700	61,236		298,051	190,897	27			378
146,200	74,212	240,290	143,292	379,999	301,197	27	170,504	4	379
1,009,844	379,504	175,890	45,716	194,500	335,448	28	31,000	4	379
1,106,274	391,250	339,076	58,248	297,294	487,200	24	80,500	5	379
399,348	190,244	28,204		67,300	134,027	40	12,912		381
217,202	109,248	62,520		5,605	58,267	28			382
1,000,000	431,808	229,708	62,854	276,200	447,490	25			383
1,308,747	414,300	117,708	66,024	513,650	769,920	27	12,908	5	384
608,210	47,164	408,528	173,650	29,680	146,801	24	27,000	5	385
9,708	96,328	74,076	17,672	35,800	75,303	10			386
467,780	240,388	91,036	32,256	94,100	185,090	40			387
21,000		10,572							388
211,010	179,424	63,056	10,980	118,550	171,063	2	51,600	3	390
273,227	291,200	216,150	42,222	101,599	265,357	33	6,747		390
294,561	56,730			175,200	195,647	27			391
297,406	110,692			96,700	137,090	24			391
300,814	87,428		5,805	390,640	319,000	27			392
588,044	292,692	301,006	72,066	297,520	370,601	30	25,000	5	394
				34,048	190,948	39			394

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

Number	TOWNS	Total debt	Classified by Character					Per Cent
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	
355	Le Grand							
356	Lehigh	21.35	19,500			1,550	7.2	
397	Leighton	372				372	3.2	
398	Leisler							
399	Lenox							
400	Le Roy							
401	Letes	3,000	3,000				10.0	
402	Letts							
403	Lewis	5,000		5,000			10.0	
404	Lidderdale							
405	Line Springs	6,000		6,000			10.0	
406	Lincoln							
407	Linden							
408	Lineville	14,499		14,000		499	10.0	
409	Linn Grove							
410	Lisbon	12,327	11,497			830	10.0	
411	Liscomb							
412	Little Port							
413	Little Rock	23,000		23,000			10.0	
414	Little Sioux							
415	Livermore	11,000	12,000				10.0	
416	Lockridge							
417	Logan	95,870		20,000		319	5.00	
418	Lohrville	13,304	11,700			1,604	11.2	
419	Lone Rock							
420	Long Tree	30,000	900				11.2	
421	Long Grove							
422	Lorimer							
423	Lost Nation							
424	Lovilia							
425	Lowden	15,501	13,500			1	11.2	
426	Low Moor							
427	Luna	575				575	11.2	
428	Lucas		4,800				11.2	
429	Luther							
430	Lu Verne	23,318		23,000		318	6.0	
431	Luxemburg							
432	Luzerne	200					11.2	
433	Lynnville							
434	Lytton							
435	Macedonia	7,000		7,000			11.2	
436	Mackburg	1,000			1,000		11.2	
437	Madrid	17,133		13,500		3,633	11.2	
438	Magnolia							
439	Maison	3,022	3,750				11.2	
440	Maillard	3,500	3,500				11.2	
441	Maloy							
442	Malvern	7,800		6,000		3,800	11.2	
443	Manilla	31,530		28,000		3,530	11.2	
444	Manly							
445	Manning	12,600		6,000			11.2	
446	Manson							
447	Mapleton	31,029	1,500	23,270		6,259	11.2	
448	Marathon							
449	Marble Rock	36,634	24,500			1,134	6.0	
450	Marcus	10,547	20,000			1,247	6.0	
451	Marne	191				191	11.2	
452	Martelle							
453	Martinsburg	200			200		11.2	
454	Marysville							
455	Masonville							
456	Massena							
457	Matlock							
458	Mauree							
459	Maxwell	9,531	2,500	15,000		1,031	11.2	
460	Maynard	8,000	8,000			800	11.2	

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of telegraphs and electric lines and other public utilities	Millions and cents	Per capita	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of telegraphs and electric lines and other public utilities	Millions and cents	Per capita
240,764	123,632	31,732		85,400	124.341	208					
4,000	4,000			500	500	40.5					
41,808	32,602			7,950	23,197	387					
38,804	38,804			123,256	164,309	398					
577,398	336,376	29,676		480,000	600,861	50					
37,464	37,464			62,728	86,670	23					
66,220	130,020			4,000	107,858	40					
30,776	32,988			176,000	271,387	35					
38,776	18,796			186,420	307,945	29					
31,600	31,600			45,000	45,000	6					
73,444	29,252			68,000	111,553	31					
44,313	44,313			56,511	156,774	22.5					
21,464	25,044			86,038	190,696	32					
468,608	163,608	72,020		665,304	836,571	32					
33,292	33,292			153,135	172,741	28					
29,303	29,303			9,130	33,047	70					
36,532	36,532			152,900	272,307	46					
39,754	39,754			145,470	145,470	13.5					
103,306	103,306			150,921	280,305	41					
83,928	6,639			29,420	80,852	33					
109,029	109,029			189,250	322,301	48					
200,811	200,811			17,426	15,977	31					
97,422	97,422			337,200	481,468	23					
15,243	15,243			123,330	165,143	42					
36,781	36,781										
275,890	275,890	30,460		196,028	180,120	32					
70,892	70,892			270,750	280,507	28					
30,501	30,501			30,653	65,085	29					
31,316	31,316			349,008	184,774	15					
152,610	152,610			74,653	74,653	23					
12,446	12,446			66,000	109,612	33					
101,077	101,077			176,877	271,928	22.5					
11,600	11,600			136,000	188,193	43					
67,359	67,359										
20,445	20,445	1,200		121,700	147,901	41					
99,728	15,828			83,655	124,670	30					
74,040	411,092	411,092		411,092	411,962	33					
169,414	404,999	404,999		348,894	607,377	33.5					
13,489	33,894	33,894		64,804	64,804	18					
95,700	30,197	13,489				29					
95,700	101,720	95,700		161,065	162,548	27					
676,900	676,900			467,557	647,888	45					
427,000	145,736	12,270		169,000	315,267	40					
263,730	184,730			490,400	707,665	18					
259,528	184,730			169,000	337,810	48					
605,205	169,740	49,504		98,700	353,312	32					
42,836	45,352			23,057	14.5						
134,954	31,067	5,792		57,265	100,218	20					
74,788	38,024			27,743	65,446	20					
42,230	17,100			1,900	16,755	13					
154,648	41,612	48,261		15,100	309,533	18					
186,870	122,796	35,806		230,213	373,821	16					
43,372	32,700			7,976	27,578	5					
63,400	63,400			21,000	76,226	36					
181,844	112,276			80,000	186,649	31					
96,988	32,976			239,102	317,054	21.6					

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

Number	TOWNS	Total debt	Classified by Character						Total
			General bonds	Municipal industry bonds	Temporary bonds	Warrents outstanding	Miscellaneous notes	Other	
441	Mayerville								
442	McCalsburg	2,014	1,900					224	2.1
443	McCansland	832,434						91,888	50.904
444	McClelland	58,207						11,230	2,067
445	McGregor	257,425						51,559	21,786
446	McIntire	842,841	1,700					237,416	60,650
447	Mechanicville	5,900	5,500					56,840	29,840
448	Medapolis	2,400		2,300				71,806	60,400
449	Merbourne	5,279						2,272	59,046
450	Melcher	2,025			185		1,800		68,100
451	Melrose							84,940	35,580
452	Melvin								
453	Menlo								
454	Merriden								
455	Merrill	15,041	1,000	14,000				41	5.1
456	Meservey	4,122	3,500					62	1.1
457	Meyer								
458	Middletown	15,500		32,500				81,698	49,992
459	Miles	48,721	8,250	32,500			7,971	105,689	52,048
460	Milford							320,436	58,144
461	Milfersburg	11,300	7,500					1,428	46,999
462	Milton	1,500	1,500					500,000	70,000
463	Minburn								
464	Minden	6,011	6,000					1,900	30,423
465	Mingo	1,900							66,808
466	Mitchell	13,300	13,500					29,412	18,882
467	Mitchellville								
468	Modale								
469	Monfarma								
470	Moneta	750	750					37,824	30,248
471	Monmouth	229,969						91,072	51,800
472	Monona	1,619,045	18,500					563,300	31,000
473	Monroe	548,508	4,300	400,000				119,072	4,400
474	Montezuma	1,400,809	14,000	24,747	2,000			658,200	230,972
475	Montour	41,353						1,903	547,674
476	Montrose							138,928	81,044
477	Moorehead	256,700						45,180	29,660
478	Mooreland	368,844	15,000	15,000				104,348	101,861
479	Moravia	27,241						21,760	19,188
480	Morning Sun	38						30,000	12,223
481	Morrison	280						123,500	34,584
482	Morton	31,000						30,000	12,223
483	Mt. Airy	78,000	15,000	55,000	7,000			20,880	29,080
484	Mt. Union							73,716	72,288
485	Mt. Vernon	16,954	10,500					1,491,250	216,130
486	Novels	10,700	12,800					102,923	109,923
487	Nashua	4,900	4,000					419,900	145,512
488	Nashua	2,778						625,964	274,900
489	New Abbin							142,000	70,848
490	Newell	18,832		12,500				127,016	6,348
491	Newhall	1,057						101,970	35,440
492	New Hartford	1,800	1,500		1,667			142,000	14,224
493	New Liberty							83,000	5,340
494	New London	34,222	33,000					21,220	7,241
495	New Market							34,032	16,890
496	New Providence							134,000	52,484
497	New Sharon	6,500						109,500	16,890
498	New Vienna	750						109,500	16,890
499	Nora Spang							109,500	16,890
500	Nichols	37						63,900	11,880
501	Nodaway								
502	Nora Spang	7,178	2,540		4,638			190,400	67,860
503	Northboro							111,400	20,492
504	North Buena Vista							20,870	2,411

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

Number	TOWNS	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of stocks, bonds, telegraphs and wireless telegraphs and press companies	Moneys and credits	Variable valuation	Mills levied	Actual valuation of property in incorporation	Mills levied	Number	
												441	Mayerville	44,284	27,830	9,184	526	7,000	16,221	2			441
442	McCalsburg	148,280	91,888	50,904	6,000	214,150	214,150	36.5	41,504	5	442	
443	McCansland	58,207	37,425	11,230	2,067	4,700	18,077	10			443	
444	McClelland	257,425	147,255	81,559	21,786	31,105	83,286	10			444	
445	McGregor	842,841	512,908	237,416	60,650	161,181	336,521	43			445	
446	McIntire	5,900	499,500	56,840	29,840	44,000	126,700	21			446	
447	Mechanicville	2,400	475,754	71,806	60,400	6,000	267,070	20			447	
448	Merbourne	2,025	2,017,532	458,212	254,000	59,046	1,488,327	17	43,250	4	448	
449	Melcher		291,835	97,244	68,100	170,200	282,500	30	301,830	5	449	
450	Melrose		710,534	84,940	35,580		37,700	29			450	
451	Melvin										451	
452	Menlo										452	
453	Merriden										453	
454	Merrill	15,041	1,000	14,000			67,880	13.2			454	
455	Meservey	4,122	3,500				207,446	301,774	15		455	
456	Meyer						947,000	288,333	30	91,202	3	456
457	Meyer						82,725	178,234	38		457	
458	Middletown	15,500		32,500			31,700	86,849			458	
459	Miles	48,721	8,250	32,500			1,350,422	720,298		773,000	3	459
460	Milford						234,424	310,745	35	310,745	4	460
461	Milfersburg	11,300	7,500				127,700	234,615	60	60,000	48	461
462	Milton	1,500	1,500				1,765,660	1,801,233	35.5		462	
463	Minburn						290,000	322,650	21	180,000	5	463
464	Minden	6,011	6,000				184,850	290,440	10		464	
465	Mingo	1,900					27,400	67,401	35	14,302	5	465
466	Mitchell	13,300	13,500				19,650	44,072	10	4,900	5	466
467	Mitchellville						145,810	549,577	38		467	
468	Modale						24,700	90,484	11		468	
469	Monfarma										469	
470	Moneta	750	750				37,824	30,248			470	
471	Monmouth	229,969					60,000	102,467	10	25,284	5	471
472	Monona	1,619,045	18,500				886,225	1,028,730	32		472	
473	Monroe	548,508	4,300	400,000			440,254	458,458	30		473	
474	Montezuma	1,400,809	14,000	24,747	2,000		547,674	111,605	24	132,468	5	474
475	Montour	41,353					90,000	156,062	30	7,190	5	475
476	Montrose	256,700					115,000	111,900	27	16,112	4	476
477	Moorehead	368,844	15,000	15,000			126,136	27			477	
478	Mooreland	27,241					11,700	22,035		54,300	4	478
479	Moravia	38					239,306	317,471	32	47,213	4	479
480	Morning Sun						156,232	162,851	25		480	
481	Morrison	280					80,600	120,145	19.4	5,424	5	481
482	Morton	31,000						5,000	24.5		482	
483	Mt. Airy	78,000	15,000	55,000	7,000		117,000	165,958	28.5	75,000	5	483
484	Mt. Union						84,134	136,173			484	
485	Mt. Vernon	16,954	10,500				396,788	780,142			485	
486	Novels	10,700	12,800				103,000	183,972	33		486	
487	Nashua	4,900	4,000				792,200	964,163	30	7,870	5	487
488	Nashua	2,778					632,000	893,361			488	
489	New Abbin						328,950	363,033	20		489	
490	Newell	18,832		12,500			87,418	128,031	11		490	
491	Newhall	1,057					383,372	670,622	27.4	8,000	5	491
492	New Hartford	1,800	1,500		1,667		171,708	227,842	10		492	
493	New Liberty						131,148	190,234	30		493	
494	New London	34,222	33,000				45,100	60,577	1		494	
495	New Market						600,900	806,251	84	1,600	5	495
496	New Providence						227,872	305,359	22		496	
497	New Sharon	6,500					66,652	110,877	17	47,232	4	497
498	New Vienna	750					181,600	806,085	28	25,276	5	498
499	Nora Spang						14,500	37,022	18		499	
500	Nichols	37					321,287	360,000		6,000	5	500
501	Nodaway						135,130	230,295	11		501	
502	Nora Spang										502	
503	Northboro	7,178	2,540		4,638		650,725	656,211	22	86,508	5	503
504	North Buena Vista						70,529	120,303	28.8		504	

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

Number	TOWNS	Total debt	Classified by Character						Per Capita	Total debt
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts			
507	North English.....	800					800		34	
508	North Liberty.....								28.5	
509	North McGregor.....	10,800							16,800	
510	North Washington.....								20.5	
511	Northwood.....	5,912	5,712					206	90.8	
512	Norwalk.....								70.9	
513	Norway.....	2,500		2,500					106	
514	Numa.....	100							106	
515	Oakland.....	22,213	4,500	8,000		19,000			96.25	
516	Oakville.....	27,000	22,000						20.00	
517	Ocheyedan.....	40,226	35,800	18,000		2,400			27.20	
518	Ogden.....	38,430		20,430					27.20	
519	Olin.....								8	
520	Oliver.....	502	500			92			8	
521	Onawa.....	160				600			19.25	
522	Onslow.....	1,000	1,000						61.2	
523	Orange City.....	35,728	29,441			5,291			14.1	
524	Orchard.....								10.00	
525	Orcutt.....	12,743		10,000		2,743			25.5	
526	Orians.....								81.1	
527	Ossian.....								81.1	
528	Osterdock.....	811				811			22.11	
529	Ottawa.....								81.0	
530	Oxford.....	1,700	1,500			300			21.0	
531	Oxford Junction.....	2,000	5,000						81.0	
532	Oyama.....								1.20	
533	Pacific Junction.....	1,210				1,210			16.5	
534	Packwood.....								10.25	
535	Palmer.....								16.5	
536	Panama.....								10.25	
537	Panora.....	22,440	10,300			6,138			62.11	
538	Parkersburg.....	7,000	7,000						8.0	
539	Parshall.....								8.0	
540	Paton.....	7,500	7,500						10.00	
541	Patterson.....								10.00	
542	Paulina.....	9,500		9,500					10.00	
543	Paulsboro.....	2,500		2,500					10.00	
544	Petersen.....	10,000	7,500			2,500			10.00	
545	Petersen.....	1,625				1,625			10.00	
546	Pilot Mount.....			9,000					10.00	
547	Pioneer.....								10.00	
548	Piquah.....	30,501							24.00	
549	Plainfield.....	84				800			184	
550	Plainville.....								184	
551	Pleasanton.....								184	
552	Pleasant Plain.....								184	
553	Pleasantville.....	38,101	37,000			1,100			18.25	
554	Plover.....	17				11			2.5	
555	Plymouth.....	11				11			8.0	
556	Pocahontas.....	9,000	900	8,000					10.00	
557	Pola City.....								10.00	
558	Ponseroy.....	15,475	2,500	12,500		473			14.25	
559	Popopolis.....								14.25	
560	Portsmouth.....	1,500	1,500						12.25	
561	Postville.....	22,000		22,000					12.25	
562	Prairieburg.....	5,712	5,000			712			10.00	
563	Prairie City.....	307				903			10.00	
564	Prescott.....	407				1,074			11.00	
565	Preston.....	2,714				1,500			1.25	
566	Pringleton.....	20,280	8,500	10,000					10.00	
567	Princeton.....								10.00	
568	Premise City.....								10.00	
569	Prothun.....	1,500	1,500						10.00	

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

Number	Municipal industry bonds	Mills levied	Actual valuation of property in inspection	Mills levied	Monetary and credits	Taxable valuation	Actual valuation of property in inspection	Mills levied	Number	
										Actual valuation of personal property	Actual valuation of real property	Actual valuation of R. R., telephones, gas, water, electric, and other public utilities
570	205,914	423,740	251,144	25,080	215,900	300,441	29.5	12,000	4	527
571	197,075	44,025			199,520	199,420	15			528
572	117,120	66,328	91,252		71,058	71,058	8			529
573	20,222	38,210				12,127				530
574	49,276	81,022	40,276		610,750	908,551		45,250	5	531
575	81,022	102,790	30,610		250,000	334,882		46,104	2.5	532
576	20,222	101,872	20,222		22,000	100,847		8,000		533
577	40,276	218,200	40,276		61,720	246,514				534
578	251,144	177,030	23,940		120,000	247,500	24	27,300		535
579	272,428	272,428	42,284		154,700	426,654	37	8,300	5	536
580	20,948	20,948			412,510	618,190	24			537
581	91,252	80,202	9,880		103,040	148,582	10	11,014	5	538
582	277,156	140,228			451,490	584,240	30			539
583	20,222	20,222	20,222		170,478	222,480	21	60,800	5	540
584	20,222	20,222	20,222		35,880	95,149	19			541
585	118,092	63,172			145,204	110,080	22	10,300	5	542
586	249,024	249,024	11,440		181,112	710,150	32			543
587	91,252	91,252	23,788		258,080	307,715	22	9,918	9	544
588	40,000	40,000			24,000	50,120	10			545
589	37,000	37,000			55,017	107,107	19			546
590	149,728	149,728			289,800	427,382	15			547
591	21,200	21,200	12,720		30,040	8,501		8,029	4	548
592	20,222	20,222	20,222		22,000	68,200	30			549
593	154,904	154,904	15,704		211,830	421,200	22	20,900	16.7	550
594	121,144	121,144			222,650	325,854	31			551
595	30,000	30,000			100,100	118,100	20			552
596	61,814	61,814			74,660	110,200	10	20,322	5	553
597	20,222	20,222	20,222		102,140	160,120	10			554
598	4,008	4,008	4,008		45,370	68,048	49			555
599	104,808	104,808	15,708		177,000	272,220	28	65,740	5	556
600	328,988	328,988	52,890		212,107	450,618	33			557
601	62,004	62,004			54,220	97,271	30			558
602	262,125	262,125			367,510	567,125	16			559
603	4,520	4,520	4,520		14,520	21,725	13.5			560
604	20,222	20,222	20,222		249,108	423,480	30			561
605	162,180	162,180	20,222		81,870	160,180	20	19,000	5	562
606	138,528	138,528			306,682	302,802	22			563
607	91,252	91,252	110,910		83,000	232,680	45			564
608	44,200	44,200			95,400	147,272	15	32,910	4	565
609	821,422	821,422			308,108	308,108				566
610	48,122	48,122			68,200	142,070	10.5	10,900	5	567
611	60,512	60,512			35,743	72,050	10			568
612	60,000	60,000			50,000	87,000	7	30,000	4	569
613	165,604	165,604	18,108		304,430	524,026	43	26,500	10	570
614	70,272	70,272			75,172	119,913	19	27,000	9	571
615	43,000	43,000			122,415	174,347	3			572
616	88,522	88,522			154,530	339,000	30	37,500	5	573
617	168,252	168,252	65,997		236,587	361,546	27			574
618	291,356	291,356			75,000	198,350	30			575
619	122,624	122,624			424,300	633,000	30			576
620	25,000	25,000	190		64,500	72,750	35			577
621	170,000	170,000			458,000	622,000	25.5	15,000	5	578
622	200,144	200,144			177,284	243,200	21			579
623	115,500	115,500	17,350		130,400	222,840	30			580
624	300,620	300,620			251,200	420,200	45			581
625	32,000	32,000	34,000		13,171	68,414	18			582
626	218,200	218,200	33,272		8,560	105,282	42			583
627	14,978	14,978			10,000	43,413	39	59,202	5	584

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	
725	Urbans	12,000	12,000					80.20
726	Ute	17,000		17,000				80.20
727	Vail							80.20
728	Valera	9,000		9,000				80.20
729	Van Horn	2,900	2,900					80.20
730	Van Meter							80.20
731	Van Wert							80.20
732	Vermilion	12,800	6,000		1,071	51	4,728	80.20
733	Victor							80.20
734	Vincennes							80.20
735	Vining	300	300					80.20
736	Voices (City)							80.20
737	Wadens							80.20
738	Walcott	3,800			3,800			80.20
739	Walker	8,711			8,711			80.20
740	Wallingford							80.20
741	Wall Lake	11,000		11,000				80.20
742	Walnut	21,300	1,800	19,500	9,300			80.20
743	Wapella	20,800			20,800			80.20
744	Washta							80.20
745	Waterville	300			300			80.20
746	Wauconda							80.20
747	Waukesha	7,000	7,000					80.20
748	Wayland	600		600				80.20
749	Webb	300			300			80.20
750	Weldon							80.20
751	Wellman	4,400	300	4,100				80.20
752	Wellburg	5,340	1,400	3,940		4,442		80.20
753	Wellton							80.20
754	Wesley	7,600		7,600	608			80.20
755	West Bend	18,614		9,000	11,614			80.20
756	West Branch	9,311			9,311			80.20
757	West Burlington	4,100	4,100					80.20
758	West Carroll							80.20
759	Westfield							80.20
760	Westgate	2,500	1,300		1,200			80.20
761	West Liberty	53,800	21,150		7,800	25,210		80.20
762	West Mitchell							80.20
763	West Point	15,000	15,000					80.20
764	West Side							80.20
765	West Union	8,342	8,342					80.20
766	Westland	47						80.20
767	Whiting	17,300		15,000	2,300			80.20
768	Whittemore	15,013	1,900	6,000	7,500	15		80.20
769	Whitton							80.20
770	Wiley							80.20
771	Williams	4,300	3,500					80.20
772	Williamsburg	19,555	5,500			10,055		80.20
773	Wilson							80.20
774	Winfield	14,000	14,000					80.20
775	Winthrop	8,500		8,500				80.20
776	Wisla							80.20
777	Woden							80.20
778	Woodbine							80.20
779	Woodburn							80.20
780	Woodward	11,700	9,800		2,500			80.20
781	Woolstock	5,000		5,000				80.20
782	Worthington							80.20
783	Wyoming	1,700			1,700			80.20
784	Yale		7,400					80.20
785	Yetter	2,000	2,000					80.20
786	Yorktown							80.20
787	Zearing							80.20
788	Zwingle							80.20

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND ANNUAL LEVY.

Number	TOWNS	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and electric companies	Money and credits	Transferable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
726	Ute	428,848	232,840	123,044	52,964	110,000	207,212	30		11,400	726
727	Vail										727
728	Valera	125,796	28,272	27,924		47,000	61,640	30			728
729	Van Horn	232,888	208,164	146,072	33,420	293,200	542,122	35	43,788	4	729
730	Van Meter	308,594	139,332	70,372		128,800	186,316	24	16,828	5	730
731	Van Wert	345,802	111,476	67,820	42,584	123,000	181,428	25		11,796	731
732	Vermilion	137,000	65,400	71,156		75,700	63,275	21			732
733	Victor	1,181,028	375,498	192,050		612,884	753,045	17			733
734	Vincennes	222,600	148,220	51,400	28,120	94,300	84,250	19		5	734
735	Vining	107,000	41,888	29,202	27,304	66,844	80,259	24		5	735
736	Voices (City)	434,704	239,992	82,820	35,696	305,000	397,011	45	50,844	5	736
737	Wadens	70,144	91,804	48,030	30,344	30,344	47,536	18			737
738	Walcott	806,511	360,000	242,500		253,121	412,106	21			738
739	Walker	1,081,612	375,716	168,500	81,779	81,610	30,441	22	38,234	1	739
740	Wallingford	141,521	70,180	44,204	7,903	19,228	49,401	20			740
741	Wall Lake	892,356	370,748	117,664	70,041	281,100	430,714	38	14,428	5	741
742	Walnut	22,644	483,044	131,240	32,800	305,000	397,011	45	30,724	4	742
743	Wapella	1,378,072	1,077,900	188,216	21,872	396,523	624,037	47	32,300	4	743
744	Washta										744
745	Waterville	172,805	43,840	60,422	11,009	35,425	60,777	15			745
746	Wauconda	305,471	162,840	70,766	24,384	168,291	173,461	21	2,200	2	746
747	Waukesha	443,318	175,594	60,960	55,429	151,302	224,306	28	7,196	6	747
748	Wayland	646,314	220,324	121,099		34,802	370,040	15			748
749	Webb	297,465	77,960	65,808		125,255	76,805	23			749
750	Weldon	333,305	126,640	71,700	24,239	184,840	17	9,600	4	750	
751	Wellman	889,500	428,748	98,084	86,404	390,690	452,469	20	22,472	4	751
752	Wellburg	292,055	225,312	112,154	36,772	121,907	308,504	38			752
753	Wellton	197,300	43,300	58,500		35,460	51,040				753
754	Wesley	381,916	173,672	123,368	88,281	90,552	137,803	35	750	4	754
755	West Bend	680,449	307,716	174,205	69,498	739,498	349,838	30			755
756	West Branch	1,120,854	424,564	102,874	21,041	582,150	742,160	30			756
757	West Burlington	373,567	302,892	43,280		27,455	113,062	24			757
758	West Carroll	235,736	82,320	54,512	8,800	90,100	139,569	17	7,680	5	758
759	Westfield	405,644	45,644	44,423		5,050	24,816	15			759
760	Westgate	333,542	133,348	81,044	28,366	156,797	156,797				760
761	West Liberty	1,446,842	1,058,756	315,000		1,74,250	1,417,608	24.5			761
762	West Mitchell	48,522	2,608			41,300	54,410	10			762
763	West Point	212,487	323,560	144,040	27,391	110,405	211,474	21.5			763
764	West Side										764
765	West Union	1,201,548	812,300	360,800	64,069	76,704	1,009,165	28.8	80,024	5	765
766	Westland	419,004	181,002	95,425	23,829	114,800	184,101	22			766
767	Whiting	441,028	244,572	150,408	49,709	117,280	139,402	28			767
768	Whittemore	321,300	173,840	178,720	26,208	151,530	246,734	33.5			768
769	Whitton	325,003	99,100	37,290	43,037	100,750	176,478	21			769
770	Wiley	77,334	18,722	16,712		80,400	33,209	6	42,256	5	770
771	Williams	390,342	288,112	109,724	31,216	161,160	308,478	30	10,064	2	771
772	Williamsburg	397,738	179,044	150,372	5,871	647,300	783,572	26			772
773	Wilson										773
774	Winfield	1,144,714	432,400	202,300	55,916	250,050	548,731	33	17,244	5	774
775	Winthrop	512,677	242,504	90,916		189,197	270,007	25			775
776	Wisla	419,004	80,954	69,550		84,265	114,967	19			776
777	Woden	33,253	83,908	52,304	19,550	26,500	66,764	8	7,028	56.62	777
778	Woodbine	62,608	192,110	52,304	3,474	384,736	446,465	9			778
779	Woodburn	85,661	69,208	35,456		147,228	232,687	21			779
780	Woodward	102,000	317,000	175,000		234,000	303,750				780
781	Woolstock	102,000	83,000		49,800	86,000	62,446	35.75			781
782	Worthington	82,512	151,208	64,948	5,622	154,724	304,967	19	4,920	5	782
783	Wyoming	65,744	296,824	106,800		151,844	287,584	24			783
784	Yale	142,700	146,028	80,236	18,811	107,000	161,910	50			784
785	Yetter	141,742	66,840	54,564	16,309	6,400	49,090				785
786	Yorktown	28,466	57,467			130,201	167,886	17.5			786
787	Zearing	501,548	236,240	111,900		252,514	329,202	14			787
788	Zwingle	111,398	42,272	13,119	9,102	46,725	62,871	84	37,488	25	788

CITY OFICIALS

No. in order of	CITY	Mayor	Clerk	Treasurer	Term of Office
21	Albia	Thos. Eichenbloomer.	C. C. Atchison.	F. S. Nelson.	1921
22	Albia	W. H. Graves.	A. B. Maxwell.	H. W. Steinberg.	1921
23	Albia	E. H. Adams.	W. T. Hathaway.	H. W. Steinford.	1921
24	Albia	C. A. Burns.	H. E. Nichols.	T. E. Walters.	1921
25	Audubon	J. A. Collins.	H. E. Rice.	H. W. Wilson.	1921
26	Bedford	M. A. Sawyer.	J. K. Lovell.	W. H. Lake.	1920
27	Bloomfield	M. S. Bonar.	E. Z. Morrow.	R. C. Britton.	1920
28	Boone	E. W. Alexander.	Otto Hill.	Palmer H. Small.	1921
29	Boone	W. T. Ross.	L. T. Dougherty.	C. A. Atkins.	1921
30	Boone	N. M. Morgan.	S. S. Hurley.	W. N. Hostrup.	1921
31	Cedar Falls	L. K. Bell.	J. Storyson.	Chas. F. Byrnes.	1920
32	Cedar Rapids	Geo. F. Henke.	J. W. McGrenney.	L. S. Snyder.	1921
33	Charles City	Geo. F. Henke.	W. M. Housholder.	E. W. Drake.	1921
34	Chariton	F. Wilby.	Clayton Hellin.	J. T. Harro.	1921
35	Clarinda	Edwin J. Funk.	J. C. Brown.	H. J. Barr.	1920
36	Clarion	F. M. Knutson.	H. H. Paulson.	R. E. Rogers.	1920
37	Clear Lake	F. M. Knutson.	H. T. Cassidy.	R. E. Cummings.	1921
38	Colfax	E. A. Brown.	W. C. Chubb.	F. C. Okey.	1920
39	Colfax	Geo. E. Bliss.	M. J. McArthur.	F. P. Townsend.	1921
40	Corning	A. E. Baker.	M. J. McArthur.	F. P. Townsend.	1921
41	Creston	Ed. C. Keith.	Carl Davenport.	R. J. Finkerton.	1921
42	Creston	W. M. Gallagher.	W. D. Wells.	W. J. Curlien.	1921
43	Des Moines	R. H. Lamb.	Marv D. Wells.	F. J. Curlien.	1921
44	Des Moines	W. H. Lamb.	Marv D. Wells.	C. S. Voss.	1920
45	Des Moines	W. H. Lamb.	Marv D. Wells.	C. S. Voss.	1920
46	Eagle Grove	J. S. Fort.	Sam Mitchell.	C. G. Christensen.	1921
47	Elkora	H. C. Emery.	John Steiner.	D. H. Moore.	1920
48	Elkora	H. C. Emery.	S. J. Stout.	D. H. Moore.	1920
49	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920

50	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
51	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
52	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
53	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
54	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
55	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
56	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
57	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
58	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
59	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
60	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
61	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
62	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
63	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
64	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
65	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
66	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
67	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
68	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
69	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
70	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
71	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
72	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
73	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
74	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
75	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
76	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
77	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
78	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
79	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
80	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
81	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
82	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
83	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
84	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
85	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
86	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
87	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
88	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
89	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
90	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
91	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
92	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
93	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
94	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
95	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
96	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
97	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
98	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
99	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920
100	Emmetsburg	Wm. E. G. Saunders.	T. F. Rutledge.	J. W. Neary.	1920

CITY OFFICIALS—Continued.

No. in order of population	CITY	Mayor	Clerk	Treasurer	Term of office expires
27	Shenandoah	Fred N. Hackett.	C. M. Conway	Harry E. Ross	1920
28	Sigourney	J. R. Higgins	A. M. Ness	C. O. Williamson	1920
29	Sioux City	Wallace M. Short	Paul J. Wells	C. A. Carlson	1920
42	Spencer	Eugene E. Bender	R. M. Corawall	E. Targart	1920
62	Storm Lake	S. F. Leechmann	Roy V. Kline	J. W. Gilbert	1921
103	Stuart	P. C. Buserly	O. W. Baker	E. G. Butterbaugh	1921
78	Tama	P. Hixson	J. A. Phillips	T. J. Brackton	1921
87	Tipton	C. H. Snyder	T. C. Moffit	S. G. Frink	1920
105	Tokelo	W. J. Fuhendorff	R. W. Adair	W. A. Dexter	1921
66	Valley Junction	Dr. John Connell	C. G. Williams	W. H. Gaylin	1920
92	Villisca	F. M. Kelsay	R. W. Morris	W. R. Finlayson	1920
45	Vinton	P. D. Howe	W. E. Klingerman	E. M. Tinkham	1921
40	Washington	J. E. Boyce	S. J. Kellogg	Donald C. Bell	1921
6	Waterloo	Rae C. Thompson	A. E. Johnson	C. A. Morris	1920
88	Waukon	J. J. Arnold	J. D. Cowan	E. A. Allanson	1920
51	Wayverly	P. A. Osincup	F. A. Lee	W. Weiditschka	1921
96	Weaiver City	R. J. Clark	Clio Kidder	E. P. King	1921
104	What Cheer	J. A. Cowan	W. I. Meade	Robert Schott	1921
68	Winterset	I. E. T. Wilson	H. S. Ely	L. Bloomgren	1921

TOWN OFFICIALS.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
1	Ackley	E. M. Breniman	F. C. Henningsen	S. Y. Eggert	1920
12	Ackworth	John Short	Delno E. Smith	Thos. Hlatt	1921
4	Adair	D. A. Cowden	R. O. Garber	J. F. McMann	1920
1	Adel	A. J. Goodrich	Sarah H. Finley	R. L. Leach	1920
3	Afton	Ira A. Gripp	F. A. Shute	W. E. Pierson	1920
5	Agency	G. L. Xye	V. H. Reynolds	W. F. Foster	1920
7	Ainsworth	A. E. Sands	E. Iseninger	Nate Crawford	1920
8	Akron	G. H. Wootton	F. A. Edgar	F. Wakeman	1920
29	Albert City	A. L. Bergline	John Spar	W. W. Kisher	1919
9	Albion	W. D. Preshall	Wm. Z. Snyder	R. W. Stevens	1920
11	Alburnett	E. C. Edwards	G. P. Bigelow	W. H. Miller	1920
12	Alden	Geo. Dunn	H. J. Bohlen	F. D. Rodemeyer	1920
13	Alexander	L. L. Hall	S. F. Shields	H. S. Shields	1920
14	Alberton	O. P. Missman	W. C. Shepard	W. M. Hunter	1920
15	Allison	F. N. Sage	R. H. Wilkinson	C. H. Wegerslev	1920
16	Alta	Alb. Gistly	John Lauck	Otto A. Bartles	1920
17	Alta Vista	J. A. List	H. Vander Linden	M. D. Gibbs	1920
18	Alton	J. O. Lee	S. E. Altman	W. B. Canfield	1920
19	Altosma	J. J. Hamann	W. H. Grill	Leon Mundt	1920
20	Alvord	Aug. Boyesen	D. P. Meeve	O. H. Bork	1920
21	Alvord	H. E. Strain	A. J. March	Chas. Jacobs	1920
22	Andrew	Homer Kirkman	Godfrey Miller	M. Millhollen	1920
23	Anita	L. D. Weinhart	H. H. Van Benthuysen (1919)	A. L. Steinhilber	1920
24	Ankeny	W. D. Weinhart	L. L. Lucas	H. L. Heideberg	1920
25	Anthony	W. L. Stillman	Henry Buss	N. H. Belts	1920
26	Aplington	Wm. Dreyer	F. C. Mohr and A. H. Mohr	V. Proctor	1920
27	Arcadia	Hy Wendt	Harold Lamkin	Will Claw	1921
28	Archer	P. A. Ver Schoor	J. A. Rule	James Berka	1920
29	Arion	L. C. Butler	W. H. Warrler	Joe Capps	1920
30	Arisepe	H. S. Brown	Elmer Bachell	B. Walrath	1920
31	Arlington	G. A. Lickiss	E. R. Stooks	F. W. Doughty	1920
32	Armstrong	J. V. Law	G. N. Sbergene	G. L. Altshon	1920
33	Arnold's Park	T. O. Jenkins	Fred J. Whinery	C. E. Clifford	1920
34	Arthur	L. Harting	J. W. Clark	R. M. Yappert	1920
35	Ashton	Val Dries	J. J. Uselding	Andrew Boyers	1921
36	Aspinwall	Louis Schroeder			

TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
37	Atalissa	E. B. Turkle.	W. A. Smith.	J. W. McLaughlin.	1919
38	Albion	Albert Beck.	C. C. Bosler.	W. H. Leslie.	1919
39	Audra	G. E. Wharton.	E. S. Kiernon.	W. H. Bischof.	1920
40	Aurelia	L. L. Shuckler.	Vine Stoddard.	W. I. Warren.	1920
41	Aurora	Wm. J. Avenarius.	L. J. Gantz.	L. B. Gantz.	1920
42	Avenarius	C. T. Heald.	Frank Wise.	E. J. Karstien.	1920
43	Avoca	John Melriale.	H. E. Morrison.	Frank Miles.	1920
44	Ayrshire	L. O. Myrland.	H. R. Morrison.	Frank Miles.	1920
45	Baileg	F. H. Jenkins.	Clair E. Nichol.	R. H. Cain.	1920
46	Bailey	J. J. Carter.	Geo. W. Beemer.	John Bergaden.	1920
47	Baldwin	A. W. Fields.	W. E. Potter.	C. A. Harding.	1921
48	Bancroft	T. H. Walton.	A. H. Puchs.	L. F. Kennedy.	1920
49	Barnes City	F. M. Likens.	P. W. Farrell.	Fred Williams.	1920
50	Barnum	John R. Tracy.	G. H. Bullard.	Thos. E. Berry.	1921
51	Bassett	O. A. Czerwinsky.	Schary.	Walter Truay.	1920
52	Batavia	Judson Curtis.	Mrs. J. E. Lewis.	L. E. Copeland.	1920
53	Battle Creek	O. A. Spotts.	J. W. Wellner.	C. H. Doll.	1920
54	Baxter	W. T. Thorp.	Carl C. Webb.	J. C. Chamberlain.	1920
55	Bayard	K. B. Agraonith.	L. V. Pulver.	W. H. Luscombe.	1920
56	Beacon	H. E. Whitlatch.	Carl Perry.	T. H. Beadle.	1919
57	Beaconsfield	C. H. Robbins.	W. E. Rhoades.	B. H. Rowe.	1920
58	Beaman	T. L. Evans.	E. G. Elliott.	M. A. Henry.	1919
59	Beaver	Calvin Shadle.	A. W. Gray.	Jos. Kolsb, Jr.	1920
60	Bellevue	J. H. Otten.	Henry Graef.	John Berg.	1920
61	Belmont	M. C. Barry.	Guy J. Byers.	E. F. Wingert.	1920
62	Bennett	J. H. Abraham.	J. R. Vaughan.	C. E. Dinkel.	1920
63	Benton	T. E. Keith.	C. E. B. Dinkel.	M. W. Carter.	1921
64	Berkley	Wm. Roney.	B. L. Wood.	Thos. P. Bisher.	1919
65	Berlin	N. B. Pasko.	Wm. Lorenz.	P. H. Russell.	1920
66	Bernard	J. H. Schuster.	C. E. Maloy.	G. C. Horner.	1920
67	Bertram	R. C. Anderson.	E. L. Carroll.	J. E. Brownlee.	1920
68	Berthoud	F. W. Beck.	H. H. Abrahamsch.	G. F. Fussmann.	1920
69	Bewington	J. P. Laughlin.	J. H. Hall.	R. D. Hoop.	1920
70	Birmingham	T. A. Sherman.	A. D. Hoop.	Jas. W. McNew.	1919
71	Blairstown	G. W. Cooper.	W. C. Merryman.		1919
72	Blairsville				
73	Blakesburg	D. F. Paul.	H. Klum.	H. D. Klum.	1920
74	Blanchard	Max Berry.	Harry Peterson.	Henry Partin.	1920
75	Blanco	Ed. Williams.	M. E. Vredenburg.	B. H. Danforth.	1920
76	Blackton	H. L. Carr.	W. E. Root.	C. A. Ware.	1920
77	Bliss Grass	W. G. Kopper.	Harry E. Schroeder.	L. S. Robinson.	1920
78	Bloom	J. H. Hanson.	A. H. Miteven.	S. A. Nash.	1920
79	Blood	J. O. Morris.	F. C. Smith.	H. C. Page.	1919
80	Bonaparte	F. J. Johnson.	J. M. Ingle.	W. J. Dunkle.	1919
81	Bondurant	F. E. Adamson.	Chas. W. Disinger.	Fred Schnoor.	1919
82	Bouton	H. M. Swisher.	A. T. Johnson.	A. Henderson.	1920
83	Boxborough	W. H. Eddy.	C. F. Sarset.	Paul T. McRum.	1920
84	Boyd	O. B. Johnson.	John D. Tolhennat.	Irvin Wilson.	1921
85	Bradleyville	Walter Turley.	W. H. Turley.	G. J. Sheldon.	1920
86	Bradgate	E. A. Briggs.	D. A. McLeish.	W. A. Finst.	1920
87	Branton	F. J. Metcovern.	L. P. Rasmussen.	L. E. Miller.	1921
88	Bridgeton	D. M. Strang.	F. J. Bohmenkamp.	Leo Snyder.	1920
89	Breda	E. M. Friend.	Guy J. Pate.	Frank Herbert.	1920
90	Bridgewater	W. D. Rose.	J. H. Heacock.	W. E. Berry.	1920
91	Brighton	H. C. Meyer.	H. E. Searle.	John Wascop.	1920
92	Bristow	Wm. Montgomery.	Jae. E. Verrall.	C. T. Lewis.	1920
93	Britt	Geo. H. Papken.	John E. Talbott.	N. H. Wright.	1920
94	Brooklyn	Geo. Lutterman.	H. M. Suloff.	E. Boyen.	1921
95	Brunsville	Fritz Bernick.	Christian Zogg.	W. F. Weldon.	1919
96	Buckeye	C. W. Galagan.	M. McErmott.	J. J. Goyer.	1919
97	Buffalo	W. H. Rice.	H. A. Thompson.	C. H. Blossum.	1920
98	Buffalo Center	W. W. Scott.	H. W. Johnson.	W. H. Lawson.	1920
99	Bur	B. Larson.	Arnold Lahann.	L. S. Gayer.	1919
100	Bussy	R. J. Becker.	Geo. W. Knutson.	C. A. Hanson.	1920
101	Callanus	S. W. Melott.	C. Meyer.	H. J. Gless.	1920
102	Callender	C. B. Roman.	J. A. Soby.	H. W. Mathern.	1920
103	Calmar	Seward Nelson.	Roy E. Tallman.	E. G. Cady.	1920
104	Calmet	Geo. Ryan.	W. H. Bergen.	R. A. Pulls.	1920
105	Cannochie	J. S. Barnett.	A. B. Buckberry.	W. Miller.	1920
106	Cannochie	Wm. Winters.	D. F. Goddard.	F. W. Stone.	1920
107	Cambridge	Cliff Elgen.	H. D. Reynolds.	J. E. De Ford.	1920
108	Cantril	Jas. McSweeney.	M. M. Johnson.	Geo. F. Heard.	1920
109	Carbon	F. J. Kehoe.	Earl M. Drew.	C. D. Frindle.	1920
110	Cardale	J. J. Mueller.	O. J. Winters.	F. P. Kremer.	1920
111	Carpenter	A. C. Tatro.	W. H. Rittinger.	C. B. Gray.	1920
112	Carson	M. L. Gordon.	W. G. Malloy.	E. W. Barnum.	1920
113	Cascade	H. H. Hurd.	W. H. Kennedy.	Geo. B. Harvey.	1920
114	Castalia	M. L. Gordon.	J. B. Knowles.	Fred Thompson.	1920
115	Castana	H. H. Hurd.	Geo. B. Shumaker.	C. B. Golly.	1920
116	Castle Hill	Wm. Galloway.	A. B. Burmeister.	J. F. Moser.	1920
117	Cedar Heights	Thos. Dawson.	F. G. Bryner.	J. F. Stouffer.	1920
118	Center Junction	O. F. Taylor.	Joseph O'Brien.	Albert J. Henz.	1920
119	Center Point	Albert Krapf.	Carl E. Hoelt.	E. A. Garstide.	1920
120	Central City	J. R. Kann.			1920
121	Centralia				
122	Charlotte				

TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Check	Treasurer	Term expires
296	Green	Geo. W. Wilson	G. S. Hauser	R. P. Palmer	1930
297	Greenfield	O. Q. Willmet	L. M. Smith	John Chick	1930
298	Green Island	O. A. Burnett	L. M. Smith	A. F. Larson	1930
299	Grimes	H. E. Pitzman	A. E. McLeod	W. C. Morrison	1931
300	Grundy Center	G. C. Allison	E. V. McLeod	J. C. Irwin	1930
301	Gruber	W. H. Fieding	O. L. Anderson	D. W. Cook	1930
302	Grundy Center	Ralph M. Crane	J. E. Hartshead	O. B. Eckart	1921
303	Gustenburg	A. W. Horman	H. L. Birman	Peter Songerich	1921
304	Hamilton	Joseph Koenig	H. J. Holman		1920
305	Hamilton	D. A. Cox	B. M. Halliday	Moliph Zahrest	1930
306	Hancock	D. H. Thompson	S. L. Johnson	U. V. Ryckford	1928
307	Hancock	J. H. Thompson	S. P. Johnson	F. O. Smith	1930
308	Hancock	Paul Season	V. I. Vesting	W. D. Smith	1930
309	Hancock	John Wilson	J. T. Nering	F. A. Swanson	1930
310	Hancock	Thos. Carvannah	John Paul	F. A. Houlihan	1930
311	Harris	H. F. Unland	L. J. Hagerly	R. W. Webster	1921
312	Hartford	P. A. Leese	H. T. Broder	F. E. Feich	1930
313	Hartwick	G. C. Hakeman	L. K. Barber	J. E. Faulk	1930
314	Harvey	Geo. J. Dennis	W. O. Harvey	A. J. Harvey	1930
315	Harvey	J. C. Schallman	J. W. Scott	C. C. Johnson	1930
316	Haylock	Frank Rowdell	H. P. Hauth	Paul Engstler	1920
317	Hawkeye	L. D. Cobby	J. J. Jennings	H. A. Jundler	1931
318	Hawkeye	L. D. Cobby	G. T. Hanover	M. C. Hanover	1930
319	Henderson	H. Mcweeney	Roy E. Rubelker	Wm. H. Drollon	1930
320	Hillsboro	Albert K. Wreido	L. R. Carter	H. D. Wade	1919
321	Hillsboro	F. A. Graves	Geo. Milson	H. C. Brown	1929
322	Hillman	John Canger			1929
323	Holmad	A. G. Merkle	David C. Grant	Chas. Kastner	1929
324	Holman				

325	Holy Cross	F. J. Messer	A. F. Sweeney	M. Cleary	1929
326	Hopkinton	Will R. Boels	W. R. Boels	W. F. Hoover	1929
327	Hopkinton	John J. Bordin	Wm. Van Zandt	P. C. Leves	1929
328	Hopkinton	John J. Bordin	H. F. Harmon	H. S. Leves	1929
329	Hudson	W. C. Hoelscher	D. E. Ryan	D. E. Ryan	1929
330	Hudson	W. C. Hoelscher	D. E. Ryan	D. E. Ryan	1929
331	Hull	D. J. Workman	E. C. Stevens	I. S. Wilson	1929
332	Huxley	Orr Campbell	Fred M. Kypert	B. Kline	1929
333	Imogene	Big E. Dursey	M. H. Johnson	M. H. Johnson	1919
334	Imogene	Chris Eriksson	C. A. Swerell	P. A. Hockman	1921
335	Irwin	G. C. Knowlton	L. J. Meyer	L. E. Haring	1929
336	Irwin	L. J. Meyer	L. J. Rife	F. F. Morris	1929
337	Jamaica	W. M. Bennett	L. A. Jirak	Low Tweny	1920
338	Jamaica	J. W. Bennett	C. H. Howe	J. W. Howe	1921
339	Jefferson	E. L. Bordin	Monroe H. Rouser	L. W. Bright	1929
340	Jefferson	L. L. Skulte	Wm. T. Johnson	L. W. Bright	1929
341	Joce	W. B. Riley	D. K. Harris	F. E. Funtion	1929
342	Kamrar	H. H. Good	A. Mellinger, Jr.	F. E. Nutter	1929
343	Kanawha	S. H. Veldhouse	M. L. Baker	Geo. A. Eglin	1929
344	Kawato	Frank J. Belier	Vol. H. Tolson	Vol. H. Tolson	1929
345	Kellown	John Burgason	J. L. Johnson	L. H. Dickerson	1929
346	Kennett	John Burgason	H. T. Finch	E. H. Smith	1920
347	Kenwood Park	H. C. Roland	L. K. Sorin	F. G. Chappas	1929
348	Kennwood Park	J. A. Mulick	R. B. Nidle	F. C. Locke	1929
349	Kossauqua	Y. G. McNulen	W. F. Stoutner	J. C. Packer	1930
350	Kreston	M. J. Monaghan	Wm. T. O'Brien	A. A. House	1920
351	Kreston	J. H. Phipps, sen.	W. M. T. O'Brien	J. E. Feuerbach	1920
352	Kreston	M. J. Monaghan	H. B. Tucker	H. B. Heizer	1920
353	Kroos	G. W. Thompson	R. N. Hiram	H. O. Loutzwhiler	1929
354	Kroos	S. P. Swanson	N. L. Palmer	C. A. Auer	1929
355	Kroos	Frank Grutzmaeker	Chas. Wroughton	C. G. Waterman	1929
356	Kroos	L. E. Taryan	G. F. Tilden	W. S. Kennedy	1921
357	Lacoma	J. A. Schulte	C. L. Hawkins	R. E. Rodgers	1929
358	Lake Mills	J. W. J. Lock	H. E. Hartman	J. M. Boyley	1929
359	Lake Park	A. M. O'Connell	H. J. Lynch	Aug. Stal	1929
360	Lamon	Meth Sauracry	T. J. Lamb	C. F. Thorcklen	1929
361	Lamon			E. E. Teal	1929
362	La Motte			I. C. Neimzer	1929

TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
381	Lanesboro	W. F. Husted	O. E. Van Horn	C. M. Kermit	1921
382	Lansing	J. W. Denney	N. A. Nelson	Jesse O. Kober	1920
383	La Porte City	John McQuilkin	G. E. Stebbins	J. H. Penock	1921
384	Larchwood	A. G. Johnson	W. F. Ashton	L. E. Janson	1920
385	Larabee	R. H. Gray	H. L. Carraman	J. C. Sorenson	1921
386	Lathrop	Drew A. Johnson	C. S. Sorenson	Joseph Postreich	1920
387	Lathrop	I. C. Breitbach	Ernest W. Hauser	Morie G. Patton	1920
388	Laurel	W. Moore	George W. Lant	W. A. McVee	1920
389	Laurens	N. Finnan	A. D. Clausen	John Eckhoff	1920
390	Lawler	O. B. Taylor	H. L. Hettler	D. A. Stiles	1920
391	Lawton	H. G. Cathcart	J. C. Ross	H. D. Grady	1920
392	Le Claire	C. B. Criswell	F. E. Spector	J. J. Tillman	1920
393	Ledyard	C. T. Wheeler	A. J. Galagan	C. I. Tassett	1920
394	Le Grand	P. D. Hartwig	D. T. Meyers	Henry Siegel	1920
395	Lehigh	J. B. Marsh	C. H. Hoek	Wm. De Witt	1921
396	Leighton	T. D. Buntena	C. H. W. Vander Linden	J. A. Anderson	1920
397	Leland	E. G. Metricevey	W. P. Buren	E. Wright	1920
398	Lenox	F. G. Carey	W. Roy George	D. C. Barber	1920
399	Le Roy	P. C. Jones	D. S. Burbank		1920
400	Lester	H. A. Wick	P. W. Goeltz	M. J. McCormick	1920
401	Letts	E. R. McCormick	C. C. Snyder	W. T. Woodward	1920
402	Lewis	F. C. Jones	Frank Maright	Louis Kovar	1921
403	Liblerdale	Dick Borcharding	M. B. Davis	J. B. Gray	1920
404	Lime Springs	M. H. Jones	Henry Voss	A. O. Welton	1920
405	Lindsell	Clara Storchmann	Orland C. Huff	L. M. Black	1920
406	Linden	J. C. Burnham	H. G. Dunnean	G. W. Mollenst.	1920
407	Linnville	A. N. Harring			1920
408	Linn Grove				1920
409	Lisbon	John Doney	A. M. Floyd	John Agracher	1920
410	Liscomb	Mahlon Russell	A. D. Vorber	Henry Leise	1920
411	Little Port	G. E. Miller	H. B. Heyer	J. J. Brick	1920
412	Little Rock	G. L. Van Eaton	H. B. Proctor	F. K. Kross	1920
413	Little Sioux	D. A. McLaughlin	A. E. Bassett	Geo. H. Gibson	1920
414	Livermore	E. Boyd	W. Reddy	Ed. Capshaw	1920
415	Lockridge	Just Schillstrove	A. F. Johnson	M. E. Frouy	1919
416	Logan	P. H. Cadwell	A. W. Gaines	F. J. Avery	1920
417	Lohrville	J. O. Smothers	Ray Farrar	G. W. Evans	1920
418	Lone Rock	N. L. Cotton	H. F. Tarbell	Ed. Kroger	1920
419	Lone Tree	Heenan Wiese	Wm. Redmon's	H. P. Loring	1920
420	Long Grove	H. W. Meier		H. O. Brown	1920
421	Lorain				1920
422	Loft, Walton				1920
423	Lovilia	R. B. Amber	C. W. Hilliard	C. M. Wren	1921
424	Lowden	L. Hartwig	Richard Pratt	E. Deiminger	1920
425	Low Moor	W. L. Danmatt	Otto Muls.	Geo. Crampton	1920
426	Lozna	Geo. R. Engelhardt	W. J. Spiles	R. W. Felt	1920
427	Luess	James W. Talbot	T. E. Hall	L. Hooker	1920
428	Luther	Geo. E. Abraham	Wm. McCabe	C. W. Moss	1921
429	Lu Verne	Wm. Schultz	W. H. Rancy	F. A. Sliver	1920
430	Luxemburg	J. H. Moiers	M. L. Meyers	C. J. Ungs	1920
431	Luzerne	A. W. Targe	Otto Stodt	Martin Studt	1920
432	Lynville				1920
433	Lytton	F. S. Blair	C. S. Ferguson	D. R. Wedding	1920
434	Macedonia	W. J. Hamilton	Earl Damon	M. R. Boyer	1920
435	Macksburg	L. T. Townsend	J. V. Wright	W. P. Love	1920
436	Madrid	Geo. W. Crank	C. S. Adams	Karl Goetsche	1920
437	Magnolia	Chas. F. Hanneman	J. V. Wright	U. C. Carlson	1920
438	Malcom	G. W. Boyd	L. E. Maxfield	W. F. Vogel	1920
439	Mallard	A. H. Randall	J. W. Johnson	Henry Hahn	1920
440	Malvo	P. M. Cadwell	S. R. Cook	James T. Wilson	1920
441	Manly	John G. Hamann	C. O. Sykes	E. W. Theobald	1920
442	Manning				1920
443	Manson	Ed. Farrell	P. H. Jones	Julius Wehrman	1920
444	Mapleton	Dr. G. S. Waterhouse	G. G. Harris	W. T. Mitchell	1920
445	Marathon				1920
446	Marathon				1920
447	Marble Rock	F. E. Gates	H. C. Burland	Harry L. Ackley	1920
448	Marion	W. Corlett	Otto Koll		1920
449	Marion	A. Lastine	D. Tollenaar	John Beeson	1920
450	Marne	H. O. Young	J. F. Brown	J. P. Ellison	1920
451	Martelle	J. H. Porter	W. G. Lister	Seri Oden	1920
452	Martinsburg	John W. Eshorn	John R. Hall	Chas. G. Metz	1921
453	Marysville	Blip Davis	Julius Gleason	M. Lillie	1920
454	Massena	Geo. Craine	C. Melrice	W. S. Whitney	1920
455	Matlock	I. A. White	R. J. Hickman	John Weststrom	1920
456	Mauroic	Chas. Duven	John M. Miras	P. N. Voe	1920
457	Maxwell	Ellsworth Gibson	E. D. Rowley	O. W. Parker	1921
458	Maxwell	F. S. Burdick	Walter Wansser	E. F. Warnke	1920
459	Maynard	Louis Meier	F. K. Thompson	Grover Meyer	1920
460	Maysville	J. H. Galbraith	F. W. Broderick	T. O. Hegland	1921
461	McCallsburg	John Broderick	E. M. Wett	E. P. Warnke	1920
462	McCausland	John W. Boyle	L. M. Kramer	L. W. Barnum	1920
463	McClelland	N. Steen	Arthur Gray	P. S. Richards	1921
464	McGregor	W. J. Dallas	C. W. Norris	R. D. Williams	1920
465	McIntire			H. E. Gibbart	1920
466	Mechanicville				1920

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TOWN OFFICIALS—Continued.

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
467	Mediapolis	J. H. Scott	Roy Hutchison	M. N. Bridwell	1920
468	Melbourne	W. B. Nason	W. A. Sawtell	Al Sanderman	1920
469	Melcher	T. H. McNeal	Martin Wood	D. L. McCoy	1920
470	Melrose				
471	Melvin	H. I. Ramsey	M. Case	H. M. Quiggle	1920
472	Memo	Geo. O. Buckley	W. J. Willey	E. A. Righton	1920
473	Meriden	W. H. Lamont	A. R. Russell	R. C. Nason	1920
474	Merrill	A. B. Barnet	Geo. W. Simpson	John C. Van Nieuwegen	1920
475	Meservey	Jacob Nissen	Frank Hartmann	K. C. Rulph	1920
476	Meyer	Joseph Blake	Peter Meyer	Hubert Adams	1920
477	Middletown	E. W. Cook	C. A. Salig	D. O. Crawford	1920
478	Miles	L. L. Bartlett	Chas. Allen	C. J. Derrick	1920
479	Millford	E. A. Woods	J. E. Sheldy	P. A. Hedbridge	1920
480	Millersburg	B. Montrose	J. M. Seaton	Wm. Seaton	1920
481	Milo	I. C. Walker	A. C. Greenmill	J. C. Clayton	1920
482	Milton	N. E. Guernsey	D. A. Miller	C. G. Brady	1920
483	Milburn				
484	Minden	J. A. Langer	John W. Crow	Henry Siebs, Sr.	1920
485	Mingo	C. E. Rambo	J. H. Adams	S. W. Poorbaugh	1921
486	Mitchell	F. N. Chandler	A. W. Parkhurst	A. C. Prum	1919
487	Mitchellville	A. Carson	J. A. Keeley	L. H. Battles	1920
488	Modale	J. E. Middleton	E. Ritchison	R. S. Sassaman	1920
489	Mondamin				
490	Moneta	J. P. Futt	J. F. Jones	F. W. Japan	1920
491	Monmouth	H. R. Miller	J. B. Hubbard	E. R. Bristol	1920
492	Monona	C. J. Orr	H. S. Rittenhouse	W. C. Kruse	1920
493	Monroe	D. G. Shaw	E. W. Johnson	P. H. Kingdon	1920
494	Montezuma	W. Hawkins	C. F. Dickson	W. H. Vest	1920
495	Montour	C. J. Stevens	E. G. Cronk	E. R. Cronk	1920
496	Montrose	Dr. E. M. Buck	E. P. Allen	L. I. Vanosdoll	1920
497	Moorhead	B. Glander	F. M. Jones	D. E. Pratt	1920
498	Moorland	W. E. Dickinson	O. K. Olson	L. V. Miller	1920
499	Moravia	E. Winder	E. Bilsop	E. B. Bilsop	1920
500	Morning Sun	C. W. Wheeler	W. B. Garvin	J. W. Smith	1920
501	Morrison	W. A. Elliott	P. R. Prazier	E. S. Barriek	1920
502	Moulton	G. L. Bevard	E. W. Sarghart	E. Evans	1920
503	Ms. Ayr				
504	Mr. Union	H. G. King	G. A. Tompant	C. G. Allen	1920
505	Mr. Vernon	H. G. King	S. R. Buchanan	W. J. Sheehanan	1920
506	Moville	D. E. Hoeges	H. Twogood	R. H. Hartung	1920
507	Murray	C. Sanson	C. W. Rockefeller	R. B. Lyle	1920
508	Nashua	R. J. Badger	C. W. Hendrick	R. A. Walters	1920
509	Nashua	D. A. Yarger	G. E. Filson	C. R. Deater	1920
510	New Albin	J. G. Merrill	Wm. Feltton	J. M. Shaff	1920
511	New Albin	D. E. Lahey	Wm. G. May	D. J. Ryan	1920
512	Newball	P. C. Foley	C. R. Waterman	G. W. Chauey	1920
513	New Hartford	B. L. Groff	O. H. Huyck	E. E. Stedman	1920
514	New Liberty	W. W. Dove	C. B. DeVeny	A. T. Ferrin	1920
515	New London	J. P. Oberhelmer	T. E. Rhoads	Albert Ewald	1920
516	New Market	W. O. McKinnon	W. L. Steeves	E. E. McKee	1920
517	New Providence	Miles Shore	E. H. Moon	D. G. Walker	1920
518	New Sharon	S. C. Thornton	W. A. Terbell	R. R. Halsey	1920
519	New Vienna	I. H. Saunders	Pat. J. Leung	J. B. Heissman	1920
520	New Virginia	A. N. Naber	C. P. Shate	Joseph L. Fungmann	1920
521	Nichols	W. J. Coltrane	E. L. Sampson	F. C. Stiffler	1921
522	Nodaway	W. E. Gosh	E. G. Kennedy	Henry Kitcher	1920
523	Nora Springs	A. D. Jacman	F. W. Schmidt	C. N. Kennedy	1921
524	Northboro	C. E. Sellon	F. W. Schmidt	H. F. Schmoller	1920
525	North Buena Vista	A. S. Mawhney	Bruce Hays	W. W. Crenal	1920
526	North English	Will J. Thomas	J. L. Schmidt	M. Engling	1920
527	North Liberty	Julius Kohl	M. A. Pries	Geo. E. Swain	1920
528	North McGregor	Jas. M. Berry	E. H. Brunnen	Isaac Myers	1920
529	North Washington	Edmund Urey	Everitt Hagenseck	Hall Swenson	1920
530	Northwood	G. E. Whitcomb	Henry Malters	John Starn	1920
531	Norwalk	Joseph Patterson	David K. Brown	T. S. Hanson	1920
532	Norway	O. G. Benson	John Wack	J. I. Good	1921
533	Norma	W. B. Russell	W. H. Shaw	J. H. Pichert	1920
534	Oakland	Orto S. Thomas	T. M. Rodwell	Glen Liggett	1920
535	Oakdale			M. H. Evans	1920
536	Ocheyedan	F. J. Boyd	J. R. Nelson	W. Woodworth	1920
537	Ochsholt	Henry Hanson	L. R. Bassett	P. W. Stolt	1920
538	Ogden	Alvin Treloar	D. D. Braker	Wm. Jones	1920
539	Ohls	O. G. Gray	E. B. Huston	F. A. Morgan	1920
540	Olin	H. E. Carter	W. F. Finsen	S. C. Hall	1921
541	Oliver	J. N. Stahl	H. C. Campbell	D. L. Lahey	1920
542	Onida	B. Howe	S. T. Knox	N. M. Dennison	1920
543	Ossian	T. L. Stary	G. M. Franks	G. L. Van de Steeg	1920
544	Orange City	Gerrit Klay	F. J. Lohr	E. D. Chapman	1920
545	Orchard	Edna Scilla	W. Constantine	J. F. Kimpers	1920
546	Orient	J. S. Carley	O. L. Badger	Etta Weel	1920
547	Orleans	F. J. Meel	J. L. Hardman	E. H. Anderson	1920
548	Ostland	M. Allen	Chas. Green	P. W. Kiekbush	1920
549	Osterlock	Chas. Friedlein	A. K. Roab	H. R. Motter	1920
550	Ottawa	A. K. Roab	L. J. Clave	Henry Ross	1920
551	Ottosee	E. J. Clave	C. O. Lomen	H. G. Rohrer	1920
552	Oxford	R. J. Miller	F. W. Sies		1920

TOWN OFFICIALS—Continued.

No.	Town	Mayor	Clerk	Treasurer	Term expires
195	Ute	J. W. Downing	W. C. Hitchcok	T. B. Thompson	1920
196	Valeria	J. A. Small	J. A. Small	J. A. Small	1921
197	Van Horn	D. A. Fry	Chas. B. Barron	Henry McKean	1920
198	Van Wert	E. J. Pries	E. J. Pries	E. J. Pries	1920
199	Vermilion	G. W. Van Alton	Ira A. Moore	O. Stearns	1919
200	Victor	G. C. Scott	T. B. Sullivan	H. J. Choussier	1919
201	Village	John Hiba	James Herabak	E. M. Kupka	1921
202	Volge	J. J. Burns	Karl J. Kozum	F. W. White	1920
203	Wadsworth	J. A. Heineke	E. C. Boecken	F. W. White	1920
204	Walker	Theo. Hamblin	A. W. Fisher	Norma Leabo	1920
205	Walton	H. A. Mann	C. W. Shaw	Theo. W. Hawkinson	1920
206	Wall Lake	J. C. Neff	J. L. Bunker	O. M. Hertig	1920
207	Wapello	J. A. Bugger	H. R. Christie	W. F. Burke	1920
208	Waterville	B. L. Martindale	Fred Martindale	R. D. McCulloch	1920
209	Wasconia	E. L. Farley	N. A. Hurl	Peter Aterson	1920
210	Wayland	P. F. Shewalter	Ray Roth	Joe Bell	1920
211	Webb	E. S. Davis	W. T. Key	Joseph Brown	1920
212	Wellington	W. S. McClintock	U. S. Bradford	F. J. Esher	1920
213	Wellburg	C. H. Heidtosh	G. H. Geordis	M. Foreman	1920
214	Wellton	Edward Heide	Louis Todd	H. B. Kurlich	1920
215	West Bend	A. M. Bishop	E. R. Hising	H. J. Friebs	1920
216	West Burlington	G. J. Koval	H. E. Norbeck	H. J. Dieckman	1920
217	West Chester	J. E. Moorhart	J. L. Coffey	Leon Fry	1921
218	Westgate	H. Kambolic	W. F. Blumner	A. L. Pearson	1920
219	West Liberty	J. H. Anderson	Erwin Atkins	F. L. Pearson	1920
220	West Point	George Webster	George Webster	Irwin E. Coffey	1921
221	Whiteland	F. M. Phillips	W. A. Knabstun	W. C. Tugheimer	1920
222	Whitewater	Joseph G. Striner	W. A. Knabstun	Henry Intra	1920
223	Whitescrore	H. A. Swanson	C. V. Eason	Ond A. King	1920
224	Whitins	R. M. Hanser	C. E. Thompson	W. W. Wright	1920
225	Williams	Wm. Gorman	Henry Wurgler	Sp. W. McBranch	1920
226	Williamsburg	W. F. Harris	Ed Lewiscomb	Maria Boyle	1920
227	Windell	C. W. Gardner	J. N. Hofmann	Geo. Boyer	1920
228	Winthrop	C. W. McBernott	L. N. Sterner	John McCoy	1920
229	Wolcott	Wells Dewell	J. E. Mertz	J. N. Baisline	1920
230	Woodbine	M. C. Forster	A. J. Ecklund	C. J. Henkle	1920
231	Woodbury	W. H. S. Huffman	J. G. Breham	Chas. Staehner	1920
232	Woodstock	Henry Schweserman	John Kramer	C. L. Cunningham	1920
233	Worthington	J. S. Swodes	D. A. White	Geo. W. Coe	1920
234	Yale	H. C. Bannan	H. U. Bartholow	B. Brangton	1920
235	Yates	J. P. Boring	Otto Hechberg	F. Sinsley	1921
236	Zorktown	H. E. Hartman	G. W. Phillips	Chas. Staehner	1920
237	Zwingle	H. E. Hartman	G. W. Phillips	John McCoy	1920

No.	Town	Mayor	Clerk	Treasurer	Term expires
238	West Liberty	George Webster	George Webster	Henry Intra	1920
239	West Point	F. M. Phillips	W. A. Knabstun	Ond A. King	1920
240	Whiteland	Joseph G. Striner	W. A. Knabstun	W. W. Wright	1920
241	Whitewater	H. A. Swanson	C. V. Eason	Sp. W. McBranch	1920
242	Whitins	R. M. Hanser	C. E. Thompson	Maria Boyle	1920
243	Williams	Wm. Gorman	Henry Wurgler	Geo. Boyer	1920
244	Williamsburg	W. F. Harris	Ed Lewiscomb	John McCoy	1920
245	Windell	C. W. Gardner	J. N. Hofmann	J. N. Baisline	1920
246	Winthrop	C. W. McBernott	L. N. Sterner	C. J. Henkle	1920
247	Wolcott	Wells Dewell	J. E. Mertz	Chas. Staehner	1920
248	Woodbine	M. C. Forster	A. J. Ecklund	C. L. Cunningham	1920
249	Woodbury	W. H. S. Huffman	J. G. Breham	Geo. W. Coe	1920
250	Woodstock	Henry Schweserman	John Kramer	B. Brangton	1920
251	Worthington	J. S. Swodes	D. A. White	F. Sinsley	1921
252	Yale	H. C. Bannan	H. U. Bartholow	Chas. Staehner	1920
253	Yates	J. P. Boring	Otto Hechberg	J. R. E. Caslow	1920
254	Zorktown	H. E. Hartman	G. W. Phillips	J. A. Hicke	1920
255	Zwingle	H. E. Hartman	G. W. Phillips	J. A. Hicke	1921
256				W. A. Falkon	1920
257				C. Fenton	1920

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

For the Year Beginning September 1, 1918, and Ending
August 31, 1919

LEAGUE OF IOWA MUNICIPALITIES

Also Copy of Laws Enacted by the 38th General Assembly Governing Fees
to be paid to the League of Municipalities

OFFICIAL DIRECTORY OF THE LEAGUE OF IOWA
MUNICIPALITIES, 1919-1920

President

L. Zurmuehlen..... Mayor, Council Bluffs

Vice President

J. F. Rail..... Mayor, Cedar Rapids

Secretary-Treasurer

Frank G. Pierce..... Marshalltown

Trustees

J. M. Weidenfeller..... Councilman, Ottumwa

Wallace M. Short..... Mayor, Sioux City

Geo. A. McIntyre..... Mayor, Shell Rock

Committees

Legislation—Councilman J. E. Brindley, Ames; Attorney Ben P. Poor, Burlington; Attorney H. W. Byers, Des Moines; Attorney H. A. Willoughby, Grundy Center; Mayor James Saul, Dubuque; Attorney Frank F. Betty, Davenport; Councilman H. Michelstetter, Sioux City; City Clerk W. L. Tang, Fort Dodge; Mayor E. E. Bender, Spencer.

Utilities—Mayor R. S. McNutt, Muscatine; Councilman J. A. DeWitt, Sheldon; Councilman C. R. Temple, Waverly.

Home Rule—Mayor E. J. Quigley, DeWitt; Clerk Adrian Cross, Perry; Mayor C. J. Mackey, West Liberty.

Franchises—Mayor R. H. Munro, Fairfield; Mayor J. S. Fort, Eagle Grove; Clerk W. C. Loosbrock, Dyersville.

Paving—Councilman H. H. McCleery, Washington; Councilman E. C. Berry, Bloomfield; Mayor E. C. Edwards, Alden.

Light and Power—Councilman W. B. Eaton, Maquoketa; Councilman M. W. Van Doornick, Pella; Mayor J. B. Engel, Palo.

Sewage and Sanitation—Councilman O. Hockman, Council Bluffs; Councilman E. J. Anthony, Strawberry Point; Councilman B. J. Messer, Bettendorf.

Waterworks and Supply—City Manager J. O. Gregg, Iowa Falls; Mayor A. Mendenhall, Oskaloosa; Councilman H. A. Gunn, Colfax.

Taxation and Assessment—Councilman Geo. White, Davenport; Councilman W. B. Ogle, Waterloo; Councilman F. H. Merritt, Milford.

Judicial Decisions—Attorney David Strieff, Albia; Attorney Geo. E. Campbell, Newton; Attorney E. P. Delaney, Clinton.

Municipal Accounting—Clerk T. J. Reeves, Hawarden; Clerk A. B. Maxwell, Ames; Clerk T. E. Rhodes, New London.

Department Chairmen—Cities under commission plan, Councilman L. J. Zika, Cedar Rapids; cities under general law, Mayor P. Hixon, Tama; towns, Mayor S. V. Chenoworth, Gilman.

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 September 1, 1918, and Ending August 31, 1919, as Reported by F. G. Pierce, Secretary-Treasurer of the League.

RECEIPTS.

Ackley	10.00	Chatsworth	10.00
Adel	10.00	Cherokee	20.00
Ainsworth	10.00	Clarence	10.00
Akron	10.00	Clarinda	10.00
Albert City	10.00	Clearfield	10.00
Albia	30.00	Clear Lake	20.00
Albion	10.00	Clermont	10.00
Alden	10.00	Clinton	40.00
Algona	20.00	Coggon	10.00
Alta	10.00	Coin	10.00
Alta Vista	10.00	Colesburg	10.00
Alton	10.00	Colfax	20.00
Altoona	10.00	College Springs	10.00
Alvord	10.00	Colo	10.00
Ames	20.00	Conrad	10.00
Anamosa	10.00	Coon Rapids	10.00
Ankeny	10.00	Correctionville	10.00
Arcadia	10.00	Corwith	10.00
Arlington	10.00	Corydon	10.00
Armstrong	10.00	Council Bluffs	50.00
Arnold's Park	10.00	Cresco	20.00
Ashton	10.00	Creston	20.00
Atlantic	30.00	Dallas	10.00
Aurelia	10.00	Dallas Center	10.00
Aurora	10.00	Dana	10.00
Bagley	10.00	Danbury	10.00
Bancroft	10.00	Davenport	50.00
Barnes City	10.00	Davis City	10.00
Barnum	10.00	Dayton	10.00
Baxter	10.00	Decorah	20.00
Bayard	10.00	Delmar	10.00
Beaman	10.00	Deloit	10.00
Bedford	10.00	Delta	10.00
Bellevue	10.00	Des Moines	60.00
Belle Plaine	20.00	Dewitt	10.00
Belmond	10.00	Dike	10.00
Bennett	10.00	Dixon	10.00
Bertram	10.00	Donnellson	10.00
Bettendorf	10.00	Doon	10.00
Blairtown	10.00	Dougherty	10.00
Blanchard	10.00	Doy City	10.00
Blencoe	5.00	Dows	10.00
Blomfield	20.00	Drakeville	10.00
Bonaparte	10.00	Dubuque	50.00
Bonne	40.00	Dumont	10.00
Boyd	10.00	Dunkerton	10.00
Bradgate	10.00	Dunlap	10.00
Bryson	5.00	Durant	10.00
Brighton	10.00	Dyersville	10.00
Bristow	10.00	Eagle Grove	20.00
Britt	10.00	Earlham	10.00
Brunsville	10.00	Earling	10.00
Buckeye	10.00	Earlville	10.00
Buffalo	10.00	Early	10.00
Burlington	40.00	Eddyville	10.00
Burt	10.00	Eddgewood	10.00
Calamus	10.00	Elderon	10.00
Calmar	10.00	Eldridge	10.00
Calumet	10.00	Elgin	10.00
Cambridge	10.00	Elkader	10.00
Carlisle	10.00	Elkhorn	10.00
Carroll	20.00	Ellston	10.00
Cascade	10.00	Emmettsburg	20.00
Castalia	10.00	Epworth	10.00
Castana	10.00	Essex	10.00
Cedar Falls	30.00	Estherville	20.00
Cedar Rapids	50.00	Everly	10.00
Charlotte	10.00	Extra	10.00
Charles City	30.00	Exline	10.00
Charter Oak	10.00	Fairfield	20.00

RECEIPTS—Continued

Farley	19.00	Linn Grove	19.00
Farmersburg	19.00	Liscomb	19.00
Farmington	19.00	Littleport	19.00
Fayette	19.00	Livermore	19.00
Fonda	19.00	Lohrville	19.00
Fontanelle	19.00	Lone Tree	19.00
Fredericksburg	19.00	Lost Nation	19.00
Fort Dodge	19.00	Lovilla	19.00
Galva	19.00	Lowden	19.00
Garnaville	19.00	Luana	19.00
Garnier	19.00	Luther	19.00
Garrison	19.00	Lytton	19.00
George	19.00	Madrid	19.00
Gilbertville	19.00	Magnolia	19.00
Gilman	19.00	Mallard	19.00
Gladbrook	19.00	Manning	19.00
Goldfield	19.00	Marcus	19.00
Goose Lake	19.00	Mason	19.00
Goodell	19.00	Mapleton	19.00
Gowrie	19.00	Maquoketa	19.00
Grand Junction	19.00	Marathon	29.00
Grand Mound	19.00	Marengo	19.00
Gravity	19.00	Marion	29.00
Greene	19.00	Marshalltown	29.00
Greenfield	19.00	Mason City	49.00
Griswold	19.00	Maurice	19.00
Grundy Center	19.00	Maxwell	19.00
Guthrie Center	19.00	Maynard	19.00
Guttenburg	19.00	McGregor	19.00
Hamburg	19.00	McIntyre	19.00
Hampton	29.00	Mechanicsville	19.00
Hanlontown	19.00	Mediapolis	19.00
Harcourt	19.00	Melbourne	19.00
Harlan	19.00	Melcher	19.00
Harris	19.00	Melvin	19.00
Hartley	19.00	Meriden	19.00
Hawarden	29.00	Meservey	19.00
Holstein	19.00	Middletown	19.00
Hospers	19.00	Miles	19.00
Hubbard	19.00	Milford	19.00
Hull	19.00	Minden	19.00
Humboldt	29.00	Missouri Valley	19.00
Huxley	19.00	Mitchellville	5.00
Imogene	19.00	Monona	19.00
Independence	29.00	Monticello	29.00
Indiana	39.00	Montrose	5.00
Iowa City	49.00	Morning Sun	19.00
Iowa Falls	29.00	Morrison	19.00
Ireton	19.00	Moulton	19.00
Jamaica	19.00	Mt. Ayr	19.00
Jefferson	29.00	Mt. Pleasant	29.00
Jewell Junction	19.00	Mt. Union	19.00
Kanawha	19.00	Mt. Vernon	19.00
Kenwood Park	19.00	Murray	19.00
Keokuk	49.00	Muscataine	49.00
Keota	19.00	Nashua	19.00
Keyston	19.00	Neola	19.00
Kimballton	19.00	Nevada	29.00
Kingsley	19.00	New Albin	19.00
Kirkman	19.00	New Vienna	19.00
Kiron	19.00	New London	19.00
Klemme	19.00	New Sharon	19.00
Knuerim	19.00	Newton	29.00
Knowlton	19.00	New Vienna	19.00
Lacona	19.00	Nichols	19.00
Ladora	19.00	Nodaway	19.00
Lake Mills	19.00	Northboro	29.00
Lake View	19.00	North English	19.00
Lamoni	19.00	Nora Springs	19.00
Lamont	19.00	North McGregor	19.00
Laporte City	19.00	Northwood	19.00
Larchwood	19.00	Norwalk	19.00
Lawton	19.00	Norway	19.00
Le Mars	39.00	Ocheyedan	19.00
Lenox	19.00	Odebolt	19.00
Leon	19.00	Oelwein	29.00
Leroy	19.00		
Liddersdale	19.00		
Lime Springs	19.00		
Lincoln	19.00		

RECEIPTS—Continued

Schaller	19.00	Smithland	19.00
Schlesing	19.00	Solon	19.00
Shelfield	19.00	Spencer	29.00
Shelby	19.00	Spillville	19.00
Sheldahl	19.00	Spirit Lake	19.00
Sheldon	29.00	Stanhope	19.00
Shell Rock	19.00	Stanton	19.00
Shenandoah	39.00	State Center	19.00
Silver City	19.00	Stackton	19.00
Sioux City	59.00	Storm Lake	29.00
Sioux Center	19.00	Story City	19.00
Sioux Rapids	19.00	Stratford	19.00
Radwin	19.00	Strawberry Point	19.00
Reinbeck	19.00	Stuart	19.00
Rembrandt	19.00	Sully	19.00
Remsen	19.00	Sumner	19.00
Ricketts	19.00	Sutherland	19.00
Ringsted	19.00	Swea City	19.00
Riverside	19.00	Tama	19.00
Prairie City	19.00	Thompson	19.00
Prescott	19.00	Thor	19.00
Preston	19.00	Tingley	19.00
Prottivin	19.00	Tipton	29.00
Rake	19.00	Toledo	19.00
Ralston	19.00	Traer	19.00
Randolph	19.00	Treynor	19.00
Riverport	19.00	Tripoli	19.00
Rock Rapids	29.00	Union	19.00
Rock Valley	19.00	Vail	19.00
Rockwell City	19.00	Van Horn	19.00
Roland	19.00	Van Meter	19.00
Rodd	19.00	Varina	19.00
Runnells	19.00	Victor	19.00
Russell	19.00	Villisca	29.00
Ruthven	19.00	Vinton	29.00
Ryan	19.00	Wadena	19.00
Sebula	19.00	Walcott	19.00
See City	29.00	Walker	19.00
Seburn	19.00	Wall Lake	19.00
Oeden	19.00	Walnut	19.00
Olds	19.00	Wapello	19.00
Olin	19.00	Washington	29.00
Onawa	29.00	Waterloo	59.00
Onslow	19.00	Waukon	29.00
Orange City	19.00	Waverly	29.00
Orient	19.00	Webster City	5.00
Oskaloosa	49.00	Wellman	19.00
Ossian	19.00	Wellburg	19.00
Ottumwa	39.00	Wesley	19.00
Oxford	19.00	West Branch	19.00
Pacific Junction	19.00	West Liberty	19.00
Palo	19.00	West Point	19.00
Panama	19.00	What Cheer	19.00
Pagulla	19.00	What Cheer	19.00
Pella	29.00	Whitney	19.00
Perris	39.00	Whiting	19.00
Pierson	19.00	Winfield	19.00
Pleasantville	19.00	Winnetel	29.00
Plymouth	19.00	Winthrop	19.00
Pocahontas	19.00	Woodward	19.00
Pomeroy	19.00	Worthington	19.00
Postville	19.00		

Total Receipts \$5,530.00

DISBURSEMENTS.

September 1	Overdraft	78.40
September 3	Postmaster, 1,000 1-cent stamps	20.00
September 3	F. G. Pierce, salary August, 1918	150.00
September 7	Municipal Pub. Co., 3,910 A. M., September	105.00
September 18	Geo. Gallardo, expense auditing books secretary	4.00
September 20	F. G. Pierce, expense Ames meeting	25.71
September 20	Board of Conciliation, organization expense	120.00
October 1	F. G. Pierce, salary September, 1918	184.63
October 3	J. C. Long, expense Ames meeting	24.58
October 3	Municipal Pub. Co., 3,910 magazines, October	105.00
November 1	F. G. Pierce, salary October, 1918	121.05
November 1	Municipal Pub. Co., 3,821 magazines, November	12.00
November 9	Gov Tomlinson, expense Board of Conciliation	5.24
November 8	Thos. J. Bray, expense Board of Conciliation	12.20
November 8	G. J. Tomlinson, expense Board of Conciliation	15.72
November 23	G. J. Tomlinson, expense Board of Conciliation	144.63
November 23	H. B. Miller, printing bills	150.20
December 3	F. G. Pierce, salary November, 1918	12.52
December 3	Municipal Pub. Co., 3,266 magazines, December	17.50
December 2	F. G. Pierce, trip to Des Moines	13.27
December 18	F. G. Pierce, expense Legislative Committee	15.23
December 18	Ben P. Poor, expense Legislative Committee	14.20
December 19	Geo. A. McIntyre, expense Legislative Committee	18.96
December 19	J. F. Rall, expense Legislative Committee	14.20
December 30	Frank F. Betty, Legislative Committee	18.96
1919		
January 3	F. G. Pierce, salary December, 1918	150.00
January 3	Municipal Pub. Co., 3,910 magazines, January	28.58
January 9	F. G. Pierce, expense Des Moines	22.21
January 9	J. F. Rall, expense Des Moines, December 6, 7	18.50
January 11	B. P. Poor, expense Des Moines	12.20
January 13	Frank F. Betty, expense Legislative Committee	21.50
January 13	J. F. Ford, expense Legislative Committee	61.48
January 13	James Saul, expense Des Moines	22.20
January 17	Postmaster, 2,000 3-cent envelopes	17.00
January 18	J. E. Brindley, expense Legislative Committee	12.52
January 20	F. F. Betty, Legislative Committee	12.52
January 20	B. P. Poor, expense Legislative Committee	22.04
January 20	J. F. Ford, expense Legislative Committee	8.45
January 21	J. F. Rall, expense Legislative Committee	32.21
January 24	J. E. Brindley, expense Legislative Committee	4.20
January 24	James Saul, expense Legislative Committee	186.40
January 23	H. A. Willoughby, expense Legislative Committee	150.00
January 24	Geo. A. McIntyre, expense Legislative Committee	32.81
January 24	F. G. Pierce, expense Legislative Committee	18.96
February 1	Municipal Pub. Co., 3,728 magazines, February	25.45
February 1	F. G. Pierce, salary January, 1919	5.30
February 1	J. F. Rall, expense Legislative Committee	21.11
February 18	F. G. Pierce, Des Moines trip	120.00
February 19	Ben P. Poor, expense Legislative Committee	24.58
February 27	Frank F. Betty, expense February 15, 14	25.45
February 27	James Saul, expense Des Moines	5.30
February 27	H. A. Willoughby, expense Des Moines	120.00
February 28	G. A. McIntyre, expense Des Moines	120.00
March 1	F. G. Pierce, salary February, 1919	120.00
March 4	Municipal Pub. Co., 3,728 magazines, March	16.22
March 13	Ben P. Poor, expense Des Moines, March 7	18.40
March 2	Municipal Pub. Co., 3,728 magazines, April	10.70
April 3	J. E. Brindley, expense Legislative Committee	120.00
April 3	H. A. Willoughby, expense Legislative Committee	5.20
April 3	F. G. Pierce, salary March	150.00
April 28	J. E. Brindley, expense Legislative Committee	12.12
May 1	F. G. Pierce, salary April, 1919	186.40
May 10	Municipal Pub. Co., 3,728 magazines, May	150.00
June 1	F. G. Pierce, salary May, 1919	5.00
June 7	Postmaster, 100 3-cent, 300 1-cent stamps	18.40
June 8	Municipal Pub. Co., 3,728 magazines, June	12.12
June 30	Postmaster, 1,000 1-cent envelopes	150.00
July 5	F. G. Pierce, salary June, 1919	186.40
July 2	Municipal Pub. Co., 3,728 magazines, July	5.50
July 2	B. P. Poor, expense Cedar Rapids	41.55
July 21	Postmaster, 2,000 No. 13 2-cent envelopes	20.00
July 22	Postmaster, 1,000 return cards	150.00
August 2	F. G. Pierce, salary July	25.45
August 6	Marshall Print, printing	12.50
August 27	Postmaster, 1,000 1-cent envelopes	12.50
Total disbursements		\$1,625.14