

STATE OF IOWA
1922

REPORT ON

Municipal Finances

FOR THE

YEAR ENDING MARCH 31, 1922

Statistics of Cities and Towns of Iowa

GLENN C. HAYNES
Auditor of State

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Des Moines

LETTER OF TRANSMITTAL

HON. N. E. KENDALL, *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, 1921, and ending March 31, 1922.

GLENN C. HAYNES, *Auditor of State.*

Des Moines, Iowa, December 1, 1922.

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FINANCE AND MUNICIPAL ACCOUNTING

REPORT OF DEPARTMENT

This department, created in 1907, is under the supervision and direction of the auditor of state. This report is compiled and published in accordance with law, and contains statistical information concerning cities and towns, tabulated as to receipts and expenditures, together with tables showing total debt obligations as to general bonds, municipal industry bonds, temporary loans, outstanding warrants, and all other obligations. This report is the sixteenth annual report to be published by the department of municipal finance and accounts and contains data relative to each of the 107 cities of the state, and from 788 of the 807 incorporated towns.

COMMISSION AND MANAGER CITIES

There have been no additions to the commission governed cities during the year. The cities operating under the commission plan of government are in order of population as follows: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Mason City, Fort Dodge, Marshalltown, and Keokuk.

The cities governed under the general manager plan are Dubuque, Webster City, Estherville, Clarinda, Mt. Pleasant, Iowa Falls, Maquoketa, Manchester, Anamosa, Villisca.

CITIES AND TOWNS

Division of, into cities of the first class, second class, and towns

"Every municipal corporation now organized as a city of the first class, or having a population of fifteen thousand or over, shall be a city of the first class; every municipal corporation now organized as a city of the second class, or having a population of two thousand, but not exceeding fifteen thousand, shall be a city of the second class, and every municipal corporation having a population of less than two thousand shall be deemed a town, town sites platted and unincorporated shall be known as villages."

EXAMINATIONS

The law provides that the auditor of state shall at least once in two years examine into, audit and report upon the financial condition and transactions of all cities having a population of three thousand or more.

TOWNS NOT REPORTING

The towns whose clerks failed to file reports as required by law are as follows: Alvord, Arispe, Coralville, Fort Atkinson, Fort Des Moines, Graf, Grand View, Harvey, Hopeville, Jamaica, Lattners, Le Claire, Martinsdale, Mingo, Quimby, Rake, Reinbeck, and Sherrill. The reports from Mingo, Graf, Grand View, and Fort At-

kinson have since been received, but too late to be inserted in this report. The Mingo report was sent in, but was not correct and was returned for correction.

RECEIPTS AND DISBURSEMENTS

The total payments made for all purposes during the year by the 895 cities and towns reporting amounted to \$35,513,048.00, while the total receipts from all sources amounted to \$35,294,035.00. The municipalities reported cash on hand at beginning of year amounting to \$5,736,969.00 and at the close of the year \$6,790,747.00. The expenditures average \$27.60 per capita, while the average receipts, per capita, amounted to \$28.20.

MUNICIPAL INDEBTEDNESS

The total indebtedness of the municipalities is shown as \$47,180,119.00 divided as follows:

	Cities	Towns
General bonds.....	\$16,780,796.00	\$ 7,037,471.00
Municipal industry bonds.....	5,146,852.00	3,640,859.00
Temporary loans.....	320,759.00	609,476.00
Outstanding warrants.....	1,082,444.00	721,605.00
Special fund bonds.....	*11,235,919.00	*553,947.00
Total.....	\$34,566,770.00	\$12,613,349.00
Cities.....	\$34,566,770.00	
Towns.....		12,613,349.00
Total.....	\$47,180,119.00	

The per capita debt of the cities average \$37.76 and of the towns \$29.52.

The total taxable valuation of real, personal and moneys and credits as reported by the cities and towns is \$874,094,850.00. Moneys and credits are reported for taxation purposes in the amount of \$447,147,685.00.

CITY AND TOWN OFFICIALS

A complete directory of the principal officers of the cities and towns is made a part of this report. The report also contains, in conformity with the acts of the Thirty-fifth General Assembly, the annual financial report of the secretary of the League of Iowa Municipalities, for the year 1921.

PURPOSE OF DEPARTMENT

It is the purpose of this department to impartially examine and investigate into the accounts and affairs of all cities and towns with a population of three thousand or over and make a report thereon, setting out such criticism and recommendations as are deemed advisable.

*Practically all for special assessments.

It is a recognized fact that there is greater loss or waste of public funds through incompetency in the public service than by reason of the dishonesty of public officials. Therefore the examiners have been instructed to give every assistance possible to the officials, with the hope that better city and town government will result; that better law enforcement will be had, and that a closer relationship will exist between officials of all cities and towns and this office.

RECOMMENDATIONS

Experience in the examination of cities and towns has disclosed the fact that there are a number of instances wherein laws governing city officials and the collection and disposition of the public revenue should either be repealed or amended and in some cases new laws enacted. We would, therefore, suggest that the following changes be made in the laws.

FIRST:

That section 660-a, Supplement to the Code 1913, be changed to include "towns" and that wherein this section reads "at interest at the rate of not less than two per cent per annum on ninety per cent of the daily balances" changed to read, "at interest at the rate of two and one-half per cent of the daily balances." Under the present reading of this section the banks in towns receiving the funds of the municipality are not required to pay interest on said funds.

SECOND:

That a law should be enacted providing that clerks of municipal and superior courts shall pay into the city treasury on January first and July first of each year, all unclaimed fees.

Under the present method the clerks of municipal and superior courts are not required by statute to make disposition of all the unclaimed fees of the office.

THIRD:

That a law should be enacted providing for the publication, in at least one or more newspapers of general circulation in said city or town, a short, concise resumé of the examiners' report for each city and town examined.

FOURTH:

It is a recognized fact that some cities and towns are showing a deficit, or will show a deficit at the time of payment or settlement of bonds for special assessments.

There are three reasons for the special street improvement fund deficiency:

FIRST: Delinquent payments on assessments payable to the county recorder.

Second: Interest accruals on principal and interest.

Third: Payment of entire assessment after property owner has waived the payment and same has been certified to the county treasurer for collection.

For the reasons stated above, some provision should be made in the law to take care of the deficiencies.

FIFTH:

Section 1056-a-1, Supplement to the Code 1913, requires an examination of all cities having a population of three thousand or more at least once in two years.

It is recommended that this section be amended so as to require an examination of cities of the first class annually. (This is done at this time in practically all of these cities at their request.)

It is also recommended that all cities of the second class be examined at least once in each two years. (The only addition will be cities having a population of between two and three thousand.)

It is also recommended that all independent school districts lying in whole or in part in cities of the first class, be examined once each year; that all independent school districts lying in whole or in part in cities of the second class, be examined at least once in two years; that the examination of school districts be made at the time said city examination is made.

SIXTH:

The laws which govern the independent divisions of city government, such as libraries, water works, hospitals, and in some cases parks and cemeteries, provide that the fiscal year shall be from January 1st to December 31st each year, while the fiscal year period for general city business is from April 1st to March 31st of each year.

The law should be changed to include independent divisions of the city government so as to conform with the laws governing general city business.

SEVENTH:

It is suggested that chapter 288, section 10, acts of the Thirty-eighth General Assembly be amended so as to require both privately owned public utilities and municipally owned public utilities to render a report at least once a year to the auditor of state, giving such data as he may ask for.

It is further recommended that the examination of such water accounts be made by an expert accountant selected by the auditor of state.

MUNICIPAL ACCOUNTING LAW

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

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

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

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

preparing the report as its members may deem proper, the same not to exceed five dollars per day for the time actually employed in such service. Three thousand five hundred copies of said report by the auditor of state shall be annually printed on or before December first for general distribution in accordance with law. (35 G. A., ch. 97.)

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

Sec. 1056-a11. *Examiners of Municipal Accounts—Compensation.* The auditor of state shall appoint one or more examiners of municipal accounts whose duty it shall be at least once in two years to examine into, audit and report upon the financial condition and transactions of all cities having a population of 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 thorough-going examination. The examiner in charge of an investigation shall, on the conclusion thereof, file a written report of his findings with the mayor and council and with the auditor of state including his criticisms of any faults found and his recommendations respecting improvements desirable. Any and all reports thus made and filed shall be open to public inspection. The compensation of said examiners shall be seven dollars (\$7) for each day actually employed, together with the necessary traveling expenses; the sum so due in any case shall be paid by the auditor of state, upon the presentation of proper bills thereof, by warrants on the treasury of state; thereupon the auditor of state shall file a claim for the full amount so allowed with the auditor or clerk of the city or town examined, and the council thereof shall provide for its payment. (31 G. A., ch. 34, Sec. 5.)

Sec. 1056-a12. *Application for Examination.* Any city or town with a population of less than five thousand may secure an examination of its financial transactions and the condition of its funds and a report thereon by a state examiner upon application by either the mayor or council to the auditor of state. Further upon petition of fifty or more taxpayers of

any city or town setting forth facts that in the opinion of the state auditor justify action, the auditor of state shall send an examiner to inspect and report upon the financial administration and condition of the municipality in question. (31 G. A., ch. 34, Sec. 6.)

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

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

RECEIPTS FROM EXAMINATION DURING YEAR.

Town	Date	Cost	Payment
Cedar Falls.....	Aug. 12, 1921	\$ 253.18	\$ 253.18
Cedar Rapids.....	June 23, 1921	453.37	453.37
Ames.....	May 24, 1921	221.51	221.51
Centerville.....	Aug. 3, 1921	249.19	249.19
Chariton.....	April 8, 1921	145.01	145.01
Clinton.....	April 18, 1921	580.64	580.64
Algona.....	March 1, 1922	203.25	203.25
Davenport.....	April 13, 1921	916.60	916.60
Des Moines.....	Nov. 22, 1921	911.00	824.10*
Waverly.....	April 7, 1921	133.37	133.37
Fort Dodge.....	Dec. 28, 1921	253.92	253.92
Farmington.....	April 23, 1921	107.32	107.32
Burlington.....	March 22, 1922	461.19	461.19
Keokuk.....	July 18, 1921	296.77	296.77
Washington.....	Feb. 21, 1922	225.64	225.64
Rudd.....	Dec. 14, 1921	37.03	37.03
Mt. Pleasant.....	March 16, 1922	251.16	251.16
Marshalltown.....	July 12, 1921	172.95	172.95
Mason City.....	Dec. 20, 1921	346.51	346.51
Missouri Valley.....	Jan. 5, 1922	201.64	201.64
Ottumwa.....	Dec. 3, 1921	276.08	276.08
Sioux City.....	Feb. 14, 1922	568.37	568.37
Indianola.....	Aug. 3, 1921	169.74	169.74
Webster City.....	Sept. 9, 1921	252.13	252.13
Waterloo, Water Works.....	April 6, 1921	116.13	116.13
Waterloo, City.....	Aug. 24, 1921	690.06	690.06
Carroll.....	Dec. 28, 1921	244.14	244.14
Jefferson.....	May 23, 1921	180.36	180.36
Marengo.....	Dec. 7, 1921	37.34	37.34
Knoxville.....	Aug. 2, 1921	105.75†	105.75†
Albia.....	Jan. 7, 1922	183.67	183.67
Red Oak.....	May 16, 1921	282.52*	282.52*
Sheldon.....	Feb. 17, 1922	195.07	195.07
Eagle Grove.....	Oct. 1, 1921	270.31*	270.31*

*For year 1920 examination.

†For year 1919 examination.

RECEIPTS FROM EXAMINATION DURING YEAR—Continued.

	Date	Cost	Payment
Spencer.....	Feb. 25, 1922	227.51	227.51
Pella.....	April 23, 1921	207.80	207.80
Belle Plaine.....	July 15, 1921	212.27	212.27
Rock Valley.....	June 6, 1921	-----	47.40*
Tabor.....	Sept. 21, 1921	41.43	41.43
Rodman.....	June 7, 1921	-----	15.10*
Manchester.....	May 4, 1921	53.48	53.48
Cresco.....	Dec. 21, 1921	151.53	151.53
Manly.....	Oct. 22, 1919	24.72*	-----
Iowa Falls.....	April 7, 1921	61.35	61.35*
Storm Lake.....	April 14, 1921	210.67	210.67
Denison.....	Feb. 8, 1922	202.43	202.43
Denison.....	Nov. 1919	716.65*	-----
Shenandoah.....	Aug. 13, 1921	427.21	427.21
Independence.....	Aug. 18, 1921	182.76	182.76
Marion.....	Sept. 7, 1921	244.63	244.63
Marion.....	May 9, 1921	-----	102.90*
Decorah.....	Dec. 13, 1921	214.97	214.97
Maquoketa.....	Dec. 6, 1921	184.65	184.65
Clarinda (School District).....	Aug. 3, 1921	107.67	107.67
Rock Rapids.....	April 6, 1921	190.41	190.41
Eldora.....	March 22, 1921	107.20*	-----
Cedar Rapids (School District).....	Aug. 5, 1921	396.56	396.56
Elwood (School District).....	March 1, 1922	215.78	-----
Burlington (Water Works).....	April 8, 1921	253.80	253.80
Mutual Home Loan Association of Grinnell, Iowa.....	Feb. 23, 1922	167.36	167.36
Total.....		\$14,513.24	\$13,434.15

GENERAL TABLES

CITIES AND TOWNS

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

No. in order of population	City	Date of Incorporation; Area; Population		Payments, Receipts		Cash on hand at close of year		
		Date of Incorporation	Area	Population	Payments		Receipts	
								First	Last	Square miles incorporated	Census 1920	Census 1935
58	Knowlton	1954	1896	4.09	3,523	8,741	46,284	24,443
59	Sheldon	1873	1869	1.00	2,488	2,873	79,878	4,974
60	Jefferson	1871	1869	2.50	2,412	2,139	179,181	29,222
61	Vinton	1868	1861	2.49	2,381	4,045	122,044	9,339
62	Waverly	1859	1860	4.00	3,332	3,561	130,958	27,254
63	Pella	1855	1971	7.00	3,238	3,056	104,259	24,444
64	Chico	1868	1868	2.00	2,125	2,159	55,219	18,382
65	Elletts	1865	1866	4.00	2,149	2,730	75,265	8,581
66	Manchester	1863	1898	7.75	2,111	1,112	58,184	23,879
67	Hampton	1870	1865	8.75	2,092	2,025	115,920	24,121
68	Winterest	1878	1865	3.00	1,998	2,869	169,950	9,467
69	Anamosa	1867	1871	1.25	2,881	3,197	29,923	21,227
70	Orange	1871	1880	1.00	2,878	3,779	374,224	11,328
71	Harton	1873	1866	1.00	2,831	2,825	103,286	3,214
72	Clarion	1867	1867	17.50	2,828	3,051	32,418	11,554
73	Clear Lake	1871	1861	2.50	2,804	2,741	45,462	3,900
74	Mystic	1880	1860	1.00	2,795	2,655	20,550	1,399
75	Emmetsburg	1877	1863	3.75	2,762	2,047	176,178	5,811
76	Ossola	1859	1890	2.18	2,694	2,714	32,275	14,321
77	Nevada	1859	1860	2.20	2,608	2,689	31,806	18,608
78	Sac City	1855	1863	6.55	2,620	2,631	116,859	14,971
79	Tama	1869	1868	3.00	2,601	3,621	52,479	18,673
80	New Hampton	1872	1866	2.25	2,539	2,654	50,113	25,414
81	Colfax	1875	1841	1.00	2,504	2,607	29,700	7,382
82	Hawarden	1887	1864	2.00	2,491	2,045	119,222	21,510
83	Hawarden	1883	1861	1.00	2,359	2,169	69,773	12,265
84	Monticello	1867	1866	4.00	2,357	2,159	44,582	7,307
85	Onawa	1858	1860	1.50	2,256	2,210	110,401	9,923
86	Humboldt	1869	1882	2.00	2,222	2,401	41,292	11,215
87	Signet	1860	1860	2.00	2,219	2,109	21,735	26,484
88	Leon	1867	1866	2.00	2,199	2,199	44,290	7,209
89	Bentford	1903	1903	5.00	2,178	1,876	29,491	4,428
90	Rock Rapids	1880	1818	1.00	2,173	2,111	132,415	14,453
91	Forest City	1860	1860	3.15	2,138	2,138	21,822	15,481
92	Tipton	1837	1860	1.00	2,145	2,175	55,066	15,236
93	Villies	1895	1882	2.25	2,111	2,132	89,027	4,126
94	Lake City	1867	1860	3.00	2,129	2,234	27,227	22,429
95	Audubon	1881	1856	1.1	2,108	2,084	26,084	27,894
96	Elkay	1873	1862	.75	2,091	2,039	22,279	3,293
97	Bedford	1865	1866	1.25	2,073	1,959	37,950	2,139
98	Bloomfield	1863	1864	2.00	2,064	2,082	69,425	20,718
99	Marengo	1889	1869	3.00	2,048	2,007	141,262	27,263
100	Rockwell City	1882	1861	2.00	2,039	2,064	28,073	19,545
101	Ida Grove	1877	1868	1.50	2,030	2,060	41,082	12,216
102	Hamburg	1860	1860	2.00	2,017	2,204	19,221	8,223
103	Cornick	1871	1860	1.00	1,840	1,884	26,417	13,259
104	Seymour	1874	1866	1.25	1,749	2,142	49,624	15,265
105	Stuart	1877	1865	1.25	1,736	1,849	71,202	1,787
106	West Chester	1899	1864	2.00	1,693	1,835	11,546	6,448
107	Teleo	1880	1853	1.25	1,604	1,721	45,764	982

POPULATION; PAYMENTS; RECEIPTS; CASH BALANCES ACCOUNTS

No. in order of population	City	and Cash Balances		Private Trust Accounts and Special Assessments						No. in order of population	
		Amount of payments on items at close of year	Cash on hand at beginning of year	Private Trust Accounts							
				Receipts	Payments on account of private trusts	Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year	Receipts on private trust accounts		From special assessments made during the year
58	Knowlton	86,777	21,161	59,595							58
59	Sheldon	84,813	11,727	72,085							59
60	Jefferson	106,325	10,781	138,573							60
61	Vinton	121,446	2,285	128,061	48,171	4,650	22,961			30,962	61
62	Waverly	163,192	20,706	127,391							62
63	Pella	128,690	15,628	113,067							63
64	Chico	69,559	8,978	61,584							64
65	Elletts	83,907	8,003	75,900							65
66	Manchester	79,093	27,269	51,820							66
67	Hampton	120,768	109,221	219,424							67
68	Winterest	175,117	6,747	171,800							68
69	Anamosa	47,100	5,872	41,218							69
70	Orange	205,572	11,588	274,284						81,439	70
71	Harton	112,980	12,222	96,089							71
72	Clarion	42,872	9,768	51,114							72
73	Clear Lake	49,293		48,293							73
74	Mystic	25,411		21,262							74
75	Emmetsburg	124,669	12,801	102,009							75
76	Ossola	49,400	6,690	39,583							76
77	Nevada	50,854	14,987	35,947							77
78	Sac City	131,688	4,849	126,691						69,708	78
79	Tama	86,354	11,722	74,639							79
80	New Hampton	46,227	20,072	26,451							80
81	Colfax	88,072	1,132	86,940							81
82	Hawarden	121,212	13,761	118,511						522	82
83	Hawarden	87,729	2,025	89,991						2,504	83
84	Monticello	41,019	4,533	47,859							84
85	Onawa	129,345	19,784	101,322							85
86	Humboldt	58,270	4,103	49,206						23,125	86
87	Signet	50,189	9,163	41,026							87
88	Leon	21,665	30,961	41,104							88
89	Bentford	28,219	8,920	20,192							89
90	Rock Rapids	187,065	61,417	125,648							90
91	Forest City	41,019	4,533	47,859							91
92	Tipton	71,002	11,850	59,152						480	92
93	Villies	84,143	3,023	89,213							93
94	Lake City	104,706	7,209	97,497							94
95	Audubon	72,998	18,457	54,541							95
96	Elkay	39,822	2,801	34,011							96
97	Bedford	41,169	17,027	44,082							97
98	Bloomfield	61,141	28,408	15,723							98
99	Marengo	169,078	21,949	147,718							99
100	Rockwell City	48,719	15,795	35,273							100
101	Ida Grove	42,138	11,218	27,919							101
102	Hamburg	27,868	9,019	18,526							102
103	Cornick	29,595	10,439	29,119							103
104	Seymour	26,822	9,292	47,049							104
105	Stuart	22,180	148	22,366							105
106	West Chester	17,194	2,286	15,799							106
107	Teleo	46,747		46,747							107

TABLE NO. 2-A—(CONTINUED)—PAYMENTS FOR

No. in order of population	City	General				
		Classified by Office,				
		Salaries, Wages and other Expend				
		Total	Mayor	Council or Aldermen	Clerk's office	Auditor's office	Treasurer's office
58	Knoxville	7,462	443	150	611	34
59	Shelton	10,527	100	128	2,193	29
60	Jefferson	9,905	96	365	623	
61	Vinton	3,213	250	399	213	
62	Waverly	3,502	256	353	417	14
63	Fells	1,974	309	212	288	20
64	Cresco	3,477	240	125	1,989	50
65	Eldora	6,269	25	174	1,352	
66	Manderson	1,643	22	113	1,113	
67	Hampton	1,373	150	276	370	
68	Winterset	1,416	200	128	540	
69	Anamosa	1,213	80	126	600	
70	Osage	2,729	150	144	1,491	
71	Harlan	1,677	800	417	459	
72	Clarion	1,203	204	116	163	23
73	Clear Lake	1,222	41	127	450	
74	Myrtle	745	55	61	130	
75	Emmetsburg	3,598	190	1,413	22	40
76	Oceola	1,333	350	72	414	20
77	Nevada	1,014	259	113	300	
78	Sac City	5,711	68	953	600	235
79	Tama	1,707	50	170	271	167
80	New Hampton	726	180	141	80	10
81	Oniax	1,559	246	253	391	1
82	Hawarden	2,200	100	108	900	50
83	Waukon	2,709	152	193	1,577	
84	Monticello	1,553	273	156	423	
85	Osawa	9,212	50	350	796	
86	Humboldt	507	19	70	225	57
87	Algona	1,736	320	220	250	120
88	Leon	4,409	250	250	228	23
89	Bettendorf	858	75	93	100	200
90	Rock Rapids	979	25	115	300	25
91	Forest City	806	33	128	180	20
92	Tipton	1,148	100	160	658	9
93	Villars	2,007	240	128	1,200	120
94	Lake City	2,424	100	370	1,000	100
95	Audubon	639	3	530	50	
96	Eldon	361	199	255	150	50
97	Bedford	1,256	113	110	129	65
98	Bloomfield	1,622	34	148	165	300
99	Marengo	1,087	291	215	82	25
100	Roswell City	1,411	158	728	225	20
101	Ia Grove	628	62	175	255	37
102	Hamburg	1,392	102	66	107	22
103	Cornua	1,473	194	191	705	20
104	Seymour	263	126	69	60	1
105	Stuart	1,319	50	87	460	174
106	What Cheer	322	110	65	167	34
107	Toledo	930	50	180	390	20

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	Government										No. in order of population
	Departments and Accounts										
	Items of each Office or Department										
	Solicitor's office	City assessor	Engineer's office	Collection of taxes	Analysis and examinations	Electrons	City hall	Police or municipal courts	Miscellaneous		
58	321					137	767				58
59	806	6,304		185		250	86			250	59
60	542	30		180		183	305			2,057	60
61	220					100				2,100	61
62	1,495		75	133		227	250	137			62
63	228		924	110	152	87	61				63
64	1,305	3,616				18				130	64
65	297			3	52	16				56	65
66	159					26				6	66
67	254		14							112	67
68	315										68
69	1,282					189	179			426	69
70	100					175	189				70
71	100					21	210			200	71
72	85					158	250				72
73	1,018					141	141	85			73
74	150					15	965				74
75	330					101	134				75
76	1,629	62		1,198		78	13				76
77	563					72	708			69	77
78	100					140					78
79	203	25				312					79
80	128					151	1,921				80
81	90					682				145	81
82	200	68									82
83	235			233		122	6			7,300	83
84	40					6	500				84
85	665										85
86	200					16	225	1,262	1,342		86
87	200					27	205				87
88	200	200				185	27			27	88
89	200		250			29	66				89
90	200					70	100				90
91	200					8				147	91
92	1,270	4				65	73			27	92
93	200					6	38				93
94	273					72					94
95	712					74				22	95
96	200					10					96
97	134					37				204	97
98	150					7	130				98
99	150					37	80				99
100	100					30	40				100
101	100	207				319				24	101
102	100					25					102
103	100					60					103
104	100					64	350			492	104
105	172					48					105
106	172					48					106
107	172					48					107

TABLE NO. 2-B—(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	Water for hydrants	Department of Inspection	Funds
59	Jefferson	3,615	1,829	1,961		14
61	Vinton	3,453	1,950	1,059		
62	Waverly	2,962	2,026	636		
63	Pella	5,611	2,182	664	2,760	
64	Cryss	2,222	1,968	370		
65	Elkora	2,761	2,646	115		
66	Manchester	4,221	2,510	1,006		
67	Hampton	2,691	1,705	996		
68	Waterloo	2,059	1,884	632		
69	Anamosa	3,153	1,821		1,332	
70	Osage	2,125	1,000	609		
71	Harlan	2,903	2,220	393		
72	Chariton	2,981	2,332	368		2
73	Clear Lake	2,591	1,969	415	195	12
74	Mystic	1,978	1,090			31
75	Emmetsburg	2,859	2,491	1,262		
76	Oswego	1,395	1,061	50		
77	Nevada	1,794	1,494	300		
78	Sac City	2,047	1,517	1,259	168	26
79	Tama	2,455	1,374	1,181		
80	New Hampton	1,856	1,320	539		
81	Colfax	3,166	1,041	1,016		
82	Hawarden	1,410	1,250	760		
83	Waukon	1,461	1,229	232		
84	Monticello	1,893	1,677	194		
85	Osawa	1,960	1,613	354	13	
86	Humboldt	2,259	2,061	128		12
87	Higginney	3,106	2,100	3		
88	Lead	707		578	97	
89	Bettendorf	2,646	1,715	2,056	1,809	
90	Rock Rapids	1,563	2,492	3,071		
91	Forest City	1,749	897	694		
92	Tipton	2,963	2,429	629		
93	Vilbia	1,232	984	311		
94	Lake City	2,228	1,859	47		
95	Audubon	1,578	1,209	222		
96	Elletts	2,313	2,040	373		
97	Bedford	2,083	2,082			
98	Bloomfield	1,134	1,354			
99	Marengo	1,639	1,351	278		
100	Rockwell City	2,537	1,261	229		
101	Lia Grove	2,118	1,234	777		
102	Hamburg	1,948	864	18	5	
103	Corning	1,502	1,203	325		
104	Seymour	1,140	1,090	60		
105	Stuart	2,425	2,198	367		
106	What Cheer	1,829	1,449	290		
107	Toledo	1,479	1,287	153		41

GENERAL AND MUNICIPAL SERVICE EXPENSE

Accounts	Classified by Departments, Offices and Accounts								No. in order of population		
	Health Department and Sanitation										
	Salaries, Wages and Other Expenditures										
	Police and fire alarm systems	Miscellaneous	Total	Health department	City hospital, quarantine and post house	Cleaning and supervision	General expense	Sewage disposal plants		Refuse disposal plant	Miscellaneous
	11	1,212					475	273	414	56	40
		123	109				17				61
		90	3				34		84	20	62
	5	184	60				212		25	196	64
		2,145	43				2,211	791			64
		1,117	93				1,027				65
	645	127	28			13	89				65
		141	26				115				67
	143	1,492							571	890	68
		25	25								69
		2,962	25				2,029	90	1,819		70
		55	55								71
		1,394	211				11	1,162			72
	1	1,400	100			850	166		62	213	73
		151	13								74
		841					841				75
	104	185	143	34			18				75
		645	60				31	504			77
	19	64	64								78
		712	12				700				79
											80
	109		69	2	2,182						81
		2,299	107	15			498		150		82
		750	6				45		15		84
	19	66	6								85
	49	14,128	199				1,522	12,605			85
		79	109								86
		79	76								86
	21	222	19				212			165	90
		140	65							76	91
		297					192				92
	6	188	924	25			924			203	92
		7	2,894	100		7,789	542	294	62	5	92
	90	212	409	241			126				95
		136	50				97		154		96
	70	8	107	28			48	23			96
			205	195	41		57	59	61		97
		258					151	107			99
		981					45	600		276	100
		48	48								101
	22	161	63	50						12	102
		157	30						107		103
		46	29								104
		709					709				105
	19	278	259				215			306	106

TABLE NO. 2-C—(CONTINUED)—PAYMENTS FOR

No. in order of population	City	Classified by Departments,			
		Total	High		
			Salaries, Wages		
			General ad- ministration	General street expenditures	Street paving and curbing
Grand total	\$ 1,150,953	\$ 186,021	\$ 487,200	\$ 351,734	
1 Des Moines	981,070	28,101	68,225	47,482	
2 Sioux City	250,804	8,018	19,211	20,801	
3 Davenport	371,725	8,239	135,853	70,510	
4 Cedar Rapids	126,757	10,244	3,952	7,582	
5 Dubuque	110,448	1,560	40,548	1,560	
6 Waterloo	85,383	5,149	17,121	2,328	
7 Council Bluffs	60,928	2,109	7,588		
8 Clinton	68,701	4,056	33,449		
9 Burlington	31,668	1,716	15,879		
10 Ottumwa	69,656	2,970	26,032		
11 Mason City	36,482	1,867	2,829	1,650	
12 Fort Dodge	18,941	1,800	17,062		
13 Muskegon	49,088	1,801	5,505	2,410	
14 Marshalltown	24,829	9,478	9,610	4,727	
15 Keokuk	64,900	1,500	23,443		
16 Boone	15,890	1,041	1,060	1,790	
17 Fort Madison	11,895	1,200	8,841	142	
18 Iowa City	89,922	1,900	25,711	26,721	
19 Oskaloosa	42,710	1,184	14,074	15,948	
20 Centerville	22,338		3,037	10,440	
21 Creston	10,802	1,315	6,543		
22 Oswell	12,013	1,318	4,259	421	
23 Charles City	20,649	1,722	6,849	15	
24 Newton	27,722	1,020	7,006	2,343	
25 Cedar Falls	11,002	1,080	7,008	807	
26 Ames	32,564	800	6,579	1,914	
27 Fairfield	12,399	875	4,840		
28 Cherokee	11,779	429	2,901	259	
29 Webster City	12,510	589	7,159		
30 Perry	10,443	589	575		
31 Red Oak	12,118	1,647	3,972	90	
32 Grinnell	11,569	824	2,877		
33 Atlantic	9,737	742	4,428	145	
34 Shenandoah	10,348	939	2,422	308	
35 Chariton	8,103	1,835			
36 Albia	11,202		4,995		
37 Katherville	9,377	1,170	2,199		
38 Washington	5,000	1,200	1,871	114	
39 Le Mars	11,144	1,943	2,381		
40 Spencer	4,461	1,673		1,011	
41 Chariton	11,655		4,569	2,121	
42 Eagle Grove	5,514	649	1,000	268	
43 Carroll	10,785	5,939	5,939	187	
44 Marion	12,390	1,210	5,782	304	
45 Decorah	18,770	668	5,122	118	
46 Mount Pleasant	2,801	1,397	1,908	105	
47 Missouri Valley	7,901	270	3,028	32	
48 Iowa Falls	8,121		1,402	1,280	
49 Belle Plaine	8,443	1,017	2,079	606	
50 Glenwood	6,238	615	2,800		
51 Algona	9,289	1,500	3,897		
52 Independence	9,707	4,022		119	
53 Horn Lake	8,052	1,213	6,297		
54 Valley Junction	1,200		1,104	18	
55 Indianola	6,219	714	2,307	847	
56 Maquoketa	11,796	1,290	2,122		
57 Des Moines	138,863	497	10,287	18,719	
58 Knoxville	8,432	990			
59 Sheldon	8,721	2,322	226	391	

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	City	Offices and Accounts						
		ways						
		and Other Expenditures						
		Salaries and drawings	Bridges other than toll	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous
Grand total	\$ 82,344	\$ 152,187	\$ 12,718	\$ 782,237	\$ 41,510	\$ 345,142	\$ 282,548	
1 Des Moines	14,030	71,903	29	180,000		74,842	78,190	
2 Sioux City	2,072	19,422	5,806	43,719	1,707	23,299	7,239	
3 Davenport	12,298	2,909	901	61,080	21,025	45,818	3,444	
4 Cedar Rapids	4,160	8,945	2,900	11,055	1,070	33,417	5,214	
5 Dubuque				46,984		17,053	2,382	
6 Waterloo	250	8,432		25,545	439	15,809	1	
7 Council Bluffs		2,083		25,793		9,231	12,202	
8 Clinton	307	2,086	772	19,258		7,046		
9 Burlington	1,401	90		25,190	6,718			
10 Ottumwa	8,079	2,344	1,830	16,000		18,813		
11 Mason City	2,346	221		20,282		8,112	435	
12 Fort Dodge	1,500	805		15,803		14,871		
13 Muskegon		10,521					9,838	
14 Marshalltown		3,449					2,514	
15 Keokuk	175	179		14,778		6,879	8,792	
16 Boone			11	8,228	158	2,490	300	
17 Fort Madison	546			50			1,169	
18 Iowa City	1,274	946		12,333		4,586	7,701	
19 Oskaloosa				3,449			604	
20 Centerville				4,731		2,000		
21 Creston	210			5,999	90			
22 Oswell		1,511					161	
23 Charles City	1,442	422	149	7,262	388	801	1,538	
24 Newton	1,500			7,900			8,308	
25 Cedar Falls				607			23	
26 Ames	1,907	88	64	10,108		1,420		
27 Fairfield				4,690		1,449	729	
28 Cherokee				5,058		1,769	402	
29 Webster City				3,080	574	1,744	2,648	
30 Perry				603			100	
31 Red Oak		61	2	4,277		2,981		
32 Grinnell				4,998		2,479	951	
33 Atlantic	29			14		639	591	
34 Shenandoah				4,025	812	690	1,286	
35 Chariton	72			2,474	184	422	2,013	
36 Albia	2,025						2,094	
37 Katherville		4				2,379	2,181	
38 Washington	4,000				1,000		39	
39 Le Mars							693	
40 Spencer	519			5,080			672	
41 Chariton	216		101		490		1,861	
42 Eagle Grove				5,692		1,108		
43 Carroll	603		12	4,873	11	48	449	
44 Marion	217		105	4,190	584	77	4,241	
45 Decorah	321		105	40		1,201	437	
46 Mount Pleasant				2,018		305	47	
47 Missouri Valley				58		798	51	
48 Iowa Falls	34			2,780		729	69	
49 Belle Plaine		350	11	1,300			430	
50 Glenwood	192		90				2,413	
51 Algona	34		7	4,437	1,279			
52 Independence	141					468		
53 Horn Lake	3,051		12	1,801			222	
54 Valley Junction			1			743		
55 Indianola	70				2,927			
56 Maquoketa	2,602					369	90,022	
57 Des Moines						2,497		
58 Knoxville							190	
59 Sheldon								

TABLE NO. 2-C—(CONTINUED)—PAYMENTS FOR

No. in order of population	City	Classified by Departments,			
		Total	High		
			Salaries, Wages		
			General ad- ministration	General street expenditure	Street paving and curbing
60 Jefferson	54,787	1,959	5,844	65,732	
61 Vinton	6,132	1,500	290	1,490	
62 Waverly	9,496	1,949	5,159		
63 Pella	8,735	309	4,156		
64 Orasco	29,792	1,204	4,784		
65 Eldora	7,573	1,455	5,790		
66 Maubester	15,969		4,402	566	
67 Hampton	13,941	1,295	6,067	1,241	
68 Winteret	4,598	1,795	1,371	718	
69 Anamooka	3,439	2,455	1,019	691	
70 Osage	9,714	777	4,135		
71 Harlan	5,028	1,400	1,520		
72 Clarion	14,374		10,810		
73 Clear Lake	3,687		5,069	64	
74 Mystic	2,481		3,203		
75 Emmetsburg	8,087	795	4,518		
76 Nevada	6,619	583	1,088	1,077	
77 See City	10,662	351	6,708		
78 Tama	11,378	5,879			
79 New Hampton	10,292	1,383	3,221	1,662	
80 Colfax	6,378	1,389	6,504		
81 Hawarden	7,191		1,284		
82 Waukon	1,569		1,017		
83 Monticello	10,859	1,180	3,285	1,096	
84 Onawa	7,091	690	2,721	118	
85 Humboldt	3,056	83	2,825		
86 Sigourney	25,658		2,552	20,731	
87 Leon	4,820	1,919			
88 Bettendorf	4,443	618	5,067	569	
89 Rock Rapids	10,074	1,058	6,494	6,014	
90 Forest City	8,445	945	6,494		
91 Tipton	6,368	1,317	2,383		
92 Villena	2,900		1,354		
93 Lake City	4,138	594	1,434		
94 Audubon	5,113	900	1,807		
95 Eldon	6,105	1,222	628		
96 Bedford	2,569	1,137	623		
97 Bloomfield	4,111	1,673	2,220		
98 Marteno	4,187	1,596	1,422	153	
99 Rockwell City	4,271	880	1,161		
100 Ida Grove	7,569	1,246	1,984		
101 Hamburg	8,547	2,450	1,907	25	
102 Corning	2,755	583	1,103	208	
103 Seymour	5,433	745	4,376		
104 Stuart	1,529		1,430		
105 What Cheer	1,578		2,254		
106 Toledo	4,965	1,421	1,410		

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	Office and Accounts						No. in order of population	
	ways							
	and Other Expenditures							
	Sidewalks and crossings	Bridges other than toll	Snow removal	Street lighting	Street sprinkling	Street cleaning		Miscellaneous
733			24	2,305		1,228	79	85
171						830		61
917	290		80	72	2,395	1,118	20	82
54				2,400	1,220	498	20	63
1		1,306		5,771		1,961	2,983	95
169			148	3,598		521	433	67
863			19	190		196	296	68
				2,700			930	69
				3,184	1,548			76
1,404				2,390		549		71
21			104	5,714	255	686	1,785	73
97	48			625		169	71	74
100				5,077		2,880	318	75
				2,980		1,442		77
600				5,953		1,075	378	78
			24	2,793		697	1,747	79
32				2,570		860	138	80
119	86			1,284		83	321	82
	136	100		2,601	70	1,211	735	83
41				2,949		1,181		84
90								85
295				2,075		611		86
18	21			2,027		858	691	88
			26	3,052				89
847			20	1,790	46	880	44	90
64			20		125	1,809	416	92
8				2,901			130	97
109				2,369			9	14
9				2,497		264	1,055	16
			8					16
122				575		218	218	97
				2,608				86
				4,910		783		100
14				4,539		540	901	111
			4				42	102
				7,478			132	103
111				2,145		956	21	107

TABLE NO. 2-D—(CONTINUED)—PAYMENTS FOR

No. in order of population	City	Classified by Departments			
		Total	Salaries, Wages and		
			Recreation, Libraries		
			General ad- ministration	General park and garden expense	Libraries
Grand total.....	\$967,599	\$121,325	\$423,287	\$324,115	
1 Des Moines.....	119,370	12,097	106,878		
2 Sioux City.....	124,001	2,229	61,115	21,329	
3 Davenport.....	104,367	5,387	116,828	15,291	
4 Cedar Rapids.....	81,834	24,931	9,903	17,013	
5 Dubuque.....	39,935	9,793	23,095	15,250	
6 Waterloo.....	43,806	1,568	15,561	15,567	
7 Council Bluffs.....	36,968	2,433	12,138	20,677	
8 Clinton.....	17,734	2,547	5,353	2,036	
9 Burlington.....	19,015	1,300	7,005	10,710	
10 Ottumwa.....	17,467	10,189	1,416	5,866	
11 Mason City.....	29,045		5,259	11,641	
12 Fort Dodge.....	10,222	6,828	1,022	11,060	
13 Muscatine.....	23,769	71	15,890	7,818	
14 Marshalltown.....	12,507	2,832	1,733	9,582	
15 Keokuk.....	8,006	2,027		5,279	
16 Boone.....	6,059		2,698	2,362	
17 Fort Madison.....	1,129		1,129		
18 Iowa City.....	15,493	6,983	331	8,120	
19 Okaloosa.....					
20 Centerville.....					
21 Creston.....	302	90		60	
22 Oswell.....	3,326	1,083		1,603	
23 Charles City.....	50				
24 Newton.....	10,705				
25 Cedar Falls.....					
26 Ames.....	1,835		1,835		
27 Fairfield.....	517		517		
28 Cherokee.....	5,244		1,239		
29 Webster City.....	1,225	922	200		
30 Perry.....	45		45		
31 Red Oak.....	2,845		270		
32 Grinnell.....	7,329	1,569	2,755		
33 Atlantic.....	5,708	1,213	3,266		
34 Shenandoah.....	5,090			3,445	
35 Chariton.....					
36 Albia.....	1,973		32	1,941	
37 Estherville.....	2,679		1,895		
38 Washington.....	2,997		677		
39 Le Mars.....	2,993	259	50	2,683	
40 Spencer.....	4,008	2,008		1,940	
41 Clarinda.....	230				
42 Eagle Grove.....					
43 Carroll.....	2,900	1,000	239	1,721	
44 Marion.....	1,794		1,794		
45 Decatur.....	7,727	2,247	3	5,228	
46 Mount Pleasant.....	4,773	407		2,231	
47 Missouri Valley.....	4,801		508	3,883	
48 Iowa Falls.....	6,207	1,274		4,503	
49 Belle Plaine.....					
50 Glenwood.....	2,311	915		1,393	
51 Algona.....					
52 Independence.....	2,128	288		1,797	
53 Storm Lake.....	3,000	1,366		2,283	
54 Valley Junction.....					
55 Indianola.....	5,301	879		2,719	
56 Wagonwheel.....	3,132	205		2,600	
57 Denison.....	349	208	128		
58 Knoxville.....	1,106	1,100			
59 Sheldon.....	171	166	5		

GENERAL AND MUNICIPAL SERVICE EXPENSE

No. in order of population	City	Offices and Accounts									
		Other Expenditures									
		Miscellaneous	Total	Miscellaneous Objects					Total	Net of taxes, licenses, etc.	Transfer and miscellaneous
				Damage ad- justment and judg- ments	Printing and stationery	Leases of town im- provements	Miscellaneous				
Grand total.....	\$ 74,362	\$231,807	\$ 74,983	\$ 98,575	\$ 2,854	\$ 54,288	\$283,178	\$ 28,938	\$284,218		
1 Des Moines.....	400	59,828	28,974	20,512	92	1,300	21,400	2,218	19,000		
2 Sioux City.....	10,098	4,988	2,198	1,818	90	627	227				
3 Davenport.....	41,590	8,147	845	7,232	50		28,322	720	27,602		
4 Cedar Rapids.....		1,416	84			275	972	600	372		
5 Dubuque.....		12,686	5,792	3,186	50		10,502	50	10,500		
6 Waterloo.....	100	2,316	150	2,000	50		50	1,133	1,133		
7 Council Bluffs.....		20,270	6,759	1,825		12,501	27,606		27,606		
8 Clinton.....	130	6,624	3,175	2,439	43				27,005		
9 Burlington.....	10	6,255	400	2,364	118	6,032	159	139			
10 Ottumwa.....		12,333		2,497		11,521	21,500	39	21,500		
11 Mason City.....		6,300	4,849	814	67						
12 Fort Dodge.....		2,365	771	1,591	232		144	144			
13 Muscatine.....		2,716	2,497	1,107	219		17,049		17,049		
14 Marshalltown.....		1,934	377	1,107			2,000		2,000		
15 Keokuk.....		1,379	103	1,230	46		465	465			
16 Boone.....		2,713	117	850	75	2,194	69	69			
17 Fort Madison.....		1,286	255	1,357	49		7,951	7,951			
18 Iowa City.....		4,094	3,310	1,293	222		32	32			
19 Okaloosa.....		1,305	100	1,207	88		23	23			
20 Centerville.....											
21 Creston.....		1,230	82	848			597		507		
22 Oswell.....		2,079		1,184	45	1,800	41	41			
23 Charles City.....		2,409	23	763	30	1,560	11,623	4,091	6,923		
24 Newton.....	10,705	858	858	30			68		68		
25 Cedar Falls.....		753	103	652							
26 Ames.....		2,997	810	1,927	30		10,772	31	10,741		
27 Fairfield.....		517	50	273	16		4,192	3	4,189		
28 Cherokee.....		2,030	32	630	21	103	4	4			
29 Webster City.....		578	99	39		449	1,064	631	503		
30 Perry.....		2,565	1,385	105			15,230	3	15,230		
31 Red Oak.....		291		291							
32 Grinnell.....		575	2	2							
33 Atlantic.....		1,514	176	85			608	274	550		
34 Shenandoah.....	1,630	911	249	630	30		475		475		
35 Chariton.....		2,903	2,619	397	47		7	7			
36 Albia.....	661	4,282		814	29	3,428	20,563	1,000	22,563		
37 Estherville.....		909		816	20						
38 Washington.....		402	23	260	20						
39 Le Mars.....		229		229							
40 Spencer.....	230	2,400	1,607	100	20						
41 Clarinda.....		612		418	104	90	9,222	108	9,124		
42 Eagle Grove.....		365		300	14	211					
43 Carroll.....		103		80	23						
44 Marion.....	130	428		372	85	1,750	24	1,726	43		
45 Decatur.....		445	100	216	29		1,025		1,050		
46 Mount Pleasant.....	45	763		763			252	267	189		
47 Missouri Valley.....		332	98	214	21		800		807		
48 Iowa Falls.....		745	805	250	29	1,000	50	1,000	50		
49 Belle Plaine.....		68		68							
50 Glenwood.....		236	20	236	20		6,254	259	5,995		
51 Algona.....	25	428		418	20						
52 Independence.....		272		272	20	94					
53 Storm Lake.....		253		253							
54 Valley Junction.....	5	1,030	1,010		39						
55 Indianola.....		618		608	39						
56 Wagonwheel.....		1,187	269	874	29		1,019	1,019			
57 Denison.....		39		39	39		19	19			
58 Knoxville.....		30		30	30						
59 Sheldon.....											

TABLE NO. 2-D—(CONTINUED)—PAYMENTS FOR

No. in order of population	City	Classified by Departments,			
		Salaries, Wages and			
		Recreation, Libraries,			
		General ad- ministration	General park and garden expense	Libraries	
		Total			
60	Jefferson.....	228	206	4	1,866
61	Vinton.....	2,942	2,659		1,500
62	Waverly.....	2,412		165	1,500
63	Pella.....	2,338	490	1,747	
64	Cresco.....	2,106		422	2,341
65	Edora.....	2,030	501	85	1,556
66	Manchester.....	384			
67	Hampton.....	5,819		2,809	1,070
68	Winterset.....	2,809			1,826
69	Avamosa.....	1,862	245		1,022
70	Osage.....	1,970			1,970
71	Harlan.....	983			
72	Clarion.....	5,342		989	
73	Clear Lake.....	6,533		6,533	1,354
74	Myale.....	2,255			
75	Emmettsburg.....	1,024	144	1,012	1,215
76	Owocola.....	1,968	182	90	1,364
77	Nevada.....	682	6		
78	Sac City.....	1,979	443		1,323
79	Tama.....	1,690			1,690
80	New Hampton.....				
81	Colfax.....	1,750	614		1,175
82	Hawarden.....	1,771		79	1,465
83	Waukon.....				
84	Monticello.....	2,933		1,134	1,799
85	Onawa.....				
86	Humboldt.....	2,022		96	2,504
87	Sigourney.....	2,045			2,045
88	Leoc.....	203	183	110	
89	Bettendorf.....	830			830
90	Rock Rapids.....	544		544	
91	Forest City.....	230	200		
92	Tipton.....	2,757			2,757
93	Vilona.....	1,097		141	1,056
94	Lake City.....	3,059	84		
95	Audubon.....	2,229		138	2,091
96	Edson.....	679			679
97	Bedford.....				
98	Bloomfield.....	1,711			1,711
99	Marengo.....	1,826			1,826
100	Rockwell City.....	2,475			2,475
101	Ida Grove.....	501	304	457	
102	Hamburg.....	307			
103	Corning.....	1,419		4	1,423
104	Seymour.....	160			160
105	Stuart.....	43			
106	What Cheer.....	75			
107	What Cheer.....	2,067			2,067

GENERAL AND MUNICIPAL SERVICE EXPENSE

Etc.	Miscellaneous Objects						Total	Refund of taxes, licenses, etc.	Transfers and miscellaneous	No. in order of population
	Miscellaneous	Total	Damage to buildings and judge moneys	Printing and stationery	League of low mup- nicipalities	Miscellaneous				
	1,094	273	664	30	127	283	283		60	
	1,005		681	39	504				61	
	745	662	292	23	75	102	102		62	
	295	352	240	14	58				63	
	150	800	780	20					64	
	150	549	539	10					65	
	204	237	227	10		2,914		2,914	66	
		558			75	180			67	
	15	226	226			1,000		1,000	68	
	2,287		250	29	2,068	2	5		69	
	565	236	320			2,597	54	2,578	70	
		597	590	277	21	5	5		71	
		697	676			101	628	628	72	
		137	47			60	40		73	
	1,030	1,300	540	20		691	691		74	
	1,000	927	123						75	
	289		269	20					76	
	978	929	421	63					77	
	2,735	2,682	22	21					78	
	30			20					79	
	177	30	147	20		1,362		1,343	80	
	591		369	67	60				81	
	227	809	35	623	20	961	46	46	82	
	425		220	20	106	5,500		5,500	83	
	808		768	39		64	64		84	
	3	142	9	113	20	6	6		85	
		278		278					86	
					20				87	
	847	150	677	30		000	18	087	88	
	79	632	6	676		61			89	
		100							90	
		412	100	559	30				91	
	2,038	865	274	5	205	63	63		92	
		118	118			179	179		93	
		1,101	800	301					94	
	19			19		1,000		1,000	95	
	20			20					96	
	2,348	66	70	2,213	690	690			97	
	20			20					98	
	280		280			501	251		99	
	149		179	30					100	
	651	80	671						101	
	167		167						102	
	96		96						103	
	306		306						104	
	416		416			796	6	790	105	

TABLE NO. 3—PAYMENTS FOR

No. in order of population	City	Municipal Indus			
		Payments to Public			Classified
		Total	Salaries and wages	For miscellaneous objects		Water
	Grand total.....	\$2,016,433	\$1,117,661	\$1,698,752	\$ 509,691
1	Des Moines.....	198,470	89,454	23,016	
2	Sioux City.....	180,882	88,067	97,815	7,709
3	Des Moines.....	170,000	87,000	5,500	
4	Cedar Rapids.....	130,921	62,423	68,608	31,967
5	Dubuque.....	1,263	1,140	122	
6	Watsolon.....	96,199	49,216	46,999	49,216
7	Council Bluffs.....	114,538	74,762	40,144	29,472
8	Clinton.....	20	20	20	
9	Durlington.....	1,906	1,140	666	
10	Ottumwa.....	37,255	23,277	32,378	23,277
11	Mason City.....	66,106	26,417	39,778	26,417
12	Fort Dodge.....	48,233	27,896	30,837	27,896
13	Muscatine.....	41,179	25,219	17,960	20,200
14	Marshalltown.....	68,469	38,773	34,528	39,261
15	Keokuk.....	8,189	5,618	2,373	
16	Boone.....	39,659	18,692	21,067	18,592
17	Fort Madison.....	2,494	1,459	924	
18	Iowa City.....	14,407	14,400	7	11,485
19	Oakaloosa.....	230	230		
20	Centerville.....	848	848		
21	Creston.....	3,340	3,340		
22	Delwin.....	10,279	6,253	4,696	4,883
23	Charles City.....	10,676	2,562	8,124	2,868
24	Sinton.....	8,669	8,669	49,029	7,760
25	Cedar Falls.....	62,949	23,927	39,022	6,407
26	Ames.....	102,479	36,955	60,294	5,379
27	Fairbury.....	5,182	8,492	7,591	8,134
28	Urbesoke.....	12,521	7,912	4,609	2,441
29	Webster City.....	119,405	25,815	87,490	3,258
30	Perry.....	24,790	8,265	19,525	5,645
31	Red Oak.....	18,461	11,844	1,697	9,689
32	Grinnell.....	23,344	5,257	18,087	2,996
33	Atlantic.....	81,734	26,022	56,712	8,125
34	Shenandoah.....	10,663	7,798	5,945	5,340
35	Chariton.....	13,082	1,779	11,913	1,779
36	Albia.....	7,266	3,136	4,139	3,136
37	Etherville.....	45,777	16,985	29,792	2,134
38	Washington.....	28,368	7,062	31,244	4,692
39	Le Mars.....	9,901		9,931	
40	Spencer.....	35,649		35,649	1,761
41	Charida.....	12,089	12,089		10,739
42	Eagle Grove.....	6,115	2,737	2,378	1,729
43	Carroll.....	15,794	6,458	9,236	5,828
44	Marton.....	2,365			
45	Decorah.....	11,723		11,723	
46	Mount Pleasant.....	42,066	15,661	26,496	1,993
47	Missour Valley.....	11,659	14,659		14,659
48	Iowa Falls.....	7,779	2,700	4,579	2,700
49	Belle Plaine.....	2,598	2,978	620	2,679
50	Glanwood.....	9,987	1,798	2,251	1,798
51	Algona.....	21,678	11,888	26,190	2,889
52	Independence.....	50,488	11,975	38,513	3,136
53	Storm Lake.....	18,562	5,867	12,633	5,267
54	Valley Junction.....	2,982	2,982	4,274	2,668
55	Indianola.....	64,782	16,727	48,056	5,782
56	Maquoketa.....	18,989	8,576	7,364	5,174
57	Denison.....	107,417	21,195	96,212	1,483
58	Knoxville.....	12,897	3,653	8,814	2,668
59	Sheldon.....	8,317	5,889	2,728	1,298

MUNICIPAL INDUSTRY EXPENSE

Works	Municipal Industry Expenditures								No. in order of population
	by Industries								
	All other objects	Salaries and wages	All other objects	Salaries and wages	All other objects	Salaries and wages	All other objects	Miscellaneous	
	\$ 791,767	\$ 277,232	\$ 629,814	\$ 22,467	\$ 7,854	\$ 188,281	\$ 35,378	\$234,138	
Electric Light Works									
Markets and Public Scales									
Cemeteries and Crematories									
1	Des Moines.....	97,219			9,364	6,061	70,000	16,955	1
2	Sioux City.....	66,522			1,650	803	6,458	270	2
3	Des Moines.....				150	280			3
4	Cedar Rapids.....				856	690			4
5	Dubuque.....				1,140	67			5
6	Watsolon.....	44,859							6
7	Council Bluffs.....	40,105			1,259	39			7
8	Clinton.....	20							8
9	Durlington.....				1,140	15			9
10	Ottumwa.....							454	10
11	Mason City.....	38,578							11
12	Fort Dodge.....	30,778							12
13	Muscatine.....	29,337							13
14	Marshalltown.....	19,801			729	42	9,599	807	14
15	Keokuk.....	29,698	4,672	4,968	120	10	3,363	1,868	15
16	Boone.....				2,384	10		705	16
17	Fort Madison.....	30,966				107			17
18	Iowa City.....					7	1,430	306	18
19	Oakaloosa.....				866		2,649		19
20	Centerville.....				229				20
21	Creston.....						848		21
22	Delwin.....				4,897		8,940		22
23	Charles City.....				8,124		1,410	29	23
24	Sinton.....				30,562		1,300	583	24
25	Cedar Falls.....				9,214	16,200	29,777	1,165	25
26	Ames.....				5,196	28,490	61,168	3,016	26
27	Fairbury.....				2,844			307	27
28	Urbesoke.....				2,946			2,118	28
29	Webster City.....				5,647	18,292	46,011	2,466	29
30	Perry.....				15,416		900	1,917	30
31	Red Oak.....				6,414			1,109	31
32	Grinnell.....				2,186			800	32
33	Atlantic.....				6,481	17,870	49,160	5,163	33
34	Shenandoah.....				8,961		91	2,117	34
35	Chariton.....				11,993			2,868	35
36	Albia.....				2,134				36
37	Etherville.....				206	10,685	9,014		37
38	Washington.....				18,029	1,955	2,190	305	38
39	Le Mars.....				4,270		5,361		39
40	Spencer.....							15	40
41	Charida.....								41
42	Eagle Grove.....						1,800	2,413	42
43	Carroll.....				60			1,279	43
44	Marton.....							99	44
45	Decorah.....				9,336			1,908	45
46	Mount Pleasant.....				2,625			650	46
47	Missour Valley.....				8,621			410	47
48	Iowa Falls.....				2,966	10,670	21,540	300	48
49	Belle Plaine.....				4,879			2,668	49
50	Glanwood.....				588			1,290	50
51	Algona.....				2,077			284	51
52	Independence.....				15	23			52
53	Storm Lake.....				1,863	8,798	18,707		53
54	Valley Junction.....				8,899	8,840	29,674		54
55	Indianola.....				2,668		4,468		55
56	Maquoketa.....				4,274				56
57	Denison.....				2,943	18,285	45,296	390	57
58	Knoxville.....				3,000	2,472	8,731		58
59	Sheldon.....				22,184	19,612	64,188		59
					1,629			1,648	60
					1,728			1,391	61

TABLE NO. 3—(CONTINUED)—PAYMENTS

No. in order of population	City	Municipal Indus			
		Payments to Public			Classified
		Total	Salaries and wages	For miscellaneous objects	Water
69	Jefferson	10,677	8,941	1,736	8,941
70	Vinton	55,029	12,970	42,990	1,548
71	Waverly	37,657	11,675	15,922	2,132
72	Pella	44,778	13,559	31,219	4,120
73	Des Moines	5,744	5,565	179	5,565
74	Idora	12,951	3,862	9,090	170
75	Manchester	9,006	3,515	5,590	3,515
76	Hampden	6,788	3,257	4,431	2,207
77	Winterset	142,208	470	142,828	484
78	Anamosa	4,621	484	5,237	484
79	Osgo	7,595	3,694	8,901	2,758
80	Harris	45,829	12,751	22,078	2,886
81	Clarion	4,616		4,616	
82	Clear Lake	12,849	12,849		9,222
83	Myrtle	299		299	
84	Emmettsburg	6,915	3,800	4,995	2,825
85	Onondaga	3,953	3,953		2,286
86	Nevada	8,182	1,939	6,222	1,715
87	Sac City	14,212		14,212	
88	Tama	5,312	885	5,688	
89	New Hampton	30,908	8,130	22,828	2,218
90	Colfax	4,756	1,140	3,616	1,140
91	Harwarden	42,013	9,550	32,062	1,850
92	Waukon	3,194	1,800	3,284	1,800
93	Monticello	4,945	3,436	3,436	919
94	Osawa	29,516	16,001	13,225	727
95	Humboldt	1,903	921	972	921
96	Sigourney	3,287	3,224	61	2,224
97	Leon	5,781	163	110	4,469
98	Hettinger				
99	Rock Rapids				
100	Forest City	3,216	1,903	1,312	1,903
101	Vinton	36,153	7,078	19,074	2,652
102	Villars	6,728	2,208	4,430	745
103	Lake City	4,780	2,651	2,129	1,952
104	Adolph	3,364	1,800	2,764	1,800
105	Edson	14,071	1,560	12,511	
106	Bedford	1,282	1,282		1,282
107	Blountfield	5,516	5,562	404	1,969
108	Marion	2,205	92	2,217	92
109	Rockwell City	6,378	3,506	4,072	2,506
110	Ida Grove	2,622	1,876	1,746	1,876
111	Hamburg	4,213	1,377	2,506	1,070
112	Cornish	4,549	2,833	729	2,388
113	Seymour	24,729	5,130	19,069	1,583
114	Stuart	14,987	7,640	17,247	7,219
115	What Cheer	1,436		1,436	1,436
116	Toledo	7,833	4,828	2,970	2,969

FOR MUNICIPAL INDUSTRY EXPENSE

No. in order of population	by Industries							No. in order of population
	Municipal Expenditures							
	Works	Electric Light Works	Harbors and Public Scales	Cemeteries and Crematories	Miscellaneous			
	All other objects	Salaries and wages	All other objects	Salaries and wages	All other objects	Salaries and wages	All other objects	
1	1,734							2
2	9,344	11,422	24,496					60
3	2,501	8,167	11,853					61
4	7,825	9,403	22,204			379	1,168	62
5	170							63
6	8,754							64
7	5,286							65
8	4,431							66
9	6,911		35,136					67
10	3,237					470		68
11	2,854						301,311	69
12	1,252					908	47	70
13	2,246	9,965	3,859					71
14								72
15						2,077	569	73
16							266	74
17	4,050							75
18	5,290					1,959		76
19	12,900					103	900	77
20	5,033						1,250	78
21	3,394	5,814	16,824			625	55	79
22	1,616							80
23		9,901	21,077					81
24	2,394					969	85	82
25	1,300			439		1,136	141	83
26	940	15,930	12,575			1,904	50	84
27	61							85
28								86
29						1,019		87
30								88
31								89
32	1,312							90
33	4,067	4,226	14,270					91
34	2,211					312	27	92
35	2,696							93
36	5,794					1,851	237	94
37		1,900	12,160			726	2	95
38								96
39	295	6,456	516					97
40	2,717							98
41	4,072							99
42	2,696							100
43	1,552							101
44	565	1,500	10			487		102
45	627	2,977	16,234			356	145	103
46	1,859	5,776	12,268			270	238	104
47						325	30	105
48	2,964							106
49						1,214	66	107

TABLE NO. 5—PAYMENTS FOR OUTLAY AND PAYMENTS

No. in order of population	City	Payments for		
		Total	For purchase of equipment, etc.	For material, land, buildings, streets, etc.
	Grand total	\$4,799,770	\$ 604,520	\$1,945,812
1	Des Moines	30,413	33,413	
2	Sioux City	312,438	28,625	201,382
3	Davenport	109,501	81,472	28,218
4	Cedar Rapids	175,941	19,813	61,995
5	Dubuque	304,514	20,624	107,500
6	Waterloo	95,132	65,846	4,531
7	Council Bluffs	847,053	2,951	59
8	Clinton	32,195	5,799	2,334
9	Hurlington	308,548	6,180	12,907
10	Ottumwa	51,449		31,619
11	Mason City	334,435	9,594	8,413
12	Fort Dodge	387,997	2,840	22,125
13	Muscatine	41,974		20,974
14	Marshalltown	159,815	30,101	24,729
15	Keokuk	15,720	7,081	7,582
16	Boone	49,417	4,408	19,403
17	Fort Madison	18,798		18,684
18	Iowa City			
19	Oskaloosa	23,840	750	6,720
20	Centerville			
21	Cranton			
22	Ostlin	10,800	659	4,137
23	Charles City	15,229	212	9,219
24	Newton	70,238	1,437	5,711
25	Cedar Falls	17,437	17,537	
26	Ames	215,689		22,259
27	Fairfield	38,399	2,497	35,275
28	Charleville	25,457	1,012	10,066
29	Webster City	22,974	7,158	19,491
30	Ferry	21,630	3,248	5,918
31	Red Oak	30,329	17,520	5,839
32	Grinnell	6,953		1,134
33	Atlantic	18,000		17,720
34	Shenandoah	19,638	2,234	8,726
35	Chariton	19,979	2,409	2,254
36	Albia	34,142		24,142
37	Zephyrville	8,317		6,929
38	Washington	25,094	11,129	1,149
39	Le Mars	490	95	854
40	Spencer	90,774	914	82,137
41	Chariton			
42	Eagle Grove	5,963	2,021	3,292
43	Carroll	7,856	6,470	73
44	Marion	2,543	5,343	
45	Decorah			
46	Mount Pleasant	44,900	6,254	2,230
47	Missouri Valley			
48	Iowa Falls	11,944		9,211
49	Belle Plaine	8,324		5,253
50	Glenwood	4,713		2,465
51	Algona	26,718	420	27,594
52	Independence	2,011	2,011	
53	Storm Lake	16,000	5,600	9,70
54	Valley Junction	2,128	1,708	
55	Indianola	32,328	258	69
56	Maquoketa	30,401		27,889
57	Desh Moines			
58	Nockville			
59	Sheldon	18,855	1,254	89

FOR INTEREST ON MUNICIPAL DEBT OBLIGATIONS

No. in order of population	City	Outlay		Interest on Municipal Debt Obligations			No. in order of population
		For contracts for construction	For salaries and wages	Total	Items of Payment		
					On loans for general purposes	On debt for industries		On special assessments, including warrants, etc.
	Grand total	\$2,000,367	\$ 148,711	\$1,297,611	\$ 810,816	\$251,102	\$226,998
1	Des Moines	274,213		19,157	39,137		159
2	Sioux City	77,080		23,900	10,478	12,086	1,336
3	Davenport	65,990		59,546	28,130	21,415	3,800
4	Cedar Rapids	36,285		19,973	13,159	6,503	
5	Dubuque	95,684	2,429	6,150	6,150		1,271
6	Waterloo	129,501	6,589	81,227	37,805	19,126	24,391
7	Council Bluffs	24,742		21,307	25,015	98,292	
8	Clinton	327,098		4,163	2,211		
9	Hurlington	187,413		1,630			
10	Ottumwa	23,900		23,900	10,478	12,086	
11	Mason City	304,654	10,782	59,546	28,130	21,415	
12	Fort Dodge	348,093	14,800	19,973	13,159	6,503	
13	Muscatine	21,000		1,577	6,150		
14	Marshalltown	81,425	3,465	8,163	3,600	71	4,192
15	Keokuk	1,164	4,784	9,289	4,017		369
16	Boone	14,818	10,858	10,851	875		10,050
17	Fort Madison		114	4,939	4,939		
18	Iowa City			20,562	14,950	475	9,229
19	Oskaloosa	15,000		11,924			
20	Centerville						
21	Cranton						
22	Ostlin	11,450		4,801	7,750		7,697
23	Charles City	2,807	5,117	4,313		628	
24	Newton	10,568		2,309			8,258
25	Cedar Falls	16,971	1,911	15,071	3,316	6,149	2,517
26	Ames	8,719		8,719	4,144	1,323	704
27	Fairfield	9,410		9,410	2,040	2,235	195
28	Charleville	1,715		1,715	1,715		
29	Webster City	10,924		10,924	1,510	4,151	4,022
30	Ferry	7,000		7,000	6,627	948	20
31	Red Oak	9,289		17,102	7,503	1,000	8,594
32	Grinnell	1,450		1,450			
33	Atlantic	1,134		12,225	9,800	5,235	612
34	Shenandoah	914		6,726	900	1,871	52
35	Chariton	8,726		6,800	194		
36	Albia	489	2,470	8,032	5,814	5,272	259
37	Zephyrville	1,425		1,425			
38	Washington	6,929		12,422	11,422		
39	Le Mars	1,149		9,958		5,995	
40	Spencer	1,107		1,107			
41	Chariton	828				628	
42	Eagle Grove	7,822		1,087			917
43	Carroll	1,054				193	
44	Marion	900		900			914
45	Decorah						
46	Mount Pleasant	2,230				125	1,425
47	Missouri Valley	21,128	4,913	1,663	524		1,129
48	Iowa Falls	9,211		9,937	938	4,791	873
49	Belle Plaine	2,708		2,708	1,615	309	1,123
50	Glenwood	2,165		2,165	1,980		2,072
51	Algona	1,585		4,268	74	349	4,432
52	Independence	2,297		2,297			29
53	Storm Lake	412		412			
54	Valley Junction	4,207		4,207	2,221	1,770	301
55	Indianola	10,285		12,866	1,704	1,704	6,791
56	Maquoketa	27,842	62	7,847	976	4,772	2,504
57	Desh Moines	1,825		1,825			
58	Nockville	18,556		2,981		14,127	5,428
59	Sheldon	9,944	2,728	7,222	6,918		1,019

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

No. in order of population	City	Payments for		
		Total	For purchase of equipment	For material, land, buildings, streets, etc.
60	Jefferson	17,959	17,959	
61	Vinton	39,001	39,584	1,599
62	Waverly	36,070	39,325	7,815
63	Pella	24,506	5,569	1,761
64	Creco	5,770	1,774	
65	Eldora	39,174	7,619	
66	Manchester	19,940	5,450	1,747
67	Hampton	77,458	6,275	
68	Winterwell	4,302		4,322
69	Anamosa	968		368
70	Osage	311,127	597	
71	Hartsville	24,155	24,155	
72	Clarion			11
73	Clear Lake	3,949		23
74	Mystic	279		279
75	Osceola	38,135	700	710
76	Nevada	3,300	3,300	
77	Sac City	1,847	772	120
78	Tama	4,245		4,242
79	New Hampton	5,119	430	2,619
80	Colfax			602
81	Hawarden	9,721	1,829	1,917
82	Waukon	30,378	3,175	3,378
83	Monticello	8,272	2,801	891
84	Onawa	28,000	28,100	58
85	Humboldt		543	77
86	Nightowley	5,160	1,402	1,005
87	Leon			165
88	Bettendorf	1,445		55
89	Rock Rapids	96,359	1,091	1,447
90	Forest City	1,447		578
91	Tipton	13,062	738	41
92	Yillava	491		35,45
93	Lake City	50,977	550	1,391
94	Autobun	2,081		359
95	Edon	10,107	359	1,398
96	Bedford	22,307	131	104
97	Bloomfield	38,963	138	945
98	Marengo	1,060		1,355
99	Rockwell City	8,441	943	
100	Uta Grove	4,732		3,492
101	Hamburg	1,091	137	6,48
102	Corning	8,280	1,415	5,900
103	Seymour	8,369		365
104	Stuart	965		4,210
105	What Cheer			
107	Toledo	10,594	3,180	

PAYMENTS FOR INTEREST ON MUNICIPAL DEBT OBLIGATIONS

Outlay	Interest on Municipal Debt Obligations					No. in order of population
	For contracts for construction	For salaries and wages	Total	Items of Payment		
				On taxes for general purposes	On debt for municipal industries		On special assessments, outstanding warrants, etc.
			4,904	3,227		1,007
			3,050	1,990		4,476
			8,665	4,100		381
			13,181	6,605		73
			5,976	2,199		62
			23,555	1,822		85
			13,081	602		81
			71,178	4,171		85
					229	85
			310,130	7,690	1,113	732
					800	417
			3,004	344	2,462	417
					670	74
			22,900	4,861	45,839	41,245
					3,207	72
					3,221	611
					5,002	1,000
					9,528	407
					1,701	1,005
					418	209
					4,651	162
					3,565	829
					891	801
					10,814	10,814
					908	363
					2,342	2,342
					605	615
					4,517	2,847
					5,123	1,705
					1,089	750
					8,343	1,222
					7,339	1,198
					5,908	3,490
					717	536
					1,787	1,012
					2,064	1,369
					18,301	3,055
					2,789	1,609
					713	10
					7,116	3,492
					309	5
					1,884	629
					1,777	1,007
					8,672	4,377
					1,000	1,000
					3,400	168

TABLE NO. 7—(CONTINUED)—RECEIPTS FROM

No. in order of population	City	Receipts from Taxes and				
		Total general and commercial revenue	From General Revenue Tax			
			Total	General revenue for city government	From county fund and M. V.	Independent divisions of city government
80	Jefferson	23,565	29,414	29,090	324	
81	Vinton	25,450	35,427	29,108	631	1,648
82	Waverly	71,555	66,612	82,243	191	2,292
83	Pella	45,886	44,828	35,503		
84	Cresco	35,011	37,278	30,533		
85	Elkora	56,172	54,211	24,471	11,848	17,271
86	Manchester	40,188	29,245	25,910		1,911
87	Hampton	37,612	36,849	29,919		6,099
88	Winteret	27,889	25,060	25,437		
89	Anamosa	25,573	24,520	24,303		
90	Osgo	32,901	31,617	9,125	972	3,222
91	Harlan	32,080	30,341	5,650		
92	Clarion	29,271	29,271	18,478	1,791	24,121
93	Clear Lake	27,117	20,292	6,920		34,200
94	Myrick	17,087	15,065	5,750		
95	Emmetsburg	110,628	105,786	32,291		
96	Oceola	28,433	28,179	28,179		
97	Nevada	29,029	24,250	5,956		18,288
98	Sac City	39,527	29,284	7,040	1,181	25,882
99	Tama	34,922	32,538	4,238	120	
100	New Hampton	24,762	29,785	5,910		15,721
101	Cofax	12,923	11,522	5,398		1,243
102	Hawarden	66,645	68,087	17,012	7,280	
103	Waukon	22,088	22,107	17,929		2,147
104	Monticello	20,325	29,159	21,829	244	5,300
105	Osawa	28,041	27,115	17,634		9,481
106	Humboldt	9,645	7,691	6,120		1,000
107	Rigourney	18,287	18,292	17,728		
108	Leola	27,869	21,052	21,052		
109	Bettendorf	20,021	18,600	11,200		1,641
110	Rock Rapids	48,574	47,799	7,400		24,609
111	Forest City	26,185	24,829	19,041		
112	Tipton	24,824	23,919	22,004		
113	Vilma	62,590	66,028	17,612		
114	Lake City	27,091	26,747	25,812		
115	Arushon	41,119	29,146	35,656	175	1,416
116	Eldon	8,949	7,881	3,967	922	1,823
117	Bedford	6,324	5,467	4,194	223	
118	Bloomfield	21,181	20,274	20,274		
119	Marengo	35,275	34,411	21,028		1,901
120	Rockwell City	24,279	22,523	22,299		
121	Ila Grove	14,620	12,989	8,255		4,173
122	Hamburg	18,142	11,676	3,080		8,203
123	Corning	22,603	20,741	19,019	609	
124	Seymour	17,247	16,560	15,433		
125	Stuart	20,001	20,488	29,207		
126	What Cheer	18,261	18,261	12,728		
127	Toledo	23,470	22,297	20,172		

GENERAL AND COMMERCIAL REVENUE

No. in order of population	Municipal Service Income						No. in order of population			
	Poll taxes for city government	Special assessments	Franchise taxes	From Licenses, Permits and Fines						
				Total	From business licenses	From dog licenses		From other municipal permits	From municipal court fines and forfeitures	Gifts from individuals and corporations
80				4,001	596		248	2,548	60	
81				2,022	1,532	72		399	200	61
82				2,246	819	81		1,340		62
83				1,001	676	107	50			63
84				1,743	1,075			58	603	64
85				961	845	28	523	2,18		65
86				10,296	943	15				66
87			675	762	728	25				67
88				1,939	719	75			1,000	68
89				1,052	653	127			105	69
90				974	961				12	70
91				1,239	1,209				180	71
92										72
93		4,588		1,710	1,097	69			6,0	73
94		9,819		1,394	1,974	104			216	74
95		80,432		872	121	22			14	75
96				363	391	35			69	76
97				1,272	881				148	77
98				1,800	528	87			748	78
99				1,046	142				214	79
100				979	990	22			5	80
101				1,181	1,182	15			164	81
102				48,102	1,843				37	82
103				821	850	19	10		130	83
104				1,196	722	142	2		229	84
105				936	824				11	85
106				1,604	1,310	12	561	14	21	86
107				545					215	87
108				4	535				30	88
109				1,611	977	49			239	89
110				1,548	1,043	115			5-0	90
111				775	741	29			5	91
112				1,359	1,016				127	100
113				626	570				29	101
114				1,233	745	49	225		223	102
115				344	221				26	103
116				1,073	825				628	104
117				968	369				490	105
118				127	143	60	375		157	106
119				787	329	225			183	107
120				864	559				183	108
121				1,423	483	60			865	109
122				1,050	1,030	64	275		281	110
123				1,180	745	120			215	111
124				1,312	1,286	16			10	112
125				687	329	20			128	113
126				515	455				110	114
127				300	300				300	115
128				471	161				207	116

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

No. in order of population	City	Interest, Real Estate			Classification	
		Refund is			Charges	Fees
		Total interest receipts	Total receipts from real estate	Refund receipts, transfers, etc.			Total receipts from municipal industries
59	Jefferson	854			9,900	
61	Vinton	432	50		25,739	
62	Waverly	752		36	33,965	17
63	Pella	267			50,402	231
64	Cress	274	300		5,504	5,551
65	Idora	229		2	5,540	
66	Manchester	288			10,373	450
67	Hampson	2,182			9,007	
68	Winterport				24,977	
69	Adams	1,149			4,434	
70	Orange	1,636		50	6,437	11
71	Harris	276	48	2	4,958	156
72	Glarion				4,800	12
73	Clear Lake	79			195	
74	Myrtle			190	7,618	79
75	Emmetsburg	67		1,670	5,138	659
76	Osceola	197			5,122	4,962
77	Seviada				9,035	9,018
78	Sac City	483	42	236	1,279	5,270
79	Tama	202			16,215	
80	New Hampton	615			5,431	
81	Colfax	154			45,478	250
82	Hawarden	272		95	6,337	
83	Waukon	85			7,112	719
84	Monticello	170			29,092	2,576
85	Onawa	200		25	7,495	
86	Humboldt	21			5,000	
87	Sigourney	1,438				
88	Leah					
89	Bettendorf			819	81,833	1,390
90	Rock Rapids	1,001			5,700	5,700
91	Forest City				33,909	2,107
92	Tipton	422			4,439	4,171
93	Villisla	348		200	3,849	
94	Lake City				10,834	
95	Adrian	917	520		15,754	
96	Eaton				5,307	2,307
97	Bedford	221			23,800	
98	Bloomfield	453			4,120	
99	Marengo	187	800		9,352	
100	Rockwell City			201	8,079	8,170
101	Ita Grove				15,754	
102	Hamburg	1,432			3,646	
103	Corning	350			4,672	12,114
104	Seymour	232			17,637	
105	Stuart				25,495	
106	West Chester	125			5,112	
107	Teledo	25	20	702	4,501	

SALE OF REAL ESTATE; REFUND; MUNICIPAL INDUSTRIES

by Source	Classification by Industries								No. in order of population	
	Rents	Privilege rentals	Sales	Water works	Electric light	Market and public works	Docks, wharves and buildings	Cemeteries		All others
		5,000			9,616					60
		22,748	1,082		10,978					61
	1,796	48,722	2,288		9,000					62
		49,819			5,207			1,253		63
					9,612					64
		5,240			8,340					65
		9,612			9,612					66
		5,057			3,139					67
		21,877			9,007					68
		4,319			4,519					69
	99	5,619	731		21,718					70
		26,912			12,528				415	71
		3,523	175		3,522				236	72
		4,008	830		4,008				195	73
			119						195	74
		5,818			7,618					75
		4,197			4,197				100	76
			160		4,902				100	77
			17		6,781				351	78
					4,077				1,630	79
		35,276	900		7,975					80
		5,849	14		5,430					81
		41,725	4,300		6,227					82
		6,227			3,944					83
	802	5,102	375		1,835		202		1,016	84
		37,010			25,681				2,558	85
		6,919	841		3,992					86
		5,000			5,000					87
										88
		89,447			7,190		719		508	89
					6,789					90
	72	30,557	223		7,121		32,907			91
					2,320					92
					3,498					93
		10,834			10,834					94
		15,961	75							95
					2,670		16,891			96
		33,560			2,977		30,583			97
		4,139			4,139					98
		9,352			9,352					99
					4,119		8,000			100
		3,967	283		2,937					101
		5,908	512		3,998					102
	176	2,118			2,118		14,002			103
		22,175	230		2,636		18,530			104
		2,112			2,112					105
		2,825	675		2,800					106

TABLE NO. 10—TOTAL AND

No. in order of population	City	Par Value	
		Total	General bonds
	Grand total.....	\$ 24,588,778	\$ 14,763,776
1	Des Moines.....	10,099,249	6,299,384
2	Sioux City.....	2,409,492	914,109
3	Davenport.....	1,469,500	1,131,206
4	Cedar Rapids.....	1,374,800	1,059,501
5	Dubuque.....	1,401,240	791,605
6	Waterloo.....	1,715,423	782,262
7	Council Bluffs.....	1,054,802	54,000
8	Clinton.....	361,912	99,000
9	Harrison.....	431,000	349,500
10	Orama.....	500,250	217,408
11	Mason City.....	1,148,210	238,425
12	Fort Dodge.....	679,241	151,000
13	Mountaineer.....	217,920	167,905
14	Marshalltown.....	176,429	81,000
15	Kokub.....	199,161	199,000
16	Hoosier.....	230,124	3,000
17	Fort Madison.....	194,301	108,520
18	Iowa City.....	367,747	414,800
19	Oskaloosa.....	199,299	182,428
20	Centerville.....	180,937	99,000
21	Urston.....	215,739	5,000
22	Oswego.....	79,253	25,982
23	Charles City.....	607,169	209,120
24	Newton.....	657,169	112,000
25	Cedar Falls.....	154,169	77,123
26	Ames.....	125,011	15,000
27	Fairfield.....	39,000	23,000
28	Charok.....	309,157	19,000
29	Webster City.....	125,369	5,300
30	Perry.....	210,614	110,100
31	Red Oak.....	13,450	19,000
32	Grinnell.....	199,459	79,000
33	Atlantic.....	166,094	20,500
34	Shannon.....	131,087	111,000
35	Adair.....	176,520	49,000
36	Chariton.....	115,409	43,000
37	Adair.....	635,808	86,000
38	Fatherville.....	49,500	1,000
39	Washington.....	21,785	14,000
40	Le Mars.....	248,900	12,500
41	Spencer.....	131,400	128,000
42	Charlton.....	18,362	14,000
43	Eagle Grove.....	71,762	24,203
44	Carroll.....	95,147	28,990
45	Marion.....	111,400	39,500
46	Decorah.....	42,000	2,000
47	Mount Pleasant.....	26,705	24,800
48	Missouri Valley.....	24,294	24,294
49	Iowa Falls.....	49,309	11,250
50	Belle Plaine.....	66,400	50,900
51	Glenwood.....	87,125	25,301
52	Independence.....	81,500	46,000
53	Scorn Lake.....	179,572	7,000
54	Valley Junction.....	128,070	89,000
55	Indianola.....	65,000	50,000
56	Maquoketa.....	212,250	138,250
57	Deshler.....	122,250	115,000
58	Knoxville.....	118,449	25,301
59	Sheldon.....		

PER CAPITA DEBT OBLIGATIONS

of Debt Obligations at Close of Year

Municipal Indus- try bonds	Tax warrants, by bonds, etc.	Outstanding warrants	Special fund bonds	Per Capita	
				Total debt	No. in order of population
\$ 5,146,822	\$ 220,716	\$ 1,062,444	\$ 11,235,918	\$ 27.78	
199,545	3,000	199,545	3,000	79.65	1
26,084	23,000		1,307,300	39.92	2
			215,000	29.35	3
69,000		69,000		28.85	4
90,000	21,000	4,100	516,150	38.36	5
8,111,000		18,918	441,247	47.23	6
646,000		116,808	211,000	29.17	7
			362,912	14.88	8
2,900			79,500	17.91	9
286,000		3,800		22.50	10
572,000		227,405		17.23	11
24,241			249,000	35.10	12
	11,500		21,220	15.56	13
				11.20	14
204,500	2,000	19,024		18.48	15
		801		16.15	16
			122,847	47.72	18
	1,111	15,730		21.14	19
		9,820	72,998	21.21	20
			227,759	30.21	21
13,614		19,000	51,611	18.44	22
		16,000		41.11	23
			447,100	99.15	24
			19,400	17.23	25
	23,600		43,000	19.71	26
		6,000	6,557	6.55	27
		48,166	317,468	61.95	28
	302	4,158	1,470	21.81	29
	11,968		136,376	56.06	30
		2,000	39,700	2.43	31
		12	39,700	27.19	32
	10,000		2,049	31.16	33
	45,500		9,987	24.94	34
			27,000	27.59	35
		6,400		27.77	36
	112,000	2,908	454,305	135.32	37
	40,500		8,000	19.53	38
			1,379	4.63	39
	128,000	82,500	128,000	75.42	40
			11,696	32.57	41
			1,379	4.63	42
	47,500			16.87	43
			58,467	22.99	44
			21,900	27.28	45
			23,800	18.54	46
		2,105		9.23	47
				8.68	48
	26,000			12.98	49
			17,500	17.71	50
	45,000	12,125		15.24	51
				22.22	52
	21,800	10,500		49.46	54
	37,500	5,180	1,346	26.96	55
			50,070	17.55	56
	66,000			69.11	57
	30,000			37.81	58
	115,000		3,945	30.96	59
	87,500	21,979	6,449		60

TABLE NO. 10—(CONTINUED)—TOTAL AND

No. in order of population	City	Par Value	
		Total	General bonds
60	Jefferson.....	114,887	31,200
61	Vinton.....	84,000	20,000
62	Waverly.....	137,000	123
63	Pella.....	119,500	65,500
64	Cresco.....	37,500	27,500
65	Eldora.....	44,249	27,298
66	Manchester.....	16,000	
67	Hampton.....	114,000	47,500
68	Winterset.....	188,256	
69	Anamosa.....	9,000	9,000
70	Orange.....	241,129	82,000
71	Harlan.....	64,000	64,000
72	Clarion.....	25,437	17,000
73	Clear Lake.....	96,514	84,000
74	Myrtle.....	17,852	
75	Emmettsburg.....	256,801	82,500
76	Oesewa.....	61,500	82,000
77	Nevada.....	93,569	11,150
78	Sac City.....	83,504	65,500
79	Tama.....	182,092	24,000
80	New Hampton.....	34,000	20,000
81	Colfax.....	8,400	8,600
82	Hawarden.....	374,203	17,500
83	Waukon.....	72,906	25,700
84	Monticello.....	192,500	14,000
85	Onawa.....	158,180	110,429
86	Humboldt.....	19,800	8,000
87	Sigourney.....	105,500	67,500
88	Leola.....	37,300	25,000
89	Bettendorf.....	11,000	11,000
90	Rock Rapids.....	179,744	49,500
91	Forest City.....	35,486	4,000
92	Tipton.....	17,500	4,000
93	Villias.....	89,108	15,500
94	Lake City.....	156,459	48,900
95	Auruburn.....	16,002	
96	Elton.....	23,628	
97	Bedford.....	1,000	30,000
98	Bloomfield.....	56,000	
99	Marengo.....	312,332	101,000
100	Rockwell City.....	35,669	30,000
101	Hamberg.....	52,500	
102	Lin Grove.....	29,500	12,000
103	Corning.....	89,351	22,500
104	Seymour.....	65,000	21,500
105	Strat.....	173,967	25,000
106	West Chester.....	79,700	
107	Waukeo.....	74,307	

PER CAPITA DEBT OBLIGATIONS

of Debt Obligations at Close of Year					Per Capita	No. in order of population
Municipal Indus-try bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	Special fund bonds	Total debt		
14,000		49,492	19,605		33.57	60
56,000					24.80	61
81,875					45.85	62
65,500			4,000		35.80	63
15,000	1,062	790			11.74	64
16,000					13.58	65
22,000			44,500		5.14	66
174,000			14,750		21.11	67
		2,828	595,301		64.78	68
					5.11	69
3,200					118.02	70
9,500		2,314			32.61	71
15,000		3,929	14,000		9.00	72
25,200		4,002	284,616		34.53	73
28,000			9,300		6.41	74
			4		129.21	75
14,000	9,102	4,504	144,875		33.33	76
2,000		2,400			22.71	77
31,000		2,800	304,703		31.75	78
		1,487	4,754		70.51	79
8,000		40,422	7,383		13.21	80
25,000		3,800			3.29	81
					110.08	82
					80.61	83
					5.50	84
					70.13	85
					8.88	86
					68.33	87
					17.01	88
					5.05	89
69,500		2,744	55,000		82.70	90
16,000		6,400			12.95	91
13,500					8.17	92
	1,800	2,500	68,659		42.33	93
74,000		16,419	50,000		75.10	94
19,500		502	15,690		7.63	95
			2,186		10.82	96
			2,000		1.45	97
					27.13	98
	1,600	10,632	236,100		170.87	99
18,000		2,669			25.84	100
82,500					25.99	101
13,000			4,500		14.62	102
29,000		6,881			32.25	103
44,000					37.33	104
55,000					72.53	105
72,700					49.02	106
73,000	1,007				46.16	107

TABLE NO. 11—TAXABLE VALUATION OF PROPERTY; BASIS

No. in order of population	City	Taxable Value	
		Total	Personal property
	Grand total	\$605,567,876	\$ 72,136,722
1	Des Moines	214,149,056	27,209,029
2	Sioux City	59,577,353	4,386,761
3	Davenport	27,828,230	7,191,470
4	Cedar Rapids	15,232,034	1,931,291
5	Dubuque	7,597,711	7,496,286
6	Waterloo	12,971,298	1,745,231
7	Council Bluffs	7,302,480	1,136,238
8	Clinton	6,655,253	666,412
9	Harrison	9,737,747	1,231,965
10	Marion	7,959,488	4,591,300
11	Mason City	6,563,633	73,862
12	Fort Dodge	6,184,801	4,079,195
13	Muskegon	8,944,739	1,473,236
14	Marshalltown	5,912,074	633,076
15	Keokuk	4,438,797	71,890
16	Boone	4,161,972	239,349
17	Fort Madison	2,127,258	518,429
18	Iowa City	5,949,666	213,025
19	Oskaloosa	5,555,592	49,872
20	Centerville	2,406,312	962,850
21	Creston	3,233,494	58,121
22	Charles City	3,036,944	179,453
23	Newton	3,707,005	84,340
24	Decorah	2,403,425	968,527
25	Charon Falls	3,054,041	1,039,162
26	Ames	3,703,965	711,960
27	Fairfield	2,159,478	118,479
28	Charok	3,173,947	816,062
29	Webster City	1,867,867	744,259
30	Perry	2,019,484	219,339
31	Boonville	3,148,797	909,322
32	Grinnell	4,474,061	719,128
33	Atlantic	2,008,526	825,588
34	Shambaugh	2,009,126	659,912
35	Chariton	1,439,463	221,005
36	Albia	1,472,198	906,561
37	Estherville	2,835,519	813,618
38	Washington	2,151,222	212,804
39	Le Mars	1,839,294	623,615
40	Spencer	2,130,217	531,065
41	Clarinda	1,979,224	619,631
42	Eagle Grove	1,427,396	459,362
43	Carroll	2,051,561	599,828
44	Marion	2,129,218	599,636
45	Decorah	1,861,311	516,179
46	Mount Pleasant	1,299,145	411,968
47	Missouri Valley	2,191,769	572,289
48	Low Falls	953,597	362,600
49	Hills Plains	1,267,587	78,127
50	Greenwood	1,705,021	127,026
51	Algona	4,712,112	683,843
52	Independence	707,555	413,300
53	Storm Lake	1,172,048	459,000
54	Valley Junction	4,022,045	30,847
55	Indianola	3,500,179	538,061
56	Maquoketa	2,697,271	300,162
57	Deshler	1,921,806	357,972
58	Knoxville		
59	Sheldon		

OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED

No. in order of population	City	Total	Basis of Assessment in Fraction		General Property Taxes Levied for Municipal Purposes		Per Capita Total taxable valuation	Taxes levied for municipal purposes	No. in order of population
			Real property	Personal property	Total amount	Mills Levied			
	Grand total	\$10,568,122							
1	Des Moines	1,265,296	66.8	5.0	\$1,005.31	\$10.71	15.01	1	
2	Sioux City	365,942	66.8	5.0	311.99	12.01	15.01	2	
3	Davenport	868,969	64.0	5.0	855.37	15.14	15.01	3	
4	Cedar Rapids	351,561	60.0	5.0	334.29	12.17	15.01	4	
5	Dubuque	7,074,703	56.0	5.0	252.22	16.00	15.01	5	
6	Waterloo	1,311,398	57.1	5.0	258.02	15.52	15.01	6	
7	Council Bluffs	1,620,485	63.0	5.0	331.58	11.48	15.01	7	
8	Clinton	1,430,999	63.0	5.0	275.57	15.06	15.01	8	
9	Harrison	2,839,619	64.0	5.0	345.85	15.01	15.01	9	
10	Marion	18,284	61.2	5.0	243.38	3.72	15.01	10	
11	Mason City	279,492	61.2	5.0	228.11	14.71	15.01	11	
12	Fort Dodge	219,898	61.2	5.0	219.67	15.25	15.01	12	
13	Muskegon	179,146	60.0	5.0	155.27	11.14	15.01	13	
14	Marshalltown	3,331,007	59.0	5.0	273.67	16.20	15.01	14	
15	Keokuk	307,120	63.0	5.0	307.75	11.63	15.01	15	
16	Boone	78,038	63.0	5.0	234.78	6.21	15.01	16	
17	Fort Madison	2,492,238	62.0	5.0	176.26	7.25	15.01	17	
18	Iowa City	3,428,986	62.0	5.0	228.06	15.06	15.01	18	
19	Oskaloosa	2,743,294	62.0	5.0	349.65	15.00	15.01	19	
20	Centerville	1,400,662	62.0	5.0	292.57	8.29	15.01	20	
21	Creston	1,972,821	62.0	5.0	401.23	5.74	15.01	21	
22	Charles City	943,205	62.0	5.0	126.31	6.29	15.01	22	
23	Newton	1,100,007	62.0	5.0	479.70	5.24	15.01	23	
24	Decorah	2,591,968	62.0	5.0	639.23	13.24	15.01	24	
25	Charon Falls	2,063,472	62.0	5.0	900.20	9.25	15.01	25	
26	Ames	3,727,865	62.0	5.0	457.18	15.25	15.01	26	
27	Fairfield	2,381,474	62.0	5.0	678.47	79.25	15.01	27	
28	Charok	1,374,700	62.0	5.0	270.78	9.21	15.01	28	
29	Webster City	2,112,246	62.0	5.0	344.05	46.46	15.01	29	
30	Perry	752,711	62.0	5.0	208.19	11.32	15.01	30	
31	Boonville	3,303,330	62.0	5.0	706.17	7.08	15.01	31	
32	Grinnell	2,997,895	62.0	5.0	990.23	11.29	15.01	32	
33	Atlantic	1,546,821	62.0	5.0	300.27	8.78	15.01	33	
34	Shambaugh	1,821,349	62.0	5.0	434.61	6.77	15.01	34	
35	Chariton	629,098	62.0	5.0	328.08	8.94	15.01	35	
36	Albia	2,967,098	62.0	5.0	656.78	10.27	15.01	36	
37	Estherville	2,367,258	62.0	5.0	1,365.94	11.69	15.01	37	
38	Washington	1,367,860	62.0	5.0	461.50	7.79	15.01	38	
39	Le Mars	1,623,693	62.0	5.0	368.93	6.67	15.01	39	
40	Spencer	1,430,212	62.0	5.0	477.48	8.97	15.01	40	
41	Clarinda	1,210,390	62.0	5.0	446.47	9.27	15.01	41	
42	Eagle Grove	772,156	62.0	5.0	234.27	5.27	15.01	42	
43	Carroll	1,341,142	62.0	5.0	465.78	5.77	15.01	43	
44	Marion	1,425,184	62.0	5.0	741.77	6.69	15.01	44	
45	Decorah	1,506,999	62.0	5.0	474.42	7.96	15.01	45	
46	Mount Pleasant	662,848	62.0	5.0	378.42	6.67	15.01	46	
47	Missouri Valley	2,624,625	62.0	5.0	704.06	9.66	15.01	47	
48	Low Falls	438,741	62.0	5.0	245.30	6.71	15.01	48	
49	Hills Plains	726,286	62.0	5.0	247.00	6.69	15.01	49	
50	Greenwood	1,116,682	62.0	5.0	464.80	8.87	15.01	50	
51	Algona	1,402,192	62.0	5.0	807.94	7.09	15.01	51	
52	Independence	4,306	62.0	5.0	1,096.50	15.37	15.01	52	
53	Storm Lake	19,259	62.0	5.0	51.21	1.54	15.01	53	
54	Valley Junction	271,010	62.0	5.0	1,199.59	11.91	15.01	54	
55	Indianola	2,854,154	62.0	5.0	690.63	3.92	15.01	55	
56	Maquoketa	1,771,622	62.0	5.0	1,002.63	14.78	15.01	56	
57	Deshler	1,965	62.0	5.0	157.10	0.28	15.01	57	
58	Knoxville	1,100,460	62.0	5.0	579.69	9.14	15.01	58	

TABLE NO. 11—(CONTINUED)—TAXABLE VALUATION OF PROPERTY.

No. in order of population	City	Taxable Value		
		Total	Real property	Personal property
60	Jefferson	2,866,745	463,400	92,256
61	Vinton	3,331,990	479,721	85,960
62	Waverly	2,545,903	664,104	300,389
63	Pella	3,715,969	363,929	146,225
64	Cresco	1,386,248	471,558	129,196
65	Elfalfa	2,690,530	342,640	112,247
66	Manchester	1,833,567	409,799	112,660
67	Hampton	1,967,989	539,158	171,809
68	Winterset	2,799,968	396,471	106,637
69	Anamosa	1,949,578	280,904	56,663
70	Osage	4,425,008	482,237	116,405
71	Harlan	2,058,045	418,431	107,606
72	Clarion	1,112,270	422,823	96,091
73	Clear Lake	3,359,170	421,729	67,729
74	Mystic	258,187	80,239	25,819
75	Emmettsburg	1,105,916	330,800	67,867
76	Oescola	1,749,146	392,923	111,261
77	Nevada	2,077,625	353,310	119,718
78	See City	1,029,579	424,245	67,085
79	Tama	899,037	303,455	71,217
80	New Hampton	496,459		
81	Colfax	573,417	218,590	61,660
82	Hawarden	748,453	251,912	89,974
83	Waukon	1,333,881	324,567	69,421
84	Monticello	245,672	85,870	26,676
85	Onawa	1,811,187	280,373	69,676
86	Humboldt	1,778,692	335,310	97,256
87	Sigourney	1,808,792	398,051	53,730
88	Leona	1,394,473	222,486	56,999
89	Bettendorf	1,718,314	463,818	216,000
90	Rock Rapids	1,703,471	323,472	107,228
91	Forest City	1,148,715	396,019	99,512
92	Tipton	3,317,382	336,344	106,374
93	Wilsiea	1,821,213	249,790	55,267
94	Lake City	843,897	212,236	64,759
95	Autoton	2,297,653	298,743	125,716
96	Eldon	2,887,800	135,067	73,889
97	Hartford	2,270,230	223,388	82,663
98	Bloomfield	1,850,107	301,142	82,663
99	Marengo	2,168,889	393,669	69,415
100	Rockwell City	1,178,905	274,478	82,301
101	Ita Grove	1,880,017	400,195	102,600
102	Hamburg	578,740	214,321	65,199
103	Corning	2,361,182	393,690	91,395
104	Siemour	900,608	199,354	65,357
105	Stuart	1,195,375	296,682	85,398
106	What Cheer	898,468	146,790	67,223
107	Toledo	1,497,782	67,085	19,234

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED

No. in order of population	City	Basis of Assessment		General Property Taxes Levied for Municipal Purposes			Per Capita		No. in order of population			
		Railroad property	Telegraph, telephone and express companies	Mills and credits (except the credits at 5 mills on the dollar)	Personal property	Real property	Mills Levied			Total taxable valuation	Taxes levied for municipal purposes	
							On general property	For road purposes on agri. lands				
60	Jefferson	45,635	1,915	1,922,500	.25	.25	20,526	96.0	5.0	731.09	8.64	60
61	Vinton	17,329	3,949	2,635,414	.25	.25	26,275	42.6	5.0	966.80	7.77	61
62	Waverly	57,411	5,717	1,623,083	.25	.25	30,528	38.0	5.0	759.51	9.19	62
63	Pella	16,447	1,931	4,392,380	.25	.25	35,658	30.6	5.0	1,411.60	10.63	63
64	Cresco	15,623	1,971	971,790	.25	.25	14,700	54.7	5.0	496.47	10.86	64
65	Elfalfa	21,533	11,630	2,196,080	.25	.25	24,421	43.0	5.0	845.51	7.96	65
66	Manchester	11,456	1,931	1,386,894	.25	.25	26,857	88.7	5.0	621.50	11.86	66
67	Hampton	46,559	8,411	1,210,452	.25	.25	35,694	42.1	5.0	657.78	11.62	67
68	Winterset	1,170	3,643	2,300,578	.25	.25	88,078	64.6	5.0	901.41	30.30	68
69	Anamosa	29,503	2,741	688,975	.25	.25	19,915	66.5	5.0	394.71	6.91	69
70	Osage	10,384	1,932	3,846,329	.25	.25	27,318	49.7	5.0	1,537.87	9.49	70
71	Harlan	18,906	1,461	1,512,152	.25	.25	24,697	62.7	5.0	729.56	11.27	71
72	Clarion	31,141	4,711	807,474	.25	.25	17,192	42.0	5.0	863.59	6.30	72
73	Clear Lake	16,233	316	1,773,070	.25	.25	37,800	62.0	5.0	806.69	9.21	73
74	Mystic	30,300	3,628	102,951	.25	.25	3,760	36.0	5.0	56.17	1.34	74
75	Emmettsburg	34,078	7,577	635,447	.25	.25	25,338	59.7	5.0	400.40	9.16	75
76	Oescola	26,874	4,701	1,301,368	.25	.25	24,800	52.9	5.0	631.69	9.24	76
77	Nevada	11,308	1,322	1,579,770	.25	.25	21,434	45.4	5.0	773.82	8.62	77
78	See City	42,170	1,714	474,424	.25	.25	33,309	60.0	5.0	891.48	12.60	78
79	Tama	44,989	2,975	476,300	.25	.25	25,613	68.5	5.0	341.80	11.46	79
80	New Hampton				.25	.25	18,195	44.0	5.0	185.59	7.16	80
81	Colfax	14,766	2,337	276,514	.25	.25	10,809	24.5	5.0	229.00	4.34	81
82	Hawarden	62,492	8,248	322,479	.25	.25	22,360	60.0	5.0	900.47	8.11	82
83	Waukon	4,120	728	955,100	.25	.25	19,670	45.0	5.0	165.84	8.94	83
84	Monticello	17,028	2,029	1,496,477	.25	.25	21,829	48.8	5.0	807.47	2.67	84
85	Onawa	1,639	2,000	371,000	.25	.25	20,954	79.0	5.0	266.77	11.85	85
86	Humboldt	19,967	3,968	1,322,101	.25	.25	17,172	39.5	5.0	796.90	7.69	86
87	Sigourney	24,123	626	1,281,632	.25	.25	18,672	38.8	5.0	813.45	8.45	87
88	Leona	27,327	1,120	1,046,190	.25	.25	19,611	61.0	5.0	602.19	8.94	88
89	Bettendorf	31,485	1,151	904,339	.25	.25	17,358	21.9	5.0	789.17	7.97	89
90	Rock Rapids	62,235	1,677	1,206,223	.25	.25	22,358	67.7	5.0	784.58	15.12	90
91	Forest City	17,272	2,271	676,550	.25	.25	24,463	61.8	5.0	551.84	11.40	91
92	Tipton	662		2,759,694	.25	.25	30,000	49.0	5.0	1,502.08	9.23	92
93	Wilsiea	115,921	1,180,459	.25	.25	17,612	53.0	4.0	770.61	8.24	93	
94	Lake City	21,294	738	644,800	.25	.25	17,764	68.2	6.0	369.86	8.43	94
95	Autoton	11,855	3,252	2,730,522	.25	.25	23,650	49.3	5.0	564.35	11.21	95
96	Eldon	17,019	900	102,156	.25	.25	9,909	41.7	5.0	137.59	4.39	96
97	Hartford	5,439	1,004	1,961,415	.25	.25	11,075	35.3	5.0	369.79	10.72	97
98	Bloomfield	19,444	1,300,865	.25	.25	21,514	47.5	5.0	468.56	8.60	98	
99	Marengo	5,973		1,896,190	.25	.25	3,348	43.3	5.0	1,073.20	10.41	99
100	Rockwell City	1,969		773,150	.25	.25	16,326	42.5	5.0	378.29	8.60	100
101	Ita Grove	112,113	1,295,000	.25	.25	11,732	44.1	5.0	692.79	10.72	101	
102	Hamburg	47,467	56	1,896,190	.25	.25	11,613	42.6	5.0	435.66	6.76	102
103	Corning	1,929		1,402,150	.25	.25	24,600	58.0	5.0	1,328.91	12.37	103
104	Siemour	2,361,182	393,690	91,395	.25	.25	65.7	5.0	1,285.17	8.23	104	
105	Stuart	900,608	199,354	65,357	.25	.25	25,184	74.2	5.0	694.85	14.67	105
106	What Cheer	1,195,375	296,682	85,398	.25	.25	9,152	45.0	5.0	497.17	5.63	106
107	Toledo	1,497,782	67,085	19,234	.25	.25	22,455	90.0	5.0	963.76	14.00	107

TABLE NO. 12—(CONTINUED)—VALUE OF

No. in order of population	City	Total value of municipal possessions	Municipal Buildings		Police Department	Fire Department	Municipality of streets and alleys
			Land and buildings	Furniture and other property			
59	Jefferson	355,650	17,000	150	-----	7,500	-----
61	Victor	226,173	27,000	1,052	-----	5,839	2,136
62	Waverly	237,600	12,500	1,500	800	12,000	2,800
63	Pella	378,823	22,000	1,112	143	2,400	1,540
64	Cresco	59,000	-----	-----	-----	12,250	-----
65	Eldora	190,969	50,000	-----	-----	5,220	2,000
66	Manchester	74,458	6,000	352	1,300	16,729	1,261
67	Hampton	221,525	4,000	1,175	-----	10,850	3,800
68	Winterset	242,000	6,000	-----	-----	5,000	-----
69	Anamosa	113,298	21,300	450	-----	9,150	1,279
70	Osage	197,028	91,911	822	33	7,251	1,621
71	Hatfield	149,780	45,700	1,812	-----	4,000	1,506
72	Clarion	57,500	6,000	200	-----	4,000	3,500
73	Clear Lake	147,963	8,000	200	-----	2,225	80
74	Mystic	11,700	1,000	288	225	170	75
75	Emmetsburg	201,422	22,000	150	-----	6,428	3,213
76	Oswego	114,500	6,000	-----	-----	4,000	-----
77	Nevada	113,200	3,000	200	2,500	7,500	-----
78	Sac City	87,600	11,200	-----	-----	5,744	2,423
79	Tama	329,520	15,000	500	800	5,268	60
80	New Hampton	370,000	-----	-----	-----	-----	-----
81	Colfax	59,720	6,580	666	4,700	-----	213
82	Hawarden	148,742	28,220	2,218	210	5,321	500
83	Waukon	103,000	19,000	1,000	-----	5,000	500
84	Monticello	113,720	2,000	90	2,000	2,300	1,500
85	Onawa	117,425	32,300	200	-----	1,200	300
86	Humboldt	65,162	10,000	300	-----	3,750	350
87	Sigourney	47,000	4,000	-----	-----	2,000	-----
88	Leos	45,000	-----	-----	1,000	7,000	-----
89	Letts	11,200	800	302	-----	3,201	322
90	Rettenfold	224,100	11,000	1,000	1,000	9,000	5,600
91	Rock Rapids	72,700	-----	175	-----	15,000	-----
92	Forest City	106,120	9,500	1,500	-----	11,050	1,280
93	Tipton	40,273	6,300	302	-----	1,681	725
94	Villars	219,754	86,000	2,584	-----	4,200	2,000
95	Lake City	248,200	10,000	500	-----	2,500	-----
96	Andoulet	42,250	1,000	50	-----	500	100
97	Elmon	68,428	7,430	200	-----	1,405	9,227
98	Bedford	131,600	2,200	1,000	1,000	7,200	2,700
99	Bloomfield	221,577	5,400	-----	-----	7,100	427
100	Marengo	62,627	-----	-----	-----	3,229	627
101	Rockwell City	81,270	9,000	2,000	-----	10,875	1,145
102	Ira Grove	82,000	10,000	-----	-----	2,500	-----
103	Hamburg	112,227	5,000	1,000	-----	5,284	-----
104	Corning	79,075	-----	50	225	1,500	200
105	Reynolds	180,000	23,000	500	200	2,200	840
106	Stuart	34,500	3,000	-----	-----	1,000	-----
107	What Cheer	130,250	-----	-----	-----	-----	-----
108	Teleo	130,250	30,000	800	100	6,500	900

MUNICIPAL POSSESSIONS AT CLOSE OF YEAR

No. in order of population	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 and other apparatus	Land and other property			
-----	-----	-----	-----	-----	175,000	25,000	35,000	-----	-----	60
-----	10,000	-----	15,000	145,000	84,250	22,146	20,731	-----	-----	61
-----	-----	-----	-----	50,000	55,000	27,000	25,000	-----	-----	62
-----	-----	-----	-----	121,707	35,987	35,000	66,732	-----	-----	63
-----	-----	-----	-----	15,200	14,500	-----	-----	-----	-----	64
-----	-----	-----	-----	1,000	25,000	1,770	22,000	-----	-----	65
-----	-----	-----	-----	27,000	11,000	-----	-----	-----	-----	66
-----	-----	-----	-----	57,500	20,000	45,000	70,000	-----	-----	67
-----	-----	-----	-----	170,000	75,000	15,000	-----	-----	-----	68
-----	-----	-----	-----	25,000	21,228	-----	-----	-----	-----	69
-----	-----	-----	8,107	60,122	27,000	-----	-----	-----	-----	70
-----	-----	-----	-----	36,000	50,750	5,500	4,000	-----	-----	71
-----	-----	-----	-----	2,000	15,000	5,800	-----	-----	-----	72
-----	-----	-----	-----	48,800	29,250	58,254	2,002	-----	-----	73
-----	5,000	-----	2,000	-----	-----	-----	-----	-----	-----	74
-----	-----	-----	-----	4,000	-----	73,000	19,500	41,000	-----	75
-----	-----	-----	-----	-----	-----	35,000	20,500	16,500	-----	76
-----	-----	-----	-----	10,018	33,100	4,000	4,000	-----	-----	77
-----	2,000	-----	2,200	45,502	45,000	5,800	-----	-----	-----	78
-----	-----	-----	-----	100,000	45,000	15,000	10,000	-----	-----	79
-----	-----	-----	-----	-----	26,000	11,200	-----	-----	-----	80
-----	4,000	-----	5,994	-----	75,000	14,507	11,500	-----	-----	81
-----	-----	2,000	2,000	47,000	50,000	19,000	30,000	-----	-----	82
-----	-----	-----	7,000	47,000	25,011	3,000	-----	-----	-----	83
-----	-----	-----	-----	15,000	11,278	4,300	150	-----	-----	84
-----	-----	-----	-----	20,000	6,000	-----	-----	-----	-----	85
-----	-----	-----	-----	1,000	41,000	-----	-----	-----	-----	86
-----	3,800	2,500	16,000	71,200	57,000	17,000	4,500	24,000	-----	87
-----	-----	-----	-----	-----	62,002	8,200	-----	-----	-----	88
-----	-----	-----	-----	-----	47,000	-----	-----	-----	-----	89
-----	-----	-----	-----	-----	9,800	15,000	10,000	-----	-----	90
-----	-----	-----	-----	-----	75,000	14,000	12,800	17,000	-----	91
-----	-----	-----	-----	-----	30,000	80,000	-----	-----	-----	92
-----	-----	-----	-----	-----	3,000	-----	-----	-----	-----	93
-----	-----	-----	-----	-----	1,000	-----	-----	-----	-----	94
-----	500	-----	2,800	68,000	19,000	-----	-----	-----	-----	95
-----	-----	-----	-----	-----	150,000	30,000	30,000	-----	-----	96
-----	-----	-----	-----	-----	53,400	6,000	-----	-----	-----	97
-----	-----	-----	-----	-----	30,000	12,000	5,000	-----	-----	98
-----	-----	-----	-----	-----	62,000	18,100	-----	-----	-----	99
-----	-----	-----	-----	-----	2,000	30,000	2,500	-----	-----	100
-----	-----	-----	-----	-----	65,700	13,000	5,000	16,500	-----	101
-----	-----	-----	-----	-----	29,000	500	-----	-----	-----	102
-----	-----	-----	-----	-----	75,000	2,500	500	-----	-----	103

TABLE NO. 13-A—(CONTINUED)—SUPPLEMENTARY INFORMATION.

No. in order of population	City	Supplementary Information						
		Mayor	City manager or auditor	Clerk	Assistant clerk	Treasurer	Engineer	Assistant engineer	Solicitor or city attorney
82	Waverly	100		2,000		100		100
84	Pella	300		600		100		120
85	Cresco	300		1,000		50		470
86	Edora	100		1,300				b
87	Manchester	50	1,800			990		20
88	Hampton	150		300		25		10
89	Winteret	150		540		75		30
90	Asamosa	80		600		75		30
91	Osage	300		1,500		25		30
92	Harlan	150		1,500		75		120
93	Clarion	300		130		50		100
94	Clear Lake	25		240		1		
95	Myrtle	50		100				
96	Emmetsburg	50		1,300		85		
97	Osceola	104		400		50		50
98	Nevada	100		350		1		20
99	Sac City	25		500		50		25
100	Tama	50		175		50		50
101	New Hampton	100		1,800		50		25
102	Colfax	300		350		50		20
103	Hawarden	300		800		50		10
104	Waukon	150		1,900	810	50		75
105	Monticello	175		420				20
106	Onawa	50		1,400				
107	Humboldt	300		300		50		
108	Sigourney	300		300		150		50
109	Leon	250		180		75		50
110	Bettendorf	30		100		25		20
111	Rock Rapids	50		150		75		20
112	Forest City	100		180		25		20
113	Tipton	100		1,620				
114	Villiax	260	1,200			120		
115	Lake City	100		200		80		25
116	Adubson	100		440		75		
117	Elkton	100		100		75		
118	Bedford	100		240		50		50
119	Bloomfield	100	900	150		300		30
120	Marengo	100		75		75		100
121	Rockwell City	100		300		75		100
122	Ira Grove	150		300		50		100
123	Hamberg	100		150		50		50
124	Corning	100		620		25		25
125	Seymour	225	800	260		50		50
126	Stuart	50		1,200				
127	West Chester	100		100		150		100
128	Toledo	50		300		50		21

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES

Marshal	Street commissioner	Weighmaster	Physician	Health officer	Councilmen		Chief of fire department	Assistant chief of fire department	Firemen		Police or municipal judge	No. in order of population
					Number	Salary of each			Number	Salary of each		
1,300	1,620				7	50			50			82
1,500	1,800		80		6	27			40	30		83
1,200	1,080		50		5	25			20			85
1,200	1,800		50		5	25			50	30		87
1,000	1,500		50		5	25			15	20		88
1,500			50		6	12			50	20		89
1,300	1,620		100		5	25			25	12		90
1,710			11		5	25			25			91
1,500			100		5	25			25			92
1,300	800		11		5	25			50	30		94
900	900		5		5	25			50	30		95
900	900		60		6	50			30			96
1,200			5		5	30			20			97
1,500	900		5		5	25			25			98
600	1,145		1		6	60			25			80
600	1,440		55		5	25			25			81
1,200	1,300	430	5		5	50			42			82
900			4		4	50			14			83
1,200			4		4	50			14			84
1,500			5		5	50			15	15		85
1,300	720		5		5	50						86
720			25		5	50						87
1,220			5		5	50						88
900		212	5		5	50						89
900	900		50		5	50			15	15		90
900	900		50		5	50						91
2,640			5		5	50						92
1,080			25		5	50						93
720			5		5	215						94
720	900		5		5	215						95
1,200	1,740		5		5	91			94			100
780	1,080		50		5	91						101
900	900		50		5	25			25			102
720	744		20		5	25			25			103
1,400			20		5	25			25			104
300	1,200		25		5	25			25			105
1,020			18		5	25			25			106
1,140			20		5	25			25			107

TABLE NO. 14—CLASSIFIED MUNICIPAL

No. in order of population	City	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per Capita	Total	Per Capita
		\$			
	Grand total.....	\$24,679,039		\$ 9,554,001	
1	Des Moines	4,066,944	\$22.40	2,029,562	\$16.12
2	Iowa City	1,666,878	23.49	863,911	12.12
3	Davenport	1,721,169	30.34	1,109,359	19.56
4	Clear Lake	944,255	39.72	464,859	18.29
5	Dubuque	1,268,108	32.29	412,458	10.63
6	Waterloo	867,079	23.05	354,538	9.78
7	Council Bluffs	1,284,258	35.45	595,011	17.22
8	Clinton	323,995	13.69	245,458	10.19
9	Hurlington	477,156	19.83	203,510	8.45
10	Ottumwa	384,845	16.73	181,777	7.98
11	Mason City	375,334	35.34	174,338	8.68
12	Fort Dodge	769,941	29.74	179,436	9.27
13	Muscatine	311,841	19.40	142,479	8.80
14	Marshalltown	359,162	22.25	159,866	6.58
15	Kokukuk	234,752	16.37	155,734	10.79
16	Boone	198,047	15.57	99,284	6.32
17	Fort Madison	111,397	9.22	57,564	4.77
18	Iowa City	307,654	37.25	164,259	14.27
19	Oskaloosa	188,262	19.96	102,429	10.86
20	Centerville	165,194	19.11	48,272	5.23
21	Creston	74,729	9.39	37,307	4.64
22	Delwan	77,587	10.49	36,690	4.91
23	Charles City	290,282	40.71	250,779	31.11
24	Newton	295,774	40.19	61,959	9.28
25	Color Falls	148,969	33.58	23,182	5.09
26	Ames	462,932	78.15	67,683	10.79
27	Fairfield	95,094	15.95	39,709	4.49
28	Cherokee	112,575	19.34	30,837	4.31
29	Webster City	178,894	31.63	25,397	4.47
30	Berry	162,285	37.00	29,943	4.84
31	Boyt	86,575	11.53	27,272	6.69
32	Grinnell	140,914	26.28	44,696	8.23
33	Atlantic	169,989	31.89	29,416	5.31
34	Shenandoah	77,760	14.97	31,070	5.81
35	Chariton	72,732	15.67	7,264	2.54
36	Albia	121,828	23.98	36,159	7.13
37	Estherville	281,323	59.87	56,895	6.78
38	Washington	78,754	16.76	19,468	5.00
39	Le Mars	39,748	8.48	28,283	5.60
40	Spencer	148,716	32.33	19,868	4.31
41	Chadron	54,886	12.16	28,273	6.23
42	Rangle Grove	39,759	8.97	16,445	3.71
43	Carroll	59,568	14.09	29,124	5.99
44	Marion	35,510	8.59	21,892	5.20
45	Twohrah	189,331	29.78	49,466	10.78
46	Mount Pleasant	113,111	28.87	17,529	4.69
47	Missouri Valley	17,241	11.85	29,842	8.23
48	Iowa Falls	159,613	15.75	29,678	5.48
49	Helle Plains	14,494	8.86	17,433	4.49
50	Glenwood	47,096	12.19	11,922	3.49
51	Algona	139,754	34.03	20,516	5.45
52	Independence	85,921	23.41	36,472	7.30
53	Storm Lake	70,099	19.32	24,206	6.79
54	Valley Junction	35,342	15.24	15,760	3.79
55	Indianola	159,613	43.29	17,669	4.87
56	Masonlets	75,289	29.76	21,669	6.07
57	Denison	283,112	79.06	156,919	43.37
58	Knoxville	18,332	16.63	16,637	4.72
59	Sheldon	79,878	22.90	24,830	7.02

PAYMENTS, TOTAL AND PER CAPITA

No. in order of population	City	Payments for Industrial Municipal Expense		Payments for Outlay		Payments for Interest, Decrease of Indebtedness, Refunds, etc.		
		Other Than Municipal Industries		Municipal Industries				
		Total	Per Capita	Total	Per Capita	Total	Per Capita	
	Grand total.....	\$ 2,820,400		\$ 1,308,022		\$ 1,493,273		\$ 1,498,643
1	Des Moines	25,414	\$ 0.264	25,414		1,915,478	\$ 18.34	1
2	Iowa City	180,882	\$ 2.54	196,053	3.79	209,547	4.60	2
3	Davenport	4,170	.07	105,872	1.86	498,649	8.77	3
4	Clear Lake	130,921	2.87	133,041	2.98	172,451	3.78	4
5	Dubuque	1,363	.03	394,514	10.07	452,886	11.64	5
6	Waterloo	99,109	2.65	51,837	1.41	43,775	1.30	6
7	Council Bluffs	114,996	3.17	302,313	8.30	338,993	2.36	7
8	Clinton	39	.00	15,186	.50	79,533	2.92	8
9	Hurlington	1,656	.06	207,482	8.62	63,832	2.65	9
10	Ottumwa	67,255	2.48	24,473	1.00	96,364	4.01	10
11	Mason City	35,195	1.30	130,429	6.59	297,476	14.03	11
12	Fort Dodge	65,253	2.49	354,219	18.30	153,288	7.92	12
13	Muscatine	41,179	2.56	29,019	1.61	86,599	6.36	13
14	Marshalltown	68,449	4.34	114,428	7.27	42,079	2.67	14
15	Kokukuk	8,189	5.67	13,079	.97	17,950	1.12	15
16	Boone	39,659	3.39	31,822	2.56	38,687	3.09	16
17	Fort Madison	2,404	.39	18,706	1.55	35,511	2.69	17
18	Iowa City	14,407	1.27			129,418	11.39	18
19	Oskaloosa	230	.023			63,022	6.48	19
20	Centerville	845	.10			116,073	13.29	20
21	Creston	3,949	.049			38,482	4.16	21
22	Delwan	10,979	1.47	3,536	.47	19,180	2.57	22
23	Charles City	10,676	1.45	9,839	1.29	5,759	.78	23
24	Newton	68,059	6.28	22,044	3.22	48,194	7.27	24
25	Color Falls	42,949	9.97	3,711	.86	18,828	2.19	25
26	Ames	102,479	16.34	197,138	31.44	18,551	2.95	26
27	Fairfield	16,282	2.75	10,907	1.83	27,461	4.61	27
28	Cherokee	112,449	9.15	14,311	2.69	62,449	6.89	28
29	Webster City	113,600	20.64	2,158	.81	29,516	3.08	29
30	Berry	24,790	4.29	19,383	3.24	2,568	.57	30
31	Boyt	15,251	6.49	6,429	2.69	15,297	3.81	31
32	Grinnell	29,344	4.35	2,516	.46	9,747	.69	32
33	Atlantic	83,724	13.23	3,681	.69	14,379	2.09	33
34	Shenandoah	37,036	3.17	3,280	.57	16,618	3.16	34
35	Chariton	1,528	1.28	2,650	.48	24,698	6.70	35
36	Albia	7,306	1.43	28,093	5.52	6,139	1.21	36
37	Estherville	46,877	9.76	4,000	.85	4,317	.92	37
38	Washington	38,306	6.02	18,107	3.85	6,917	1.47	38
39	Le Mars	9,321	3.12	294	.065	96	.020	39
40	Spencer	20,649	5.57	37,842	6.65	71,922	15.84	40
41	Chadron	19,059	2.68					41
42	Rangle Grove	5,115	1.15	3,968	.90	1,976	.44	42
43	Carroll	15,794	3.71	2,420	.56	5,475	1.28	43
44	Marion	6,240	1.52	2,542	.89			44
45	Twohrah	11,723	3.90					45
46	Mount Pleasant	45,056	10.54	25,108	8.05	11,822	2.96	46
47	Missouri Valley	14,059	3.02					47
48	Iowa Falls	2,879	1.83					48
49	Helle Plains	3,808	.93	3,107	.80	2,147	.54	49
50	Glenwood	9,087	1.00	3,209	.87	1,814	.44	50
51	Algona	81,978	8.52	22,655	6.15	35,514	5.61	51
52	Independence	50,448	13.74					52
53	Storm Lake	18,022	4.02	13,745	3.75	1,256	.31	53
54	Valley Junction	7,242	1.99	7,242	1.99	2,380	.64	54
55	Indianola	64,783	17.55	38,761	10.68	19,797	5.44	55
56	Masonlets	15,950	4.39	8,232	2.27	22,169	6.11	56
57	Denison	13,327	29.37					57
58	Knoxville	21,841	3.19	2,693	1.04	222	.06	58
59	Sheldon	8,817	2.38	4,569	1.24	9,470	2.71	59

TABLENO. 14—(CONTINUED)—CLASSIFIED

of population No. in order	City	Corporate Payments		Payments for General and Municipal Services Expense	
		Total	Per Capita	Total	Per Capita
		60	Jaffersville	179,153	52.44	79,151	20.22
61	Vinton	121,096	39.19	18,655	5.51
62	Waverly	120,999	49.59	12,515	5.78
63	Crossed	104,256	21.23	12,785	7.35
64	Public	56,316	17.02	25,371	7.81
65	Eldora	75,900	22.52	29,496	6.42
66	Manchester	55,194	17.73	21,899	7.02
67	Hampton	115,059	28.64	24,525	5.12
68	Wimberet	198,650	38.03	12,759	4.77
69	Adams	25,953	9.01	15,024	5.22
70	Osage	274,224	120.52	27,825	5.21
71	Harlan	192,895	29.73	8,740	2.05
72	Clarion	25,618	11.84	24,115	5.52
73	Clear Lake	43,469	16.21	22,129	7.89
74	Myrtle	29,855	7.43	4,563	1.03
75	Emmetsburg	176,178	62.78	29,200	7.21
76	Osoeca	22,275	12.02	12,267	4.60
77	Nevada	23,896	12.69	16,292	5.07
78	See City	115,859	44.43	21,716	8.25
79	Tama	52,679	20.25	19,900	7.85
80	New Hampton	50,113	19.73	9,825	3.87
81	Colfax	29,700	8.25	11,654	4.41
82	Hawarden	119,522	44.56	10,777	4.22
83	Waukon	69,773	29.57	18,271	7.78
84	Monticello	44,892	19.75	12,796	6.10
85	Onawa	119,414	48.94	29,124	12.95
86	Humboldt	41,982	18.81	28,821	17.32
87	Sigourney	21,736	9.38	11,049	5.00
88	Leon	21,832	9.21	5,970	4.18
89	Bettendorf	29,491	9.49	17,207	7.94
90	Rock Rapids	122,412	69.90	15,675	7.21
91	Forest City	44,290	20.65	11,987	5.52
92	Village	66,090	26.17	11,812	5.31
93	Lake City	90,927	37.91	17,616	6.24
94	Lake City	92,280	43.73	14,128	6.99
95	Adubton	25,984	16.54	10,070	5.29
96	Eldon	23,579	15.05	7,154	3.42
97	Bedford	27,850	18.20	7,617	3.67
98	Bloomfield	99,423	39.27	9,285	4.54
99	Marengo	141,902	69.23	11,449	6.59
100	Rockwell City	28,072	18.07	13,248	7.47
101	Ira Grove	41,082	20.23	12,550	6.22
102	Hamburg	19,231	9.22	5,262	2.72
103	Coming	26,917	11.89	9,020	4.77
104	Seymour	49,634	22.27	2,906	2.29
105	Stuart	71,293	41.90	6,198	3.47
106	What Cheer	11,546	7.19	7,317	6.62
107	Toledo	43,764	28.52	12,113	7.35

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA

of population No. in order	Payments for Industrial Municipal Expense		Payments for Outlay				Payments for Interest, Decrease of Indebtedness, Refunds, etc.		
	Total	Per Capita	Other Than Municipal Industries		Municipal Industries		Total	Per Capita	
			Total	Per Capita	Total	Per Capita			
108	16,877	8.12			17,959	8.25	20,200	22.52	80
109	26,223	16.54	2,666	1.07	25,563	16.62	7,226	2.84	61
110	27,627	8.24	19,948	2.28	25,124	7.49	23,196	15.82	62
111	44,778	12.41	8,759	2.82	15,867	4.73	19,237	4.52	63
112	5,744	1.79	2,909	1.21	1,980	.59	21,621	6.77	64
113	22,861	4.68	20,964	0.71	2,219	.69	9,444	2.64	65
114	2,065	2.95	17,124	5.59	2,237	.60	4,258	1.26	66
115	6,798	2.28	71,723	23.97	5,725	1.91	6,284	2.29	67
116	142,208	69.31	4,292	1.43			7,791	2.51	68
117	4,021	1.43	268	.12			6,519	2.26	69
118	2,555	2.63	209,706	104.48	19,421	2.52	21,274	10.97	70
119	45,239	16.18	14,778	5.22	19,277	6.94	19,764	5.95	71
120	4,015	1.42					4,488	1.56	72
121	12,249	4.58	2,949	1.40			6,232	2.23	73
122	296	.60	279	.14			15,547	5.03	74
123	6,015	2.50	25,649	13.18	2,480	.90	110,223	40.16	75
124	3,950	1.47	700	.26			15,232	5.88	76
125	6,122	3.00	2,200	1.19			6,281	2.35	77
126	14,215	5.44	1,847	.70			78,987	30.08	78
127	5,512	1.50			4,242	1.95	21,294	8.42	79
128	29,295	12.19	1,538	1.41	1,536	.60	4,701	1.62	80
129	4,556	1.81					5,294	2.02	81
130	47,012	16.86	1,963	.79	7,228	2.90	48,511	10.47	82
131	5,194	2.20	29,827	11.27	2,441	1.49	15,224	6.75	83
132	4,645	2.19	3,448	2.59	2,424	1.07	17,284	7.79	84
133	29,216	13.08	50	.02	29,500	12.05	23,104	10.24	85
134	1,850	.84	830	.24	7	.7	721	.22	86
135	15,287	1.43	1,674	.70	2,590	1.17	3,241	1.45	87
136	5,429	2.50	1,198	6.45	2,406	1.09	2,401	1.57	88
137			1,490	.68			1,094	1.78	89
138			10,227	9.45	75,222	34.90	20,284	9.29	90
139	3,278	1.90			1,448	.67	57,643	12.28	91
140	26,103	12.21	5,290	2.46	7,776	3.03	5,084	2.34	92
141	6,728	3.18	431	.29			55,251	26.17	93
142	4,720	2.25	28,664	16.29	15,268	7.22	22,651	10.64	94
143	5,564	2.64	1,906	.87	136	.09	16,514	7.82	95
144	11,071	6.73	529	.25	9,208	4.27	2,247	1.07	96
145	1,628	.79	2,207	1.22	19,700	9.50	6,434	2.11	97
146	9,516	4.61	1,212	.65	27,900	13.29	12,820	6.07	98
147	2,370	1.12	1,617	.79	69	.05	139,581	61.79	99
148	3,879	2.22			1,647	.80	7,823	3.82	100
149	2,222	1.79	4,722	4.28	4,722	3.24	29,444	9.27	101
150	4,212	2.09	616	.45	175	.12	5,261	4.14	102
151	2,223	1.23	6,243	3.09	2,227	1.16	3,227	1.62	103
152	21,220	12.87	143	.08	8,166	4.67	4,121	2.29	104
153	24,297	11.89	21	.01	224	.12	46,242	21.26	105
154	1,426	.87					2,021	1.00	106
155	7,853	4.89	4,684	2.24	6,215	2.87	15,247	9.96	107

TABLE NO. 15—CLASSIFIED MUNICIPAL

No. in order of population	City	Corporate Receipts	
		Total	Per Capita
		Grand total.....	\$ 25,428,623
1 Des Moines.....	4,290,124	\$ 32.78	
2 Sioux City.....	1,571,705	25.09	
3 Davenport.....	1,972,820	34.77	
4 Cedar Rapids.....	877,055	19.28	
5 Dubuque.....	1,092,701	27.06	
6 Waterloo.....	915,821	25.36	
7 Council Bluffs.....	1,180,729	23.63	
8 Clinton.....	345,734	14.21	
9 Burlington.....	471,701	19.54	
10 Ottumwa.....	298,967	11.23	
11 Mason City.....	774,297	28.58	
12 Fort Dodge.....	798,928	41.59	
13 Marshalltown.....	327,529	19.82	
14 Keokuk.....	248,178	17.30	
15 Boone.....	187,022	15.07	
17 Fort Madison.....	116,619	9.96	
18 Iowa City.....	308,268	22.41	
19 Okmhoos.....	172,925	18.44	
20 Centerville.....	177,121	19.87	
21 Creston.....	75,317	9.37	
22 Osceola.....	86,836	20.84	
23 Charles City.....	317,825	40.26	
24 Newton.....	305,178	32.61	
25 Cedar Falls.....	549,920	37.70	
26 Ames.....	95,667	18.13	
27 Fairfield.....	119,814	20.36	
28 Cherokee.....	178,968	31.63	
29 Webster City.....	174,768	30.97	
30 Perry.....	81,622	14.54	
31 Red Oak.....	167,063	28.80	
32 Grinnell.....	176,977	32.94	
33 Atlantic.....	86,018	26.58	
34 Shenandoah.....	79,860	25.43	
35 Albia.....	126,676	18.00	
37 Lehighville.....	329,738	20.17	
38 Washington.....	83,590	17.79	
39 Le Mars.....	43,913	9.27	
40 Spencer.....	171,790	37.24	
41 Clarinda.....	65,548	14.55	
42 Eagle Grove.....	48,325	15.00	
43 Carroll.....	65,407	14.90	
44 Marion.....	34,627	9.27	
45 Decorah.....	121,496	25.29	
46 Mount Pleasant.....	130,229	23.15	
47 Missouri Valley.....	63,227	15.80	
48 Iowa Falls.....	83,149	35.97	
49 Bode Plains.....	34,861	9.22	
50 Glenwood.....	47,339	13.27	
51 Algona.....	145,671	35.11	
52 Independence.....	96,459	25.28	
53 Huron Lake.....	81,597	22.80	
54 Valley Junction.....	62,466	17.46	
55 Indianola.....	102,156	44.87	
56 Maquoketa.....	65,228	15.01	
57 Dubson.....	294,438	37.23	
58 Keosauqua.....	56,566	11.90	
59 Sheldon.....	78,985	20.26	

GENERAL TABLES—CITIES AND TOWNS
RECEIPTS, TOTAL AND PER CAPITA

Receipts From General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans, Licenses, Interest, Rentals, Etc.	
Total	Per Capita	Total	Per Capita	Total	Per Capita	Total	Per Capita
\$ 12,878,322		\$ 872,299		\$ 2,132,558		\$ 8,843,444	
2,565,824	\$ 19.96	137,676	\$ 1.08	48,000	\$.37	1,554,615	\$62.60
1,948,821	15.98	804,821	6.44	154,550	1.21	154,550	6.16
940,518	10.06	87,201	.65	27,932	.49	902,169	10.90
601,417	13.19	20,962	.67	176,139	3.89	60,236	1.02
715,777	18.28	28,261	.69	5,412	.12	828,181	8.62
662,482	19.35	7,832	.21	150,797	4.31	162,890	4.47
431,445	11.93	16,212	.44	211,792	5.86	267,390	14.41
229,794	9.61	295	.01			115,678	4.78
271,165	11.27	10,311	.67	5,669	.11	181,048	7.52
244,720	10.64	24,441	1.06	101,250	4.43	26,408	1.14
289,841	14.44	15,240	.75	72,970	3.59	866,210	19.69
120,674	9.96	9,962	.82	60,336	4.97	439,749	28.32
180,014	11.51	12,651	1.15	66,901	4.19	28,979	3.67
147,949	9.39	5,240	.20	69,265	4.22	130,494	6.96
100,690	12.42	4,122	.28	11,868	.82	28,476	2.06
98,405	7.39	1,829	.10	606,854	46.84	29,653	2.91
102,548	8.49	953	.07	1,536	.12	11,615	.96
94,611	4.79	25,844	4.56	21,300	2.76	101,905	14.91
101,568	19.77	2,369	.25			69,972	4.82
121,842	12.65	2,680	.24	2,941	.24	26,259	4.62
70,565	8.82	897	.11	2,369	.36	411	.07
66,294	7.55	2,848	.28	16,713	2.34	4,573	.60
137,459	15.69	651	.08	18,796	2.14	103,649	28.26
104,138	24.78	4,827	.72	84,812	12.72	103,000	15.29
85,745	9.68	3,252	.28	16,900	1.28	2,965	.24
90,873	14.25	8,231	1.21	179,690	27.22	267,622	44.29
27,150	9.70	8,699	1.28	24,032	3.04	6,106	1.92
72,220	12.49	628	.11	12,272	22.71	22,478	4.57
40,833	7.22	892	.14	120,849	22.77	8,479	.69
109,026	18.91			24,745	4.28	43,228	7.67
42,332	7.63	171	.01	19,900	2.58	18,402	3.20
84,279	17.58	2,867	.44	30,243	4.87	1,257	.19
19,625	11.18	1,518	.28	87,592	16.43	20,902	5.04
27,554	19.95	232	.04	18,139	3.49	10,941	1.91
62,751	12.81	615	.11	14,991	2.89	2,665	.49
17,266	15.29	461	.07	15,253	3.41	26,317	7.30
101,840	40.82	3,824	.81	91,642	19.50	42,482	9.02
66,266	12.00	702	.01	19,652	3.84	5,440	1.79
41,711	8.90	1,573	.23			629	.19
61,951	15.47	118	.02	109,800	23.70	696	.19
43,062	9.54	2,445	.74	14,979	2.21	4,651	.80
27,019	8.25	1,122	.25	10,072	2.26	119	.02
36,319	9.05	40	.00	19,623	4.61	5,225	1.22
22,933	8.33					94	.02
62,417	15.45	3,371	.82	5,262	1.45	49,252	12.21
36,162	9.07	1,184	.28	66,241	17.14	14,520	3.64
17,869	3.22	10,943	2.31	29,716	5.23	19,230	4.22
49,546	12.52	422	.10	11,866	2.90	1,296	.32
29,751	7.50	82	.01	5,516	1.61	2,122	.60
17,909	5.64	1,211	.34	5,232	1.43	18,547	4.80
61,841	16.09	750	.20	20,196	18.25	12,864	3.46
27,642	7.52	3,008	.84	62,965	17.41	7,779	2.12
90,892	12.25	1,412	.38	11,227	3.04	18,262	5.01
47,568	12.19	1,127	.31	11,111	3.06	3,275	.90
27,896	10.96	7,545	.17	2,647	.72	42,228	12.49
12,009	3.11	12,009	3.11	17,319	4.77	12,988	3.33
48,149	13.44	291	.08	116,520	27.62	129,169	26.07
49,428	12.23	33	.00	14,776	4.15	1,290	.35
28,498	8.17	9,984	2.60	15,693	4.08	21,743	6.23

TABLE NO. 15—(CONTINUED)—CLASSIFIED

No. in order of population	City	Corporate Receipts	
		Total	Per Capita
60	Jefferson.....	188,573	55.25
61	Vinton.....	128,061	27.27
62	Waverly.....	137,197	49.20
63	Pella.....	113,042	33.87
64	Oresco.....	61,434	19.24
65	Elkora.....	75,905	23.81
66	Manchester.....	61,008	16.61
67	Hampton.....	119,434	39.91
68	Winteret.....	171,400	27.25
69	Anasawba.....	41,318	14.31
70	Osage.....	374,284	130.66
71	Harlan.....	59,038	25.21
72	Chariton.....	34,114	11.67
73	Clear Lake.....	48,303	17.24
74	Mystic.....	21,208	7.49
75	Emmettsburg.....	169,058	61.21
76	Oescola.....	29,926	14.42
77	Nevada.....	35,947	12.42
78	Sae City.....	125,451	48.10
79	Tama.....	74,829	25.60
80	New Hampton.....	62,434	21.39
81	Colfax.....	21,829	8.33
82	Hawarden.....	118,551	47.54
83	Waukon.....	89,694	34.20
84	Monteicello.....	47,959	20.86
85	Onawa.....	22,987	9.74
86	Humboldt.....	30,300	13.44
87	Sigourney.....	36,941	12.47
88	Leon.....	9,648	4.22
89	Bettendorf.....	18,537	8.28
90	Rock Rapids.....	27,009	12.73
91	Forest City.....	135,253	62.27
92	Tipton.....	41,104	19.16
93	Villena.....	69,782	27.31
94	Lake City.....	30,210	9.80
95	Adubon.....	97,497	46.20
96	Ellettsville.....	54,211	25.87
97	Bedford.....	34,641	16.28
98	Bloomfield.....	44,082	21.23
99	Marengo.....	55,725	27.40
100	Rockwell City.....	147,736	74.13
101	Ida Grove.....	41,867	20.72
102	Clanburg.....	15,258	9.19
103	Clanburg.....	6,548	3.29
104	Clanburg.....	4,200	2.06
105	Clanburg.....	7,200	3.53
106	Clanburg.....	15,258	9.19
107	Clanburg.....	6,548	3.29
108	Clanburg.....	4,200	2.06
109	Clanburg.....	7,200	3.53
110	Clanburg.....	15,258	9.19
111	Clanburg.....	6,548	3.29
112	Clanburg.....	4,200	2.06
113	Clanburg.....	7,200	3.53
114	Clanburg.....	15,258	9.19
115	Clanburg.....	6,548	3.29
116	Clanburg.....	4,200	2.06
117	Clanburg.....	7,200	3.53
118	Clanburg.....	15,258	9.19
119	Clanburg.....	6,548	3.29
120	Clanburg.....	4,200	2.06

MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA

Receipts From General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans, increasing Indebtedness, Interest, Refunds, Etc.	
Total	Per Capita	Total	Per Capita	Total	Per Capita	Total	Per Capita
22,505	9.80	2,054	.78	9,009	2.81	142,775	41.79
25,460	10.43	2,258	1.28	85,779	18.48	21,803	9.31
71,254	26.36	1,05	.01	10,664	15.83	15,749	3.80
45,889	13.74	1,500	.45	50,092	14.90	15,601	4.61
85,011	18.21	127	.04	5,504	1.74	16,792	5.23
15,172	17.30	1,739	.84	8,303	3.01	10,005	7.34
45,188	12.91	849	.27	10,073	3.24	588	.18
27,612	12.57	626	.20	9,907	3.01	72,182	24.12
27,300	9.25	2,055	.70	44,877	11.05	108,032	28.30
22,578	8.87	1,450	.59	9,149	3.17	9,149	3.17
27,561	11.22	1,386	.48	6,437	2.24	303,500	115.90
82,089	11.22	88	.03	86,013	20.40	2,807	2.25
39,371	7.17	4,109	1.45	4,434	1.57	5,399	1.67
37,117	12.23	239	.19	4,690	1.74	6,070	2.19
17,057	6.11	72	.02	195	.07	5,929	1.49
119,558	40.86	303	.06	7,614	2.75	80,539	18.29
35,438	10.59	327	.12	5,198	1.91	6,598	2.34
36,029	9.78	1,477	.53	6,122	1.92	3,909	1.24
20,587	11.63	256	.11	9,056	3.43	80,502	32.91
34,505	12.29	4	.00	4,279	1.64	20,758	13.74
24,793	9.75	.....	.....	30,245	14.27	1,446	.57
12,022	5.15	322	.11	5,429	2.16	2,544	1.05
62,640	27.05	1,443	.38	49,478	18.46	383	.15
22,987	9.74	895	.18	3,047	1.04	51,054	21.65
30,300	13.44	145	.05	6,112	2.15	9,478	4.19
36,941	12.47	2,180	.57	35,382	17.94	31,760	14.98
9,648	4.22	8,427	2.77	4,660	3.24	22,676	13.60
18,537	8.28	161	.08	9,000	3.27	56,448	23.54
27,009	12.73	.....	.....	.....	.....	.....	.....
135,253	62.27	472	.21	.....	.....	.....	.....
41,104	19.16	222	.10	81,803	37.07	4,634	2.18
69,782	18.23	3,046	1.71	20,790	7.70	5,492	2.04
24,254	11.45	966	.49	30,009	15.86	423	.16
67,350	31.87	749	.25	4,476	1.62	7,603	3.04
37,091	17.57	896	.42	3,540	1.82	55,060	26.29
41,119	19.50	17	.01	19,584	5.14	1,990	.94
8,049	3.50	670	.22	13,754	7.53	9,566	4.57
6,204	2.90	5,621	2.74	3,307	1.56	36,800	15.97
21,161	10.25	.....	.....	32,559	16.40	.....	.....
65,275	41.08	30	.01	4,139	1.61	58,230	28.42
24,270	11.90	669	.27	9,392	4.55	1,722	.86
14,630	7.24	431	.24	6,070	2.99	15,676	8.24
15,156	6.52	1,590	.64	1,869	.89	444	.21
25,002	11.98	590	.21	4,072	2.32	3,410	1.47
17,347	9.57	159	.08	17,607	10.11	11,866	6.88
20,001	11.42	823	.38	25,445	13.02	20,010	11.62
15,501	8.29	.....	.....	7,113	1.30	128	.07
23,470	14.62	.....	.....	4,511	2.82	18,745	11.98

TABLE NO. 16—(CONTINUED)—WATERWORKS.

No. in order of population	City	Water Works								
		Municipal								
		Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate Per M Gallons		Number of connections	Number of meters		
					Maximum	Minimum				
80	Jefferson	7.0	53		.40	.17	700	710		
81	Vinton	9.2	67		.80	.08	725	725		
82	Waverly	10.2	90		.40	.10	740	725		
83	Pella	15.0	98							
84	Creco	5.0	50	2.75			500			
85	Eldora	6.5	82		.40	.30	700	180		
86	Manchester	9.3	94		.35	.30	571	567		
87	Hampson				.40		300			
88	Winterset	10.0	46							
89	Anamosa	17.0	75		.65	.07	800	8.0		
90	Orange	4.5	42		.30	.10	650	500		
91	Harlan	12.5	73	7.00	.40	.08	500	300		
92	Clarion	3.0*	65		.50	.30	700	700		
93	Clear Lake	6.0	50		.40	.10	580	570		
94	Myrtle	13.0	60		.75		350	250		
95	Emmettsburg	3.0	23		.60	.50	625	524		
96	Osceola	3.0	22		.50	.10	400	400		
97	Nevada	3.0	45		.60	.50	625	524		
98	Ear City	7.6	67		.50	.10	400	400		
99	Tama	5.0	53	28.00	.30	.10	400	30		
100	New Hampton	5.0	35		.70	.10	324	224		
101	Colfax	3.0	72		.30	.20	100	260		
102	Hawarden	14.0	60		.35	.10	600	600		
103	Waukon		21				130	6		
104	Monticello	9.0	30		.40	.10				
105	Onawa	7.0	20				250			
106	Humboldt	9.0	98		.60	.50				
107	Rigouton	10.0	43		.50	.15	511	448		
108	Leitch	7.5	45				465	300		
109	Bettendorf	4.0	60		.50		150	140		
110	Rock Rapids	4.5	29		.50	.10	305	300		
111	Forest City	10.0	44		.50	.30	600	400		
112	Thom	8.0	25	20.00	.30	.10	150			
113	Lido	5.0	25		.40		250	250		
114	Bedford	4.7	35	1.50	.40		250	250		
115	Bloomfield	6.0	37		.50		300	300		
116	Marengo	6.0	36		.50		250	350		
117	Rockwell City									
118	Iola Grove	5.0	21		.40	.30	210	210		
119	Hamburg	4.0	35		.34		430	413		
120	Coralville	3.5	20		.25	.08	188	170		
121	Seymour	8.0	28		.40	.30	217	180		
122	Stuart	4.0	28		.50		150	150		
123	Wheat Chief	9.0	63		.40	.15	300	250		
124	Toledo									

GENERAL INFORMATION AND COST OF SERVICE

No. in order of population	Water Works								Other City Enterprises					
	Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate Per M Gallons		Number of connections	Number of meters	Miles of paving	Miles of Sewers		Miles of permanent walls	Acres in parks		
				Maximum	Minimum				Sanitary	Storm				
125								12.0	8.0		30.0	1.5	60	
126								5.0	10.2	2.5		80.5	81	
127								2.5	7.0	3.0	30.0	26.0	62	
128								7.1	11.0				81	
129								3.0	12.0	6.0	22.0	10.0	61	
130								8.0	5.0	1.0		35.0	60	
131								2.0	7.5	1.0	30.0	8.0	88	
132								4.5	4.0			12.0	87	
133								2.0				140.0	88	
134								3.0	2.5			2.5	80	
135								8	15.0				76	
136								8.5	5.0	1.0		1.0	71	
137								11.0	2.0	2.5	33.0	1.5	72	
138								6.0					71	
139											10.0		74	
140								10.0	11.0	10.0		24.0	75	
141								1.7	1.5			4.4	70	
142								2.5	7.5	6.5	11.0		77	
143								7.8			2.0		18	
144								5.0	7.5	3.0	19.0	1.0	79	
145													83	
146								1.0	1.7		8.0		81	
147								1.0	5.0	.5	10.0	7.0	12	
148								1.1	6.0	.5	13.0	15.0	80	
149								4.5	7.0		10.0	48.0	84	
150													25	
151								1.8	5.0	.5		17.0	86	
152								4.0					8	
153								3.0	12.5	1.0	12.0		18	
154								3.7	4.0	2.0	7.5		89	
155								3.7	7.5	2.3	12.5	2.5	90	
156								4.0	8.0	4	10.5		87	
157								.6	10.5	3.0		2.0	91	
158								2.7	3.5	2.0	10.0		73	
159													9	
160								11.0	7.0	1.5	20.0	2.0	56	
161								.7	3.7	3.7	21.0		70	
162								4.0	2.0	8.0			90	
163								6.0	3.7	2.5	25.0	1.0	80	
164								8.0	10.0	15.0	15.0	3.0	80	
165													1.0	
166								3.0	3.5	2.0			20	
167								3.0	6.0		10.0	5.0	102	
168								4.1	3.0		8.0	2.5	101	
169								.7	8.0		30.0	1.5	104	
170									2.2	1.5		8.5	4.0	101
171									7.0					106
172								1.0	7.0		9.0		100	

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	144	850.00	2,000	40	800.00	
2	Sionx City	488	57.00	1,464,506			
3	Davenport	301	4.79				
4	Cedar Rapids	675	65.00		8	87.00	
5	Dubuque	323	37.50				
6	Waterloo	215	41.96	400			
7	Council Bluffs						
8	Clinton	282	60.00				
9	Burlington						
10	Ottumwa	112	56.00				
11	Nassau City	273	48.00	400			
12	Fort Dodge	51	65.00				
13	Muscatine						
14	Marshalltown						
15	Keokuk	64	18.00	180			
16	Boons		55.00				
17	Fort Madison	113	17.00	60			
18	Iowa City	7	60.00		72	45.00	
19	Oskaloosa						
20	Centerville	43	75.00				
21	Creston	79	30.00	220			
22	Osceola	92	30.00				
23	Charles City	50					
24	Newton	71					
25	Cedar Falls						
26	Ames	48		60	192	40	
27	Fairbairn	155	43.00	60			
28	Cherokee	878					
29	Webster City			60			
30	Perry	228		60	252		
31	Red Oak	92		80			
32	Grimm	153		875			
33	Atlantic	50			24	75.00	
34	Shenandoah						
35	Chariton						
36	Albia						
37	Estherville	54					
38	Washington						
39	Le Mars						
40	Spencer						
41	Charlton						
42	Eagle Grove	28	12.00				
43	Carroll						
44	Marion	3					
45	Decorah	84		154			
46	Mount Pleasant						
47	Missouri Valley	169	1.15				
48	Iowa Falls	35	24.00		43	8.75	
49	Belle Plaine				20		
50	Glenwood				53	12	
51	Algona	400					
52	Independence	25		100			
53	Sterna Lake	6	38.82		5	28.67	
54	Valley Junction						
55	Indianola						
56	Maquoketa						
57	Declison						
58	Knoxville	8	72.00				
59	Sheldahl	49					

GENERAL INFORMATION, COST OF SERVICE

Private Parties or Corporations; also Municipal Plants												
Incandescent; Candle Power						Gaslights Wetbath and Others		Total amount paid by city for street lighting	Max. Combinational per K. W. H	Housing per M cubic feet	Housing per M pounds combination	No. in order of population
All Night			Moonlight			Number	Price each per annum					
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power								Number	Price each per annum
1,722	\$15.00	90						443,178	1.11	9.20	11.45	1
217	21.00	71,266						34,238	.90	.50	1.40	2
816	16.22							11,692	.50	.50	1.40	3
								81,742				4
151	15.00					200	826.00	25,545				5
98	12.00	1,000						2,765	.11	.50	1.45	6
								17,773				7
213	18.00							22,022	.10	.04	1.35	8
								18,512				9
278	84.00							16,000				10
114	16.00	100				132	33.00	20,295	.11	.04	2.05	11
515	24.00	80						15,897	.11	.07	1.12	12
								14,775	.08	.04	1.90	13
34		250	272		60			8,228	.12	.07	1.50	14
								7,870	.08	.50	1.25	15
190	56.00	400						12,828	.14	.08	1.70	16
17	17.00		224	825.00				9,444				17
								5,999				18
114	18.75							5,374	.11	.50		19
181	16.00	40						7,202	.14	.07	2.20	20
								7,500	.13	.19	2.50	21
								10,107	.10	.03		22
230		21						10,107	.10	.03		23
								4,966	.10	.06		24
223		100						10,107	.10	.03		25
105		80						5,038	.15	.06	7.50	26
169		207						5,000	.08	.06	2.00	27
		48				5	1.90	4,000	.10	.05	1.18	28
		206						4,077	.12	.00	2.10	29
31		48						4,000	.10	.05	2.25	30
290		75				216	18.00	4,092	.12	.06	2.00	31
								4,267				32
19		600				199		3,474				33
174									.13	.09	1.90	34
353												35
								2,934				36
800		100						5,065	.14	.07	1.90	37
178	30.00	80						8,150	.13	.11	1.95	38
100	17.50							2,928				39
								4,407	.10	.05	1.75	40
94								4,170	.12	.08	2.30	41
55									.17	.06		42
						250						43
								2,277				44
170	12.60							2,023	.13	.08		45
121	15.00	40						2,911				46
						102		1,200	.15			47
						143			.11	.07		48
430								4,428	.11			49
508	28.50	100										50
15	20.18							1,875	.10		1.45	51
						223	600					52
								2,134				53
								5,000	.10			54
								7,180				55
202	59.67							4,721				56

* Per Year.

TABLE NO. 1—POPULATION, PAYMENTS,

Number	City	Area, Population, Payments				Receipts	
		Square miles in incorporation	Population census 1920	Total payments of 1920	Cash on hand at close of year	Grant total	
	Grand total.....		\$ 427,284	\$ 9,582,757	\$ 1,872,214	\$ 11,456,671	
1	Ackley.....	2.250	1,529	97,150	9,566	60,716	
2	Ackworth.....	1.000	65	274	459	723	
3	Adair.....	1,000	80,151	11,421	43,282	43,282	
4	Adel.....	1,455	21,369	4,272	23,261	23,261	
5	Adrian.....	1,000	936	16,314	5,951	22,245	
6	Agency.....	1,000	400	2,070	101	2,177	
7	Alamogordo.....	3.750	416	4,557	5	4,562	
8	Albion.....	1,400	85,251	10,597	70,597	70,597	
9	Albert City.....		567	5,204	436	5,244	
10	Albion.....	1,000	309	1,747	201	2,028	
11	Alburnet.....	3,000	321	829	1,783	1,783	
12	Allen.....	1,062	840	11,147	4,247	15,574	
13	Alexander.....	4,000	365	2,374	1,037	4,211	
14	Allerton.....		654	5,923	294	6,217	
15	Allison.....	1,250	810	10,263	1,472	12,555	
16	Alta.....	1,000	1,266	66,734	732	66,468	
17	Alta Vista.....	1,000	355	4,679	1,222	6,511	
18	Alton.....	1,200	1,046	11,907	14,227	14,144	
19	Alton.....	1,750	909	2,591	137	2,128	
20	Alvord.....		83	412	15	427	
21	Amover.....	1,750	289	1,104	560	1,594	
22	Andrew.....		1,236	13,443	2,322	12,677	
23	Anita.....	1,250	648	8,175	6,994	11,169	
24	Ansony.....	1,000	900	18,212	2,208	21,589	
25	Anthony.....	1,000	508	13,280	4,412	17,777	
26	Applington.....	1,000	279	3,543	2,498	6,031	
27	Aradica.....	1,000	230	1,154	1,448	1,448	
28	Archer.....	1,000	230	1,059	298	1,307	
29	Arden.....		237	5,282	79	5,061	
30	Arion.....		728	14,598	5,273	19,877	
31	Arripe.....		817	30,533	9,177	46,705	
32	Armstrong.....	1,500	478	82,802	2,852	32,229	
33	Arnold's Park.....	1,000	250	6,550	659	6,599	
34	Arthur.....	1,000	590	6,434	2,798	10,222	
35	Ashton.....	2,000	123	272	1,265	1,487	
36	Aspinwall.....	1,000	390	274	779	1,143	
37	Atalissa.....	1,000	190	312	31	303	
38	Atlanta.....		225	4,000	1,244	2,408	
39	Auburn.....		496	30,445	1,289	21,734	
40	Aurelia.....	1,000	774	37,616	11,224	48,224	
41	Aurora.....	1,000	594	1,753	1,262	1,262	
42	Avoca.....	1,250	1,482	26,289	5,125	21,907	
43	Ayrshire.....		261	2,254	68	2,355	
44	Badger.....	1,250	344	4,748	2,252	5,996	
45	Bagley.....	1,000	621	16,351	321	17,182	
46	Bailey.....	12,700	352	855	662	1,000	
47	Baker.....	375	257	1,787	1,192	1,821	
48	Bakewell.....		932	22,196	10,910	20,586	
49	Barnes City.....		380	473	2,254	4,758	
50	Barnum.....	2,000	134	1,517	1,817	1,817	
51	Bassett.....	1,000	159	80	230	610	
52	Bataavia.....	1,000	601	3,492	5,637	5,637	
53	Battle Creek.....		883	19,121	7,873	25,245	
54	Baxter.....		273	42,156	4,411	4,267	
55	Baylor.....		729	19,392	3,009	19,091	
56	Beacon.....	1,000	390	1,218	278	1,604	
57	Beaconsfield.....		750	170	5,201	14	
58	Beaman.....		152	210	1,495	46	
59	Beaver.....	1,000	137	3,407	259	3,756	
60	Bellevue.....	3,000	1,663	125,422	2,472	125,256	
61	Belmont.....		1,797	49,423	2,222	48,085	
62	Bennett.....	1,000	375	8,080	2,128	11,188	
63	Benton.....		248	468	387	1,057	

RECEIPTS AND CASH BALANCE

Number	and Cash Balance		Payments for Outlay or New Improvements					Number
	Cash on hand at beginning of year	Total receipts of 1920	Total for outlay or new improvements	Waterworks gas or other lighting	Highways	Streets	Miscellaneous	
	\$ 1,504,417	\$ 9,261,254	\$ 2,945,515	\$ 698,927	\$ 46,074	\$ 855,364	\$ 1,128,120	
1	5,277	61,259	11,942	7,045		33	4,614	
2	260	30,709					29	
3	10,244	2,622	222		512	1,280	69	
4	7,436	23,455	2,071	504	371	843	1,208	
5	4,092	17,553	2,773		0	1,523	192	
6	234	1,041	780				700	
7	327	4,305	114		114		8	
8	2,149	62,418	24,678	21,862		215	2,090	
9	204	8,032	2,639		611	2,147	78	
10	110	1,845					28	
11	1,282	429	126				123	
12	2,037	16,550	894	26	454	26	218	
13	1,485	5,725	857	99	86	679	12	
14		6,217	118				14	
15	1,095	5,952	4,442	2,230	36	1,250	15	
16	8,276	95,219	21,566	21,564	48	244	16	
17	1,285	2,529	473				346	
18	1,970	12,274	566	188			18	
19	596	2,132	1,563			1,000	100	
20	52	273	79				14	
21	867	1,222	126				40	
22	5,976	12,903	2,117	763	55	500	22	
23	6,095	2,484	2,643		127	1,502	566	
24	444	21,126	959				126	
25	2,406	14,223	864	748			28	
26	1,084	4,237					27	
27	1,482	824			300	184	29	
28	4	1,202	52		23		29	
29	16	5,643	147	142			7	
30	2,045	17,220	642				31	
31	30,000	10,645	11,202	10,105	60	1,580	9,423	
32	500	32,229	15,179	25,179			24	
33	2,022	5,635	2,445				6	
34	7,469	661	2,465				25	
35	656	861					26	
36	304	749					28	
37	4	71					30	
38	25	1,208	1,208		1,057	49	40	
39	807	21,107	13,722	12,274		368	41	
40	10,056	36,529	1,807	607		247	215	
41	541	1,226					43	
42	9,360	21,447	8,970	5,712	614		1,744	
43	2,207	2,465			25		45	
44	5,996	4,244	2,323	716		277	286	
45	2,132	15,039	6,091			6,991	7	
46	702	1,130	390			372	7	
47	2,412	4,100	1,100	800			381	
48	4	20,284	10,200				13,900	
49	1,022	2,254	112		112		51	
50	1,022	1,817	913				51	
51	261	249	54			54	52	
52	507	2,960	507			45	13	
53	1,710	24,245	12,274	4,000	2,700	1,172	4,552	
54	1,082	45,623	21,114	20,340		232	422	
55	1,130	15,981	971				361	
56	808	808					16	
57	373	1,000	502	196			52	
58	742	1,424	28	28			60	
59	2,222	2,106	65				61	
60	159,543	46,620	7,656		174		17,250	
61	58,665	22,115			199	31,145	771	
62	262	10,468	404	61			64	
63	481	271					66	

TABLE NO. 1—(CONTINUED)—POPULATION,

Number	City	Area, Population, Payments			Receipts	
		Square miles in incorporation	Population census 1909	Total payments of towns	Cash on hand at close of year	Gross total
66	Berkley		100	627	308	1,028
67	Bernard		168	388	1,053	1,221
68	Berram	1,000	124	715	11	726
69	Bevington	1,000	190	194	196	386
70	Birmingham	3,000	258	2,074	184	2,258
71	Blairburg	1,000	901	6,208	472	7,400
72	Blakesburg	1,000	309	3,028	301	3,329
73	Blanchard	750	455	5,040	1,143	6,183
74	Blenoe		377	1,618	1,248	2,866
75	Bloss		324	5,025	49	5,074
76	Brockton	375	214	949	948	1,897
77	Brose Grass		813	14,305	4,485	18,790
78	Bude		540	1,422	972	2,394
79	Bonaparte		320	3,400	6,352	9,752
80	Bondurant		187	1,600	15	1,615
81	Boston	1,000	296	2,502	240	2,742
82	Bozholm		3,000	15,154	2,312	17,466
83	Boysen		540	294	1,803	2,393
84	Bradgate		720	225	4,272	5,647
85	Brandon		500	343	3,327	3,670
86	Brayton		300	344	934	909
87	Breda	1,000	413	7,092	777	7,869
88	Bridgewater	1,000	342	1,944	1,222	2,166
89	Brighton		1,014	25,210	6,347	31,557
90	Bristol		209	1,307	8	1,315
91	Britt	1,250	1,005	22,488	9,176	30,664
92	Brooklyn	1,000	1,579	19,861	4,129	23,990
93	Brunsville		111	1,090	11	1,101
94	Buckey	1,000	193	1,883	168	2,051
95	Buck Grove		960	91	2,151	2,242
96	Buffalo		402	2,593	1,743	4,336
97	Buffalo Center	1,000	978	8,979	3,013	11,992
98	Burt	1,000	626	21,618	1,788	23,406
99	Busey		1,000	565	800	1,365
100	Cahtampa	1,000	400	69	2,496	2,565
101	Calender	1,000	878	7,748	2,950	10,728
102	Calmar		1,000	17,759	971	18,730
103	Calumet		206	2,344	1,035	3,379
104	Camanche	2,500	647	1,902	99	2,001
105	Cambridge	4,000	705	4,968		4,968
106	Cantil		449	1,841		1,841
107	Carbon	750	304	479	2	481
108	Carlisle		665	6,918	7,270	14,188
109	Carpenter		144	5,767	746	6,513
110	Carson		750	692	17,234	18,926
111	Cascade		1,200	11,697	14,009	25,706
112	Cass		810	3,058	19,544	22,602
113	Castalia	2,180	279	2,430	1,025	3,455
114	Castana		441	10,659	905	11,564
115	Castle Hill	6,120	180	1,997	945	2,942
116	Cedar Heights		222	6,982	950	7,932
117	Cedar Junction		773	5,916	3,245	9,161
118	Center Point		540	698	4,812	5,510
119	Central City		1,000	403	8,808	9,211
120	Charlotte		750	24,041	6,052	30,093
121	Charter Oak		500	126	414	540
122	Chelsea	1,000	580	7,023	4,099	11,122
123	Chesworth		205	1,615	2,209	3,824
124	Chester		165	307	658	965
125	Chillicothe		420	6,118	6,118	12,236
126	Churdan	10,000	600	31,233	27,449	58,682
127	Cincinnati	1,750	1,305	3,914	740	4,654
128	Clar		1,000	220	17,960	18,180
129	Clare		750	602	7,471	8,073
130	Clarksburg		1,250	1,008	7,903	8,911
131	Clarksville	1,250	1,008	7,903	5,597	13,500
132	Clayton		160	321	504	825

PAYMENTS, RECEIPTS AND CASH BALANCE

Cash on hand at beginning of year	Total receipts of towns	Payments for Outlay or New Improvements					Miscellaneous	Number
		Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets			
472	521						62	
474	917						67	
147	192	215				215	68	
	2,159	200				139	69	
106	2,132	284	85			174	71	
31	7,909	1,104	543	507		4	72	
1,540	1,540					210	74	
71	6,112	14				14	74	
1,495	1,370					65	75	
103	2,502	150				65	77	
324	506						77	
5,734	13,036	1,961	1,408			317	78	
303	2,041	260	164			241	79	
212	8,082	734	64			2,237	81	
200	1,440					961	81	
	2,812	1,004				82	82	
2,523	7,350	159	423	99		6,022	83	
944	1,029						84	
1,379	4,308						85	
2,849	3,304						86	
309	71	47	89				87	
159	7,659	1,390	125			282	88	
1,469	697	628	45			592	89	
6,299	26,458	673	145			6,022	90	
217	1,188					25	91	
4,127	26,527	409	348			25	92	
3,728	19,282	5,076	4,961			125	93	
211	1,245	640					94	
692	2,001						95	
602	2,071	164				164	96	
1,431	4,812	165					97	
618	10,594	736	392	600	44	99	98	
1,514	81,802					45	99	
323	5,657					156	100	
159	10,728	1,039				154	101	
1,847	18,752	2,960	1,411			7	102	
1,300	377	45	102			60	104	
1,063	1,305	26				36	105	
1,403	4,298	475				800	106	
6	1,825					440	107	
	481						108	
4,628	9,212						109	
210	9,722	6,778	6,510	10		19	110	
1,812	16,321	602	235	131		131	111	
1,962	15,507	548				27	112	
1,867	6,075	160				190	113	
1,402	5,004	507				500	114	
1,020	9,243	1,974	3,024				115	
1,063	1,971	1,076				1,053	116	
24	23,288	10,728				723	117	
44	6,904	715	641			74	118	
2,121	2,229	2,229				840	119	
1,761	25,470	1,414				1,500	120	
260	25,461					922	121	
2,052	8,779	945				945	121	
247	458						122	
5,781	5,871	6	70	70		209	123	
1,436	2,496						124	
181	224					120	125	
4,023	23,816	11,590	549			0,134	126	
421	4,390	490				368	127	
1	7,285	1,640	8,008			1,396	128	
4,483	12,806	1,640				1,640	129	
1,063	9,799	845					130	
501	719	16					131	

TABLE NO. 1—(CONTINUED)—POPULATION,

Number	City	Pop. Population, Payments				Receipts	
		Square miles in incorporation	Population census 1900	Total payments of town	Cash on hand at close of year	Grand total	
123	Clearfield	.690	665	8,550	992	4,842	
124	Colburn	1,000	245	1,790	229	1,969	
125	Cleghorn	2,960	216	2,541	49	2,590	
126	Clanson	1,800	628	8,840	326	9,232	
127	Clermont	2,500	301	854		854	
128	Clis	2,500	496	341	179	522	
129	Clover Hills	1,000	960	4,063	3,019	7,082	
130	Clurley	350	170	1,119	19	1,138	
131	Cogoon	553	7,100	3,389	10,369	14,000	
132	Coln	1,000	832	2,329	1,465	8,801	
133	Colsbury	.790	231	1,877	58	2,002	
134	College Springs	1,000	400	4,028	2,248	4,076	
135	Collins	540	610	6,245	1,338	8,223	
136	Colo	.790	670	4,567	1,120	5,687	
137	Columbia	1,000	346	725	139	864	
138	Columbia Junction	1,500	1,000	11,447	4,592	15,949	
139	Conesville	4,000	340	1,294	1,318	2,612	
140	Conrad	1,000	749	11,452	1,548	13,000	
141	Conway	.890	780	1,148	1,118	2,266	
142	Coon Rapids	1. . .	1,325	18,303	4,621	23,724	
143	Coppock	.250	108	190	50	249	
144	Coraville	1,089	41,423	3,432		44,855	
145	Corwith	4,000	770	18,712	1,831	20,544	
146	Corrydon	1,000	1,867	70,256	13,844	84,100	
147	Cotter	2,000	140	1,441	122	1,564	
148	Coulter	4,000	277	1,771	309	1,880	
149	Craig	1,100	156	714	770	1,490	
150	Crawfordsville	1,000	337	8,402	1,043	9,445	
151	Crownsville	143	542	542		1,074	
152	Crystal Lake	.350	177	4,104	34	4,138	
153	Cumberland	501	6,112	2,909	9,032	11,941	
154	Curlew	2,500	706	273		811	
155	Cushing	300	19,816	907	16,783	17,690	
156	Cylinder	1,500	100	1,128	1,000	2,128	
157	Dakota City	1,000	420	2,907	1,748	4,655	
158	Dallas	1,000	790	2,270	7	2,277	
159	Dallas Center	864	11,249	338	11,587	12,925	
160	Dana	.830	190	534	300	904	
161	Danbury	677	15,791	1,738	17,459	19,197	
162	Davilla	.750	291	6,061	1,202	7,263	
163	Davis City	.750	300	5,425	2,215	6,640	
164	Dawson	.275	300	6,413	1,000	7,413	
165	Dayton	700	840	42,228	5,000	47,228	
166	Deatur City	.200	300	1,440	254	1,694	
167	Dehman	360	6,071	4,768	10,389	15,157	
168	Dehman	.800	519	4,218	2,822	7,040	
169	Dehman	.300	9,979	2,668	12,397	15,065	
170	Dehman	.375	197	40	627	824	
171	Dehman	1,000	1,166	901	345	1,507	
172	Dehman	.250	4,213	5,911	7,124	12,034	
173	Deloit	300	11,908	733	12,541	14,241	
174	Delphos	.900	86	86		172	
175	Delphos	1,000	888	5,425	2,450	7,875	
176	Denver	.750	476	11,600	3,649	15,249	
177	Derby	.300	324	1,315	2,318	3,633	
178	Derby	.300	324	2,618	323	2,941	
179	De Soto	1,500	1,867	22,118		23,985	
180	De Witt	1,300	790	10,442	7,057	17,499	
181	Dexter	1,000	608	2,102	1,228	3,330	
182	Diagonal	.750	227	1,338	2,718	4,056	
183	Dickens	.403	423	1,772	14,777	16,549	
184	Dike	.190	190	1,729	2,222	3,951	
185	Dixon	.125	170	2,240	2,749	4,989	
186	Doliver	20,470	1,312	1,312	349	1,661	
187	Donnellson	.436	7,081	322	7,399	7,721	
188	Doon	.600	18,741	922		19,663	

PAYMENTS, RECEIPTS AND CASH BALANCE

Cash on hand at beginning of year	Total receipts of town	Payments for Outlay or New Improvements					Number
		Total for outlay or new improvements	Waterworks, gas lighting	Shipswaks	Streets	Miscellaneous	
791	4,141	790	215	305	20	144	120
965	1,294	866	55	55	123	277	134
8	2,382	1,111			233	776	135
357	8,506	8,759	1,778	260	125	1,320	136
272	561	408	110	598			137
232	308						138
3,509	4,513	1,062	802	176	350	345	139
275	703	223			124	30	140
1,187	8,212	914	214				141
222	8,468	387	387				142
402	1,443	496		36	450	341	143
1,568	2,084	231				241	144
2,719	5,534	1,464	601	202	284	127	145
835	5,111						146
109	874	94			24	24	147
2,426	15,212	1,041	225		963	164	148
829	1,790						149
1,106	11,074	2,367			1,007	205	150
1,071	1,365						151
1,660	21,020	1,043	644		288	112	152
30	194						153
11,300	23,519	21,274	600		20,165	260	154
847	19,917	5,670	1,000	783		3,287	155
9,325	14,974	8,796	8,528			228	156
1,694	1,694	300					157
101	1,787	72			72		158
1,000	1,000						159
645	8,000	598					160
592	692						161
333	3,795	3,000	3,000				162
1,908	7,184	458	470		188		163
911							164
10,780	9,121	277	100			1,538	165
790	1,389	810			810		166
364	7,709	140	21	66	41	12	167
1	3,255						168
10,742	738	690	740	91			169
227	904						170
17,459	4,847					4,720	171
1,918	5,406	600	340	34	55	71	172
15	8,969	49					173
6,011	41,507	30,125	4,120		1,402	20,194	174
347	1,347	481		141	310		175
	10,022	4,095	4,000	95			176
	1,771						177
	122	55			56		178
	2,697						179
	4,065						180
	154	12,387					181
	46	54					182
	107	5,303	1,214	50	1,452	12	183
	3,808	12,125	791	229		402	184
	617	1,901	443		443		185
	2,560						186
	2,469	29,819	10,250	4,140	778	6,754	187
	1,954	12,847	590	387	177	40	188
	748	2,566					189
	540	2,438					190
	1,536	3,301	1,500	277	1,428		191
	1,020	1,900					192
	748	2,749					193
	438	1,001					194
	7,282	280			112	167	195
	9,980	10,820	12,112	7,947		5,280	196

REPORT ON MUNICIPAL FINANCES

TABLE NO. 1—(CONTINUED)—POPULATION

Number	City	Area, Population, Payments			Receipts	
		Square miles in incorporation	Population census 1930	Total payments of town	Cash on hand at close of year	Grand total
200	Dougherty	.750	332	2,813	290	2,106
201	Dow City		372	15,947	433	16,270
202	Dows	1,145	9,143	4,326	11,528	11,528
203	Drakesville		364		111	375
204	Dumont	1,750	609	18,444	1,770	20,214
205	Duncombe		490	2,448	11	2,459
206	Dundas	.250	1,823	2,647	267	2,150
207	Dunkerton		295	2,247	1,559	4,007
208	Dunlap	1,000	1,445	30,351	55,738	55,738
209	Durant	.500	773	45,944	1,209	46,412
210	Dyersville	2,000	1,932	19,344	1,254	22,598
211	Dysart		368	1,119	4,061	56,771
212	Earhart	.750	804	24,034	3,271	27,925
213	Earling	.500	392	2,144	634	2,768
214	Earville	.375	619	19,318	1,328	13,755
215	Early	.500	534	30,065	3,928	32,672
216	East Peru		258	977	1,054	2,351
217	Eddyville	1,000	1,955	25,996	3,123	29,567
218	Edenville (Rhodes P. O.)	1,000	480	3,433	1,393	4,702
219	Edgewood	1,000	625	3,072	736	3,908
220	Elberton	2,000	339	2,238	2,245	5,448
221	Elbridge	.500	225	7,316	1,467	8,753
222	Elgin	.625	628	7,600	882	8,449
223	Elkader	.500	1,300	17,040	1,826	18,872
224	Elkhart		245	4,401	5,729	12,500
225	Elk Horn		569	11,256	2,077	13,973
226	Elkport	1,000	302	3,238	672	3,900
227	Elliot	.600	696	5,891	817	14,708
228	Elletts	.800	712	2,290	865	2,290
229	Elmwood	1,000	318	7,173	9,040	9,040
230	Elm	1,000	674	15,002	1,383	14,325
231	Ely		182	612	629	1,241
232	Emerson		475	2,500	2,442	4,943
233	Empire	1,000	469	3,545	1,013	4,559
234	Essex		747	14,117	4,176	18,233
235	Esvely	2,000	500	76,304	4,234	80,538
236	Esra		840	14,662	6,629	21,319
237	Essex	1,000	750	3,533	2,333	2,333
238	Euclid		671	9,508	274	9,882
239	Euclid		651	9,022	866	10,918
240	Euclid		590	1,596	428	2,023
241	Farmington	1,000	1,095	30,322	454	30,776
242	Farmhamville	1,000	336	6,492	955	7,447
243	Farragut	1,000	497	4,137	2,173	6,265
244	Fayette		1,095	14,083	2,598	17,649
245	Fenton	.375	391	11,316	89	11,895
246	Ferguson		308	5,428	43	5,471
247	Fertile		323	1,369	29	1,397
248	Flora	.800	351	2,555	79	2,731
249	Floyd		330	3,646	2,195	4,900
250	Fonda	1,000	1,200	92,118	43,390	135,002
251	Fonda	4,250	659	11,859	12,440	23,949
252	Fort Atkinson					
253	Fort Des Moines (disolved)					
254	Franklin	.500	119	1,362	4,115	5,308
255	Franklin	.500	117	323	62	285
256	Fraser	2,000	261	913	509	1,022
257	Fredericksburg		1,009	10,821	7,021	15,226
258	Fredericks	.125	210	495	643	1,108
259	Fremont	1,000	545	6,385	20	6,850
260	Fossil	1,000	136	7,488	608	8,096
261	Galva	.500	529	12,813	8,794	17,507
262	Garber		189	1,494	1	1,495
263	Garden Grove	.500	696	6,815	1,372	8,098
264	Garden Grove	.810	214	1,469	2,947	4,416
265	Garnet	.750	1,319	55,643	11,013	66,928
266	Garrison	.800	437	1,614	2,202	3,879

GENERAL TABLES—CITIES AND TOWNS

PAYMENTS, RECEIPTS AND CASH BALANCE

Number	City	and Cash Balances		Payments for Outlay or New Improvements					Number
		Cash on hand at beginning of year	Total receipts of town	Total for outlay or improvements	Waterworks, gas or other lighting	Highways	Streets	Miscellaneous	
		1,365	1,943	74		74			890
		302	15,928	1,096		94			962
		1,996	11,292	1,159			739		490
									2
		468	19,756	13,914	301		12,949		404
			3,459	848	225		30		422
		1,252	948	633		833			292
		2,445	1,461	235			235		292
		9,649	45,159	32,257	22,197	455			605
		607	45,246	7,964	6,495	364			1,234
		2,827	8,893	345			465		2,949
		5,800	49,892	18,391	22,278	405			2,768
		1,061	36,154	1,205	635	610			213
		950							213
		4,005	9,900	2,307	2,590				210
		4,143	19,530	1,027	804	215			210
			2,021						216
		2,945	8,744	295			3,258		220
		699	4,002						213
		107	3,201	302					262
		2,084	3,984						220
		490	3,297	1,985	911		1,074		220
		1,222	7,107	1,847	299	170			1,388
		4,657	14,215	6,429	1,167		3,806		1,450
		1,020	4,090	4,228	9,469				273
		771	13,094	995			300		505
		95	5,974	179		142	30		229
		5,845	12,200	668	700				149
			3,300	213	213				227
		301	7,089						229
		2,159	19,215	5,392	568				229
		261	690						5,304
		1,354	3,598						227
		642	3,917	469	509		36		213
		1,459	16,204	8,908		46	227		6,025
		9,217	71,221	69,200	39,819				38,381
		288	9,973	347					9,728
		264	2,275						227
		9,861	292		92		381		227
		349	7,069	2,000	1,225				580
		161	918	213	103				109
		294	30,442						247
		271	7,076						667
		1,119	6,193	169		22			105
		4,980	12,000	1,817	860	230	237		244
		13	11,293						244
		36	1,462	1,303	1,203				246
		4	1,268						247
		148	4						248
		117	2,075						249
		26,643	114,519	2,021	601		468		310
		7,262	16,767	181	181		672		1,268
									252
		4,513	1,266	1,112			412		760
		9	279	21			21		6
		1,021	6		4,827				254
		103	11,246	5,442			125		792
		6	6,849	36			64		257
		278	6,850						257
		4,842	7,213	1,623					261
		1	1,494	449					261
		1,990	6,092	2,724	2,965				441
		281	6,095						264
		8,796	37,840	13,736			12,230		264
		2,438	3,441	35					266

TABLE NO. 1—(CONTINUED)—POPULATION.

Number	City	Area, Population, Payments				Receipts
		Square miles in incorporation	Population census 1900	Total payments of town	Cash on hand at close of year	
334	Hopkinton		765	7,315	2,241	10,556
335	Hornsek		460	5,023	1,475	5,097
336	Hoppers		630	15,159	12,398	10,597
337	Hubbard	1,250	692	9,900	5,967	15,667
338	Hudson	1,000	498	11,059	5,944	17,602
339	Hull		589	794	10,150	10,150
340	Humeston		1,214	30,509	8,000	44,699
341	Hurtsville	1,500	176	503	334	1,037
342	Huxley	2,500	287	20,972	31,201	21,201
343	Imogene		366	7,357	1,181	8,538
344	Inwood		712	17,788	230	18,008
345	Jonia	750	290	769	443	1,212
346	Iron		730	5,261	1,000	6,261
347	Irwic	2,300	349	4,320	2,375	6,695
348	Jackson Junction	5,000	130	439	75	614
349	Jamaica					
351	Janesville	750	291	1,058	45	1,103
351	Jeop		774	7,397	9,720	9,720
352	Jewel Junction	4,000	1,090	15,096	1,709	18,802
353	Joice		112	10,144	19,474	19,474
354	John	4,000	300	5,317	1,259	6,476
355	Kalona	1,000	622	4,884		4,884
356	Kanarr	1,250	256	5,542	2,022	6,234
357	Kanawha		659	20,452	4,869	21,391
358	Kelilton		693	5,039	5,245	5,245
359	Kelley	1,500	192	4,443	842	4,785
360	Kellogg	250	603	5,334	1,675	7,339
361	Kennett		330	1,676	520	2,215
362	Kent	500	187	2,122	5,122	5,122
363	Konwood Park	3,750	705	36,753	8,916	40,669
364	Koscausqua	1,250	909	17,890	1,683	19,553
365	Kota	1,000	1,090	19,181	19,181	19,181
366	Kowles	4,000	282	1,612	1,440	3,052
367	Keystone		256	17,788	5,943	23,489
368	Kimbarton	1,000	285	21,531	69	31,600
369	Kingsley	1,500	1,033	13,963	520	14,535
370	Kinross		142	1,423	1,188	2,611
371	Kirkman	250	394	959	1,021	1,980
372	Kirkville		289	636	1,014	1,014
373	Kiron		297	3,960	922	4,872
374	Kiwanee	1,000	498	14,912	17,788	15,748
375	Kiernan	1,000	179	891	1,436	2,327
376	Kelowna	1,000	392	390		390
377	Lacoma		928	7,021	8,138	6,138
378	Ladora	250	240	5,187	5,282	4,769
379	Lakota	250	478	5,122	1,472	6,594
380	Lake Mills	3,750	1,559	22,877	22,877	22,877
381	Lake Park	1,500	303	20,777	8,894	29,671
382	Lake View	1,840	938	28,853	8,270	46,223
383	Lamoni	1,746	19,390	3,213	3,213	23,237
384	Lamont		408	4,119	4,550	4,708
385	LaMotte	1,000	227	3,592	1,093	4,685
386	Lanesboro		258	3,319	2,319	2,398
387	Lansing	3,000	1,069	25,079	919	27,998
388	LaPorte City		1,412	15,159	2,848	15,970
389	Larchwood	1,000	475	9,707	2,289	12,096
390	Larrabee	1,000	197	4,974	921	5,895
391	Lathrop	6,000	309	4,506	1,312	6,019
392	Lattner					
393	Laurel	1,000	186	1,011	679	1,690
394	Laurens		1,916	40,024	50,171	50,138
395	Lawler		630	11,567	2,817	15,013
396	Lawton		243	3,848	4,823	4,823
397	LeClaire					
398	LeFlore	1,000	222	2,344	663	4,007
399	LeGrand		230	5,130	208	2,318
400	Lehigh	1,000	1,000	12,622	5,714	19,248

PAYMENTS, RECEIPTS AND CASH BALANCE

City	Cash on hand at beginning of year	Total receipts of town	Payments for Outlay or New Improvements						Number
			Total for outlay or new improvements	Waterworks, gas lighting	Sidewalks	Streets	Miscellaneous		
334	3,133	7,422	2,599			1,435	1,178	234	
335	4,322	4,322	2,302	1,333	216	615	18	332	
336	1,253	10,955	80			80		336	
337	5,277	8,200	3,965	1,741	154		2,100	337	
338	5,952	11,561	499			291		338	
339	394	9,896	1,319		244		525	339	
340	111	44,888	13,834	1,071		790	11,964	340	
341	90	21,127	11,802	11,792	50		90	341	
342	707	7,821	615		41	370		342	
343	97	17,327	1,910		102		81	343	
344	1,213	5,159	569				599	344	
345	1,613	5,082	115	115			247	345	
346								346	
347								347	
348								348	
349								349	
350								350	
351	1,096	69						351	
352	2,547	7,178						352	
353	1,571	19,131	1,120	45		27	1,067	353	
354	12	10,462	5,688	7,690			602	354	
355	1,430	4,596	2,154		4	130		355	
356	291	291						356	
357	3,234	3,900	78			25		357	
358	7,455	22,309	3,165			2,834	331	358	
359	424	8,221	837				867	359	
360	394	4,391	617		613		205	360	
361	625	6,982						361	
362	233	2,013						362	
363	144	39,795	3,909	3,544	216	49	5	363	
364	2,855	15,028						364	
365	19,181	2,982				3,824		365	
366	1,000	1,903	144		77	67		366	
367	2,902	20,444	15,369	14,500		142	437	367	
368	94	440				481		368	
369	702	19,223	1,819	1,259		169	369	369	
370	822	776	730			105		370	
371	124	1,546						371	
372	236	778					10	372	
373	1,456	3,126	254	134	90			373	
374	14,772	14,772						374	
375	1,669	1,527	234			225		375	
376		390						376	
377	220	7,918	16	675	16	119		377	
378	450	4,249						378	
379	1,154	5,440	603			303		379	
380	139	22,778	3,591			3,186	491	380	
381	4,238	39,677	7,946			192	6,254	381	
382	10,046	36,872	6,268	147		481	669	382	
383	3,627	19,616	1,627	284		445	743	383	
384	252	4,427	110				4	384	
385	652	4,823						385	
386	21	2,398	203			203		386	
387	496	22,500	810	628		70	112	387	
388		12,379	235		124		309	388	
389		12,375	737			415		389	
390	228	5,127	226					390	
391	2,970	2,049				1,915		391	
392								392	
393	519	1,111	314			287		393	
394	22,450	66,715	24,177	16,413		177	7,062	394	
395		15,013	611			61		395	
396	815	4,008	597	312		25	130	396	
397								397	
398								398	
399								399	
400	5,726	11,088	4,715	629		3,800	286	400	

TABLE NO. 1.—(CONTINUED)—POPULATION.

Number	City	Area, Population, Payments			Receipts	
		Square miles in incorporation	Population census 1930	Total payments of town	Cash on hand at close of year	Grand total
401	Leighton		130	799	21	799
402	Leland		188	472	327	999
403	Lenox		1,197	17,927	9,111	27,038
404	Lester	2,350	174	808	1	809
405	Letter	2,000	271	3,469	1,979	4,792
406	Lettsville	1,000	428	3,588	438	4,395
407	Lewis	375	903	4,842	2,614	9,637
408	Libertyville		271	1,064	971	2,955
409	Lidderdale	2,000	125	16,430	1,717	15,713
410	Line Springs		825	4,343	956	4,338
411	Lincoln		750	3,921	111	4,027
412	Linden	1,000	277	1,058	1,389	2,941
413	Linfield	1,500	710	11,484	391	11,877
414	Lions Grove		359	6,302	2,682	8,784
415	Lisbon	1,750	332	13,579	672	14,251
416	Liscomb	1,000	247	7,547	1,920	9,317
417	Little Park		191	692	92	782
418	Little Rock	1,000	635	33,344	6,530	39,874
419	Little Sioux		436	1,057	1,158	2,215
420	Livermore		696	25,113	8,311	33,424
421	Lockridge		1,320	1,143	171	1,316
422	Logan		1,037	16,439	2,603	19,042
423	Lohrville	2,000	727	25,773	3,172	28,945
424	Lone Rock	1,000	193	6,628	2,135	15,769
425	Lone Tree		733	4,777	2,454	7,231
426	Long Grove	1,250	165	1,126	1,961	2,884
427	Lorain	3,500	678	3,844		5,344
428	Lost Nation		755	8,249	182	8,432
429	Lovell	1,000	958	4,728	1,693	6,421
430	Lovell	1,500	650	5,069	6,029	11,097
431	Lowe		300	5,325	495	5,791
432	Luna	1,000	186	1,280	1,063	2,343
433	Lura		614	2,796	1,769	4,565
434	Luthers		150	4,002	477	4,999
435	Lu Verne		610	10,563	4,325	14,888
436	Luxemburg		96	157	61	209
437	Luzerne		189	828	1,120	1,958
438	Lynville	750	461	9,247	424	9,771
439	Lytton		276	16,474	1,048	17,522
440	Macedonia		1,038	382	4,419	5,801
441	Mackinac		228	828	240	1,068
442	Madrid	1,250	1,763	25,960	2,712	28,672
443	Magnolia		230	1,247	5,014	6,261
444	Malcom	1,000	412	3,380	1,207	4,587
445	Mallard		431	4,302	788	5,120
446	Maloy	500	171	324	140	464
447	Malvern		1,300	33,383	140	23,982
448	Mandala	1,000	1,349	122,490	6,132	128,622
449	Manly	1,250	1,493	14,114	284	14,398
450	Manning	1,500	1,462	16,541	4,221	20,762
451	Manxton	1,250	1,408	314,711	8,528	323,239
452	Mapleton	1,000	1,307	109,271	2,393	111,594
453	Marathon		439	10,477	2,394	12,871
454	Marble Rock		453	4,323	1,114	5,437
455	Marion	1,000	1,021	13,839	5,725	21,544
456	Marna		281	1,750	1,020	2,770
457	Marsden	1,000	800	6,470	809	7,279
458	Martice		378	178	2,306	2,386
459	Martinsburg		288	1,345	313	2,558
460	Martinsville		250	273	37	309
461	Marysville		250	1,074	1,074	2,148
462	Massonville	1,000	893	7,564	2,388	9,952
463	Masson	750	110	5,738	137	5,903
464	Natick		730	1,222	295	1,727
465	Mauree		211	7,429	2,189	9,618
466	Maxwell		750	811	809	1,620
467	Maynard	1,000	298	9,288	4,450	13,738

PAYMENTS, RECEIPTS AND CASH BALANCE

Number	City	and Cash Balances		Payments for Outlay or New Improvements					Number
		Cash on hand at beginning of year	Total receipts of town	Total for outlay or new im- provements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
401	Leighton	11	748	50				33	461
402	Leland	602	997						497
403	Lenox	6,565	20,458	949	459	300		115	494
404	Lester		809	79					404
405	Letter		4,790	219	170				405
406	Lettsville		4,790	219	170			916	438
407	Lewis		296	1,727	2,632	155	300	1,232	407
408	Libertyville		673	1,393					408
409	Lidderdale	14,449	8,738	12,700	12,469			271	409
410	Line Springs		444	2,194					410
411	Lincoln		691	3,341	160	30	16	67	411
412	Linden		382	2,941					412
413	Linfield		874	11,824	408	355	125		413
414	Lions Grove		1,739	7,008					414
415	Lisbon		307	14,145	960				415
416	Liscomb		1,381	2,317				97	416
417	Little Park		71	123					417
418	Little Rock	3,111	28,823	6,718	4,351	310	639	6,627	418
419	Little Sioux		1,259						419
420	Livermore		9,872	25,262	391	104	132	500	420
421	Lockridge		1,316						421
422	Logan	10,144	26,919						422
423	Lohrville		3,172	9,596	4,130		2,243	230	423
424	Lone Rock		2,704	13,006	4,710	4,454		240	424
425	Lone Tree		9,281	100				190	425
426	Long Grove		704	2,189	69				426
427	Lorain		147	5,197					427
428	Lost Nation		859	8,287					428
429	Lovell		2,964	7,100	5,000	677		1,703	429
430	Lowe		169	5,622					430
431	Luna		645	1,273	158				431
432	Lura		1,750	1,800	455				432
433	Luthers		2,723	1,040	538	300	44	119	433
434	Luthers		4,095	10,932	1,652	1,225	121	906	434
435	Lu Verne		250	477					435
436	Luxemburg		850	1,608	70			70	436
437	Luzerne		2,771	503				334	437
438	Lynville		428	17,929	16,862	612	1,582	292	438
439	Lytton		368	5,303	192				439
440	Macedonia		1,169						440
441	Mackinac		6,463	22,118	4,153	4,158	419	48	441
442	Madrid		658	1,206	781				442
443	Magnolia		539	4,717	241				443
444	Malcom		1,174	3,070	1,640	1,070	128	263	444
445	Mallard		140	309					445
446	Maloy		23,962	13,327				10,917	446
447	Malvern		2,715	128,027	14,946	2,520	150	1,500	447
448	Mandala		15,738	672	14,288	672			448
449	Manly		10,928	31,280	6,474	5,977	99	268	449
450	Manning		13,932	90,507	239,002	9,545	55	211,514	450
451	Manxton		196,146	982	153	236		272	451
452	Mapleton		12,321	296				295	452
453	Marathon		1,819	10,008	4,490			4,490	453
454	Marble Rock		8,086	1,584	362	340		569	454
455	Marion		451	5,213	40				455
456	Marna		1,498	1,910					456
457	Marsden		611	1,818				590	457
458	Martice		791	287				249	458
459	Martinsburg		392						459
460	Martinsville		18	999					460
461	Marysville		237	473				223	461
462	Massonville		47	2,324	3,023	2,900			462
463	Masson		1,737						463
464	Natick		1,464	8,155	213			20	464
465	Mauree		1,288	12,448	3,969	4,798			465

TABLE NO. 1—(CONTINUED)—POPULATION.

Number	City	Area, Population, Payments				Receipts
		Square miles in incorporation	Population census 1920	Total payments of town	Cash on hand at close of year	Grand total
469	Mayville	.86	355	229	284	
469	McCallsburg	301	5,984	1,493	5,325	
470	McCausland	250	1,159	1,129	1,729	
471	McCalland	143	600	974	1,654	
472	McIntire	1,269	19,353	9,912	20,174	
473	McIntire	139	2,425	74	3,529	
473	Medapolis	817	7,565	1,447	9,069	
473	Medapolis	1,000	8,200	2,091	10,441	
478	Meibourne	1,000	8,400	122	8,942	
477	Metzow	1,042	10,480	993	11,495	
479	Metzow	1,000	4,687	2,284	78	
479	Metzow	1,000	2,228	471	7,009	
480	Metzow	1,000	1,947	2,250	4,452	
481	Merriden	1,000	1,940	1,236	2,08	
482	Merrill	709	633	14,373	20,222	
484	Meyer	1,300	285	1,598	5,428	
484	Meyer	421	1,642	5	1,647	
485	Middletown	280	196	732	96	
486	Miles	1,000	323	4,303	2,241	
487	Millford	2,000	902	22,223	42,500	
488	Millersburg	1,000	350	607	73	
488	Millerton	683	19,150	523	19,673	
490	Mill	2,000	840	8,239	8,474	
492	Minburn	900	416	11,550	12,423	
493	Minden	1,000	381	3,307	2,151	
494	Mingo	2,300	200	599	62	
495	Mitchell	752	10,491	7,150	17,941	
496	Mitchellville	1,000	281	2,492	2,492	
497	Modak	1,000	500	3,827	5,19	
498	Modak	1,000	500	3,827	5,19	
499	Moneta	400	129	719	840	
500	Monmouth	750	970	1,008	1,457	
501	Monroa	1,048	149,102	6,155	153,254	
502	Monroe	926	35,192	22	35,212	
502	Montezuma	2,000	1,276	89,414	5,919	
504	Montoy	1,000	112	1,148	2,256	
504	Montoy	1,000	549	1,052	2,44	
507	Moorehead	381	10,145	2,905	12,15	
507	Moorehead	181	2,348	2,609	2,609	
507	Moorehead	1,250	847	3,235	5,913	
508	Moravia	761	10,148	3,473	13,224	
509	Morning Sun	1,000	707	7,218	7,925	
510	Morrison	1,000	1,265	9,272	13,294	
511	Moulton	1,000	286	2,738	3,261	
512	Mr. Auburn	800	286	2,738	3,261	
513	Mr. Ayr	1,738	21,198	4,353	26,122	
514	Mr. Sterling	900	188	188	211	
515	Mr. Union	723	1,301	594	1,725	
516	Mr. Vernon	1,000	1,400	20,011	8,292	
517	Mr. Vernon	1,000	1,400	20,011	8,292	
518	Mr. Vernon	1,000	847	6,480	7,067	
519	Nashua	1,284	15,109	1,635	17,349	
520	Nemaha	1,000	599	591	668	
521	Nemaha	1,000	15,071	2,038	17,109	
522	New Albion	170	692	2,673	384	
523	New Albion	1,250	869	20,794	22,522	
524	Newark	475	6,528	6,528	6,528	
525	New Hartford	194	4,000	1,364	4,000	
526	New Liberty	420	790	217	790	
527	New London	1,200	53,607	4,191	57,354	
528	New Market	3,000	745	4,802	4,802	
529	New Providence	4,000	246	656	1,266	
530	New Sharon	4,000	1,510	43,867	7,023	
531	New Vienna	514	1,866	125	2,011	
532	New Virginia	1,000	424	3,143	4,248	
533	Nichols	2,300	381	2,679	422	

PAYMENTS, RECEIPTS AND CASH BALANCE

Number	City	and Cash Balances		Payments for Outlay or New Improvements						Number
		Cash on hand at beginning of year	Total receipts of revenue	Total for outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous		
469	Mayville	170	414							468
469	McCallsburg	1,390	4,019	300	50	258	11			469
470	McCausland	1,159	1,586	638						470
471	McCalland	600	1,018	206						471
472	McIntire	19,493	7,843		245	711	51	134	472	
473	McIntire	101	2,498	132				6,292	473	
473	Medapolis	1,040	7,800	90					474	
478	Meibourne	2,432	7,948	2,223	3,734	105		454	475	
477	Metzow	241	8,907	801				504	476	
479	Metzow	465	11,000	2,786				1,244	477	
479	Metzow	78	2,550	1,150	707			385	478	
480	Metzow	849	7,151	1,000	902			107	479	
481	Merriden	1,111	2,328	602				61	480	
482	Merrill	2,420	18,326	2,600		1,404		596	481	
484	Meyer	1,518	1,828	52				79	482	
484	Meyer	1,647	1,647						483	
485	Middletown	51	799						484	
486	Miles	1,266	5,007	286				125	485	
487	Millford	2,001	20,504	2,170	1,310			751	486	
488	Millersburg	101	652					147	487	
488	Millerton	5,000	14,004	48		68			488	
490	Mill	7	8,467	3,000		501	1,900	1,512	491	
492	Minburn	1,051	11,262	1,728	80	241	1,401	402	492	
493	Minden	1,487	4,071	197	47				493	
494	Mingo	20	501						494	
495	Mitchell	6,500	11,051	1,241	1,060	70		85	495	
496	Mitchellville	2,492	2,492	54					496	
497	Modak	1,001	3,805	1,074	190	204		144	497	
498	Modak	1,457	1,457	378					498	
499	Moneta	840	840	109				68	499	
500	Monmouth	3,023	101,011	111,737	7,740	30	492	100,546	500	
501	Monroa	5,025	19,598	11,304	9,702	260		1,176	501	
502	Monroe	35,212	37,130						502	
502	Montezuma	2,004	1,871						503	
504	Montoy	112	2,256					228	504	
507	Moorehead	12,150	12,044	246					505	
507	Moorehead	2,609	2,609						506	
507	Moorehead	5,913	5,913	293		65	730	108	507	
508	Moravia	1,844	11,772	1,002	473			442	508	
509	Morning Sun	7,925	7,925						509	
510	Morrison	1,145	15,848	1,845					510	
511	Moulton	3,261	3,261						511	
512	Mr. Auburn	5,000	20,167	2,620				2,116	512	
513	Mr. Ayr	26,122	26,122						513	
514	Mr. Sterling	211	211						514	
515	Mr. Union	1,725	1,725						515	
516	Mr. Vernon	8,292	8,292						516	
517	Mr. Vernon	7,067	7,067						517	
518	Nashua	15,349	15,349						518	
519	Nemaha	668	668						519	
520	Nemaha	17,109	17,109						520	
522	New Albion	384	384						521	
523	New Albion	22,522	22,522						522	
524	Newark	6,528	6,528						523	
525	New Hartford	4,000	4,000						524	
526	New Liberty	790	790						525	
527	New London	57,354	57,354						526	
528	New Market	4,802	4,802						527	
529	New Providence	1,266	1,266						528	
530	New Sharon	7,023	7,023						529	
531	New Vienna	2,011	2,011						530	
532	New Virginia	4,248	4,248						531	
533	Nichols	422	422						532	

TABLE NO. 1—(CONTINUED)—POPULATION,

Number	City	Area, Population, Payments				Receipts
		Square miles in incorporation	Population census 1930	Total payments of town	Cash on hand at close of year	
902	Princeton	1.250	414	4,908	4,008	
903	Promise City		296	370	370	
904	Proctor	1.000	313	974	1,337	
905	Pulaski		419	3,715	3,719	
906	Quasqueton	1.000	483	1,326	1,407	
907	Quincy					
908	Rackliffe	1.000	728	13,843	7,402	
909	Rake					
910	Ralston	3.000	396	1,488	1,488	
911	Randalla	375	1,119	1,119	1,402	
912	Randolph		404	6,648	2,677	
913	Rathbun	750	659	184	344	
914	Readdy		1,407	4,647	4,654	
915	Reasnor		310	660	331	
916	Reeding	1.000	397	613	924	
917	Redfield	1.250	770	41,974	43,138	
918	Redlock					
919	Rehrbraun	250	307	4,796	674	
920	Remsen	1.776	10,155	10,466	7,561	
921	Reynolds	501	12,410	563	13,979	
922	Riceville	1.000	960	10,012	3,705	
923	Ribband	4,000	700	6,284	882	
924	Ricketts	650	465	2,012	2,145	
925	Ridgeway	3.370	334	1,500	1,096	
926	Ripart	1.000	100	1,839	1,835	
927	Ringstead	1.000	600	5,444	13,477	
928	Rippey	400	17,762	1,352	19,145	
929	Riverside	607	5,300	70	5,370	
930	Riverton	1.000	366	1,426	1,702	
931	Robins	2.400	135	344	321	
932	Rock Falls	1.000	90	482	150	
933	Rockford		1,001	11,202	2,106	
934	Rockingham	1.300	1,204	21,023	22,102	
935	Rock Valley		1,347	22,823	1,000	
936	Rockwell	2.000	726	14,858	1,188	
937	Rockman		152	429	331	
938	Rodney		159	3,781	4,265	
939	Roiland	1.000	829	17,180	23,574	
940	Rolle	1.000	1,015	15,797	16,303	
941	Rome		166	615	708	
942	Rosehill	250	169	2,701	2,761	
943	Rowan	900	332	1,343	1,848	
944	Roxbury	500	350	485	301	
945	Royal	1,000	11,043	2,621	16,724	
946	Rudd	2.000	487	22,788	24,719	
947	Rumrill	500	300	9,711	10,829	
948	Russell	1.500	684	3,221	2,258	
949	Ruthven	400	304	16,077	10,600	
950	Rutland	1.000	290	806	47	
951	Ryan	750	479	4,132	5,372	
952	St. Ansgar	1,000	844	11,020	11,566	
953	St. Anthony	3.000	314	959	148	
954	St. Charles	750	448	2,472	219	
955	St. Louis	1.000	140	225	21	
956	St. Olaf	1.000	149	458	302	
957	St. Paul	1.250	70	501	266	
958	Salida	1.250	360	10,741	10,984	
959	Salem	300	223	424	4,548	
960	Sally		400	4,225	2,167	
961	Sambora	1.000	1,407	20,145	24,001	
962	Sandystyle	2.500	110	24	194	
963	Searsville		40	647	1,547	
964	Schaller		731	15,907	25,729	
965	Schleswig	250	622	26,446	26,489	
966	Seranton	1.000	652	8,401	8,468	
967	Searsboro	300	226	676	797	
968	Sergeant Bluff	5.500	307	10,698	2,392	
969	Shambaugh	5.000	245	1,125	253	
970	Shannon City	750	302	2,241	11	

PAYMENTS, RECEIPTS AND CASH BALANCE

Cash on hand at beginning of year	Total receipts of year	Payments for Outlay or New Improvements					Number
		Total for outlay improvements	Waterworks, gas or other lighting	Streets	Stretches	Miscellaneous	
39	2,969	2,181			2,181	678	
246	552					602	
175	1,160					504	
314	2,386	94		94		696	
54	1,372					606	
2,684	17,621	40			40	608	
	1,438					609	
411	486				36	611	
2,563	6,701	2,008	2,003			612	
9	808	254			324	614	
1,301	4,732	1,103		486	615	613	
	184	100		100		616	
	117	190		190		618	
4,714	43,424	21,337	952		135	30,425	
	209	5,421			154	94	
5,307	15,034	922		474	207	195	
1,759	17,180	197		432	48	150	
30,432	2,308	979		979	176	612	
614	6,625				1,329	613	
375	2,019	707		257		168	
634	1,905	271		396		625	
	1,110	353		361		629	
4,530	17,201	3,200	2,223		370	267	
374	16,771	14,900	18,905		305	180	
	5,370					620	
	2,617					620	
	497					621	
	151				72	621	
2,020	10,608	788	688		200	633	
400	25,617	9,090	703		5,803	624	
741	23,083	1,408	381		73	624	
	16,040	9,137	3,507	305	4,651	624	
	539					627	
	3,850	2,150	2,150			628	
4,261	19,212				552	629	
1,723	14,641	2,889	140	59	2,098	629	
129	684				703	641	
104	1,079	390			65	641	
14	772					644	
	1,618	12,476			297	648	
	1,222	13,568		213	19,927	648	
	1,400	9,439			465	647	
	4,259	430			226	648	
	16,979	232			330	649	
	818					650	
	6	5,507	1,890	668	221	651	
	10,791	3,725	1,904	146	301	1,002	
	868	306			101	653	
	2,549	139			90	654	
	21	819				655	
	237					656	
429	398	182		34		79	
	10,954	323	190		197	375	
742	3,004	197				658	
1,890	1,309	1,112				659	
7,278	16,813	4,006	2,790		186	779	
	130					662	
	669					663	
4,977	21,472	3,726	2,522		487	756	
3,790	8,713	3,247	1,978	105	195	965	
	4,000	60			69	667	
	609					667	
	795	18,815				668	
	1,296	1,296				669	
228	2,317	272			272	670	

TABLE NO. 1—(CONTINUED)—POPULATION,

Number	City	Area, Population, Payments				Receipts	Grand total
		Square miles in incorporation	Population census 1920	Total payments of towns	Cash on hand at close of year	Grand total	
671	Sharpsburg		188	346	474	730	
672	Shell	5.900	1,100	66,489	4,811	51,259	
673	Shell		653	36,755	2,335	35,120	
674	Shell		329	1,903	696	2,559	
675	Shell Rock		385	5,815	1,644	7,439	
676	Shellburg		588	4,739	2,128	6,855	
677	Sherrill						
678	Sibley	1.000	1,862	170,910	8,311	184,821	
679	Sidney		1,194	51,279	4,072	56,471	
680	Silver City		1,600	630	3,210	2,239	
681	Sioux Center		1,269	104,709	946	105,532	
682	Sioux Rapids	1.000	1,648	9,294	1,919	11,113	
683	Slater		1,568	6,644	9	6,653	
684	Slick	136	928	4,791	867	5,548	
685	Smithland		1,256	3,072	120	2,282	
686	Soldier		399	2,602	3,395	5,668	
687	Soloth		471	2,482	4,868	16,284	
688	Somers	2.000	180	612	184	796	
689	South English		300	363	1,191	1,971	
690	Spillville		886	2,274	396	2,732	
691	Spirit Lake	2.600	1,700	101,146	19,452	120,700	
692	Spurgeonville	1.250	102	304	374	678	
693	Spring Brook		8,000	126	427	453	
694	Spring Hill		750	489	341	72	
695	Springville	1.000	650	5,425	3,771	2,587	
696	Stacyville	7.000	490	1,773	3,540	9,219	
697	Stanhope	680	400	60,602	1,721	61,722	
698	Stanley		300	163	1,228	1,798	
699	Stanton		800	22,585	9,900	45,253	
700	Stanwood		664	7,867	3,294	11,161	
701	State Center	1.000	1,100	44,200	562	44,829	
702	Steamboat Rock		359	1,648	168	1,816	
703	Stockport	1.000	285	1,456	14	1,500	
704	Stockton	1.000	128	884	281	1,195	
705	Stony City	5.000	1,001	131,084	16,567	148,551	
706	Stout	2.250	102	6,039	464	1,119	
707	Stratford		1,074	161	390	1,866	
708	Strawberry Point		1,101	148,229	618	148,827	
709	Struble		600	2,037	3,027	3,027	
710	Sully		1,068	1,075	848	3,068	
711	Sumner	2.250	1,311	18,968	4,247	23,635	
712	Superior	1.000	200	4,639	438	5,077	
713	Superland		876	12,149	212	15,482	
714	Swadlow		895	683	338	1,901	
715	Swan	1.000	228	559	89	696	
716	Swiss City	1.000	601	28,823	6,698	35,471	
717	Tabor	1.250	1,200	22,627	2,511	27,848	
718	Templeton		373	9,263	535	9,797	
719	Tennant		165	389	384	564	
720	Terril		200	4,262	2,860	7,472	
721	Thayer	500	300	654	607	1,261	
722	Thompson		548	7,287	3,781	11,288	
723	Thor	1.000	284	2,426	184	2,610	
724	Thornburg		736	197	338	758	
725	Thornton	1.000	311	4,439	1,002	3,431	
726	Thurman	1.000	256	1,972	994	2,966	
727	Thurs		818	119	119	861	
728	Thurgate	1.000	301	3,722	1,024	4,946	
729	Tiokas	1.000	438	3,282	2,917	2,917	
730	Tipton		461	7,703	196	7,796	
731	Trass	1.000	1,300	61,502	194	72,700	
732	Treynor	1.000	508	1,090	3,890	4,190	
733	Tripp	1.800	914	9,622	15,734	15,734	
734	Truesdale		138	4,352	96	4,548	
735	Truro		322	1,821	1,639	3,460	
736	Turn		158	592	35	745	
737	Udell		714	289	805	1,253	
738	Underwood		359	2,149	3,030	4,179	
739	Union	1.000	690	7,504	3,592	12,496	

PAYMENTS, RECEIPTS AND CASH BALANCE

Number	and Cash Balances		Payments for Outlay or New Improvements					Number
	Cash on hand at beginning of year	Total receipts of year	Total for outlay provisions	Waterworks, gas including	Sidewalks	Streets	Miscellaneous	
	170	600	79				29	611
	5,211	45,968	30,367	429		847	28,791	672
	1,797	56,423	26,771	1,267	95	24,359	6	673
	2,953	2,954	2,954		41	1,446		674
	906	6,483	1,910	165	684	401	121	675
	1,749	5,594	1,535	643	96	830	429	676
								677
	2,323	182,909	21,025	6,908	1,504	3,510	9,092	678
	945	24,559	2,538	2,538				679
	441	1,909	606					680
	1,604	109,698	19,495	1,279	482		77,721	681
	2,696	6,527	978	705		507	21	682
	210	8,145	2,465	1,465		2,269	2	683
	49	5,439	1,033	200	147		90	684
		3,262	300					685
		5,888	317					686
	4,144	6,340	1,759	1,684				687
	25	761	144			144		688
	247	1,424	267		140	127		689
	172	2,232	284		164	100		690
	18,064	59,786	18,424	6,194	1,907	8,397	1,341	691
	182	495	119		57	53		692
	233	319	319					693
	72	319	319					694
	2,587	5,849	420			45	305	695
	1,207	4,622	271		75		196	696
	892	60,911	58,027					697
	1,015	783	38			38		698
	4,259	29,246	26,948	5,202			30,726	699
	1,238	7,628	838					700
	2,750	4,473	4,440	4,690				701
	1,810	792	792			28	300	702
	1,729	550	115			115	350	703
	594	791						704
	189,127	67,629	7,216	135		788	59,400	705
	313	6,791	1,124			915	130	706
	59	269	269			1,452		707
	61,279	113,784	784			112,000		708
	3,067	3,067						709
	5,363	5,363						710
	5,364	17,431	6,472	9	845	76	6,228	711
	5,027	300	201			22	225	712
	9,544	1,465	851			769	165	713
	330	801						714
	40	618						715
	4,202	31,619	678			368	368	716
	2,678	1,500	2,678			480	1,694	717
	9,797	663	424		229			718
	152	411						719
	632	3,190	323					720
	258	258						721
	798	2,632	548		196	210	221	722
	161	2,175	321		321			723
	861	4,797						724
	4,797	4,797						725
	2,239	199						726
	1,784	186			117			727
	2,690	67,084	2,690			183	1,138	728
	1,482	6,678	686			301	211	729
	10,823	1,520	118		180			730
	2,241	4,256	2,241					731
	3,830	3,830						732
	3,830	3,830						733
	165	1,396					487	734
	631	631						735
	2,207	1,372	1,317		464		752	736
	4,114	1,100			1,100			737

TABLE NO. 1—(CONTINUED)—POPULATION,

Number	City	Area, Population, Payments				Receipts
		Source paid in incorporation	Population census 1900	Total payments of town	Cash on hand at close of year	
740	University Park		261	544	528	1,092
741	Urbana		500	5,407	1,074	6,481
742	Urbansdale	4.00	298	2,209	2,161	4,370
743	Ute		889	21,727	2,822	24,549
744	Vad		626	12,569	2,222	15,791
745	Valesta	1.000	70	291	884	1,175
746	Van Horn		224	1,697	14,847	18,254
747	Van Meter	.750	248	3,442	92	3,534
748	Van Wert		463	1,022	124	1,147
749	Varian	4.00	211	1,506	2	1,508
750	Victor		842	10,061	2,029	12,090
751	Vincent	1.000	200	1,908	480	2,388
752	Vining	1.250	906		904	1,810
753	Volga City	.750	415	2,579	2,579	5,158
754	Walton		137	1,222	142	1,364
755	Walcott		384	10,751	201	10,952
756	Walker	.750	464	5,501	210	5,711
757	Wallingford		1,046	1,775	1,775	3,550
758	Wall Lake		323	25,021	12,424	37,445
759	Walout	1.000	1,072	24,512	4,074	28,587
760	Wapello		1,042	18,288	5,044	23,332
761	Washta	1.750	512	11,590	16,207	27,787
762	Waterville		182	2,424	462	2,886
763	Waucouma		497	2,281	55	2,336
764	Waukesha	1.100	420	8,504	2,042	10,547
765	Wayland	1.000	677	6,549	980	7,529
766	Webb		219	1,525	348	1,873
767	Webster	1.000	172	715	222	937
768	Weldon		223	1,098	624	1,722
769	Wellman	1.000	876	10,259	3,426	13,685
770	Wesburg	1.000	966	19,148	3,387	22,535
771	Wilton		69	292	840	1,132
772	Wesley	.600	444	19,712	2,546	22,258
773	West Bend		1,000	20,167	220	20,387
774	West Branch		628	22,418	4,006	26,424
775	West Burlington	7.500	1,250	12,080	14,206	26,286
776	West Chester		500	1,012	326	1,338
777	Westfield		139	7,610	106	7,716
778	Westgate		383	558	38	591
779	West Liberty	1.000	1,824	44,454	17,125	61,579
780	West Mitchell	1.000	117	162	22	189
781	Westphalia	1.000	704	741	48	752
782	West Point	.750	501	14,047	15,400	29,447
783	West Side		408	3,547	642	4,090
784	West Union	2.200	1,777	17,196	6,168	23,364
785	Wheatland		324	5,289	3,046	8,335
786	Whiting	1.900	700	27,177	5,574	32,751
787	Whitcomb		618	15,820	4,624	20,444
788	Whitten		219	1,709	1,980	3,689
789	Wiley	.500	71	71	928	1,000
790	Williams	.250	520	43,075	6,246	49,321
791	Williamsburg		1,251	12,211	11,644	23,855
792	Wilton Junction		1,172	26,255	146	26,401
793	Windell	1.000	1,067	142,696	2,222	145,918
794	Windrop		502	8,808	2,563	11,371
795	Wintona	.250	120	2,094	207	2,301
796	Woods	1.000	175	679	1,129	1,804
797	Woodside	1.000	1,500	125,255	20,886	146,141
798	Woodburn	.750	290	2,050	700	2,750
799	Woodward		925	17,021	1,182	18,203
800	Woodstock	1.000	220	4,482	6,120	10,602
801	Worthington		275	1,702	412	2,117
802	Wright		799	5,665	722	6,387
803	Yale	.250	278	2,209	1,978	4,187
804	Yeter		122	590	174	764
805	Yorktown		128	5,294	128	5,422
806	Zearing	1.000	471	37,444	2,272	39,716
807	Zwingle	1.000	124	1,428	62	1,490

PAYMENTS, RECEIPTS AND CASH BALANCE

and Cash Balance	Payments for Outlay or New Improvements						
	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
740	125	947	12			12	740
741	202	6,274	92			192	741
742	1,052	2,817	1,222		140	1,182	742
743	244	24,416	67,744	1,626	217	1,06	69,789
744	15,202	1,258	548			290	744
745	808	5,797				260	745
746	12,570	4,464	227		22	145	360
747	92	3,498	390			260	747
748	2	1,184	9		67	69	748
749	4	1,503					749
750	1,196	12,096	1,321	745	198	207	750
751	4	2,388	28				751
752	1,821	1,806	61		61		752
753	715	2,564					753
754	412	2,204					754
755	715	2,162					755
756	284	1,778	750			750	756
757	774	39,178					757
758	1,120	4,671	68	12	55		758
759	1,001	1,218					759
760	12,162	25,222	4,225	2,284			841
761	280	28,807	1,027			1,107	761
762	2,752	20,877	620		108	452	762
763	2,625	13,622	3,622			225	8,286
764	66	5,791	1,872	1,812		60	764
765	404	2,150	270		191	79	765
766	640	10,629	692	245		418	766
767	174	4,027	790			268	2,978
768	436	1,750					768
769	871	228				228	769
770	40	1,601	140			22	770
771	1,102	12,620	4,214	220		3,428	450
772	6,209	16,426	1,271		974	207	772
773	806	228					773
774	85	22,114	11,298	10,281		477	774
775	20,207	6,209	6,214	14		221	180
776	6,825	26,189	2,122	447	774	209	642
777	1,048	12,222	971	477		94	777
778	67	1,261					778
779	161	7,619	6,667			219	779
780	32	2,723	197	87		68	110
781	5,120	50,209	6,262			68	2,072
782	27	154					782
783	19	325				225	783
784	15,024	14,422	1,148			90	132
785	4	4,022					785
786	4,110	19,222	2,675	1,228	204	220	822
787	3,278	5,078	1,718				787
788	9,128	19,616	10,162	1,225		6,371	2,121
789	10	2,452	2,564			478	226
790	1,026	1,623	898	225	20	512	790
791	429						791
792	6,441	47,640	25,620	222			35,278
793	146	18,124	1,922	1,200	407		223
794	2,888	26,255	4,024	2,056		5,662	278
795	11,211	147,659	122,727	2,597			129,250
796	4,225	7,590	128				796
797	4,112	4,221					797
798	822	1,005	72				798
799	212	140,021	80,126			80,128	799
800	218	2,427	915			841	74
801	942	18,499	992	229	68		269
802	5,462	5,212	58				500
803	921	1,192	224				692
804	518	6,001	696	478	120	98	804
805	1,221	4,056	120			79	61
806	290						806
807	728	1,744	722			90	282
808	629	89,226	22,742			90	245
809	1,423	864				24	778

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
67	Bernard	288	40	40	15				
68	Bertram	715	13	13	8	51	9		
69	Beverington	134						218	87
70	Birmingham	3,182	10	84	30	46			
71	Blairburg	2,074	18	58	15	40	1,000		1
72	Blairtown	6,925	81	68	10	97			471
73	Blakesburg	3,028	3	35		13			
74	Blochard	5,040	33	80	22	147	728		5
75	Bloence	1,618	10	10	27	22	139		10
76	Blocton	3,655	108	30	30	65			12
77	Blue Grass	4,919	30	30	30	65			10
78	Bodie	14,330	38	50	50	137	399	456	161
79	Bonaparte	1,622	22	22	22	22	22		
80	Bomstrand	6,353	21	22	94	29			34
81	Bonton	1,680	26	12	12				
82	Boxholm	2,502	25	25	10	60			
83	Boydton	15,154	39	81	19	62	165	236	150
84	Bradleyville	1,253	54	38	6	30	90	82	
85	Bradgate	4,272	18	10	10	25	41	27	
86	Brandon	2,237	11	11	11	21	73	136	
87	Brayton	904	12	47	15	61	160		
88	Brew	7,092	11	10	15	62			130
89	Bridgewater	944						300	
90	Brighton	25,510	51	132	26	122	640		
91	Bristow	1,807	13	24	129	145	147		25
92	Britt	22,428		228		609	947		14
93	Brooklyn	15,831	101	226	23	26	1,036	1,502	
94	Brunsville	1,824	10	40	23	26			
95	Buckeye	1,203	18	30	74	25			85
96	Buck Grove	2,131							
97	Buffalo	4,653	25	20	28	62			90
98	Buffalo Center	8,279	120	15	100	355	600	135	
99	Burt	31,618	33	344	50	278	240	145	49
100	Bussy	2,253	39	50	5	34			31
101	Calama	4,417	15	15	10	58	324		16
102	Callender	7,743	39	105	60	307	19		36
103	Calmar	17,759	39	257	79	118	813		61
104	Calumet	9,844	25	30	3	75	182	293	60
105	Camanche	1,692	10	30	10	30	50		83
106	Cambridge	4,968	10	47	20	60	68	200	300
107	Cantril	1,841	18	41	8	11	33	23	121
108	Carlton	470							
109	Carlisle	6,593	12	38	73	36	302		121
110	Carpenter	5,70							
111	Carson	17,33	25	31	119	104	165		23
112	Cascade	11,66	21	110	19	36	1,149	653	68
113	Cassy	9,05							
114	Castalia	2,438	12	25	20	4	10	150	
115	Castana	10,158	4	51	30	30	41		33
116	Castle Hill	1,38							
117	Cedar Heights	22,655	173	114	7	62	245	4	
118	Center Junction	6,88	25	35	10	28	25	227	494
119	Center Point	9,916	15	50	50	67	252	341	161
120	Central City	22,836	15	250	12	60	211	185	15
121	Chatham	5,820	12	112	99	25			
122	Charter Oak	34,041	76	247	23	76	1,380		24
123	Chatsworth	1,414	23	24					
124	Chelsea	7,453	54	81		68	227	435	27
125	Chester	1,013	44						
126	Chillicothe	367							
127	Churdan	3,258	25	72	35	125	184	65	45
128	Cincinnati	3,914	33	33	7	11	354	961	45
129	Clare	12,303	25	50	10	30			
130	Clarence	5,465	236						
131	Clarksville	7,063	125	23			229	339	174
132	Clayton	371	15	15		19	748	748	940
133	Clearfield	5,850	12	24	30	90	748	748	940
134	Cleghorn	1,786	12	50	39	50	392	112	

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and drainage	Sewers and sewer disposal	Waterworks	Electric and gas works and other lighting	Electrons and town mail	Board of health and cemetery	Legal expenses	Trains and expenses of delegates to Iowa League of Municipalities	Miscellaneous	Interest on bonds and undecanted	Amount of temporary loans of previous year's leave paid	Number		
80			180	31							67		
634				37							63		
174						50	10				69		
709											70		
1,890			758		309	96	31	10	30	1,175	549		
413					17	125	24	41	18	622	283		
1,787			333								73		
46			921	87		128	10	121			75		
1,197											76		
882			1,039								77		
461			4,773	203		109	10	125	1,949	3,618	78		
220			670								79		
2,501			122		3,231	50	161	10	64		80		
1,110			388				1				81		
764		8,252	1,430		407	18		178		60	82		
859					390	430	87	10	1,609	83	83		
118					6						84		
272			3,125					23			85		
46			1,634	25							86		
60			2,578	45							87		
6,000		206	925		1,428	70	227	43	706	13,401	1,561	90	
666			442									91	
2,500			1,943		1,524	322		100	10	1,383	200	92	
1,504			500		2,219	583	30	613		265	2,963	64	93
912													94
1,070			100		359			15	10				95
303					2,318	86							96
1,051		230	920		81	218		15	10	7	1,172		97
478		10,028	1,843		5,728			15	10	804	4,811	7,941	99
1,720			730										100
1,250			604		4,311	3							101
604			4,712	3	10								102
2,982		313	2,947		1,212	427	85	75	10	670	3,15	4,300	103
675			235	393									104
201			201	56									105
843			685	56	286								106
271			394										107
57													108
4,639													109
7,883			5		474	10							110
498			56	261									111
1,952			16		278	30							112
2,202			3,411	1,150									113
1,982					408	10							114
530			687		5,813	97	28						115
1,150			279	14									116
7,917		10,340	282	271									117
772			1,090	360	24								118
5,229			1,802	883	79	471	5						119
4,705			1,071	1,443									120
1,998			1,137	682									121
2,411			11,776	1,397									122
131													123
1,191													124
713													125
100													126
1,803		9,442	1,607	1,377	22	891	221	10	2,006	2,508	1,483	177	
363				828	156	91	10		659	507	621	178	
2,564				9,065	61								179
129			3,239	1,094									180
959			609	1,010	1,363	133	853	324					181
128				14	137								182
982					866	173							183
972					309	546							184

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
135	Clomona	2,241	23	22	6	49	178	78	847
136	Clermont	8,849	44	34	5	21	149	107	1,859
137	Clio	854	15	24	17	28	100	23	24
138	Clover Hill	341	6	30	10	55	281	611	2
139	Chutler	4,993	32	30	10	39	30	39	500
140	Colburn	1,119	25	100	60	250	248	19	
141	Coggon	7,709	109	53	78	1,050			
142	Coig	7,236	109	53	78	1,050			
143	Colosburg	1,877	19	8	10	80	794		
144	College Springs	1,282	19	8	10	80	794		
145	Collins	6,945	107	281	9	292	341	438	272
146	Colo	4,607	30	181	49	25	512		
147	Columbus City	1,246	20	36	15				
148	Columbus Junction	11,447	28	68	50	175	790	673	
149	Conesville	1,294	12	24	25	90	150		
150	Conrad	11,452	50	58	59	1,086	352	128	
151	Conway	18,303	194	62	27	236	561	67	98
152	Coon Rapids	190	22	24	4	10			
153	Copcoek	41,428	20	100	23	100	2,188		
154	Coraville	18,711	25	250	15	121	598		
155	Corinth	79,259	4	15	10	63	60	28	238
156	Corydon	1,717	4	35	10	83	60		30
157	Cotter	71	116	63	25	54	35	50	
158	Couler	6,402	14	49	7	7	8		
159	Craig	947	1	14	10	16			
160	Crawfordville	4,104	24	30	1	23	8		
161	Crownsville	6,122	16	106	18	71	480	240	
162	Curlow	13,819	8	39	61	140	254		15
163	Cylinder	1,328	12	50	48	43	84		
164	Dakota City	5,967	23	50	70	101	252		
165	Dallas	2,279	60	60	120	90	260		58
166	Dallas Center	11,249	13	249	32	29	90		7
167	Dane	6,001	35	105	133	142	236	236	91
168	Danbury	6,901	25	35	6	136	124	58	
169	Danville	3,426	12	50	2	50	5		
170	Dave City	6,413	50	142	30	130	260	790	117
171	Dawson	42,538	5	60	2	60	60		
172	Dayton	1,449	14	21	27	15	65	60	
173	Deatur City	6,071	30	30	3	42	42		
174	Deedham	4,303	25	178	178	421	42		
175	Deep River	9,579	28	30	2	8	60		
176	Defiance	1,108	22	20					
177	Delaware	4,213	50	100	40	300	284	800	
178	Dell	11,898	25	38	24	79	232	22	85
179	Delmar	11,898	25	38	24	79	232	22	85
180	Deloit	5,428	5	13	25	154	761		
181	Delphos	11,899	43	50	49	96	326	296	130
182	Delta	1,303	4	18	10	130	30	213	35
183	Denver	2,818	38	28	19	61	920		575
184	Derby	32,118	924	307	200	1,025	845	845	7
185	DeSoto	10,442	51	34	179	175	183	940	
186	DeWitt	2,152	12	45	12	26	203	194	
187	Deater	2,152	12	45	12	26	203	194	
188	Diagonal	1,339	6	25	10	38			
189	Dickens	17,994	40	60	47	67			
190	Dike	1,798	3	4	5	31	30		
191	Dixon	5,240	12	15	5	33	30		
192	Dolleville	1,312	11	30		48	87	475	894
193	Donahue	7,051	12	30		48	87	475	894
194	Donnellson	18,791	8	40	10	24	300	475	251
195	Doon	2,812	8	40	10	24	300	475	251
196	Dougherty	18,947	20	30	129	28	182		600
197	Dow City	5,142	50	100	60	20	1,800		

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and curbing	Sewers and sewerage disposal	Waterworks	Electric and gas works and other lighting	Electricity and town hall	Board of health and cemetery	Legal expenses	Taxes and expenses of foreign towns and municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of former year's loans and warrants of previous year's issue paid	Number	
135			250	13							135	
136	1,497		876	732			254	1,908	453	136		
137	110		110	0						137		
138	1,777	286	156	300	135	10	241	111	500	138		
139	285		3	29			218	842	271	139		
140	1,019	561	3,091				250	375	143	140		
141	2,846	684	411		145		19	842	271	141		
142	551								500	142		
143	688				10			178	240	143		
144	2,130	708	300		177	30	24	1,007	245	144		
145	705	429	426	35				1,402	147	145		
146	381	228	3,071	1,830	24	5	15	769	383	146		
147	2,028	228	3,071	1,830	24	5	15	769	383	147		
148	381	228	3,071	1,830	24	5	15	769	383	148		
149	2,178							833	3,734	2,135	149	
150	1,222	1,212	2,321	1,227	350	461	35	10	9,450	150		
151										151		
152										152		
153										153		
154										154		
155	1,114	70	1,879	10,706	416	461	182	10	1,259	155		
156	1,862	2,267	2,087	4,200	101	99	128	10	1,761	156		
157	3,474	51	13,112	10,232	847	300	10	2,592	14,332	15,000	157	
158	890			152					80		158	
159	947			74	100				242		159	
160	1,080	45	1,799	219	17				3,847	1,116	160	
161	652		2,085								161	
162	947		1,289	704	28				22	1,400	162	
163											163	
164											164	
165	770	226	1,647	3,409					1,877	7,509	60	165
166	975										166	
167	339								48	500	492	167
168	825								38	28	100	168
169	1,190	858	1,190	858		100	10	516	3,850	2,477	170	169
170											170	
171											171	
172	4,247	1,898	1,044	59	10	1,622	970	4,434	174		172	
173	2,658	58	12	13	12	10	140	1,007	250	123	173	
174	49		891		70	11	19	140	1,007	250	174	
175	784		5,093	6,070	81	118	28	28	467	175	175	
176	2,736	30,194	3,870	582	30	44	35	10	3,379	3,697	176	
177	396		5,429						17	133	177	
178	1,088		154		28				43	607	600	178
179			137	7,291	40				73		179	
180	60			1,251	14				2		180	
181	60			2,313	24	28					181	
182											182	
183											183	
184				10,324	45	24			471	300	184	
185						72					185	
186	1,392		1,392	2	54	97					186	
187	2,486		6,352							1,050	1,051	187
188	130		690								188	
189											189	
190	2,277		4,883	9	169	9	62	116	690	190	190	
191	10,720	732	7,043	708	171	50	10	4,657	100	191	191	
192	2,657		1,378	20	222	668	10	6	3,856	698	192	
193	697		619					823	340	193	193	
194	691							206	240	194	194	
195	1,862		1,365	5,000	56	66	10	1,085	1,748	850	195	
196	990		134	152				34	830	196	196	
197	618		134	134					300	1,149	197	
198	1,714	72	232	72	10			3	310	45	198	
199	520		698	698				71	99	855	1,732	199
200	1,250	2,138	9,384	498	2,560			28	20	350	898	200
201	1,067										201	
202	1,618										202	
203	1,790		532	1,459			50	1,546	10	1,100	256	203
204							68	1,430	1,484	286	302	

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

Number	Town	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Pipe company
208	Drakesville	984	10	22	5	25	15		5
204	Dumont	18,441	102	192		102	645		241
205	Doucoube	7,449	25	50	1	5	129		
206	Dundes	1,882	8	15		21	187		26
207	Dunkerton	2,547	8	15		21	187		26
208	Dunlap	36,361	26	90	5	33	447	978	317
209	Durant	45,944	25	260	30	66	495	395	141
210	Dyersville	19,344	125	00	98	2,043	700		2,221
211	Dysart	51,150	50	960	166	903	1,261		425
212	Earlham	34,084	44	180	25	72	135		251
213	Earling	2,144				80	405		657
214	Earville	16,136	29	29		108	406		657
215	Early	39,695	179	490		175	116		85
216	East Peru	977				50	798		10
217	Edgelyville	25,990	70	203		90	798		10
218	Edgelyville (Rhodes P. O.)	2,433	28	30	10	140	120	146	
219	Edgewood	7,762	11	25		99	1		22
220	Edison	2,928	22	130		75	105		
221	Edridge	7,316	17	50	10	56	50		
222	Elgin	7,508	19	44	30	89	62	224	1,258
223	Elkhart	17,046	96	68	33	318	727	759	
224	Elkhart	4,401		5	50		220		310
225	Elk Horn	11,208				1,095			
226	Elkport	3,328	38	2		69			
227	Elliot	9,704	59	145	20	131	797	25	
228	Elston	3,290	30	30	9	36			
229	Elsworth	7,179		190	19	60	20	394	
230	Elna	19,995	12	90	6	67	292	456	
231	Ely	612	12	30		67			13
232	Emerson	2,899	97	48	36	60	177		
233	Emworth	2,277	11	11		151	196		
234	Enoch	14,117	59	90	59	140	1,106	581	19
235	Everly	76,344	52	123		194	25	34	955
236	Extra	14,893	28	100	60	115	296	125	
237	Exira	2,328	28	12	40	107	107	162	
238	Fairbank	9,508	27	83		211	64	168	56
239	Fairley	7,022	38	140		142	249	1,060	84
240	Farmersburg	30,232	200	210	53	109	914	304	
241	Farmington	4,462	9	20		690			62
242	Farmhillsville	6,117	190	123		263	259		62
243	Farragut	14,729	179	25	83	245		37	
244	Fayette	11,210	12	110	15	56	30	158	
245	Fenton	1,436	1	20		5			
246	Ferguson	1,898							
247	Fertile	1,898							
248	Floyd	1,898							
249	Floyd	1,898							
250	Fonda	92,156	56	125	1	494	1,148	29	38
251	Fontana	11,920	27	86	23	158	627	179	8
252	Fort Atkinson								
253	Fort Des Moines								
254	Fortoria	1,690		16		10	25		42
255	Franklin	323	5	11	5	10			236
256	Frazee	913	15	23	15	60	2		157
257	Fredericksburg	10,711	68	273	1	60	1,113		
258	Fredericks	485		8		6			
259	Fremont	8,825	12	50	70	182	508	285	
260	Gall	1,493	30	18		65			
261	Gales	21,912	67	490	25	43	685		
262	Gardner	7,484	1	33	1	4	309	63	345
263	Garden Grove	6,685	50	33		4			
264	Garnaville	2,707	2	40	10	5	123	750	31
265	Garretts	23,948	108	809	36	119	182	750	31
266	Garretts	2,707	42	149	6	123	60		
267	Gaswin	12,832	30	304	10	96	60	94	
268	Geary	2,107		13		4	115		77
269	George	15,829	48	614		217	792		
270	Gilbert	9,174		26					

FOR GENERAL AND MUNICIPAL EXPENSE

	Street, sidewalks and sidewalks	Waterworks	Electric and gas works and other lighting	Electric and gas works and other lighting	Board of health and cemetery	Legal expenses	Draw and expenses of drainage laws or of public utilities	Miscellaneous	Interest on bonds and notes re-	Amount of unpaid taxes and other items of previous year's bills paid	Number
429	81	50									394
201	12,020	1,195	641	114							207
36	808	218									298
1,202	309	81									258
1,620											297
1,538	22,983	2,503	45	25	110		1,296	5,478	2,226	297	
3,707	289	2,187	87		178	10		24,598	2,140	307	
4,291	1,941	2,925	909	98	47	10	1,608	1,825		159	
2,225	2,547	9,823	11,748				945	15,008		211	
1,207		11,421	2	150	679	10	478	1,655	6,325	212	
818	291	514	140							213	
1,451	2,826	2,664	2,826							214	
1,308	182	7,261	1,276					2,542	2,000	215	
748		229								216	
2,830	147	12,430	136	61			1,998	1,216	5,522	217	
271	816	1,301								218	
548		1,067								219	
1,281	2,468	1,061	176	30			104	43		221	
722	86	498	76	64			2,10		1,157	222	
4,719	2,801	2,405								223	
229	160	2,405								224	
1,027		7,973	106							225	
1,211		225	80							226	
149		1,111								227	
2,099	7	2,099	130	130	990	10	694	1,14	137	227	
596	271	5,219	15		112	10	80	46	210	228	
2,272	2,200	1,230	914	18	30	10	2	1,902		229	
153	10		258	20	54		80			231	
596			918	101	10	80	5	65	1,150	232	
500	215	795	17							233	
1,049	87,408	29,242	4,664	140	200	310	10	960	2,296	234	
328		481	481						1,513	235	
377		498	67	88	28	10	600		377	236	
596	700	5,224								237	
500	400	7,470								238	
2,067		4,644	5,891		134	10	1,068	2,221	11,711	241	
449		774	2,869	43			22	1,031		242	
870		1,759	1,590				11	1,008		243	
302	13	1,034	5,304				10	2,221	2,650	244	
1,218		1,300	1,300				14	2,413	130	246	
28			155							248	
1,024			89							249	
2,280	1,737	2,280	14,414	2,817	5	1,102	18	972	30,000	250	
800		816	7,97				79	179	1,259	251	
445			18	6	6					252	
190										254	
741										255	
1,121	71	651	4,449	30	50	10			2,001	257	
2,098			401	64	564	10	55	670	390	259	
259			226	214	60			693	150	260	
807	15	1,508	8,887					266	737	261	
206			206							262	
650	99	1,138	1,728	81	234	100	10	1,222	819	263	
650			900	28	67			146	750	264	
15,890	2,474	2,474	1,000	6	6			4,816	39,218	265	
227			809	79	25					266	
1,242	170	1,495	808						9,022	267	
1,772		2,718	1,401	866	111				1,073	268	
4,748		1,170	871	118	303	23	237	1,200	4,361	269	
									959	4,420	270

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
329	Holl	10,100	80	100		250	424	939	
340	Hunston	36,539	22	220	75	250	136	925	7
341	Hurville	500	17	50	20	15			
342	Husky	26,977	14	120	10	70	2		
343	Ingome	7,507	14	49	25	57			
344	Inwood	17,798		291	129		9	224	
345	Ionia		15				60	48	
346	Ireton	5,301	50	30	35	75		1,008	143
347	Irwin	4,370	4	5	15	20		5	
348	Jackson Junction	439	5	5					
349	Jamaica								
350	Jamestown	1,066	30	30	8	28	42		16
351	Jeau	7,307	50	15	30	1,080	740		
352	Jewel Junction	13,603	92	175	35	93	254	69	
353	Jolie	10,114	10	63	30		24	87	
354	Jolley	5,217	10	38		87	1,020	95	
355	Kalona	4,894		61					
356	Kanrar	2,547							
357	Kanawa	39,433	16	32	10	83	635	559	
358	Karleton	2,509	16	32	10	61	54	268	
359	Kasler	4,441	11	32	2				
360	Kelloug	4,504	14	100	15	79	1,225		
361	Kensett	1,076							
362	Kent	5,122	47	70	50	217	239		50
363	Kenwood Park	39,764	85	89	25	75	140	500	
364	Kosauqua	17,860	25	65	20	78	305	900	41
365	Koona	10,181	40	65	30	78	305	900	
366	Kowick	2,611	6	14			75		
367	Koytoso	17,708	50	79	23	115	276	227	8
368	Kimballton	31,531	15	25	25	219			478
369	Kingsley	15,950	75	75	15	1,020			
370	Kirona	1,423	13	15	5	15			
371	Kirkman	950	10	75					
372	Kirkville	10	10						
373	Kiron	2,694	85	75	12	110	380		
374	Klemme	14,013	30	30		25			
375	Klerin	801	30	60		45			
376	Knowlton	280	10						
377	Ladona	7,021	9	12	25	50	39	110	
378	Ladora	2,187	15	25	16	140		191	
379	Lakota	5,122	21	40	25	151			
380	Lake Mills	22,877	6	30					
381	Lake Park	20,777	24	75		950	1,374	593	
382	Lake View	28,356	14	640		1,207	1,227	59	
383	Lannon	19,800	164	200		2,505	1,578	120	1,006
384	Lanoni	4,150	53	53	22	500	53		
385	LaMotte	2,505	25	25	25	20	240		
386	Lanesboro	2,219	75	40	40	70	82		130
387	Lansing	22,070	60	180	27	60	662	910	130
388	LaPorte City	12,123	224	300	25	106	1,255	313	
389	Laraboo	9,707	15	75	5	60	13		
390	Larrabee	4,474	5	200					
391	Latimer	4,506	35	40	10	31	141		
392	Lattiers								
393	Laurel	1,011	8						
394	Laurens	42,024	500			411	1,000	254	
395	Lawler	11,307	30	130	10	80	948		
396	Lawton	2,543	20	25	13	72			
397	LeClare								
398	Ledyard	2,544	40	30	18	50	134		34
399	LeGrand	2,110	40	30	62				
400	Lehigh	13,032	35	60	123	75	200	200	
401	Leighton	729							
402	Leisak	672	5	25	15	18	57		
403	Lenox	17,927	314	80	340	135	673	209	
404	LeRoy	888	9	18	11	29	47		
405	Lester	2,430	50	50	1	80	180		
406	Lettaville	1,888	12	20	20	80	364		

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and drainage	Ice, fuel and sewage disposal	Waterworks	Electric and gas works and other lighting	Fertilizers and town hall	Board of health and sanatory	Legal expense	Town and expenses of delegates town of delegates of Minn. public	Miscellaneous	Interest on bonds (shown)	Amount of temporary loans year's issue paid	Number
1,271	621	2,475	434	798	1111	38	1,906	212	239		
2,768	18,435	1,062		71	218	1,940	282	7,650	9,200	363	
277			15,152	275	90		20	5,040	6,000	342	
1,312			2,494	604	282		180	2,574	243		
429	871	2,434	666	19	212		1,504	8,287	1,347	344	
250					14					345	
1,518	290	855			415		10	523	150	271	640
611			2,351	18				791		347	
181										348	
										349	
221			622							350	
1,938		1,655	1,019					124	823	28	251
2,135		733	1,479	1,420	282	275	10	2,717	1,151	252	
800	90		8,201	380		142	2	474	120	253	
2,007			42					28		254	
913			622	50	6	130	10	309	96	1,341	255
2,270	423	947	4,509	621	217	14		2,945	2,923	256	
2,378	6,213	947	4,509	621	154	12		132	2,923	257	
1,844			579	1,300				65	300	258	
								65	300	259	
										260	
				154	930				800	262	282
1,000	201	5,251	720	90	28		10	20,541	7,010	263	
1,201	1,199	7,241	109	300				45	280	264	
4,005	100	2,770	1,553	74	650	7,115	10	1,035	2,840	4,003	265
271			880	10	650	103		134		300	
978	800	18,372	919	60		101	10			302	
965		1,148	28,456			101	10	958		303	
2,192	16	1,908	1,039		690	19	239	1,095	8,194	304	
136			844					94	249	370	
262	400		400							371	
187			122	41					270	372	
1,070		1,044	101						1,000	373	
1,030	2,465	904	265					10	98	374	
			153							375	
										376	
			2,850	10	15			106	1,252	1,800	377
540			165					30	20	378	
2,580			308	741				47	830	379	
1,058	1,451	2,225	2,013		70	1,238	10	156	2,800	4,022	380
6,648	6,254	2,331	8,110	85		280	10	1,180	2,202	381	
4,185		1,828	10,118					6,016	530	382	
1,265		8,013	1,218	13	204	105	10	2,207	2,350	383	
		922	796					1,737	1,394	200	384
			30					549	808	1,000	385
			639	30	15			2	20	407	386
2,580		2,474	1,800	67	18	80		2,160	861	9,291	387
4,023	707	1,900	1,170		36	90		304	1,136	388	
			4,651	278	711			7,454	728		389
			2,734					34	905	738	390
2,561	142	1,341	230							391	
										392	
			271	44						393	
735	7,490	2,074	17,800	424	218			5,044	13,276	394	
1,010	48	739	4,061	12				136	1,079	1,800	395
873		673	178	545	307			1,340	500	396	
										397	
			813	22				30	621	900	398
			42						860	399	
		4								400	
			5,421	207	150			450	1,091	600	401
			130	20				18	101	402	
			214							403	
			1,771	80	20			240	2,125	4,418	404
2,111	20	2,516								405	
227			217	9				2	137	406	
			170	112	19			821	879	128	407
			846					174	150	660	408

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
407	Lewis	6,842	301	22	11	94	279	245	1,549
408	Libertyville	1,964	7	1		28	138		63
409	Liddell	10,439	19	91		301	96		17
410	Lins Springs	2,343							
411	Lisconsin	2,979	8	48	5	48	12		10
412	Linden	1,088	13	34		75	620	247	242
413	Limestone	11,486	22	10	50	75	620	247	242
414	Linn Grove	4,292							
415	Lisbon	12,579	25	90	30	40	300	600	1
416	Liscomb	692	4	38	19	60	315		42
417	Little Port	25,114	16	46		60	10	100	
418	Little Rock	1,030	9	17	10	20	250		
419	Little Sioux	25,113	28	170	122	79	411	350	2
420	Livemore	7,143							
421	Lockridge	86,410	90	150	50	134	581	1,143	
422	Logan	35,732	56	100		100	418	20	610
423	Lohrville	6,626	401						
424	Loose Rock	4,717	14	40	49	172	217	370	120
425	Long View	1,136	17	24	20		29		28
426	Long Grove	5,344	14	14	43	67	446		26
427	Lorsan	9,249	130						
428	Lost Nation	4,736		1		174	303	20	7
429	Lovilia	5,908	28	31	45	100	820		
430	Lowden	5,233	29	30	39	56	227	44	
431	Low Moor	1,282	1	34	3	5	50		
432	Luxna	2,736	44	19	10	25	292	190	25
433	Lucas	4,092	24	28	5	26	30	200	
434	Luther	10,592	17	254	0				
435	Lu Verne	107							
436	Luxemburg	828	22	31	15	79	133	380	249
437	Luzerne	2,947	21	62	12	61	240	240	24
438	Lynville	10,474	19			302	174	1,803	
439	Lynn	2,419	19	100					
440	Maconia	808	11	16	21	50	17		
441	Macksburg	23,669	118	30	30	487	1,798	227	71
442	Madrid	1,547							
443	Magnolia	2,969	21	39	23	49	518	480	144
444	Malcom	4,202	24	48	60	90	139	180	
445	Mahard	274		12					
446	Maloy	32,002	169	100	180	100	1,002	1,000	212
447	Malvern	122,494	24	151	30	140	1,771	2,020	273
448	Manila	11,114	62	94		28	832	2	302
449	Manly	29,397	224	622	186	219	1,320	1,171	28
450	Manning	314,711	39	167			100	1,700	28
451	Manson	109,271	49	200	40		80		
452	Mapleton	19,407	32	25	25	47	2		
453	Marathon	6,392	9	49	10	48	100	115	
454	Marble Rock	1,750	37	30					
455	Mareus	15,809	160	121		68	69	74	30
456	Marne	0,479	50	55	27	104	200		
457	Marquette	2,395	15	13		28	12		
458	Marshall	1,245	40			100			
459	Martinsburg								
460	Martinsdale								
461	Marysville	279	4	6	0	19			
462	Masonville	1,074	12	12		63	230	30	
463	Massena	2,444	18	32		64			
464	Matlock	2,138	63	32		64			
465	Maurie	1,022	25	25	20	43	100		
466	Maxwell	7,420	55	60		1,066			
467	Mayfield	9,288	50	62	67	127		252	2
468	Mayville	359	4			29			
469	McCallburg	3,964	9	39		41	139		
470	McDonald	1,000	12	45	39	57			
471	McClintock	980							
472	McGregor	19,393	2	240		50	870		
473	McIntire	2,420	39	40		90			
474	Mechanicsville	7,500	14	44		92	1,149		

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Sewers and sewage disposal	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Deer shot expenses of citizens and other parties	Miscellaneous	Treatment on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years a item paid	Number		
619		2,220	445	300	50	31		307			407		
620				45				79			408		
621			14,682					26	200	750	409		
622			1,007					1,200	728		410		
623			293					10	120	730	411		
624			47					2			412		
625			7,242	25	28	21	19	402	1,150	940	413		
626			1,023	520				183	647	1,900	414		
627			1,080	218	1,400			400	1,904	1,312	415		
628			450	14	100			10	200		416		
629			100	18				100	58	10	417		
630			9,079		263			1,073	3,720		418		
631			686					4			419		
632			2,323	5	10	2	19	461	10,000	1,071	420		
633			202	37				230			421		
634			4,143	275	5,743			94,019	6,232		422		
635			1,111	2,314	1,120			2,343	1,230	9,900	423		
636			5,023	10	178			20			424		
637			884	81	82	81		101	246		425		
638			137	20				12	210		426		
639			1,100	10	294			172	2,139		427		
640			2,278	562	1,404			10	211	954	1,441	428	
641			686					7			429		
642			1,720	677				30	871	1,128	430		
643			1,935					1,250	210	1,000	431		
644			180	50				7	39	68	432		
645			1,130	872	304			15	17	240	433		
646			749	90				19	41	2,000	434		
647			802	6,097	5	26	10	8	1,342	1,007	435		
648			18								436		
649			229					22			437		
650			489	35				66	10	8	438		
651			612							251	89	439	
652			12,342	501				1,400		1,310	601	440	
653			544	130	30			100	1,014	601	441		
654			38					70		248		442	
655			6,205	1,250	308			75	84	543	9,907	808	443
656			22	258	36			48	15	149		444	
657			741	282				19	41	1794	616	234	445
658			1,125	211	20			10	74	210	102	446	
659			132									447	
660			1,273	1,349				132	319	2,091	661	448	
661			86,736	15,458				18	96	429	4,282	969	449
662			1,004	779				1,007	700	1,000	1,001	450	451
663			9,244	1,079	904	2,181	610	10	8,807	1,802		452	
664			16,828	2,979	68			12	2,264	62,444	2,291	453	
665			5,140	1,125	211			20	10	4,027	79,873	18,266	454
666			1,072	6,889				30	1,050		624	455	
667			2,180					10	950	2,070	108	456	
668			3,204	1,125	113			29	897	4,060	1,983	457	
669			1,149	595	61			151	10	600	724	458	
670			1,202									459	
671			3,204	1,125	113			29	897	4,060	1,983	457	
672			112	60				100				459	
673												461	
674			172	38								462	
675			1,119	12	79			5	207	200	80	463	
676			3,149	35	17	100		5	100			464	
677			1,020	35	94			26	5	104		465	
678			5,492	679	10			10	39	141	1,113	772	466
679			56	478	18	304	27		1,000	600		469	
680			973	27				21			250	470	
681			1,471	824	55	204	10	540	1,797		300	471	
682			2,634	48	29	01	10	516				472	
683			1,071					5			700	473	

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

Number	Town	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
478	Medapolis	8,369	61	71	18	898	801		
479	Medbourne	8,400	14	20	5	67	909	60	
477	Mecher	10,480	119	90	10	70	1,430	114	
478	Melrose	1,067	8	30	43	78	20		
479	Mevins	7,228	5	147	300	46	130	146	
480	Memo	1,908	17	17	17	66	386	47	
481	Meriden	2,840	148	41	78	38	91		
482	Merrill	14,372	80	383	50	131	937	500	
483	Meservey	1,608	5	30	10	18	148		
484	Meyer	1,041	1	10	1				
485	Middleton	4,382	11	42	7	61	62	417	
486	Miles	3,222	98	344	25	71	1,326	366	
487	Millsburg	627	8	16	8	10	88		
488	Milberton	19,159	15	40	12	68	316	252	
489	Milo	8,266	39	69	11	116	96	1,300	
491	Milton	11,580	39	87	83	125	260	19	
492	Miham	3,307	11	100	26	52	200	179	
494	Mingo	560							
495	Michelle	10,491	21	113	19	65	1,120	40	
496	Mitchellville	2,402	23	28	12	30	276	96	
497	Modale	8,827	8	8			81		
498	Modani	719	15	12			41		
499	Moeta	1,008	20	12			41		
500	Monmouth	140,303	65	1,000	10	85	968	1,700	
501	Monroa	25,199	302	300	40	206	302	1,228	
502	Monte	39,414	805	50		214	1,172	402	
503	Montezuma	1,140							
504	Montour	1,400	20	4					
505	Montrose	20,148	19	28	20	61	3		
506	Moorhead	2,848	25	15	49	60	246	100	
507	Moravia	3,527	49	68	68	326	100	794	
508	Moravia	10,143	16	60	82	72	252	252	
509	Morning Sun	9,278	26	19	32	51	15		
510	Morrison	9,278	167	126	106	284		213	
511	Moston	1,798	111	60	130	19	214		
512	Mr. Auburn	21,108	90	300	50	89	969	124	
513	Mr. Ayr	196							
514	Mr. Sterling	1,291	20	10					
515	Mr. Union	25,911	44	427		795	1,021	1,300	
516	Mr. Vernon	25,491	37	127	70	110	318	470	
517	Ms.ville	6,488	11	64	29	130	849	2,868	
518	Murray	15,168	90	90	16	120	16	729	
519	Nashua	808					341	159	
520	Nashua	15,071	100	180	100	61	738	10	
521	Neola	2,973	12	40	1	60	795		
522	New Albion	30,794	807	12	12	312		102	
523	Newell	6,529	104	29		87	1		
524	Newhall	14,430	14	64	80	80			
525	New Hartford	790	14	25	15	74	50	28	
526	New Liberty	53,907	69	626	25	100	470	308	
527	New London	4,307	144	30	0	6	8		
528	New Market	2,883	7	19	0	0	8		
529	New Providence	42,887	180	415	49	332	1,792	462	
530	New Sharon	1,869	16	52	26	36	36	100	
531	New Vienna	1,729	28	127	62	60	9		
532	New Virginia	2,479	15	18	61	61	122		
533	Nichols	1,440	23	22					
534	Nodaway	28,147	24	217	14	217	940	679	
535	Nora Springs	1,276	45	26				31	
536	Northboro	208							
537	North Boon Vista	21,997	20	120		114	70	111	
538	North English	871	20	30					
539	North Liberty	864	6	15	28	30			
540	North Washington	17,328	280	120	15	796	1,244	417	
541	Northwood								

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Sewers and average disposal	Waterworks	Electric and gas and other lighting	Electricity and town hall	Health and hospital and sanitary	Legal expense	Office and expenses of abstractive towns League of Municipalities	Miscellaneous	Interest on bonds not bonded	Amount of temporary loans and warrents paid prior to year's term paid	Number
2,900	404	9,234	680	15	49	10	473	473	4,477	477	473
1,031	1,150	707	988	52	119	17	1,974	213	2,083	1,083	1,114
605		707	707	10	19	10	168	168	1,848	1,848	1,848
		2,366	2,366		50	180	141	1,862	1,848	1,848	1,848
278			690					181			
522			629								
1,028	4	1,725	7,814			447			1,319	18	182
522			285						611	119	181
1,304			291								
116			103								
1,495			730		306				567	19	148
1,495	797	2,274	789	51				868	10,947	12,230	487
111			300	10				4			
			22								
3,097			1,040	26				1,648	500	1,300	691
1,788			2,747	25	60			900	5,231	5	622
686			617	25		60		37	771	7	823
530			7	1							
2,011		2,508	1,300	91	280			109	2,543	24	496
629	266		1,228	72				118	118	118	468
437	58		78	8							
429			324	68					120	120	490
2,988	110,465	4,434	1,180	358	90	824	20	1,128	13,028	10,434	661
715			2,084	431				2,382	9,729	1,900	502
2,282			1,004	801		1,900		18,814	4,900	5,500	502
925			422	180							
1,184			400		140						
225			730	8,467	8			480			
1,208			12	200				280			
1,221			778	60	200	2			2,725	3,468	500
1,078			708	778	66			10	147		
5,200			225	68	717	900		150	149		
1,071			1,133	49							
3,728	84	5,069	2,929	280	794	60		1,843	8,964		513
170			319								
3,090	1,301	2,125	2,900	197	100	100	10	114	507		573
134			0,197	900				2,229	8,508	600	515
943			1,152	50	30						
3,649			1,943	230		115	20	1,433	2,082	449	519
948			30								
948			174	8,097							
880			618			104	10	150	278	502	523
4,614	6,900	3,060	66	27	650	2		1,490	1,428	2,400	527
977			2,024	548	33			10	350	345	515
479			48	48		4	10	81			
215		1,750	42,738	831	2,043	91			4,362	880	827
95			231	15							
3,023			12	31					307	11	619
279	30,726	4,308	1,441	242		321	18	234	1,281	4,950	530
848	145	616	900	30				18	136	0	136
281			435	13				10	730	786	533
3,725	9,028	7,302	1,749	73		621	10	4,767		9,501	651
799			213		25					131	508
1,797			1,004	238							
389			369	149							
2,159	683	6,006	1,738	19	100	19	1,494	240	300	345	541

REPORT ON MUNICIPAL FINANCES

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	Pipe company
875	Sibley	118,069	56	1,800	60	249	1,548	1,725	8,300
879	Sidney	51,275	71	73	39	59	30	290	782
880	Silver City	2,316	31	29	30	60	3	136	12
891	Sioux Center	104,706	21	79	22	147	430	1,569	10
892	Sioux Rapids	9,394	112	79	66	51	790	1,145	97
893	Sioux Falls	6,444	327	34	—	119	100	250	56
894	Sloat	4,705	12	20	—	—	500	138	—
895	Southland	2,072	45	13	79	236	—	—	—
896	Soldier	2,000	143	30	40	737	—	—	—
897	Solen	5,486	600	13	—	—	—	—	—
898	Somers	6,112	—	—	11	52	60	118	—
899	South English	1,315	16	15	10	22	78	—	—
900	Southfield	9,073	10	—	—	—	—	—	—
901	Spirit Lake	101,146	112	667	—	478	2,056	—	2,522
902	Spragueville	294	11	—	—	—	—	—	—
903	Spring Brook	467	10	—	90	—	—	—	—
904	Spring Hill	811	—	—	—	94	378	186	263
905	Springville	5,456	67	51	30	94	600	—	—
906	Stacyville	2,775	50	—	—	—	—	—	—
907	Stanhope	60,002	—	100	36	—	—	—	—
908	Stanley	579	—	—	—	—	—	—	—
909	Stanton	21,365	86	125	—	128	233	736	100
910	State Center	7,827	24	50	17	108	517	417	487
911	State Center	44,300	40	1,173	50	221	742	—	—
912	Steamboat Rock	1,048	—	15	—	—	—	—	—
913	Steepleton	1,463	14	—	53	76	185	—	—
914	Steffton	884	4	10	10	20	3	12	—
915	Stockton	6,036	28	600	10	165	1,321	338	229
916	Stout City	131,064	26	—	—	—	84	304	100
917	Stout	9,283	26	16	13	15	55	—	—
918	Stratford	9,597	5	825	35	35	519	—	76
919	Strawberry Point	148,729	3	58	52	44	—	—	—
920	Struble	3,097	50	—	25	140	840	1,300	—
921	Stull	18,908	—	—	—	—	—	—	—
922	Sumner	4,069	85	—	—	—	—	—	—
923	Superior	18,140	169	180	274	120	1,002	393	95
924	Swaledale	683	9	50	—	9	14	248	—
925	Swan	560	56	—	—	—	—	—	—
926	Swea City	22,627	61	419	—	114	2,598	817	614
927	Tabor	9,262	113	37	38	115	176	543	—
928	Tamworth	—	1	—	—	—	—	—	—
929	Tennant	4,492	15	109	—	60	117	428	—
930	Terril	634	22	49	48	—	—	—	—
931	Thayer	1,567	100	1,394	87	1,180	—	—	—
932	Thompson	7,597	—	—	—	—	—	—	—
933	Thornburg	4,208	11	27	6	17	21	212	—
934	Thornburg	756	3	6	17	21	21	212	—
935	Thornton	2,428	19	40	5	240	—	—	—
936	Thurman	1,677	4	6	7	20	5	—	—
937	Tiffin	815	4	7	20	5	—	—	—
938	Tingley	3,732	53	50	66	320	—	—	—
939	Tioga	7,263	20	—	—	—	—	—	—
940	Tipton	1,705	20	21	8	63	30	1,967	87
941	Tracer	65,592	42	147	—	149	1,106	—	211
942	Traer	12,866	12	26	—	—	—	—	—
943	Tripoli	9,602	49	130	—	180	845	1,019	—
944	Trusdale	4,332	12	22	16	23	—	—	—
945	Truro	1,361	11	33	38	23	—	—	—
946	Turnin	6,967	11	536	—	—	—	—	—
947	Udell	580	29	17	19	128	39	5	—
948	Underwood	2,149	1	—	—	—	—	—	—
949	Union	7,904	—	—	—	—	—	—	—
950	University Park	5,407	18	—	—	—	—	—	—
951	Urbania	5,647	7	12	9	208	5	74	—
952	Urbandale	2,506	—	—	—	—	—	—	—
953	Utah	83,737	43	102	25	120	308	239	—
954	Vail	11,569	—	—	—	—	1,002	—	20
955	Valeria	591	25	—	—	—	—	—	—

GENERAL TABLES—CITIES AND TOWNS

FOR GENERAL AND MUNICIPAL EXPENSE

	Streets, sidewalks and crossings	Sewers and sewage disposal	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Down and expense on land and buildings	Leaves of absence	Miscellaneous	Interest on bonds and funds re-demand	Amount of taxes, rates of previous year's issue paid	Number
	7,794	747	15,119	29,448	1,672	219	217	37	87,737	4,875	5,507	678	
	792	—	6,872	1,242	381	115	125	201	201	20,434	1,548	679	
	184	—	600	204	24	—	—	—	—	—	—	—	
	2,644	81,320	2,278	807	1,366	130	130	4,032	4,743	5,300	681		
	3,977	—	2,305	190	24	90	—	402	1,132	—	682		
	5,295	—	1,608	202	54	145	213	341	1,019	—	683		
	272	—	1,832	416	—	339	—	—	15	—	684		
	491	—	1,445	507	17	—	—	—	39	—	685		
	1,265	—	2,077	530	288	—	194	50	560	208	686		
	459	—	3	5	—	—	—	—	14	—	687		
	302	—	231	313	54	—	306	30	—	—	688		
	13,808	2,000	13,328	437	435	—	1,280	10	67	628	689		
	200	—	—	—	—	—	—	—	3,303	46,528	8,321	691	
	301	—	—	—	—	—	—	—	—	—	—	692	
	302	—	—	—	—	—	—	—	—	—	—	693	
	303	—	—	—	—	—	—	—	—	—	—	694	
	304	—	—	—	—	—	—	—	—	—	—	695	
	305	—	—	—	—	—	—	—	—	—	—	696	
	306	—	—	—	—	—	—	—	—	—	—	697	
	307	—	—	—	—	—	—	—	—	—	—	698	
	308	—	—	—	—	—	—	—	—	—	—	699	
	309	—	—	—	—	—	—	—	—	—	—	700	
	310	—	—	—	—	—	—	—	—	—	—	701	
	311	—	—	—	—	—	—	—	—	—	—	702	
	312	—	—	—	—	—	—	—	—	—	—	703	
	313	—	—	—	—	—	—	—	—	—	—	704	
	314	—	—	—	—	—	—	—	—	—	—	705	
	315	—	—	—	—	—	—	—	—	—	—	706	
	316	—	—	—	—	—	—	—	—	—	—	707	
	317	—	—	—	—	—	—	—	—	—	—	708	
	318	—	—	—	—	—	—	—	—	—	—	709	
	319	—	—	—	—	—	—	—	—	—	—	710	
	320	—	—	—	—	—	—	—	—	—	—	711	
	321	—	—	—	—	—	—	—	—	—	—	712	
	322	—	—	—	—	—	—	—	—	—	—	713	
	323	—	—	—	—	—	—	—	—	—	—	714	
	324	—	—	—	—	—	—	—	—	—	—	715	
	325	—	—	—	—	—	—	—	—	—	—	716	
	326	—	—	—	—	—	—	—	—	—	—	717	
	327	—	—	—	—	—	—	—	—	—	—	718	
	328	—	—	—	—	—	—	—	—	—	—	719	
	329	—	—	—	—	—	—	—	—	—	—	720	
	330	—	—	—	—	—	—	—	—	—	—	721	
	331	—	—	—	—	—	—	—	—	—	—	722	
	332	—	—	—	—	—	—	—	—	—	—	723	
	333	—	—	—	—	—	—	—	—	—	—	724	
	334	—	—	—	—	—	—	—	—	—	—	725	
	335	—	—	—	—	—	—	—	—	—	—	726	
	336	—	—	—	—	—	—	—	—	—	—	727	
	337	—	—	—	—	—	—	—	—	—	—	728	
	338	—	—	—	—	—	—	—	—	—	—	729	
	339	—	—	—	—	—	—	—	—	—	—	730	
	340	—	—	—	—	—	—	—	—	—	—	731	
	341	—	—	—	—	—	—	—	—	—	—	732	
	342	—	—	—	—	—	—	—	—	—	—	733	
	343	—	—	—	—	—	—	—	—	—	—	734	
	344	—	—	—	—	—	—	—	—	—	—	735	
	345	—	—	—	—	—	—	—	—	—	—	736	
	346	—	—	—	—	—	—	—	—	—	—	737	
	347	—	—	—	—	—	—	—	—	—	—	738	
	348	—	—	—	—	—	—	—	—	—	—	739	
	349	—	—	—	—	—	—	—	—	—	—	740	
	350	—	—	—	—	—	—	—	—	—	—	741	
	351	—	—	—	—	—	—	—	—	—	—	742	
	352	—	—	—	—	—	—	—	—	—	—	743	
	353	—	—	—	—	—	—	—	—	—	—	744	
	354	—	—	—	—	—	—	—	—	—	—	745	

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
766 Van Horn	2,407	25	33	19	147	301	355	614
767 Van Meter	2,445	44	33	10	49	136	309	38
768 Van Wert	1,920	6	15	5	28			748
769 Varna	1,950	30	91		176			769
770 Victor	10,661	19	60	25	72	849	36	
771 Vincent	1,908		116	6	131	422		
772 Vining		8			116			
773 Volga City	2,779	1	27		4	23	336	
774 Wadens	2,629	25	17	15	49	5	216	750
775 Wadsworth	19,741	13	86	54	366	86	96	
776 Walker	5,591	29	79	3	77	949		2
777 Wallingford	1,222	12	0	0	50	90	65	
778 Wall Lake	25,021	10	303		50	1,044	393	
779 Warsaw	14,812	20	424		74	393		
780 Wapakoneta	18,288	49	102		166	900	425	134
781 Washia	11,500	17	109	30	75			94
782 Waterville	2,424		16		190	35	720	9
783 Wauseon	2,561	17	71		106	33		
784 Waukesha	6,904	10	719	186	69	169	184	21
785 Wayland	6,549	40	26	6	50	120		
786 Welch	1,835	5	11	11	25	10		
787 Webster	773							
788 Weldon	1,668	94	28	10	31	13		52
789 Wellman	10,259	81	166	54	175	116	259	
790 Wellburg	19,148	15	2		94	471		407
791 Welton	229	11						
792 Wesley	10,713		27		90	303	333	
793 West Bend	30,567	17	223		31	606	123	
794 West Branch	26,418	25	69	10	194	1,030		865
795 West Burlington	12,060	67	181	30	189	281		51
796 West Chester	1,012							
797 Westfield	7,610	20	67	7	98	5	25	
798 Westgate	2,727	2	36		14			
799 West Liberty	44,454	100	69	28	258	1,097	15	458
800 West Mitchell		2	2	2	6			
801 Westphalia	741				54			
802 West Point	14,047	81	39	41	37	711	360	138
803 West Silex	2,647	62	118		75			
804 West Union	17,165	25	350	75	224	1,118	947	563
805 Wheatland	5,350	21	50		117	240	240	11
806 Whiting	29,177	466				49	467	
807 Whitmansburg	15,899	63	261			145	239	
808 Whitten	1,700	38	10	67	28	42		
809 Willey	45,079	6						
810 Williams	48,072	26	127	20	125	2,635	805	682
811 Williamsburg	12,941	25	152	60	125	2,635		
812 Witon Junction	30,250	600	425	25	62	1,987		350
813 Winfield	143,646	85	275	12	69	14	1,200	43
814 Winthrop	8,468	2	3	2	15	6	271	14
815 Wlot's	2,904	25	61		83			
816 Woda	679	29						
817 Woodbine	185,865	24	550		500	1,925		
818 Woodburn	2,600					130	205	
819 Woodward	17,341	28	60	151	48	700	1,194	419
820 Woodstock	4,495	53	180	5	24	139		
821 Worthington	1,787	17	70	15	86			261
822 Wyaning	6,980	29	15	25	60	255	400	
823 Yale	2,209	15	26		45	241		8
824 Yaffee	2,085	25						
825 Yorktown	5,394	25	15	10	67	21		
826 Zearing	27,444	12	23	5	33	118		277
827 Zwingle	1,438							718

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Sewers and sewer disposal	Waterworks	Electric and gas works and other lighting	Exercises and town hall	Board of health and sanitary	Legal expense	Deeds and expenses of delegates, jurymen, or parties	Miscellaneous	Interest on bonds and loans re deemed	Amount of loans carry loans and a year's amort. paid	Number
782			632	66			39	272	968		749
783			487					921	921	650	747
784		304									748
785		30	227	39							749
786		2,008	625	17	11		15	106	1,300	793	750
787	116	97	801	21					282	276	751
788			73								752
789			793						949		753
790		8	319						41		754
791		1,523	734						2,258	2,260	755
792			412						200	460	756
793			673	258	18				23		757
794		201	2,731	5,882	1,714				5,882		758
795		1,438	1,438	12,674					2,340	12,000	759
796			1,921	1,921					1,921	6,314	760
797		2,300	36						125	340	761
798			2,300						118	1,100	762
799			600						19	148	763
800			4,481						269	2,388	764
801			388						5,001	1,323	765
802			845						145		766
803			322						6		767
804			302						25		768
805		1,521	1,521						10	861	769
806		944	1,184						10	4,533	770
807			170						1,618	6,988	771
808			665	96					65	2,148	772
809			15,203						189	1,705	773
810		1,112	1,306						1,482	15,807	774
811			1,013	250	1,800				1,118	107	775
812			962						10	4,125	776
813			6,095						16		777
814		411	500						105	118	778
815		1,509	5,002						10	4,086	779
816			1,118						10		780
817			1,292								781
818		100	455						96		782
819			680	225					795		783
820			1,071	329					800	5,714	784
821			1,024	625					10	175	785
822			5,189	9,189					10	2,275	786
823		2,007	6,128						30	690	787
824			253	11					13		788
825			87						8		789
826		37,314	1,758						100	10	790
827		128	2,460						25	19	791
828		100							414		792
829		181,282	5,024						10	95	793
830			1,487						10	2,284	794
831			1,814							130	795
832			87							23	796
833		66	4,496						90		797
834			333						10	6,337	798
835		74	2,009						10	7,065	799
836			607	243					294	5,367	800
837			2,388						112	700	801
838			200						10	22	802
839			1,947						10	736	803
840			759	67					10	860	804
841			322						54	900	805
842			329						38		806
843		23,734	609	49					10	956	1,090
844									6		807

TABLE NO. 3—

Number	Towns	Total receipts	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
			Total of taxes, licenses, fines, etc.	Taxes from county treasurers	Poll tax	Fines and licenses	Miscellaneous	
	Grand total	\$9,858,848	\$5,528,085	\$3,400,729	75,712	\$187,801	\$1,892,258	\$1,128,912
1	Ackley	61,350	19,719	18,725	456	558		29,288
2	Ackworth	468	468					
3	Adair	23,238	21,921	26,093	54	228	5,955	20,244
4	Adair	23,653	18,074	15,867	141	1,185	800	4,182
5	Adel	17,552	8,398	5,994	62	615	1,906	5,613
6	Agency	1,945	1,659	1,372	87			
7	Albany	4,462	3,470	3,194	27	361	4	823
8	Albany	67,418	14,846	13,718	355	841	22	30,258
9	Albert City	8,045	8,715	7,968	345	101	2,353	
10	Albion	1,845	1,845	1,819	26			
11	Albion	429	429					
12	Alburnet	19,980	9,259	8,843	165	179	21	1,230
13	Alden	2,730	2,565	2,392	24	181	3	119
14	Alexander	6,017	6,128	5,559	36	14	1,000	
15	Alherton	9,263	4,742	4,289	130	224	9	268
16	Alta	89,210	39,088	35,309	359	610		18,520
17	Alta Vista	5,623	1,191	1,029	77	85		6,309
18	Alton	10,821	10,389	180	242	30	1,292	
19	Altona	2,182	2,147	3,016	70	5	50	35
20	Alvord							
21	Andover	275	275	234	21	39		
22	Andrew	1,222	1,067	1,012	40	5		
23	Anita	19,801	9,100	8,629	210	371		2,241
24	Ankeny	8,484	7,179	6,444	284	137	877	1,175
25	Anthon	21,136	8,984	8,312	136	259	147	7,392
26	Appleton	14,361	6,445	5,980	234	186	942	7,706
27	Arcadia	4,147	3,998	5,219	123	303	24	611
28	Arch	829	829	635	99	74		
29	Archer	1,303	1,303	1,234		79		1,779
30	Arion	6,645	6,836	2,023	75	81	57	303
31	Arlap							
32	Arlington	17,823	10,465	6,123	128	858	10,196	749
33	Armstrong	19,645	11,213	8,744	122	728	1,707	2,199
34	Arnold's Park	82,225	5,848	5,848	4,049			999
35	Arthur	5,136	5,701	8,140				612
36	Ashton	7,900	7,427	6,901	179	332	54	223
37	Ashtown	801	801	798	45	56		16
38	Atalusa	749	736	674	60			
39	Atchafalaya	331	331	292	99			
40	Atkins	4,300	2,905	2,605	7	1,14		5,529
41	Auburn	21,169	4,126	2,714	75	287	9	12,717
42	Aurelia	39,159	22,509	17,216	312	627	10,225	12,717
43	Aurora	1,236	1,206	1,190	64	62	3	
44	Ayres	21,947	10,271	15,544	218	362	4	2,307
45	Avon	9,257	2,627	2,455	81	141		729
46	Ayrshire	4,244	4,430	1,343	91	65		4,338
47	Bacator	15,029	5,159	4,981	108	70		5,362
48	Bailey	1,861	205	205				
49	Baldwin	1,190	697	698	26	52		194
50	Bancroft	20,283	20,000	19,254	268	290	9,726	1,286
51	Barnes City	2,254	1,965	1,751	4	210		
52	Barnum	736	736	747	4			
53	Bassett	247	247	247				
54	Bataavia	2,497	2,900	2,818	76	96		2,714
55	Battle Creek	24,282	13,178	10,276	190	514	4,275	6,214
56	Baxter	45,025	9,772	7,310	39	372	1,969	617
57	Bayard	18,981	4,612	4,090	126	302		9,766
58	Beacon	1,869	1,869					
59	Beaconsfield	1,900	647	647				
60	Beaman	1,434	1,114	1,062	58	50		6
61	Beaver	3,190	1,782	1,660	66	7		3,423
62	Bellevue	136,613	48,780	9,588	294	452	28,190	24,180

GENERAL RECEIPTS

Number	Towns	Classified by Source		Classified by Source					Receipts from Debt Obligations Issued			Number
		Water	Electricity and gas	Total of taxes, licenses, fines, etc.	Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	Total from bonds, current obligations and interest	From total sale	Current year's water contracts	Miscellaneous	
	Grand total	\$540,082	\$1,283,820	\$238,243	\$6,196	\$8,483	78,654	\$2,375,118	\$1,685,504	\$ 501,842	\$ 217,762	
1	Ackley	1,886	27,202	508			309	12,007	8,067	4,000		1
2	Ackworth											
3	Adair	204		150			180	1,272		1,025		244
4	Adair	4,086	62	800			500	780		681		28
5	Adel	743	7,870	180			195	4	483			286
6	Agency						284					
7	Albany	5,063	21,255	810			60	250	16,354	13,360	2,560	8
8	Albany	8,045							2,227		2,227	10
9	Albert City											
10	Albion											
11	Albion											
12	Alburnet	1,273	15	22	17			12				2
13	Alden	129										
14	Alexander						178	6				
15	Alherton	959		184					4,223	2,000	1,169	79
16	Alta	18,536	16,416					16,416	26,370	22,138	4,921	41
17	Alta Vista	418	8,490	28								17
18	Alton	1,292										51
19	Altona								151		990	19
20	Alvord											29
21	Andover											21
22	Andrew											62
23	Anita	5,241		122	3	119		32		400		23
24	Ankeny	7,179		284				400		600		74
25	Anthon	1,039	6,031					4,859		4,800		25
26	Appleton	771	7,027	88								16
27	Arcadia	421										39
28	Arch											23
29	Archer											65
30	Arion	481	1,268									30
31	Arlap											21
32	Arlington	739	24	1,139	513			381				22
33	Armstrong	2,197	1	1,139	327			9,392		5,962		24
34	Arnold's Park											25
35	Arthur	625						28,281	24,500			34
36	Ashton	523										19
37	Ashtown											27
38	Atalusa											39
39	Atchafalaya											40
40	Atkins											41
41	Auburn	1,627	5,869					11,892	2,092	2,490		42
42	Aurelia	2,515	8,702					4,644	4,057	162		43
43	Aurora											44
44	Ayres	2,860	13	1,967	175	912		1,837		1,356		45
45	Ayrshire	4						6,086	6,086			46
46	Bacator											47
47	Bailey	4,092	5,362									48
48	Baldwin											49
49	Bancroft	1,286		250	250			2,148	3,000			50
50	Barnes City											51
51	Barnum											52
52	Bassett											53
53	Bataavia											54
54	Battle Creek											55
55	Baxter											56
56	Bayard											57
57	Beacon											58
58	Beaconsfield											59
59	Beaman											60
60	Beaver											61
61	Bellevue	4,771	29,282	1,834			289	1,224	41,960	32,729	62	8,066

TABLE NO. 3—(CONTINUED)—

Number	Towns	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.			Total water, electricity and gas
				Taxes from county treasurers	Poll tax	Fines and licenses		Miscellaneous
128	Chillicothe	324	324	315	18	1	
127	Churdan	22,416	21,727	19,999	250	478	1,452
126	Choudron	4,350	4,212	3,591	3	418	300
125	Clare	17,020	3,202	2,490	252	172	875
124	Clarence	12,328	2,478	2,591	254	56	2,288
123	Clarksville	9,790	7,129	6,416	195	495	62
122	Clayton	718	963	430	79	50	120
121	Clearfield	4,141	3,095	2,802	105	92	24
120	Clughorn	1,394	1,394	1,100	47	111	21
119	Clonona	3,282	1,982	1,959	69	159	379
118	Chermont	3,506	6,095	5,626	288	12	665
117	Clis	561	473	476	1	2	2
116	Clover Hill	398	398	395			
115	Clutter	4,613	4,211	3,580	175	422	34
114	Colberg	762	762	750			
113	Coggon	3,311	3,379	3,028	27	184	511
112	Coln	8,498	7,716	5,924	52	15	1,715
111	Colerburg	1,443	1,443	1,230		156	99
110	Codine Springs	2,484	2,484	2,374		3	207
109	Colfax	5,534	4,459	4,047	196	197	1,007
108	Colo	5,111	4,757	4,498	75	179	35
107	Columbus City	683	683	666		27	354
106	Colfax Junction	10,512	10,589	9,979	109	702	2,823
105	Conesville	1,780	1,189	995		217	27
104	Conrad	11,894	11,190	9,745	141	147	1,166
103	Conroy	1,366	1,366	1,345		9	665
102	Con Rapids	21,028	18,715	17,547	328	703	167
101	Coppeck	194	194	178		16	3,063
100	Coraville						
99	Correctionsville	22,075	22,049	6,349	439	15,861	10,736
98	Corwith	10,917	5,091	5,077	60	294	5,732
97	Corryton	74,874	34,303	23,749	160	498	10,627
96	Cotter	1,564	1,564	1,564			
95	Coulter	1,787	1,787	1,613	62	112	
94	Craig	1,490	1,490	1,321	87	72	
93	Crawfordsville	4,904	4,131	3,828		3	828
92	Cronwell	692	692	640		39	3
91	Crystal Lake	2,790	795	631	89	155	
90	Cumberland	7,134	5,448	5,052	302	44	1,678
89	Curlew	511	511	511			
88	Cushing	16,780	11,642	5,029	42	35	6,600
87	Cylinder	1,380	1,380	1,310		14	72
86	Dakota City	3,799	2,864	2,808	112	84	205
85	Dallas	2,385	1,651	1,446	47	4	154
84	Dallas Center	10,342	9,254	9,182	42	167	4
83	Dass	795	795	773		47	
82	Danbury	17,349	10,497	5,397	225	315	4,905
81	Dayville	5,465	2,577	2,408	164	14	2,831
80	Dayton	8,458	3,055	2,965			300
79	Dawson	6,296	1,806	1,815	30	50	1
78	Dayton	41,537	22,508	6,013	213	49	15,691
77	Deatur City	1,347	1,347	1,155		19	2
76	DeBarr	10,868	7,192	7,192			452
75	Deep River	6,606	6,029	5,391	162	35	1,071
74	Defiance	10,498	2,371	1,509	35	23	355
73	Delaware	756	756	662	6	15	21
72	Delhi	1,821	1,777	1,615	67	105	
71	Delmar	4,025	2,318	1,291		198	2,123
70	Deloit	15,327	1,494	1,413	59	142	10,458
69	Delphos	348	348	348			
68	Della	4,896	4,399	4,299	100	35	445
67	Denver	35,152	3,294	3,062	112	79	40
66	Derby	1,901	1,901	1,901			
65	De Soto	3,097	2,430	2,197	99	50	24

GENERAL RECEIPTS

Classified by Source		Classified by Source				Total from bonds, current year, principal and miscellaneous	Receipts from Debt Obligations Issued			Number
Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and drainage	Town hall, water and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
875	300	48	48			9,929	9,609	213	217	
1,115	2,598	1,598	1,592	507	745	775	485	250	130	
129	32	21	5	6		186	149	122	122	
668	2	2				900	900	1,754	137	
149	13	2		19	144	138	18	128	140	
421	4,008	121	104	95	19	227	227	141	142	
439		95						227	141	
1,097	65	33	32	62				82	144	
354	172	175						148	148	
2,304	319	175				649	510	159	149	
656						600	600	149	149	
2,093	200		200					151	151	
916	9,262	190	190			5,196	1,628	7,015	150	
170	4,460	115	95	20		29,894	21,182	2,717	4,052	
2,309	17,431							356	356	
699						4,050	4,050	50	161	
1,075	6	97	97			2,000	2,000	162	162	
647	2,799	98	43	65		1,430	1,430	163	163	
300						624	624	164	164	
2,995	1,690	894	516			2,275	2,275	171	171	
395	2,351					2,000	5,000	6,793	1,179	
861	8,172	2,105	1,962	17	231	7,961	5,000	6,793	1,179	
480						5,067	4,000	4,027	178	
1,071	5	5				8,196	8,196	181	181	
695		19	19			35		25	183	
	19,538	55	55			40		40	184	
968	7,414	598	58			417		417	185	
		97	9	12	50	900	900	187	187	

TABLE NO. 3—(CONTINUED)—

Number	Towns	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.			Total water, electricity and gas	
				Taxes from county treasurers	Poll tax	Fines and licenses		
500	Morring Sun.	11,772	7,841	7,000		110	701	232
510	Morrison	1,002	1,020	904		76		
511	Moulton	17,548	7,755	5,180	517	282		
512	Mt. Auburn	1,241	1,361	1,361			79	
513	Mt. Ayr	20,162	17,203	17,203		117		2,128
514	Mt. Sterling	367	307	245	23			
515	Mt. Union	812	812	782				
516	Mt. Vernon	37,474	16,759	16,759	159	281		8,202
517	Morville	35,497	18,243	12,207	219	305	232	12,904
518	Murray	8,417	6,350	5,744	105	245	179	
519	Nashua	15,808	13,381	12,772		282	726	7,455
520	Nemaha	943	938	886		52		
521	Nevia	13,150	5,309	5,421	54	443	12	9,006
522	New Albany	2,572	2,361	1,601	156	274		
523	Newell	21,728	11,102	10,477	217	411		1,422
524	Newhall	6,482	6,482	1,353	150	327	4,740	
525	New Hartford	5,772	2,620	2,824		374	12	152
526	New Liberty	1,122	622	526	60	348	105	
527	New London	27,938	9,654	9,654				20,451
528	New Market	4,590	2,511	2,107	126	218	60	
529	New Providence	1,026	1,122	926		96		
530	New Sharon	45,872	15,060	8,636	802	6,104	2,044	
531	New Vienna	1,042	1,084	770	72	9	813	287
532	New Virginia	9,848	2,848	2,071	127	60	17	
533	Niehols	7,297	2,127	1,568	26	100	491	
534	Nodaway	1,300	1,300	1,173	79	80		
535	Nora Springs	34,425	17,044	10,851	305	722	5,156	1,872
536	Northboro	1,231	1,025	641	1			
537	North Buena Vista	354	354	335	19			
538	North English	14,375	8,222	7,233	180	570	940	992
539	North Liberty	1,408	1,408	1,162	126	12		
540	North Washington	280	277	227	28	10		
541	Northwood	16,479	12,969	11,747	245	607	359	3,066
542	Norwalk	2,285	2,484	2,484		3	451	
543	Norway	6,781	6,230	5,042	95	900	705	561
544	Numa	1,049	1,049	740	68	235		
545	Oakland	12,534	8,902	7,250	105	507	20	7,795
546	Oakville	2,616	2,177	1,628	20	177		
547	Oakheyden	20,783	24,233	3,005	129	417	15,208	1,052
548	Oakholm	103,412	74,490	22,095	235	842	50,027	2,754
549	Ogden	28,843	16,648	14,777	219	216	742	11,301
550	Oids	2,287	1,477	1,266	67	30	174	
551	Olin	7,722	5,201	3,907	180	104	1,720	
552	Olin	1,227	1,046	1,222	126	12		
553	Osella	815	807	258	32			
554	Oswayo	1,737	1,886	1,201	52	140	132	
555	Orange City	101,201	79,127	18,473	815	64	65,102	2,969
556	Oreghad	705	681	566	58	57		
557	Orient	12,532	3,388	2,849	111	11	666	9,127
558	Orleans	1,656	1,450	1,200	2	32		
559	Ossian	4,871	4,765	4,221	208	229		
560	Osterdock	300	300	152		68		
561	Oto	11,248	2,671	2,236	180	206	19	618
562	Ottawa	2,878	948	798	87	70	1,266	
563	Oxford	6,874	6,429	4,963	126	51	1,355	79
564	Oxford Junction	20,965	13,499	3,922	112	191	9,267	1,102
565	Oyens	732	732	684	54	115		
566	Parish Junction	1,285	1,285	1,414	1	218		
567	Packwood	949	856	729	70	41		
568	Palmer	12,230	6,155	4,964	121	270		5,308
569	Palo	2,126	611	546	60	107	50	
570	Panama	2,126	2,384	2,000	60	127		
571	Pappera	26,026	12,441	12,185	72	184		11,492
572	Parkersburg	49,030	44,740	10,995	285	221	32,766	1,874

GENERAL RECEIPTS

Number	Classified by Source		Classified by Source			Receipts from Debt Obligations Issued				
	Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	Total from bonds, current interest and miscellaneous	From bond sale	Current year's warrants containing	Miscellaneous
500	222	25	125	25	2,272	2,500	72			200
510										210
511			142	122	5,254	5,254				211
512										212
513	2,128	129		129						213
514										214
515										215
516	4,201	1,113	207	207	1,300	1,300			1,300	216
517	1,300	11,562								217
518			30	30	2,007	2,000				218
519	1,633	7,143	152		755					219
520	1,029				60					220
521										221
522	1,422	2,078	2,078		8,125	7,125			1,000	222
523										223
524										224
525										225
526	1,010	21,508	2,232	2,232	470	458			12	226
527			150	150	19,127	15,000			4,127	227
528										228
529	2,044		12	12	29,754	24,000	2,000		2,000	229
530	367									230
531										231
532										232
533										233
534										234
535	1,872	1,470	1,470		14,031	10,000	3,075		50	235
536										236
537										237
538	992	5	5	5	4,455	4,455				238
539										239
540										240
541	2,006	233	100	85	901				201	241
542										242
543	651	64	60	6	17				17	243
544										244
545	1,790	572	2	572	2,982	2,982				245
546										246
547										247
548	1,021	25	12	6	1,470	1,470			1,794	248
549	2,074	9,793			22,126	18,248				249
550										250
551										251
552	1,780				250	250				252
553										253
554										254
555	2,000	500	500		21,475	20,745			730	255
556										256
557										257
558										258
559										259
560	516	1,800			8,028	8,000			28	260
561										261
562										262
563	201	103	40	115	29				48	263
564	1,108	236	40	270	15,000	15,000				264
565										265
566										266
567	1,116	4,138								267
568										268
569										269
570										270
571	1,598	10,144	6	6	1,641	1,641			15	271
572										272
573	1,598	10,144	2,176	2,176	1,650	1,650			223	273
			950	130	475	902	1,200	1,200		274

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

Number	Towns	Total debts	Classified by Character						Total debt—per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Postal debt—per capita	
	Grand total	\$ 12,613,349	\$7,087,471	\$3,640,859	\$609,467	\$121,505	\$353,947	1 29.82	
1	Ackley	55,400	28,000	21,400		4,000		58.92	
2	Ackworth								
3	Adair	150,800	167,279	18,500		1,000		158.14	
4	Adel	39,529	5,000	14,000	2,500	9,556	5,500	27.48	
5	Afton	28,497	6,100	22,300		97		59.77	
6	Agency	228				228		6.22	
7	Ainsworth	2,564		1,500		1,064		3.29	
8	Airon	682	682					4.64	
9	Albert City	5,227				3,227		4.10	
10	Aldon								
11	Alburnet								
12	Alden	7,050	7,000			50		8.79	
13	Alexander	6,500		6,500				31.31	
14	Alerton	5,819	600			2,319		2.19	
15	Alison	14,112	2,400	10,650		1,162		27.31	
16	Alta	67,120	62,500			4,620		51.79	
17	Alta Vista								
18	Alton	31,700	31,000			100		30.26	
19	Altoona	669				669		1.60	
20	Alvord								
21	Amoy								
22	Andrew								
23	Anita	70,000	70,100			400		57.00	
24	Ankeny	24,000		24,000				30.37	
25	Anthony	21,508	30,100			4,808		48.09	
26	Appling	19,000		19,000				11.77	
27	Arcadia	6,000		6,000				18.40	
28	Archur	300	500					1.08	
29	Arsenal								
30	Arlon	5,680	5,000			1,000		13.82	
31	Arripe								
32	Arlington	37,036	37,026					60.71	
33	Armstrong	39,224	7,300	22,800		6,824		41.02	
34	Arnold's Park	35,000	4,800	24,500		4,800		70.19	
35	Arthur	6,082	4,900			1,282		21.70	
36	Ashton								
37	Aspinwall								
38	Atalusa								
39	Atchafalaya								
40	Atkins	1,775			275	1,400		5.46	
41	Auburn	25,400	7,300	23,400		2,600		30.27	
42	Aurelia	30,163	9,500	16,500	5,000	2,163		49.29	
43	Aurore	500				500		1.78	
44	Avoca	25,721	16,800	17,000		1,860		24.11	
45	Ayrshire	16,428	16,428					43.12	
46	Badger	14,868		13,000		1,640	228	69.98	
47	Bailey	25,082	18,000			4,000	228	67.144	
48	Bailey	6				6		0.02	
49	Baldwin								
50	Bancroft	38,000	83,000					56.28	
51	Barnes City	3,229		2,900		329		6.90	
52	Barum								
53	Bassett								
54	Batavia								
55	Battle Creek	15,000	15,000					1.79	
56	Baxter	60,143	31,143	25,000			4,000	60.14	
57	Bayard	20,300		20,300		100		28.78	
58	Beacon								
59	Beaconsfield	5,000	5,000					22.01	
60	Beaman	220				220		4.49	
61	Beaver	7,151	7,000					15.28	
62	Bellevue	63,780		15,500	8,800	4,000	20,780	37.23	
63	Belmond	90,100	8,000			1,700		90.10	

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

Number	Towns	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of telegraph and express companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporations	Mills levied	Number
1	Ackley	2,291,689	1,007,600	415,744	106,066	1,002,289	1,399,130	53.00			5.0
2	Ackworth	170,229	84,824	22,000	36,848	25,088	62,121	12.50			5.0
3	Adair	1,543,622	516,196	229,190	21,588	781,222	971,965	66.00			5.0
4	Adel	1,483,606	713,462	398,756	39,808	652,821	786,421	24.00			5.0
5	Afton	1,080,048	293,944	130,448	26,500	522,150	603,629	48.00			7.3
6	Agency	610,161	196,424	80,040	30,022	347,655	60,630	9.00			5.0
7	Ainsworth	454,207	158,583	74,000	12,500	213,583	207,498	29.00			5.0
8	Airon	1,543,776	529,614	294,899	6,196	712,100	809,674	84.50	8,684		5.0
9	Albert City	681,662	295,394	172,136	21,120	198,292	217,022	33.00			9.0
10	Aldon	460,782	131,430	41,788	26,410	111,448	229,478	34.00	9,308		5.0
11	Alburnet	250,022	184,848	68,928	74,226	72,000	143,122	5.50			11.0
12	Alden	1,262,088	369,580	90,288	50,140	747,080	876,082	20.25			5.0
13	Alexander	446,070	279,728	80,720	44,072	41,050	142,683	41.80	41,350		5.0
14	Alerton	1,281,280	483,156	164,352	29,668	565,220	701,704	30.80			5.0
15	Alison	1,072,284	447,004	145,720	49,484	430,220	687,740	28.50			15.0
16	Alta	1,541,484	651,288	272,188	52,816	788,200	969,271	27.10	64,072		5.0
17	Alta Vista										17.0
18	Alton	1,173,426	510,806	190,172	147,732	518,626	628,626	64.20	60,040		5.0
19	Altoona	391,470	180,200	25,070		86,100	185,200	21.30	21,000		6.0
20	Alvord										2.0
21	Amoy	114,700	55,404	16,856	20,940	23,500	46,300	18.00			2.0
22	Andrew	286,894	91,012	59,788		104,500	172,971	22.50			2.0
23	Anita	5,944,022	1,916,298	255,430	49,688	1,163,800	261,023	33.00	37,008		5.0
24	Ankeny	798,000	809,160	114,044	16,200	238,412	400,002	60.00	50,020		5.0
25	Anthony	1,683,812	472,024	212,504	37,061	319,650	491,568	53.60			25.0
26	Appling										25.0
27	Arcadia	489,672	212,668	44,469	1,072	200,043	266,043	29.00	50,408		5.0
28	Archur	164,812	41,020	80,008	16,200	26,665	61,397	23.00			3.0
29	Arsenal	316,430	116,430	39,816	72,516	39,816	211,462	68.00	49,814		2.0
30	Arlon	300,971	113,400	49,620	91,091	7,500	70,700	23.00			3.0
31	Arripe										31.0
32	Arlington	449,728	244,456	166,280	38,232	112,084	46,526	39,280			31.0
33	Armstrong	397,784	264,232	213,804	7,988	419,661	344,183	56.00			31.0
34	Arnold's Park	580,412	437,972	90,776	10,677	40,988	175,841	39.50	11,008		5.0
35	Arthur	377,000	167,000	140,000		80,000	154,250	38.00			35.0
36	Ashton										35.0
37	Aspinwall	513,864	88,104	21,628	16,532	129,600	185,016	23.50			35.0
38	Atalusa	391,000	78,800	33,234		148,800	176,850	24.90			38.0
39	Atchafalaya	28,402	5,642	5,644		30,490	30,490	39.00			38.0
40	Atkins	279,080	190,492	83,964	41,622	84,000	156,790	48.10			41.0
41	Auburn	211,160	137,404	45,292	248,022	353,856	13,000	61.00	15,000		41.0
42	Aurelia	1,143,750	328,936	128,590	38,600	768,500	768,500	66.00	97,020		43.0
43	Aurore										43.0
44	Avoca	2,122,546	818,200	277,910	69,400	632,000	1,244,690	43.20	82,888		5.0
45	Ayrshire	410,812	271,362	91,824	14,390	33,200	127,000	36.00	18,770		45.0
46	Badger	429,000	183,300	75,718	17,480	178,540	250,179	20.50	61,408		4.0
47	Bailey	67,344	366,016	144,238		100,296	100,296	43.00			4.0
48	Baldwin										4.0
49	Bancroft	284,580	111,202	46,220	29,964	77,144	124,003	18.00	5,210		4.0
50	Barnes City	672,576	330,420	166,400	41,020	215,830	336,015	58.00			5.0
51	Barum	325,960	114,940	36,080	46,940	37,900	67,300	33.00	67,000		5.0
52	Bassett										5.0
53	Batavia	580,000	285,000	88,908	19,224	305,000	227,274	14.00			5.0
54	Battle Creek	1,065,080	466,940	284,416	19,224	305,000	228,170	36.00			5.0
55	Baxter	1,061,458	225,080	1							

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

Number	Town	Total debts	Classified by Character						Total debt—per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous notes		
64	Bennett	1,300		1,300					6.00
65	Benton								
66	Berkley								
67	Bernard								
68	Bertram								
69	Beverington								
70	Birmingham	1,697						2.46	
71	Blairsburg	338				258		1.22	
72	Blaine	13,000		13,000				12.08	
73	Blakesburg	7,500		7,500				16.42	
74	Blanchard								
75	Blewett								
76	Blockton	771				771		1.47	
77	Blue Grass								
78	Booe	27,500	27,000			500		54.18	
79	Bonaparte								
80	Bondurant	4,000	4,000						
81	Bouton	1,900	1,900					12.35	
82	Boychalm							8.52	
83	Boyd	14,700		14,700				35.69	
84	Bradleyville	919				919		7.10	
85	Bradford	14,500	10,000			4,500		91.79	
86	Brandon								
87	Brayton	8,000	8,000					19.37	
88	Breda								
89	Bridgewater	66,160	67,000			4,160		65.15	
90	Brighton								
91	Bristow								
92	Britt	46,800	43,325	1,000		2,475		38.94	
93	Brooklyn	41,540	40,500	1,000		40		35.38	
94	Bronxville								
95	Buckeye								
96	Buck	5,000		5,000				34.34	
97	Buffalo	4,110	4,100			10		11.25	
98	Buffalo Center	11,000						7.72	
99	Burt	31,577	14,000	13,000		4,577		54.77	
100	Busey	435				435		12.22	
101	Calamus								
102	Callender	36,827				4,227		47.77	
103	Calmar	40,000	8,300	22,300		29,400		47.49	
104	Calumet	258				258		20.47	
105	Camsanche								
106	Cambridge	15,800	12,000			1,800		22.55	
107	Cantil	540				540		37	
108	Carbon								
109	Cardale	5,000		5,000				7.62	
110	Carpenter								
111	Carson	41,517	25,000	13,500		1,017		60.16	
112	Cassida	1,475				1,475		1.17	
113	Cass	12,500	12,500					30.41	
114	Castalia	2,000		2,000				2.37	
115	Castana	11,100	11,100					27.21	
116	Castle Hill								
117	Cedar Point	107,050	106,500			550		102.87	
118	Center Junction	7,700				7,700		16.40	
119	Center Point	8,024	7,000			1,024		15.28	
120	Central City	19,000	9,000	10,000				27.77	
121	Charlotte	9,900		9,900				39.17	
122	Charter Oak	44,000		44,000		2,500		36.74	
123	Chatsworth								
124	Chesee	11,027		11,000		27		19.01	
125	Chesler								
126	Chillicothe								
127	Churlan								
128	Chobani	98,612	98,300			312		97.91	

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, gas, water, and power companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
676,000	238,116	119,280	22,702	20,810	206,558	25.00	2,000		61
39,021	44,404	14,051			14,700	29.00			62
122,004	59,900	11,649	60,536		28,001	19.00	20,024	3.50	63
40,992	21,712	25,029	2,250	11,076	25,082	15.00			64
204,538	43,266	22,528	13,216		203,540	11.50	7,872	6.00	65
239,769	37,389	82,508	23,076		219,004	28.50	34,056	1.4	66
1,967,702	316,712	111,800		629.35	778,273	43.30			67
608,800	139,522	129,080	17,188		431,290	25.50			68
368,432	205,412	112,138	18,190		211,116	42.00			69
82,831	27,424	21,432			48,009	25.00	28,644	5.75	70
67,198	279,164	98,484	34,124	225.20	410,827	21.00	37,144	5.0	71
277,267	124,248	131,325	22,792		327,946	32.00			72
695,116	230,640	104,728	54,430		1,022,833	19.00			73
528,382	185,000	153,091	19,902	184,058	273,714	12.00	8,804	0.4	74
561,500	328,189	112,640		230,085	145,372	21.00			75
391,282	147,888	99,604	18,022	230,778	256,300	22.00			76
313,756	150,210	147,209	16,294	129,050	245,410	33.00			77
474,726	174,022	91,584	23,492	127,050	190,277	36.00	28,756	5.0	78
215,982	85,890	64,288	28,284	49,300	184,578	15.00	20,750		79
441,695	172,602	73,224	14,828	180,73	245,914	18.00			80
259,700	110,944	67,944	222	140,540	186,345	18.00			81
895,798	329,822	115,622	10,041	59,570	707,710	0.6	22,376	5.0	82
442,951	141,404	70,292	9,100	212,277	100,282	29.50			83
1,147,212	551,094	618,292	7,232	303,040	286,828	18.00	9,360	5.0	84
399,828	315,224	74,348	25,210	159,860	485,051	120.90	42,372	0.1	85
1,269,104	675,422	229,444	62,740	242,700	1,052,000	31.00	20,610	5.0	86
2,404,442	804,200	397,356	34,216	2,406,033	2,755,341	27.00			87
161,630	90,200	49,625	18,298	30,510	61,545	32.70			88
188,291	90,794	88,022	24,920	34,223	65,380	22.00			89
220,138	106,258	144,130	26,814	80,350	139,027	11.80	5,098	5.4	90
1,062,762	470,620	396,280	26,068	291,262	546,716	49.50	12,218	6.1	91
600,053	281,384	154,820	60,564	115,784	280,453	49.50			92
537,692	201,632	95,890	21,294	229,883	211,703	27.50	8,800	2.0	100
182,426	179,340	94,726	5,940	88,490	158,490	27.30			101
479,498	145,067	61,688	21,721		286,121	21.00	21,549	6.0	102
\$ 9,248	871,024	101,040	53,284	128,800	220,227	42.75			103
310,672	19,026	49,764	8,900	102,175	305,708	46.50	25,024	4.0	104
1,056,691	467,620	141,668	120,610	256,815	525,894	22.40	171,776	6.0	105
229,323	106,820	21,116	27,184	217,412	237,000	24.00	22,338	4.0	106
79,976	42,434	11,236		28,309	39,717		464	6.0	108
67,882	880,132	42,448	20,418	228,982	484,022	23.00	20,484	6.0	109
158,200	46,740	44,038	19,117	50,983	78,822	31.00			110
142,324	251,292	86,640	16,830	378,298			18,800		111
1,777,227	628,114	372,060	11,460	1,986,299	1,986,297	33.00			112
1,269,879	208,717		610,117		610,117				113
320,374	169,512	69,292	25,480	80,799	300,561	8.00	102,273	4.6	114
291,302	149,208	86,523	42,094	12,479	34,848	23.00			115
278,262	124,569	4,630	78,292		22,106	25.00	18,494	5.0	116
280,284	307,026	5,122	54,694		2,625	33.00	2,668	5.0	117
291,774	26,440	39,640	64,548	48,125	601,586	22.75			118
926,046	451,227	117,526	74,846	227,250	418,224	22.99	39,944	3	119
888,439	381,418	82,582	21,434	62,548	625,289	42.00	8,282		120
234,868	32,464	21,544	27,669		111,674	54.00	23,216	21	121
1,013,492	434,276	261,296	24,820	320,000	180,123	61.49			122
180,264	59,064	72,504	24,700	21,800	171,491	6.30			123
									124
									125
									126
									127
									128

TABLE NO. 4—(CONTINUED)—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY AND

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

Number	Town	Classified by Character						Total debt—per capita
		Total debts	General bonds					
			Municipal	Industrial	Temporary	Warrants outstanding	Miscellaneous	
129	Clare	19,500		10,500				80.54
130	Clareon							
131	Clarksville	6,485	6,000			485		6.48
132	Clayton	146				146		.21
133	Clearfield							
134	Cleburn	600				600		1.77
135	Clemons	37,156	27,800		5,150	305		52.23
136	Clermont							
137	Clio							
138	Clover Hills							
139	Clotier	1,128	1,000			128		3.24
140	Colony	1,300			1,300			9.22
141	Coggon	5,300	5,500					9.22
142	Coon	16,927	16,400			527		27.52
143	Cooleburg	309			309			.59
144	Codage Springs							
145	Collins	1,000	1,000					1.0
146	Colo	16,500		16,500				22.34
147	Columbus City							
148	Columbus Junction	12,800		8,000	2,888	510		12.39
149	Conesville							
150	Conrad	8,500		8,500				11.21
151	Conway							
152	Coon Rapids							
153	Coppock							
154	Coraville							
155	Correctionville	34,000	24,000			10,000		38.29
156	Corwith	77,023	20,000	56,500		1,023		100.77
157	Corsville	159,517	77,122	80,000		2,707	22,580	100.77
158	Cotter	500			500			2.37
159	Coutler	300				300		1.08
160	Craig							
161	Crawfordsville	16,500	16,500					48.96
162	Crown							
163	Crystal Lake	5,000	5,000					16.20
164	Cumberland	6,475	6,000			475		12.2
165	Curlew							
166	Cushing	39,400	12,000	29,800		5,615	124.59	
167	Cylinder							
168	Dakota City			10,000				22.77
169	Dallas	1,025			1,025			1.65
170	Dallas Center	75,799	16,700			8,099		21.21
171	Dane							
172	Danbury	90,517	19,700					38.58
173	Danville	8,500	5,000			500		8.20
174	Davis City	16,700	16,000					25.58
175	Dawson	5,000	5,000					16.78
176	Dayton	42,421	17,000	14,500	4,170	6,751		36.81
177	Deaater City							
178	DeHann	8,000	4,200		4,000			22.22
179	Deep River	6,200	6,500				400	11.80
180	Defiance							
181	Delaware							
182	Delhi							
183	Delmar	5,000	5,000					5.45
184	Deloit	10,000	10,000					22.40
185	Delphos							
186	DeLia	417				417		.43
187	Dever	16,785		10,782				22.21
188	Derby							
189	De Soto	2,000	2,000			600		11.11
190	De Witt	20,280	20,000			280		28.22
191	Dexter	41,498	11,000	30,000				22.48
192	Diagonal							
193	Dickens							

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation		Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
						Total valuation	Mills levied				
130	382,200	279,499	108,800			35,900	68.5				130
131	1,029,538	806,152	113,522		1,029,538	2,171,081	21.46				131
132	2,024,204	579,284	134,925	64,300	1,240,000	2,097,776	22.4				132
133	74,525	19,489	21,645		34,040	39,510	10.00	4,000	2.0		133
134	392,532	228,126	139,344		510,249	614,022	20.00				134
135	326,087	112,510	84,168	28,818	133,126	328,258	28.00	7,000	5.0		135
136	331,457	68,808	65,229	9,027	60,827	122,847	38.00				136
137	694,522	210,425	100,810	20,200	232,000	370,718	49.30	30,748	5.0		137
138						280,761	9.19				138
139											139
140	299,000	144,412	108,232	41,416	94,810	169,500	30.00	28,520	6.0		140
141	238,208	231,809	38,000	8,700	17,122	88,167	20.00				141
142	775,797	289,245	114,512	37,181	274,575	585,223	21.30	16,240	8.0		142
143	698,211	297,281	170,749	77,612	361,282	512,469	29.00				143
144	308,249	134,349	22,790	232	214,899	250,476	39.00	6,225	5.0		144
145	607,742	171,544	142,740	4,848	208,527	321,007	32.50				145
146	676,408	256,476	101,612	28,008	308,581	398,571	25.00	48,704	5.0		146
147	363,705	210,064	113,841	41,108	128,671	339,871	42.50				147
148	211,449	97,004	10,200		27,440	336,949	30.00				148
149	1,212,545	678,722	275,000	68,284	374,581	1,021,001	30.00				149
150	214,344	65,120	32,300	68,724	102,000	196,511	24.50	28,276	5.0		150
151	1,102,029	345,709	184,040	52,108	605,612	769,320	46.50	32,560	5.0		151
152	304,522	85,076	68,452	176,000		215,214	20.00				152
153											153
154	81,748	12,548			26,200	38,237	12.00	6,000	5.0		154
155	732,022	447,224	129,620	59,612	116,450	879,501	30.00				155
156	497,907	297,806	71,004	62,801	95,128	109,000	21.00	170,000	5.0		156
157	1,199,020	1,006,824	419,274	61,128	1,029,283	1,944,404	49.00	37,000	5.0		157
158	328,584	328,584	107,108	107,108	117,400	107,069	12.00	228,666			158
159	600,954	299,968	117,150	65,020	137,800	345,291	11.60	175,314			159
160											160
161	612,025	172,024	90,045	8,740	341,750	401,051	27.00	21,204	5.0		161
162	151,700	81,630	36,221		62,910	85,129.00	18.00				162
163	168,800	95,272	41,426	7,265	34,810	68,517	38.00				163
164	1,198,167	325,120	186,280	37,716	612,075	170,023	27.00	12,724	5.0		164
165	266,888	149,949	67,160		37,864	121,800	21.00	84,612	4.0		165
166											166
167	230,000	390,000			29,000	79,000	30.00	10,000	8.0		167
168	246,028	177,510	28,272	60,230	28,610	306,320	40.30	45,560	5.0		168
169	179,760	95,444	38,010		79,410	97,740	30.00				169
170	1,288,006	609,188			569,539	776,117	27.00	4,180	5.0		170
171	303,422	75,060	15,169	19,849	62,422	97,087	31.00	19,800	8.0		171
172	326,880	313,628	129,296	42,072	21,791	326,261	30.00				172
173	375,751	199,294	75,024	24,524	278,429	349,082	24.50	51,780	2.0		173
174											174
175	1,097,744	429,748	179,720	32,061	220,000	819,510	21.00				175
176	292,321	131,284	71,200		90,226	181,182	29.00				176
177	280,500	141,838	125,000	602	122,500	180,209	27.00				177
178	264,084	208,276	80,000		450,304	626,909	30.00				178
179											179
180	218,394	72,230	31,148	42,300	74,430	128,220	18.20				180
181	307,362	97,029	42,044	39,222	146,590	186,022	26.20	21,148	5.0		181
182	311,718	241,069	56,716	117,612	129,666	246,122	31.50				182
183	21,267	102,344	55,802	60,536	146,909	105,200	12.30	104	4.0		183
184											184
185	819,541	218,213	80,500	23,726	264,772	604,390	24.00	14,564	5.0		185
186	999,828	372,808	160,180	16,704	264,192	617,964	24.00				186
187	217,672	114,264	34,468		124,082	261,550	25.00				187
188	236,500	133,300	74,732	19,216	146,164	161,910	30.00	7,796	5.0		188
189	1,402,482	100,000	122,500	110,400	729,970	1,222,500	25.00				189
190	1,411,504	458,656	255,068	58,667	251,240	431,221	26.00	1,556	5.0		190
191	422,728	248,012	130,040	37,075	199,920	199,920	24.00	36,510	4.0		191
192	699,928	97,211	66,160	27,004	224,261	325,877	21.00	50,729	5.0		192

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

Number	Town	Total debts	Classified by Character						Total debts—per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts		
259	Fronton	3,566	2,480			80		4.70	
260	Full	10,388		10,000		686		28.72	
261	Gaivra	16,125		15,500		2,025		32.22	
262	Garler	1,800				1,800		2.30	
263	Garden Grove	180		180				2.7	
264	Granaville	2,120			2,120			6.94	
265	Garner	278,214	282,756	67,622	501	6,592	268.71		
266	Garrison								
267	Harris	30,500	50,500				61.3		
268	Genoa	432			432		1.77		
269	George	12,500		12,500		1,500	15.80		
270	Gilbert	9,000		8,000		1,000	41.19		
271	Gilbertville	186			186		3.97		
272	Gilman	8,000	8,000				16.20		
273	Gilmore City	144,911	129,000		17,511		124.08		
274	Gladbrook	12,500	15,800				25.80		
275	Gilches	29,800		24,800	300		28.01		
276	Gouldfield	9,000	9,000				23.01		
277	Goodall	929			929		3.75		
278	Green Lake	2,200		2,200			11.38		
279	Guerie	11,124	9,000	6,000			15.46		
280	Grattinger								
281	Grafton	14,000	12,000			2,000	62.34		
282	Grat								
283	Grand Junction	33,000	33,000				21.91		
284	Grand Mount								
285	Grand River	225,000					103.60		
286	Grand View	469,280					17,968	246,700	
287	Oranger								
288	Grand	191			191		3.9		
289	Grand City								
290	Granville	17,901	14,000	2,500	1,161		20.46		
291	Gravely	247			247		5.2		
292	Gray	27			27		1.3		
293	Greedy								
294	Greene	14,279	13,370		904		10.26		
295	Greendale	43,800	43,800			349	28.31		
296	Green Island								
297	Greenville	5,241		4,500	616	125	31.27		
298	Griffin	1,500			1,500		5.73		
299	Grinwald	23,439	12,113	5,000	7,244		14.35		
300	Grundy Center	18,000	12,125		6,000		10.46		
301	Gruver								
302	Guernsey								
303	Guhrle Center	22,000	49,775		12,750		22.86		
304	Guttenberg	24,000	24,000				12.96		
305	Halsur	6,500		6,500			24.81		
306	Hamilton								
307	Habsort								
308	Haddonstown								
309	Hansel								
310	Harcourt	5,000	9,000				26.30		
311	Hardy	6,700		6,700			32.34		
312	Harpur								
313	Harper's Ferry	2,500		2,500			17.45		
314	Harris	2,500	21,000				39.26		
315	Hartford	6,000	6,000				27.32		
316	Hartley	111,028		95,000	10,028		85.31		
317	Hartwick								
318	Harpur								
319	Hawkey	1,078	800		278		2.22		
320	Hawkey	9,000		9,000			26.49		
321	Hawkey	19,500		19,500			21.26		
322	Haverhill	100					1.47		
323	Haxleton								

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

Total valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of telegraphs and express companies	Moneys not credits	Yearly valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
741,320	394,569	222,872	83,205	202,960	289,482	25.00	35,000	2.00	280
106,536	28,121	12,998	7,249	69,462	17,803	16.35	14,238	2.00	281
711,017	321,628	190,064	13,008	186,256	217,446	65.00			282
134,012	32,221	22,285	41,129	12,840	42,506	21.00			283
655,808	179,842	104,722	41,716	261,600	265,245	30.40	5,322	2.00	284
691,849	193,100	64,284	1,073	434,281	468,051	35.00	27,780	2.00	285
1,477,696	779,194	391,864	20,800	418,741	659,719	44.00	27,292	2.00	286
728,927	335,920	137,309	25,164	211,845	215,490	9.74			287
1,508,972	649,200	389,130	31,265	190,580	494,025	22.50	20,544	5.00	288
233,736	126,312	94,498	15,000	48,234	128,280	25.80			289
1,198,710	255,945	204,248	60,018	549,230	726,045	45.00	141,045	2.00	290
591,222	199,201	129,772	10,000	159,229	179,008	37.00			291
719,254	78,008	20,161		174,522	122,999	20.00			292
745,202	299,140	129,772	12,104	279,220	470,625	57.50			293
1,828,255	949,530	549,530		889,911	1,128,194	19.00	16,700	5.00	294
1,131,570	521,060	147,180	47,340	505,500	696,804	40.00			295
655,941	227,460	142,544	1,072	184,288	233,207	47.50	44,290	5.00	296
111,868	57,012	53,000	10,234	24,146	61,032	32.00			297
50,002	26,002	15,049		5,000	16,832	20.00	4,895	5.00	298
1,215,594	414,728	264,228	180,288	451,860	670,000	41.00	175,540	4.00	299
308,058	746,294	128,612	28,164	103,979	205,894	30.00	31,433	5.00	300
140,000		84,000		86,000		18.00			301
900,505	431,800	191,840	19,200	477,060	507,000	28.80	14,200	2.00	302
225,041	228,340	103,600	19,794	435,210	517,806	30.00			303
469,280	134,148	60,500	17,968	246,700	300,850	17.00			304
480,950	227,000	55,120	20,504	299,500	315,440	20.00	8,912	5.00	305
106,078	69,294	49,838		54,296	60,431	22.00	22,700	5.00	306
50,000	50,000	5,912			14,000	8.00	28,144	0.100	307
691,808	221,184	64,548	1,072	405,281	465,664	37.00	27,780	2.00	308
744,500	176,472	110,656	58,810	431,711	569,808	23.00	1,228	5.00	309
304,679	132,736	82,236	46,468	60,219	129,584	10.00			310
108,000	100,406	166,068	27,100	91,480	107,677	62.40			311
2,000	2,000	200,784	43,612	1,738,212	1,874,162	22.00			312
2,709,970	876,616	222,472	30,192	1,548,610	1,823,970	48.90	27,435	5.00	313
131,720	42,312	23,192	22,809	2,45	33,018	60.40			314
117,485		52,475		65,010	75,129				315
1,080,882	477,028	248,280	23,484	737,800	925,085	54.00	36,840	5.00	316
2,901,898	1,021,168	426,844	28,770	880,274	1,220,642	41.00			317
220,084	62,309	14,313		67,500	117,113	30.00			318
364,484	99,660	57,448	79,619	104,711	148,961	11.00			319
5,431,871	1,064,516	429,720	28,888	906,747	1,289,225	45.50	6,668	2.00	320
1,122,772	473,194	117,278	510,995	266,027	266,027	28.00			321
909,998	49,468	18,800		70,260	115,071	30.00			322
88,124	56,819	10,000		31,540	405,759	20.00	52,298	2.00	323
341,500	91,268	301,288	20,261	108,000	167,000	22.50	45,200	5.00	324
882,803	94,264	80,366	45,000	170,291	215,291	24.00	14,284	5.00	325
140,901	60,732	49,184	21,870	18,925	41,990	20.40	16,712	2.00	326
220,100	216,694	81,206	83,780	312,175	905,116		120,420		327
220,100	220,100	20,424	26,660	39,000	113,700	22.00			328
307,000	56,200	53,872	14,370	198,425	266,000	14.00			329
302,494	91,268	30,200	31,408	40,148	67,482	25.00			330
220,200	20,412	47,000	28,188	105,702	229,880	22.00	43,280	5.00	331
2,062,780	626,200	244,780	58,820	1,125,200	1,302,170	26.10	29,400	5.00	332
402,170	42,272	59,679	13,280	226,840	244,222	17.00			333
806,615	127,100	74,776	30,468	204,965	204,965	22.00	11,974	5.00	334
594,884	120,910	82,822	21,200	90,190	113,371	69.00			335
266,520	220,620	174,432	31,820	200,120	260,520	29.00	19,280	5.00	336
171,500	20,200	21,010		111,284	113,929	21.00	4,240	5.00	337
908,000	301,500	130,122		642,212	692,190	37.00			338

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

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

Number	Towns	Classified by Character						Total debt—per capita
		Total debts	General bonds	Municipal utility bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	
224	Hedrick	36,000	11,000	15,000			112.10	
225	Henderson							
226	Hepburn							
227	Hills							
228	Hillsboro							
229	Hinton	5,000	5,000				26.80	
230	Holland							
231	Holstein	74,000		74,000		3	29.20	
232	Holy Cross	400			400		3.20	
233	Hopeville							
234	Hopkinton	9,190	9,190				12.02	
235	Hornick	11,500	9,000		2,500		26.25	
236	Hoppers	18,000	7,000	11,000			22.91	
237	Hubbard	648			648		.39	
238	Hudson	30,000	30,000				74.25	
239	Hull	17,700	9,800	8,900	18	348	27.27	
240	Humstead							
241	Hurstville							
242	Huxley	25,000	24,000		1,000		30.40	
243	Imogene	7,000	7,000				26.11	
244	Inwood	30,150	23,400		6,750		49.43	
245	Ionia							
246	Ireton	6,012	2,000		4,012	21	16.11	
247	Irwin	5,800		5,800			16.17	
248	Jackson Junction							
249	Jamaica							
250	Janesville							
251	Jessup	6,300		6,300			8.01	
252	Jewell Junction	34,750		22,471	12,279		21.99	
253	Joke	7,900		6,000	1,900		44.00	
254	Jolley	5,000		5,000			15.06	
255	Kalona	401			401		2.99	
256	Kanawha	7,500		7,500			29.29	
257	Kanawha Park	34,025		34,000			1,700	2.49
258	Kelley	1,700					24.85	
259	Kellogg	10,500	1,000	9,500			14.10	
260	Kennett	8,500		8,500			16.30	
261	Kent							
262	Keweenaw Park	61,264	4,000	6,700	2,180	79,108	73.02	
263	Keesauqua	7,200	7,200				1.90	
264	Kewaunee	34,039	27,000				2,039	21.48
265	Keweenaw							
266	Keystone	18,000		18,000			26.90	
267	Kimbarton	25,000	26,000				88.83	
268	Kingsley	16,480	8,500		1,980		3.20	
269	Kintona	5,490		5,490			23.87	
270	Kirkman							
271	Kirkville	3,400		3,400			12.14	
272	Kiron							
273	Klemme	45,000	53,000				113.91	
274	Kulmer							
275	Kuoniamen	136,840					78,300	27,000
276	Kuoniamen	22					.02	
277	Lacota	14,500	14,000	500			28.88	
278	Ladara	18,000	18,000				54.89	
279	Lakota							
280	Lake Mills	28,524	28,500		1,700		28.40	
281	Lake Park	61,341	28,500		5,644		108.40	
282	Lake View	29,425		19,750	4,675		24.21	
283	Lemont	21,052	1,052	20,000	5,000		17.19	
284	Lemont	6,514		6,500			12.14	
285	LaMotta	2,000	2,000				3.20	
286	Lanesboro	7,430	7,000		430		11.00	
287	Lansing	17,348		1,900			74.28	
288	LaPorte City	4,000		4,000			2.81	
289	Larchmont	12,000	2,000	9,000			12.00	

Perch actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and gas-pipe companies	Motors and credits	Taxable valuation	Mills levied	Actual valuation of property in incorporation	Mills levied	Number
1,006,437	441,304	203,008	109,204	902,501	996,998	36.70		5.0	224
272,422	66,360	106,140	172,514	172,514	222,519	17.00		5.0	225
35,796	25,104	22,968	10,724	17,230	24,424	19.20		5.0	226
141,680	75,330	25,104	15,812	15,444	47,643	12.00		5.0	227
338,284	129,888	80,200	200,000	420,348	420,348	6.00	12,000	5.0	228
429,004	125,244	100,000	28,500	149,720	218,491	21.80		5.0	229
29,516	27,648	12,108			41,766	63.50		5.0	230
2,819,485	604,606	334,560	20,000	1,829,000	1,829,147	46.00		5.0	231
34,104	34,104				6,320	14.00	2,900	6.0	232
666,000	559,988	135,140	60,982	219,000	629,271	22.10		5.0	233
900,120	164,710	148,300	18,000	44,710	120,564	20.00		5.0	234
206,127	20,140	37,028	5,900	250,430	279,166	27.60		5.0	235
189,408	401,286	107,000	39,316		174,724	43.50		5.0	236
797,919	213,212	150,304	22,004	800,630	512,454	32.00	16,000	5.0	237
225,318	227,566	206,008	60,240	379,910	517,610	44.40	16,000	5.0	238
1,142,911	614,444			258,487	987,460	28.50		5.0	239
14,017	8,917	2,870		1,170	4,381	11.00		5.0	240
729,040	940,522	63,280	1,000	618,648	618,648	80.00	89,100	5.0	241
16,477	202,764	72,870	32,822	191,601	211,900	21.00		5.0	242
898,472	202,806	100,000	50,014	486,500	618,648	50.00	72,788	125.00	243
143,150	22,550	18,073	6,622	100.00	110,688		5,503	5.0	244
822,564	270,908	149,312	41,744	511,700	480,410		49,281	5.0	245
523,562	180,990	11,272	63,048	719,240	902,425	18.50		5.0	246
32,334	300,484	60,000		16,745	79,301			5.0	247
477,420	184,484	45,470		297,025	342,500	17.00		5.0	248
917,004	470,220	132,454	48,000	398,020	499,011	27.00		5.0	249
1,636,544	601,628	193,844	187,972	603,190	808,940	41.00	55,211	7.0	250
971,794	901,904		89,000	146,100	146,100	35.20		5.0	251
6,050,420	644,660	31,413	38,500	611,573	611,573	42.00		5.0	252
934,015	234,124	158,400	27,908	428,584	525,438	31.30	49,430	5.0	253
417,248	140,668	44,220	54,888	227,487	227,487	49.20		5.0	254
878,408	408,220	176,712	45,720	100,800	908,717	31.00		5.0	255
424,520	143,880	143,880	6,000	143,880	902,425	44.00		5.0	256
361,022	167,272	62,880	70,000	60,000	188,471	33.10	19,979	5.0	257
567,081	180,864	81,600	19,380	270,221	344,546	21.00	66,213	5.0	258
897,254	686,000	30,332	54,212	308,300	277,900	62.50	21,150	5.0	259
561,360	429,960	88,000	31,200	139,450	178,410	50.00	35,220	8.0	260
1,530,170	540,516	138,352	65,000	739,320	902,425	44.00	5,268	5.0	261
1,230,440	342,438	129,094	58,128	825,600	900,565	31.00	5,171	5.0	262
187,747	130,544	1,726	276,000		217,747	49.00		5.0	263
1,568,448	408,000	136,878	40,800	892,220	551,277	44.00	63,120	5.0	264
193,128	31,040	27,840	7,448	32,820	30,382	39.00	4,560	2.0	265
177,278	43,756	43,816	39,480	68,240	171,201	27.00	1,900	5.0	266
171,244	84,418	32,428	34,800	104,611	104,611	27.70	13,860	7.0	267
692,944	189,200	124,776	21,870	312,000	397,011	38.00		5.0	268
586,294	340,264			246,000	221,000	62.70	80,000	5.0	269
167,828	26,428	7,216	78,300	2,800	146,260	30.20		5.0	270
47,974				2,800	27,000		1,000	5.0	271
559,200	224,200	144,888	29,224	191,050	269,501	38.30	14,560	4.0	272
322,448	60,776			202,670	399,802	22.00	12,910	5.0	273
271,022	193,288	113,288	61,972	150,400	248,800	80.00		5.0	274
1,164,987	779,088	321,814	120,526	710,488	1,019,120	54.50	101,314	2.0	275
460,894	77,204	51,500	11,145	90,480	300,000	49.00		5.0	276
7,905,717	506,000	245,804	11,540	910,000	910,000	12.00	78,472	5.0	277
1,209,742	617,814	97,000	29,332	622,514	679,221	62.80	148,208	3.0	278
749,134	240,608	109,376	34,872	313,250	454,977	27.00		5.0	279
186,106	101,502	68,544		113,000	218,874	49.00		5.0	280
894,222	469,800	137,200	19,000	378,000	715,000	34.00		5.0	281
2,429,990	647,200	229,729	92,901	1,438,878	1,020,120	22.50	127,410	5.0	282
817,538	222,200	202,872	25,228	179,400	179,400	43.40	9,648	5.0	283

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

Number	Towns	Total debts	Classified by Character					Total debt—per capita
			General bonds	Municipal utility bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	
290	Larrabee	8,500		8,500				23.00
291	Lathrop	500	500					1.20
292	Lattices							
293	Laurel							
294	Laurens	49,450	29,500		9,580		25.32	
295	Lawler	11,000	11,000				16.34	
296	Lawton	5,000	5,000				8	
297	LeClair							
298	Leidyard	5,485	4,800		500	180	22.51	
299	Letrad							
300	Lehigh	28,000	18,000				12.21	
301	Leighton	1,775			1,775		12.81	
302	Leisak	500					2.45	
303	Lenox	42,975	42,000		975		20.94	
304	LeRoy	14,000	14,000				17.8	
305	Lester	24,000					53.51	
306	Lettsville	4,316	3,000		1,316		13.08	
307	Lewis	5,900		5,900			8.23	
308	Libertyville							
309	Lidderdale	13,000	13,000				71.4	
310	Lime Springs	5,000	4,500		500		8.25	
311	Linds	22,000	12,000		10,000		54.47	
312	Linden							
313	Lindsville	15,050	15,000		1,150		19.5	
314	Linn Grove	11,900			1,900		27.11	
315	Lisbon	11,000	9,600	11,500	1,900	400	14.7	
316	Liscomb	24					21	443
317	Little Port	448						71.31
318	Little Sioux	46,879		46,879				
319	Livernore	47,984	41,484		6,500		68.4	
320	Lockridge	100,000	1,000				64.58	
321	Logan	105,700	88,700	17,000			64.58	
322	Lola	10,000	10,000		8,470		51.9	
323	Lone Rock	600	600				31.81	
324	Lone Tree							
325	Long Grove	5,300	5,300				8.23	
326	Lorain	945			375		11.51	
327	Lost Nation	8,957	8,000		957		11.51	
328	Lovilia							
329	Louden	12,000	12,000				19.4	
330	Low Moor	6,500	5,500		1,000		22.41	
331	Lucas	608					2.8	
332	Lucas	408					2.8	
333	Luther	5,200	5,200				15.31	
334	Lu Verne	22,000	22,000				28.3	
335	Luxemburg							
336	Luzerne							
337	Lynnville							
338	Lytton	21,978	30,000		1,928		125.8	
339	Madams	9,054		9,000			25.42	
340	Madsburg	400					2.6	
341	Madri	125,804	120,000	12,000	3,800		70.2	
342	Magness							
343	Maize	2,500	2,500				6.8	
344	Maize	2,500	2,500				7.4	
345	Maloy							
346	Malvern	39,000	39,000				30.1	
347	Manilla	105,300	100,000		5,300		85.7	
348	Manly	18,217		15,000			17.32	
349	Manning	19,300	9,000		10,300		9.75	
350	Manross	160,000			14,000		121.22	
351	Mapleton	230,000	240,000	15,000			180.48	
352	Marathon	22,500	8,500	15,000			45.2	
353	Marble Rock	25,000	21,000				12.9	

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

Number	Towns	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, gas, water, sewer companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
291	Lathrop	507,546	266,404	131,024	36,108	147,000	240,674	33.00			291
292	Lattices										292
293	Laurel	688,056	129,434	43,056	19,870	471,200	577,580	5.00	22,640	2.0	293
294	Laurens	1,024,505	471,504	228,667	42,988	255,149	492,527	60.50	6,800	0.50	294
295	Lawler	424,728	204,222	175,085	40,200	229,025	306,422	42.50	22,125	2.00	295
296	Lawton	446,254	129,048	75,548	22,258	229,169	275,501	27.80	15,800	2.0	296
297	LeClair										297
298	Leidyard	647,000	386,072	247,220	57,400	13,000	371,950	22.00			298
299	Letrad	257,480	128,194	41,982	10,916	29,916	289,728	34.00			299
300	Lehigh	197,315	89,028	56,318			41,808	40.51			300
301	Leighton	120,173	47,270	35,202		19,070	80,242		40,150	5.0	301
302	Leisak	591,040	86,824	49,245	7,401	49,252	82,221	25.00			302
303	Lenox	1,909,217	550,504	214,949	37,400	907,491	1,170,274	27.00			303
304	LeRoy	725,004	39,928	20,000	20,200	22,430	55,721	18.00	12,320	3.0	304
305	Lester	471,034	131,000	91,780	320,814	158,400	226,801	45.50	5,044	4.0	305
306	Lettsville	238,732	700,202	170,140	21,828	182,497	377,068	21.00			306
307	Lewis	70,202	250,080	108,452	19,000	260,205	322,916	23.00			307
308	Libertyville	49,156	91,750	99,084	49,570	254,440	312,619	18.00			308
309	Lidderdale	415,804	239,208	81,000	66,130	29,780	321,252	29.00	126,000	4.0	309
310	Lime Springs	508,772	100,948	118,848	31,270	391,660	239,400	47.00	29,200	1.0	310
311	Linds	447,504	378,184	61,224	44,928	161,600	520,062	21.00			311
312	Linden	612,268	234,000	147,504	25,312	154,800	300,250	28.00	12,120	5.0	312
313	Lindsville	407,410	234,804	110,784	31,002	30,740	304,786	41.50	8,702	5.0	313
314	Linn Grove	1,916,772	479,148	108,295	72,822	1,266,332	1,421,437	42.00	20,720	4.0	314
315	Lisbon	209,110	349,068	27,410	25,750	17,710	229,500	37.50	49,100	5.0	315
316	Liscomb	501,452	221,808	102,984	59,400	109,200	350,648	45.00	46,456	5.0	316
317	Little Port	185,200	83,016	62,016	12,000	122,200	138,024	18.50	6,240	5.0	317
318	Little Sioux	681,024	146,240	80,710	54,370	204,320	350,652	47.00	11,600	1.0	318
319	Livernore	261,284	118,374	65,000	61,020	65,300	15,000	37,300	60,800	4.0	319
320	Logan	1,158,344	720,800	227,016	79,532	1,061,100	1,521,073	37.00	5,264	6.0	320
321	Lola	214,106	50,814	31,104		120,828	152,324	24.00			321
322	Lone Rock	1,080,742	376,524	152,204	37,344	425,876	694,428	24.00	44,500	5.0	322
323	Lone Tree	226,170	91,400	63,690	16,646	116,610	128,572	19.00			323
324	Long Grove	139,260	129,416	62,416			434,916				324
325	Long Grove	80,900	30,466	101,628	26,820	47,070	54,440	40.00	61,800	8.0	325
326	Lorain	506,907	299,120	82,000		134,120	227,914	26.00			326
327	Lost Nation	1,435,217	445,730	110,742	31,110	465,020	900,276	29.00			327
328	Lovilia						49,144	23.00			328
329	Louden	409,328	117,412	23,550		258,760	396,910	22.00	49,120	5.0	329
330	Low Moor	220,012	222,208	46,112	28,282	122,400	252,008	25.00			330
331	Lucas	280,940	198,000	80,000	18,840	90,000	120,210	20.00	60,000	4.0	331
332	Lucas	884,784	278,720	114,070	70,600	285,900	613,110	20.00			332
333	Luther	580,808	221,480	79,880	42,108	140,270	301,022	26.00	84,628	5.0	333
334	Luxemburg	472,245	254,500	87,040	9,500	225,900	286,770	28.00			334
335	Lytton	489,208	272,038			128,210	178,272	33.00			335
336	Madams	745,220	745,220	107,220	17,100	209,800	309,800	40.00			336
337	Madri	417,077	143,504	103,132		171,400	223,870	18.00			337
338	Magness	1,788,897	728,312	207,880		824,734	1,999,017	51.50			338
339	Maize	214,210	148,480	60,020		118,000	107,200	27.50	7,344		339
340	Maize	284,212	229,490		55,644		260,724	32.00			340
341	Maloy	255,962	140,740	133,830	18,294	212,900	291,300	21.40			341
342	Malvern	144,044	48,100	26,280		27,600	60,011	14.00			342
343	Manilla	1,119,283	159,438	100,230	44,700	204,138	704,283	39.511			343
344	Manly	1,381,849	723,108	180,702	447,950	309,440	931,490	41.00			344
345	Manning	2,820,827	800,200	227,840	365,104	1,917,522	1,848,342	54.00	102,260	6.0	345
346	Manross	1,701,000	1,290,900			1,219,270	1,910,270	28.00			346
347	Mapleton	1,840,170	1,223,800			240,650	729,810	24.00	21,500	4.0	347
348	Marathon	502,784	230,210	180,070	67,490	87,070	408,764	42.80	51,028	4.0	348
349	Marble Rock	277,368	220,072	120,300			94,342	39.80	24,412	5.0	349

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

Number	Towns	Total debts	Classified by Character					Total debt—per capita
			General bonds	Municipal industry bonds	Temporary bonds	Warrants outstanding	Miscellaneous bonds	
452	Marens	20,500	20,500			5,784	36.06	
453	Marens	500				500	1.78	
454	Marquette	18,400	12,300			100	12.20	
455	Martelle	300			340		1.2	
456	Martinsburg							
457	Martinsdale							
458	Marysville							
459	Masonville							
460	Massena							
461	Maiback	2,900	2,900				28.28	
462	Maurice	1,522			1,522		4.43	
463	Maxwell	19,500	1,500	18,000			24.94	
464	Maynard	16,245		18,000	1,845		1,127	
465	Mayeville							
466	McCallburg	400			400		2.41	
467	McCauley							
468	McCalland							
469	McClintock	15,500	14,000		1,500		12.12	
470	McGregor	35,101		25,000	101		28.81	
471	McIntosh	4,000	4,000				4.80	
472	McIntosh	4,000		2,000	2,000		5.20	
473	McIntosh	3,750			3,750		5.20	
474	McIntosh	11,000	2,000	7,500	800		4.25	
475	McIntosh	200		500			1.27	
476	McIntosh	19,300	11,500			8,000	79.78	
477	McIntosh							
478	McIntosh							
479	McIntosh							
480	McIntosh							
481	McIntosh							
482	Merrill	11,000		21,000			27.31	
483	Meservey	11,800	11,800				41.43	
484	Meyer	100			100		.71	
485	Milton	9,000		9,000			27.45	
486	Millford	67,740	8,250	69,500	12		73.21	
487	Millersburg							
488	Millerton							
489	Milo	4,200		4,200			6.41	
490	Milton	1,000,000		1,000,000			70.000	
491	Mincham	21,200		21,100	100		51.32	
492	Minden	4,000	4,000				10.48	
493	Mingo							
494	Minneapolis	20,100	20,000		100		51.39	
495	Minneapolis	800			800		2.27	
496	Minneapolis	2,000	2,000		1,000		7.27	
497	Minneapolis							
498	Minneapolis							
499	Minneapolis							
500	Minneapolis							
501	Minneapolis	60	450				2.47	
502	Minneapolis	66,941		66,941			71.22	
503	Minneapolis	60,000	20,000		1,000	5,200	71.22	
504	Minneapolis	49,422	11,500	14,000	900	11,522	17,500	27.17
505	Minneapolis							
506	Minneapolis							
507	Minneapolis	10,000		14,500	574		29.25	
508	Minneapolis	7,000	7,000				26.25	
509	Minneapolis							
510	Morning Sun	17,500	17,500				22.20	
511	Morris	120			120		5.254	
512	Morris	7,254	2,000				24.96	
513	Mt. Ashbur	10,000	10,000				27.40	
514	Mt. Ashbur	60,000	19,000	45,000			27.40	
515	Mt. Sterling							
516	Mt. Union							
517	Mt. Vernon	17,200	3,000		14,200		11.71	
518	Noville							
519	Murray	2,000	2,000				2.20	

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of mills in incorporation	Mills levied	Number
1,212,744	593,788	247,404	52,352	222,200	346,431	65.02	67,000	5.0	456
226,872	120,485	48,472		164,915	207,718	29.20	40,600	3.0	456
398,800	200,500	50,500	30,000	80,800	27,400	48.00			456
261,615	78,505	41,850	2,812	114,100	151,045	22.00	17,108	8.0	456
									456
250,001	67,000	63,448	40,784	69,500	114,126	12.25	87,000	5.0	456
367,317	207,190	123,984	25,700	397,973	409,746	17.00	17,647	5.0	456
488,518	130,800	78,704	62,404	210,550	280,942	22.00	20,720	5.0	456
1,514,027	256,516	242,204	22,250	881,792	1,080,879	26.20			456
825,720	330,323	180,500	30,000	430,219	330,152	17.25			456
54,372	23,148	11,108	558	10,900	17,143	19.00			456
628,450	158,720	152,827	40,230	270,690	300,168	27.10			456
114,700	56,822	82,726	5,200	11,800	70,070	11.20			456
526,424	70,484	50,124	22,200	307,48	342,219				456
917,081	517,204	107,914	60,700	170,210	1,207,458	48.00	1,120	5.0	472
									472
1,520,222	451,018	169,000		978,212	1,333,820	30.20			472
1,605,410	604,700	244,800	30,972	981,208	914,431	35.00	62,860	5.0	472
1,533,291	262,254	118,100	57,914	259,722	429,615		40,700	5.0	472
700,944	317,991	107,400		240,100	259,271	26.20			472
317,008	160,480	47,312	34,706	68,48	130,027	22.00			472
298,128	222,944		10,914	26,000	41,002				472
574,287	225,003	118,054	18,116	115,078	231,505	21.00			472
181,071	74,322	40,000	12,000	14,122	14,122		80,000	5.0	472
733,228	269,440	208,804	48,724	227,200	308,707	48.00			472
879,168	119,572	41,308	58,508	164,000	317,547	28.00			472
944,460	748,740	120,670	54,708		300,152	6.00	777,000	5.0	483
457,204	22,368	68,008	181,218	118,600	201,021	16.00			483
398,002	283,040	68,108	23,614	338,800	222,558	35.00	18,943	5.0	483
1,087,152	875,148	870,100	6,350	429,613	742,200	55.00			487
									487
									487
975,473	219,268	120,000	22,820	50,971	481,948	28.50	16,784	5.0	490
1,000,000	700,000	100,000	70,000	150,000	170,000		170,000	5.0	490
453,240	161,960	66,700	10,000	107,300	261,741	22.50	7,223	6.0	490
307,462	187,915	60,024	30,412	341,728	341,728	41.00	5,398	6.0	490
									491
106,224	69,456	22,264	18,454	86,400	114,073		5,280	5.0	491
1,236,802	325,840	85,828		284,217	730,204	65.00			490
242,254	298,600			53,600	125,700	19.00			490
406,461	170,400	124,800	30,200	81,024	212,435	0.0	4,432	6.0	490
128,704	78,816	45,070	15,212	9,000	49,452	22.20			490
220,218	114,240	55,460	24,120	29,200	70,147	34.00	15,291	3.5	500
1,818,280	559,476	146,022	41,829	1,215,100	1,460,504	60.00			500
1,760,904	600,216	309,400	60,000	60,000	1,215,270	60.00			500
2,194,300	993,844	299,500	44,222	1,100,611	1,403,214	47.00	189,800	5.0	500
831,551	228,600	77,000	24,277	257,973	270,217	21.80			500
955,520	160,000	26,100	28,100	152,400	152,400	20.12	21,940	6.0	500
278,000	162,212	145,112	19,444	56,800	137,244	72.80			500
245,078	111,740	27,122	73,022	19,700	75,082	18.00	66,100	6.0	507
967,011	369,256.7		113,745		868,008	24.20			507
									508
									508
272,316	142,712	62,272	24,172	122,900	195,304		87,436	5.0	510
1,781,020	417,720	145,800		1,215,100	1,500,000	28.12	21,002	6.0	510
341,800	89,432	48,228	21,400	78,72	170,400	33.00	3,260	5.0	512
1,308,272	234,027	65,000	18,048	162,114	1,902,608	32.00	50,280	5.0	512
									512
250,700	86,560	91,448	19,128	118,348	200,621	15.00			512
708,188	282,288	182,712	27,500	240,05	326,284	47.00			512
1,771,804	381,784	161,800		1,088,228	1,290,117	25.90			512

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

Number	Town	Classified by Character						Total debt—per capita
		Total debts	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	
579	Nashua							
580	Nemaha							
581	Neola							
582	New Albin	7,350	6,800		755		1.37	
583	Newell	60			60		.08	
584	Newhall	17,633		20,800			21.71	
585	New Hartford	1,447					1.77	
586	New Liberty	5,700	5,500		1,207	150	11.44	
587	New London						5.21	
588	New Market	20,500	20,500				3.23	
589	New Providence	891				891	1.23	
590	New Sharon						5.21	
591	New Vienna	33,236	24,500	8,000	3,000	2,736	48.27	
592	New Virginia	825				225	1.18	
593	Nehalem							
594	Nodaway							
595	Nora Springs							
596	Northboro	13,973	10,000				3.97	13.54
597	North Boone Vista							
598	North English							
599	North Liberty	10,000		20,000		6,000	20.0	
600	North Washington							
601	Northwood							
602	Norwalk	3,612	3,612				5.26	
603	Norway							
604	Nunda	2,000		2,000			4.21	
605	Oakland							
606	Oakville	50,485	3,000	20,800		2,083	10.70	
607	Ocheyedan	5,807				2,807	4.34	
608	Odeshell	54,218	11,913	20,800		1,470	17.44	
609	Ogden	501,601	57,500		480,347	1,044	4.80	240.51
610	Olin	28,308	18,000	9,500		858	17.87	
611	Olin	825				825	3.02	
612	Ollie	12,594		10,000		2,594	17.11	
613	Olmsted							
614	Onawa	448				448	3.28	
615	Orange City	6,500		6,500			23.81	
616	Orchard	81,986				409	10.23	
617	Orient		81,680					20.16
618	Orleans	10,000	10,000				10.16	
619	Ossian							
620	Ostrudok							
621	Oto	14,000		14,000			35.35	
622	Ottosen	7,535		7,500		35	22.2	
623	Oxford	2,516	2,516				2.26	
624	Oxford Junction	40,051	22,500	10,500		651	43.27	
625	Oyate							
626	Pacific Junction							
627	Packwood							
628	Palmer	19,879	5,400	22,000		2,279	15.29	
629	Palo							
630	Panama	5,000	5,000				50.76	
631	Parkersburg	29,533	29,500			330	29.22	
632	Parkersburg	180,471	180,271		1,200		180.74	
633	Parma	1,216				946	27.9	
634	Paton	11,808	22,000		1,922		38.73	
635	Patterson							
636	Paulina	27,612		20,000	5,000	22	27.6	
637	Peoria							
638	Peru							
639	Petersen	4,251	1,000			2,251	1.28	
640	Petersen	21,341	10,000	10,000		541	22.08	
641	Philp Mounds	1,512		1,500		12	4.88	
642	Pioneer							
643	Plymouth	2,534				2,534	5.23	
644	Plainfield							

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

Number	Total valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroads, telephones, telegraphs and electric companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
1,000,000	745,908	268,511	68,582	709,082	1,074,898	41.46	37.743	5.0	139	
212,068	125,900	43,622	28,024	28,024	73,407	74.40	2.22		339	
331,261	291,686	85,464	17,547	203,589	331,417	27.26	2,506	5.0	271	
489,700	238,160	115,233	8,540	97,127	105,294	18.00			573	
1,715,702	1,155,622	229,229	20,120	741,610	944,522	37.50			514	
311,252	127,182	56,617	14,209	249,910	314,488	12.50			512	
228,000	60,100	60,800		94,900	127,745	10.00			515	
1,072,851	608,448	231,421	22,044	629,887	859,978	74.20	1,000		327	
228,700	127,100	5,669		122,055	158,100	28.10			328	
1,273,000	481,564	191,550	48,304	556,511	820,392	40.00	23,250	2.0	339	
241,144	131,656	36,341	444	75,240	119,611	18.00			511	
425,278	274,300	110,028	22,900	38,185	270,521	32.50	2,300		512	
231,406	220,800	60,738	60,808	180,238	220,220	17.00			511	
1,081,530	627,658	200,912		933,139	1,165,228	20.00	10,144		332	
275,228	55,322	61,227	45,972	85,315	135,236	20.00			333	
1,095,548	436,520	306,149	17,156	718,627	908,281	30.00	11,600		238	
121,655	121,620	35,048		282,228	282,164	10.00			330	
50,510	29,808	45,508		17,100	35,304				541	
2,648,124	173,840	425,152	46,340	1,223,932	1,504,770	47.80	179,500	5.6	341	
741,000	198,100	76,110	47,526	418,627	490,510	33.00	56,116	3.0	342	
703,167	215,456	66,000	29,666	419,000	488,280	40.00	19,712	5.0	343	
1,091,200	516,810	100,120	49,500	9,800	36,440	15.00	8.4	2.0	344	
208,568	146,948	123,384	12,008	41,160	112,217	20.50	9,400	5.4	345	
721,474	336,720	193,071	31,905	179,710	317,361	72.00			317	
1,204,229	600,010	340,172	48,952	400,243	611,310	10.00	7,094	5.0	316	
2,091,121	810,816	278,200		1,014,000	1,284,022	30.00			349	
1,204,011	118,200	10,000	9,800	149,972	149,972	22.50			347	
1,013,400	429,828	120,138	32,924	639,710	807,595				325	
431,540	199,612	97,629	600	137,210	211,435	16.00			352	
267,947	267,660	21,660	30,345	32,785	32,785	21.00			353	
325,915	225,513	23,811		157,499	212,828	10.00			354	
1,267,688	847,828	314,003	14,802	1,193,943	1,485,127	47.50			355	
828,100	236,100	22,954	22,954	478,246	529,900				357	
237,216	191,228	40,242	12,498	40,310	101,879	13.70	23,063	4.0	338	
1,110,984	463,560	141,444		617,642	788,277	19.00			331	
62,376	23,604	17,228	6,376	5,000	29,680	9.00			334	
289,604	132,404	81,720	37,220		107,296	20.00			361	
246,301	110,840	65,609		69,382	111,509	20.00	20,528	4.0	360	
609,309	322,843	121,500	18,756	245,791	349,190	40.00			362	
1,164,604	302,873	121,742		623,520	661,278	25.00			363	
277,007	129,620	59,229	67,008	55,878	99,863	25.00	17,264		364	
245,222	94,222	22,170	22,170	22,170	112,026	15.00	43,424	2.0	365	
456,045	208,000	101,228	84,876		168,287	47.00			366	
548,221	42,702			106,610	227,348	42.50			369	
313,222	101,688	194,255	41,226	452,710	466,612	47.00	60,000		371	
1,802,812	577,476	308,244	54,139	622,602	1,000,228	27.00			372	
272,950	97,823	23,054		101,982	181,225	20.00			373	
412,012,045	84,808	75,840		26,810	58,847	31.00	20,322	2.0	374	
146,500	117,000	55,000	15,140	191,000	240,171	47.50			375	
1,562,481	513,228	322,500	26,800	304,800	319,470	41.00	12,000		376	
427,480	105,268	106,772	36,276	68,250	130,500	20.00	10,280	2.0	377	
823,300		110,610		433,700	497,930	28.00			379	
1,106,514	516,140	121,822	90,176	328,910	501,212	15.00	242,400		340	
118,224	42,010			161,691	214,226	15.00	40,576	4.0	381	
31,228	2,544	5,228		2,544	2,544				382	
70,224		2,544							383	
30,804	30,000	45,622	10,289	124,012	226,130				384	

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

Number	Towns	Total debts	Classified by Character					Total debt—per capita
			General bonds	Municipal utility bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	
585	Piano							
586	Pineaston							
587	Pinecast Plain							
588	Pleasantville							
589	Plover	54,065	56,000	17,000		1,082		62.38
590	Plymouth	46				69		.28
591	Pocahontas	6,579				6,579		17.97
592	Polk City	71,344		65,600		5,744		63.36
593	Pomeroy	303,100	330,750			26,314		494.22
594	Popoy	705		1,000		715		3.39
595	Portsmouth	28,900	28,900					37.42
596	Postville	5,000	5,000					12.50
597	Prairieburg	1,300				1,300		5.79
598	Prairie City	12,000	12,000			500	2,000	28.36
599	Preston	49,784	49,784			500	2,000	79.35
600	Pringle	38,155	7,800	10,560		125		34.41
601	Princeton	1,410				1,400		2.40
602	Promisue City							
603	Proville	300	900					4.42
604	Pulaski	1,040				1,040		2.40
605	Quassonston							
606	Quincy							
607	Radcliffe	13,456	10,900		1,100	1,486		18.33
608	Rake							
609	Ralston	280	288					1.37
610	Rantall	500				537		3.49
611	Randolph	4,500		4,500				11.13
612	Rathbun							
613	Readdy	3,500	3,500					9.28
614	Reasnor							
615	Redding							
616	Redfield	85,817	41,467	12,500		350		71.81
617	Redick							
618	Rembrandt	4,000	4,000					10.42
619	Roman							
620	Romeick	20,267	18,500			1,767		63.31
621	Riceville	22,430	14,400			8,038		59.38
622	Richland	303				303		2.77
623	Richetta	4,570	3,500	1,070				11.20
624	Ridgeway	8,000	8,000					22.80
625	Rinard							
626	Ringsted	12,100	12,100					30.18
627	Ripley	31,071		14,900		7,071		51.51
628	Riverside							
629	Riverton	66				96		.36
630	Robins							
631	Rock Falls							
632	Rockford	65,000	21,850	4,000		27,800		61.45
633	Rockingham	22,500	22,500					11.55
634	Rock Valley	38,919		25,000	10,900	1,919		37.80
635	Rockwell	21,000		21,000				28.92
636	Rodman							
637	Rodney	2,300		2,300				11.71
638	Roland	31,007	15,200	15,000		467	1,000	28.49
639	Rolle	27,002	24,500			3,212		67.77
640	Rome	78,800				200		118.29
641	Rosehill	2,300	3,000					14.99
642	Ross							
643	Roswell							
644	Rowler							
645	Royal	5,500	5,500					13.26
646	Rudd	25,000	10,900	11,600		2,506		59.35
647	Rumford	6,937	6,900			97		17.78
648	Russell							
649	Rutven	22,325	22,300			325		35.34

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telegraph, telephone and electric companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of real property in incorporation	Mills levied	Number
247,018	92,000	39,662	12,000	107,353	139,417	19.00	20,000	5.16	365
350,000	50,000	30,000		130,000	24,000	7.00	24,000	4.00	286
91,732	21,544	12,848		36,400	46,432	5.66	46,432	5.66	367
1,305,348	638,934	360,506	18,108	682,700	854,957	35.00	36,500	6.00	508
311,253	72,544	16,200		36,257	160,200	23.00	27,056	1.39	280
1,065,000	1,438,448	75,000		305,475	430,155	5.00			682
1,238,000	605,704	259,874	42,100	337,578	805,086	64.00	35,798	3.71	341
219,125	80,000	49,308	15,500	99,126	138,076	5.00	18,220	3.00	362
1,193,900	514,400,000			672,100		28.00			503
553,502	339,228	67,780	36,024	289,820	350,793	35.50		5.00	105
1,070,116	752,570	172,684	47,256	685,290	811,420	63.00		39.1	591
380,478	127,808	37,704	828	114,288	150,870	42.80	26,600	3.67	507
912,910	184,425	41,000	4,310	702,784	900,518	34.00	12,980	5.00	600
618,752	209,200			416,518	417,849	25.00		50.0	580
865,080	228,786	120,000	17,417	335,461	234,150	37.50		100	611
153,278	76,656	50,072		37,150	61,182	24.80	6,000	5.00	612
482,461	180,500	80,020	15,000	316,572	272,970	35.00		600	613
247,522	147,988	50,904		149,240	108,612	19.50		614	616
658,061	345,780	116,000	49,000	635,560	630,164	45.50	48,280	4.00	618
380,749	150,100	58,790	63,884	84,100	132,105	32.00	150,100	5.00	619
100,831	30,740	30,800	12,016	60,677	100,004	24.00	4,980	5.00	621
801,348	144,000	100,200		116,000	177,807	30.00		612	622
302,661	30,000	9,500		16,600	15,800	26.00	1,804	5.00	623
757,076	210,240	140,132	16,800	331,736	410,300	30.00		615	624
110,928	78,220	26,800		94,340	142,230	26.00	27,700	5.00	625
719,107	341,119	129,564	47,000	194,361	323,796	39.00		617	628
326,220	110,684	106,228	10,478	78,980	115,290	35.00		629	630
452,821	215,900	66,000		707,210	977,200	40.00		631	632
602,636	355,100	150,700	6,000	198,700	287,414	59.00		633	634
832,022	388,124	173,700	49,738	391,419	361,168	27.00	6,450	6.00	635
					35.00			636	637
410,910	334,000	90,364	73,993	90,000	192,154	22.00	5.00	638	639
924,251	395,416	148,072	11,123	470,640	562,702	32.50	80,100	14.50	627
430,662	169,060	6,272	22,140	234,500	338,248	56.00	67,000	3.00	640
695,526	170,824	78,044	28,582	333,048	388,932	39.00		641	642
585,770	169,544	20,508	122,380	273,280	351,407		169,544	5.00	643
								644	645
698,084	323,600	69,858	60,604	36,500	244,606	18.40		646	647
1,490,450	600,900			174,175	908,244	36.00		648	649
1,347,472	501,964	138,938	67,914	611,029	705,280	44.00	119,965	3.00	650
								651	652
151,548	50,396	16,113		26,027	66,027			653	654
914,900	559,000	142,527	19,639	381,456	510,821	63.00	115,070	5.00	655
127,620,000	214,700	64,500		686,732	714,721	52.00		640	656
48,718	26,228	6,813		28,207	38,207	18.00		657	658
251,782	70,816	45,556	16,440	105,550	145,103	21.00		643	659
								660	661
300,230	70,888	41,286	10,588	74,361	100,200	18.00		644	662
369,480	172,848	130,945		71,750	149,436	17.00		645	663
821,684	275,412	245,908		239,254	356,424	74.00		646	664
713,437	19,329	77,000	22,104	69,482	86,422	28.00	2,140	647	665
842,817	317,234	84,904	49,700	461,186	610,146	22.50	30,550	5.00	648
823,460	323,800	210,700	31,244	411,370	532,442	44.00		649	666

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

Number	Towns	Total debts	Classified by Character					Total debt—per cent.
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	
715	Swan	36,500	36,500				22.51	
716	Swan City	156,255	147,119	10,000		1,476	23.72	
717	Tabor	5,750	4,500	1,250			13.41	
718	Templeton							
719	Tennant							
720	Terra	21,000		10,000		2,000	42.71	
721	Thayer	19,500	19,500				35.36	
722	Thompson	4,000	4,000				14.15	
723	Thor							
724	Thorntony							
725	Thornton							
726	Thornhill							
727	Tiffin	100		10,000			23.57	
728	Tingley	619			100	619	2.18	
729	Tionka				300		2.18	
730	Toronto	700				251	5,700	61.60
731	Trar	84,001	2,000	75,000			20.40	
732	Troy							
733	Tripoli	17,000		17,000			18.90	
734	Trusdale	4,000		4,000			20.00	
735	Truro	800				300	30	
736	Turk	415				415	1.94	
737	Udell	5,000	5,000				18.50	
738	Underwood	10,000	0,400	0,200		1,300	21.83	
739	Union							
740	University Park				2,000		26.90	
741	Urbana	13,400	10,900		100	2	45	
742	Urbankale	105					12.41	
743	Ute	70,833		71,008		4,877	31.86	
744	Vall	20,000	4,500	15,500			31.86	
745	Valeria							
746	Van Horn	8,000		8,000			11.37	
747	Van Meter	000				000	00	
748	Van Wert	44				44	36	
749	Varna	21				21	16	
750	Victor	0,800	5,250		1,640		69.17	
751	Village	15,024	10,000		5,124		4.32	
752	Village	800	800				78	
753	Volga City	201			201		1.30	
754	Wadens	300,226				13,800	36.34	
755	Walcott	13,300					8.80	
756	Walker	4,212				4,212	8.80	
757	Wallingford						20.74	
758	Wall Lake	20,876		20,800			39.80	
759	Walmot	41,478	12,000	12,000	17,478	4,750	2,800	5.75
760	Wapello	21,704	0,000	8,000			5.75	
761	Washta	25,400		25,400				
762	Watersville							
763	Wausons							
764	Waukeg	5,000	5,000				2.28	
765	Wayland	1,500				1,500	2.25	
766	Webb							
767	Webster							
768	Weldon	500			500		1.54	
769	Wellman	2,000			2,000		2.25	
770	Wellston	19,454		0,000	5,454		0.43	
771	Wellton							
772	West	10,000	20,000				0.79	
773	West Bend	20,000					0.69	
774	West Branch	31,972	44,250	0,000	1,082		0.80	
775	West Burlington	25,017	24,900		217		0.80	
776	West Chester							
777	Westfield	6,750	5,000		1,750		0.57	
778	Westgate	9,300					0.57	
779	West Liberty	36,500	16,500	20,000			0.50	

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, gas, water, electric power companies	Money and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
198,304	88,202	22,484	36,356	31,801	71,000	17.00			715
942,057	540,490	300,722	37,172	237,081	405,777	28.00			716
780,771	400,300	322,762	2,248	62,510	342,660	16.00	18,300	2.0	717
419,574	196,732	102,789	17,194	132,865	216,011	20.00	5,548	5.0	718
366,171	70,794	40,823	35,245	58,298	34,949	14.00	30,128	1.5	719
509,838	462,200	20,211	13,419	241,500	241,500	42.30			720
19,049	46,208	20,211	10,108	30,261	49,567				721
391,274	169,516	118,209		62,321	105,481	37.90			722
187,065	77,544	14,130		36,071	119,114				723
229,214	20,152	53,644	12,648	50.0	103,338	12.00			724
306,168	210,730	37,448	27,230	1,110	77,721	20.00			725
66,569	69,600	70,748	10,300		20,517		2,422		726
2,417,112	705,808	296,064	25,294	1,400,256	1,774,177	22.00	60,282	0.0	727
301,908	113,220	32,700	212	105,600	207,367	20.00			728
1,643,256	711,738	211,284	96,190	694,788	922,000	34.00	98,241	5.0	729
380,252	26,628	28,256	210,200	75,000	131,265	0.00	4,840		730
270,050	70,544	49,252	109,024	101,800	131,400	40.00			731
740,000	685,000			280,000	401,500	50.00	01,000	0.10	732
432,890	197,528	22,828	12,740	129,800	210,274				733
462,720	302,300	76,800		50,200	135,800	16.00			734
512,204	208,148	102,564	63,692	68,490	179,301	40.00			735
820,371	328,500	184,844	35,781		416,330	35.00			736
371,154	309,504	59,770	33,548	898,220	64,032		42,828		737
27,102,827	21,802	214,867	42,600	105,200	170,200	24.00	37,416	0.9	738
307,261	134,122	55,602		220,300	15,100				739
202,254	101,200	102,500	18,000	75,000	130,500	24.00	11,454		740
1,041,123	593,812	211,724	38,322	1,045,751	1,207,000	20.00			741
775,722	117,250	69,284	28,070	111,382	129,710	70.00	58,761		742
77,284	32,610	34,800	51,012	48,000	81,001	27.00	65,708	5.0	743
400,428	220,590	74,844	35,497	138,000	211,922	20.00	4,219		744
120,120	20,200	25,000	27,000		32,004	20.00			745
300,226	497,563	219,400	24,000	272,148	442,116	30.00			746
118,140	311,176	134,202	23,240	239,201	500,000	20.00	27,000	3.0	747
102,200	113,598	77,270	7,170	30,225	60,150	20.00	23,744	8.0	748
102,200	467,004	108,414	70,228	229,800	491,544		24,401		749
1,142,100	484,948	108,869	33,800	545,450	604,920	28.00	61,222	4.0	750
1,446,100	172,712	147,156	11,880	504,315	729,512	42.70	20,430	3.0	751
1,446,100	170,122	121,226	20,400	220,126	211,622	70.00	86,980	3.0	752
236,282	64,802	64,802	64,700	107,725	135,400	15.00			753
231,676	76,102								754
441,880	61,820	34,460	61,200	67,200	67,200	20.00	6,700	2.0	755
371,200	170,200	48,100	31,000	102,600	212,610	20.00	37,191	2.0	756
503,800	287,004	81,026		280,200	280,027				757
108,420	56,430	9,450		157,800	104,200	12.00	4,400	3.0	758
211,800	120,000	43,500		110,400	122,400	26.00			759
1,108,360	492,008	201,548	20,480	302,044	529,828	44.00	20,710	3.0	760
686,272	291,122	110,118	38,254	256,704	394,660	20.00	2,082	3.0	761
304,832	67,740	44,904	9,467	107,801	80,070	10.00			762
349,024	171,000	146,808	54,174	297,520	292,266	48.00			763
1,700,000	304,404	210,000	21,712	1,184,814	1,238,307	41.00			764
904,844	491,300	43,500		40,200	171,250	44.00	111,248	3.0	765
10,900	46,404	20,120	8,007	22,000	20,000	20.00			766
301,704	61,216	36,708	3,600	66,100	66,100	18.00			767
826,520	127,710	106,712	28,484	87,620	150,204	16.00	17,190		768

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

Number	Towns	Total debts	Classified by Character					Contribution—per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	
780	West Mitchell							
781	Westphalia							
782	West Point	13,000		13,000				21.30
783	West Side	6,700				6,700		5.07
784	West Union	10,000	10,000					2.23
785	Westland	1,241				1,241		2.23
786	Whiting							30.31
787	Whitemore	19,000	1,500	13,000	6,500			48.36
788	Whitten							
789	Wiley	35,400	3,000		6,000	17,400		7.92
790	Williams							1.32
791	Williamsburg	1,700				1,700		12.40
792	Wilson Junction	122,075	122,300			775		25.36
793	Windell	7,000		7,000				12.80
794	Winthrop	5,879	5,000			879		17.14
795	Wixom	3,000		3,000				61.34
796	Woden	60,000						4.00
797	Woodburn	500			600			49.24
798	Woodlawn	37,317	25,000	15,000		317		138.21
799	Woodward	30,000		30,000				5.00
800	Woolstock							5.00
801	Worthington	415				415		34.74
802	Wyoming	15,000	15,000					4.54
803	Yale							6.00
804	Yetter	1,654	1,500			154		74.44
805	Yorktown	36,000		36,000				7.00
806	Zearing	750						6.00
807	Zwingle							7.00

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, power companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
65,428	50,904	2,490	50	40,308	54,237	10.00	16,180		789
90,282	35,292	14,240		135,450	343,058	14.00			791
270,130	249,940	140,120	27,440	159,230	304,370	30.00			792
120,808	149,248	37,400	44,228	32,500	112,467	27.00	20,136		793
2,453,417	808,348	409,800	62,312	1,313,560	1,652,748	22.00	19,840	9.0	794
317,108	305,944	106,264	21,608	159,312	274,190	22.00			795
492,300	214,100	158,800	49,440	39,960	382,000	40.00			796
302,930	188,076	192,000	21,878	237,400	359,000	41.00			797
81,480	108,130	54,092	43,730	131,745	178,738	28.00	26,580	5.0	798
986,002	221,272	128,458	41,484	191,900	216,848	28.00			799
5,108,546	1,284,080	1,379,802		1,866,704	3,716,234	27.00			800
1,638,927	325,648	277,440		629,000	883,686	42.50	22,160	4.0	801
591,764	363,944	82,448	236,712	231,900	307,436	25.00			802
547,774	87,000	67,606	19,600	74,450	117,011	21.00	9,508		803
201,268	83,908	70,740	22,180	14,300	61,067	14.00			804
2,693,879	730,200	290,480	43,900	954,333	1,227,950	47.25	400	5.0	805
322,672	330,552	191,520		3-1 0 0	420,115	51.00	29,000	5.0	806
210,029	148,880	69,580	49,860	41,900	108,229	30.00	43,224	5.0	807
130,612	40,377	11,200	5,052	119,300	134,352	10.00	4,020	5.0	808
1,321,268	327,512	173,966		811,800	635,667				809
140,249	167,100	89,880	39,944	202,405	332,056	23.50			810
230,080	101,264	67,364	26,240	135,378	185,727	34.50			811
369,674	346,000	111,200	21,738	0-8 0 0 0	706,066	22.10	45,894	5.0	812
107,081	63,608	27,460	9,228	72,123	94,714	24.00			813

REPORT ON MUNICIPAL FINANCES

CITY OFFICIALS

Number in order of	CITY	Mayor	Clerk	Treasurer	Term expires
1	Albia	G. Pickett	C. Atkinson	W. M. Peterson	1922
2	Albia	W. E. McDonald	S. W. Growth	H. M. Hamberg	1922
3	Albia	J. L. Rice	A. B. Maxwell	H. E. Walters	1922
4	Albia	F. E. Cooney	B. E. Nichols	J. D. Walters	1922
5	Albia	J. R. McLaughlin	T. E. Rice	J. D. Walters	1922
6	Albia	J. N. Nevis	L. S. Brown	W. A. Davis	1922
7	Albia	J. W. Peterson	H. F. Abramson	J. E. Brownlee	1922
8	Albia	J. W. Fawcett	W. J. Brown	C. L. Borer	1922
9	Albia	J. J. Smith	J. H. Johnson	Chris Mathew	1922
10	Albia	S. H. Johnston	W. A. Area	Law J. Wagnon	1922
11	Albia	A. H. Berthage	J. T. Sturley	W. F. Cox	1922
12	Albia	D. A. Ross	E. A. Craze	H. R. A. Jolter	1922
13	Albia	J. W. McCreary	J. W. McCreary	C. W. Drake	1922
14	Albia	John Groth	Wm. Skardlow	Geo. Brunner	1922
15	Albia	C. E. H. Anshak	Henry Traxler	C. L. Wood	1922
16	Albia	A. M. Sherman	H. H. Brown	H. R. Kolb	1922
17	Albia	S. A. McCreary	H. Frank W. Leebayn	B. C. Cummings	1922
18	Albia	H. W. Corbin	H. F. Cassidy	B. C. Cummings	1922
19	Albia	D. R. Tripp	O. Hochman	Berlin C. Smith	1922
20	Albia	J. A. Hartman	M. J. McArthur	E. F. Fairweather	1922
21	Albia	J. A. Oetting	Bert Valman	Chas. F. Robinson	1922
22	Albia	E. G. Kolb	F. M. Hughes	W. F. Baker	1922
23	Albia	H. W. Conroy	Frank Johnson	Samuel C. Myers	1922
24	Albia	W. M. Leub	Jas. Huber	Otto F. Pop	1922
25	Albia	Jas. Adams			1922

CITY OFFICIALS

Number in order of	CITY	Mayor	Clerk	Treasurer	Term expires
26	Albia	J. K. Baker	J. K. Baker	Christenson	1922
27	Albia	J. H. Baker	J. H. Baker	D. M. Maier	1922
28	Albia	J. O. Cameron	T. F. Rothberg	A. M. Moore	1922
29	Albia	R. O. Schneider	A. O. Peterson	C. D. Boytre	1922
30	Albia	Samuel Zeigler	M. M. Bremer	Sam Zeigler	1922
31	Albia	A. L. Kern	J. L. Tang	Sam Zeigler	1922
32	Albia	M. O. Collins	H. S. Moore	E. H. Mathis	1922
33	Albia	Lewis Rodman	A. C. Hartman	H. H. Mathis	1922
34	Albia	L. L. McIlrath	J. M. Fisher	C. H. Clayton	1922
35	Albia	E. S. White	H. L. Swank	E. D. Williams	1922
36	Albia	J. C. White	T. J. Reeves	O. E. Hoffman	1922
37	Albia	Geo. J. Fogal	C. A. Carter	Otto Wiestrad	1922
38	Albia	Geo. B. McCutchen	Edgar Bremer	U. S. Steiner	1922
39	Albia	F. G. Heger	E. M. Wilson	C. S. Steiner	1922
40	Albia	Max Emma J. Harvey	J. W. Grem	Louis Peatly	1922
41	Albia	C. E. Gieseler	J. O. Dehler	Chas. J. Brock	1922
42	Albia	J. W. Wood	E. B. Grovolden	Chas. J. Brock	1922
43	Albia	F. H. Zumbach	W. V. Landberg	A. L. Kist	1922
44	Albia	A. J. Zumbach	John Finkle	J. C. Collins	1922
45	Albia	Le. M. O'Neil	J. M. Hayes	R. G. Hartman	1922
46	Albia	F. J. Blair	John C. Gregory	M. A. Casall	1922
47	Albia	F. J. Blair	John C. Gregory	Chas. J. Brock	1922
48	Albia	C. W. Hager	John C. Gregory	Chas. J. Brock	1922
49	Albia	W. H. Galvin	Anna Melham	Geo. W. Goss	1922
50	Albia	S. B. Williams	J. H. McKean	J. A. Pruden	1922
51	Albia	A. M. Marber	C. J. Stockmeyer	H. E. Goss	1922
52	Albia	Robert Whitaker	W. D. Worthington	C. Van Tong	1922
53	Albia	Mayron Martin	C. C. Park	J. A. Pruden	1922
54	Albia	M. J. Bateman	G. C. Fink	J. A. Pruden	1922
55	Albia	J. W. McLaughlin	R. A. Davis	Geo. W. Goss	1922
56	Albia	Benard H. Smith	F. B. Strike	Geo. W. Goss	1922
57	Albia	Stanley H. Berglund	C. C. Collins	Paul Stephenson	1922
58	Albia	T. O. Armstrong	W. S. Wright	F. H. Condon	1922
59	Albia	C. H. Smith	T. H. Corbin	W. M. Bayr	1922
60	Albia	H. J. Vanler Berg	M. H. Shoban	Geo. O. Hollbrook	1922
61	Albia	Arlain Cross	Ernie Malar Roberts	M. C. Swery	1922
62	Albia	C. E. Owens		A. L. Sullivan	1922
63	Albia			A. W. Trumbach	1922
64	Albia			F. E. Hamright	1922
65	Albia				1922

CITY OFFICIALS—CONTINUED

Number in order of population	CITY	Mayor	Clerk	Treasurer	Term expires
10	Rock Bayds	O. S. Thomas	J. E. Madberry	B. G. Smith	1924
100	Rockwell City	S. A. Frick	Wesley Gilbert	G. W. Richter	1924
100	Sac City	W. A. Merritt	E. W. Smith	C. E. Harding	1924
100	Sheldon	C. H. Daugherty	Scott Marlsman	L. E. Mott	1924
100	Shenandoah	Wm. E. Warner	Frank Bryant	H. E. Row	1923
100	Sioux City	William M. Short	F. A. Garney	C. C. Williamson	1924
100	Spencer	J. E. Kinison	Ray C. Kins	J. W. Gillett	1924
100	Storm Lake	F. C. Beverly	C. V. Beeler	W. H. R. Elmer	1922
100	TAMA	H. E. Duller	D. A. McDougall	S. O. Frick	1924
100	Vinton	H. E. Duller	E. A. Benson	M. J. Kress	1924
100	Valley Junction	Chas. Mahoney	G. C. Williams	J. L. Wheeler	1924
61	Vinton	R. J. Swanson	W. E. Gharist	E. M. Trakham	1922
61	Waukegan	A. E. Gray	S. J. Kollege	B. B. Noon	1923
61	Waukegan	J. J. Arnold	C. C. Kaskay	W. E. Bodlow	1923
82	Waukegan	J. A. Clark	Frank Lee	W. F. Wedditch	1923
82	Waverly City	J. E. Cowan	F. E. Ryan	Robt. School	1923
106	What Cheer	J. E. Cowan	F. E. Ryan	Robt. School	1923
106	Wisnasset	J. E. Cowan	L. E. Ely	L. Bloomingren	1923

TOWN OFFICIALS

Number	CITY	Mayor	Clerk	Treasurer	Term expires
1	Acley	Fred E. Traber	Hicko Slater	S. B. Traber	1921
1	Acley	J. H. Smith	M. W. Short	Took, Hlat	1921
4	Adair	Q. H. A. Smith	Sarah H. Puker	F. P. McManis	1921
4	Adair	J. D. Berger	W. H. West	W. E. Vernon	1921
4	Adair	J. D. Porter	W. H. West	W. E. Vernon	1921
6	Adair	W. M. Crawford	W. C. Reynolds	Wm. Foster	1922
7	Adair	E. M. Reynolds	W. C. Reynolds	E. W. Van Horn	1924
8	Adair	Wm. F. Leibel	John Spear	C. A. Wilber	1922
11	Albert City	Amos Leibel	W. B. Andrew	R. W. Seward	1924
11	Albion	Harry Nesbitt	H. J. Hoban	W. H. Miller	1924
11	Albion	E. C. Edwards	H. J. Hoban	W. H. Miller	1924
12	Albion	William McFarland	W. C. Shepard	Wm. Zelman	1922
12	Albion	W. F. Miller	Wm. Zelman	W. M. Hingst	1922
12	Albion	F. Morrison	John A. Cook	H. F. Heiler	1922
12	Albion	Ever Good	Harry Z. Alfgan	O. A. Burbis	1922
12	Albion	A. A. Yeout	Harry Z. Alfgan	O. W. Schen	1922
12	Albion	August Byggen	Wm. Wilks	O. W. Schen	1921
22	Andrew	Wm. Rodewig	Q. J. March	Chas. Jacobs	1921
22	Andrew	H. F. Campbell	W. T. Burger	Foot, Scott	1921
22	Andrew	J. O. Stumason	Ray Hartfield	L. E. Ripstaker	1921
25	Athol	Wm. Pegg	Henry Evans	S. H. Bonds	1921
25	Appleton	J. D. Dunsmuir	V. J. Henning	V. Fryer	1921
25	Archon	J. H. Polk	W. J. Lewatin	W. Glow	1921
29	Archie	J. C. Butler	J. A. Rule	O. W. Schen	1921
29	Archie	G. M. Haxard	Elmer Buehler	H. B. Walrath	1921
29	Archie	R. E. Harris	F. F. Knowels	John Davis	1921

TOWN OFFICIALS—CONTINUED

Number	CITY	Mayor	Clerk	Treasurer	Term expires
38	Albion's Park	J. C. McElroy	W. D. Taylor	H. C. Walker	1914
39	ASHION	A. C. Orrison	W. D. Taylor	Chas. Hartung	1914
40	ASHION	W. M. Wainman	C. E. Honkstop	R. M. Yappan	1914
41	ASHION	Geo. Schabell	J. J. Conding	A. New Yappan	1914
42	ALBION	A. J. Rizes	C. W. A. Chubb	E. C. King	1914
43	ALBION	E. J. Swartz	D. W. Koster	F. G. Young	1914
44	AUBURN	L. H. Parker	Edw. W. Christian	W. H. Biscoe	1914
45	AUBURN	E. Richardson	Geo. Rick	W. J. Warren	1914
46	AVONDALE	Wm. S. Gammann	Frank Wis	Frank Miller	1914
47	BADGER	Otto Oingsland	J. G. Shilvert	Thos. J. Yakklin	1914
48	BADGER	R. L. Jenkins	E. B. Harris	Jno. Hamilton	1914
49	BADGER	J. F. Spock	Wm. A. Ford	C. J. Linn	1914
50	BARNESVILLE	G. D. HART	A. H. Fuchs	Amos Harding	1914
51	BARNESVILLE	W. J. Wynore	Ross S. King	L. F. Kennedy	1914
52	BARNESVILLE	J. O. Frasse	Edw. W. Paradise	Edw. W. Paradise	1914
53	BARNESVILLE	W. P. Forster	Edw. W. Paradise	Edw. W. Paradise	1914
54	BARNESVILLE	W. F. Thon	Edw. W. Paradise	Edw. W. Paradise	1914
55	BARNESVILLE	W. F. Thon	Edw. W. Paradise	Edw. W. Paradise	1914
56	BARNESVILLE	W. F. Thon	Edw. W. Paradise	Edw. W. Paradise	1914
57	BARNESVILLE	W. F. Thon	Edw. W. Paradise	Edw. W. Paradise	1914
58	BARNESVILLE	W. F. Thon	Edw. W. Paradise	Edw. W. Paradise	1914
59	BARNESVILLE	W. F. Thon	Edw. W. Paradise	Edw. W. Paradise	1914
60	BARNESVILLE	W. F. Thon	Edw. W. Paradise	Edw. W. Paradise	1914
61	BEAVER	Calvin Shadle	S. F. Andersen	Leiter Hals	1914
62	BEAVER	R. C. Moore	Edw. W. Paradise	C. M. Morse	1914
63	BEAVER	R. C. Moore	Edw. W. Paradise	J. H. Vaughn	1914
64	BEAVER	J. H. Watson	Edw. W. Paradise	J. H. Vaughn	1914
65	BEAVER	J. H. Watson	Edw. W. Paradise	J. H. Vaughn	1914
66	BEAVER	J. H. Watson	Edw. W. Paradise	J. H. Vaughn	1914

67	BERNARD	C. F. Smith	Edw. W. Paradise	Wm. Cannon	1914
68	BERTMAN	Marjory Kerve	Edw. W. Paradise	William Davis	1914
69	BERTMAN	A. H. Blinn	Edw. W. Paradise	R. E. Stout	1914
70	BIRCHINGTON	G. W. Cooper	B. T. Corbly	H. W. Kline	1914
71	BIRCHINGTON	W. M. Paul	Henry Pearson	O. E. Thiede	1914
72	BIRCHINGTON	Benj. McFarland	M. H. Book	Walter Hooker	1914
73	BIRCHINGTON	Wm. H. Kelly	M. H. Book	Thos. A. Watt	1914
74	BIRCHINGTON	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
75	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
76	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
77	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
78	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
79	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
80	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
81	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
82	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
83	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
84	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
85	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
86	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
87	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
88	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
89	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
90	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
91	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
92	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
93	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
94	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
95	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
96	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
97	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
98	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
99	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
100	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
101	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
102	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
103	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
104	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
105	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
106	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
107	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
108	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
109	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
110	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
111	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
112	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
113	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
114	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
115	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914
116	BLISS	Wm. H. Kelly	M. H. Book	R. H. Pielt	1914

Number	City	Mayor	Clark	Treasurer	Term expires
117	Cedar Rapids	Ray L. Steier	Geo. G. Shoemaker	Jas. M. Hubbard	1924
118	Center Junction	Ever Poolton	Geo. D. McManis	W. F. Schaeffer	1924
119	Central City	Geo. W. Fisher	Robert M. Michart	Ed Leach	1924
120	Chariton	H. R. Kees	Carl E. Hoert	H. H. Marble	1924
121	Chariton	J. A. Schumbar	Chas. L. Boland	D. K. Bennett	1924
122	Chickasaw	Wm. W. Kosta	Jos. Bensch	Frank W. Hill	1924
123	Chickasaw	Edmund Torgast	Alfred C. Brundage	G. E. Jenkins	1924
124	Chickasaw	H. S. Under	Eric Y. Perkins	Bernard Westersleb	1924
125	Chickasaw	Wm. E. Hink	Chas. W. Graham	Edmond Smith	1924
126	Chickasaw	Wm. G. Frank	Chas. A. Sinton	M. H. Collins	1924
127	Chickasaw	Wm. G. Frank	H. W. Stier	R. A. Hoyer	1924
128	Clarksville	Ward Strait	Chas. C. Crede	Fred C. Hantsh	1924
129	Clayton	Wm. Shafer	L. L. Patton	Paul Wilson	1924
130	Clayton	A. W. F. Hughes	H. H. Armbrust	R. C. McKinney	1924
131	Clayton	H. W. F. Shpton	J. Ray Stryker	A. C. Army	1924
132	Clayton	O. R. Mountain	Mrs. Grosboest	C. B. Shriver	1924
133	Clayton	J. F. Novek	Chas. J. Drellinger	Mrs. J. Gillette	1924
134	Clayton	A. J. Vinton	F. W. Lindahl	Joe Gilmore	1924
135	Clayton	William McClary	E. H. Klug	D. D. Johnson	1924
136	Collins Springs	L. W. Van Bran	J. V. C. Doy	C. H. Wabuff	1924
137	Collins Springs	H. A. Bowers	J. Hoegacker	O. J. Miller	1924
138	Collins Springs	W. O. Roberts	R. F. Kildison	W. H. Thompson	1924
139	Collins Springs	Mal C. Withard	Wm. DeFord	Ever Auk	1924
140	Converse		J. S. Hawley	Geo. W. Weber	1924
141	Converse			J. P. Cobb	1924

142	Conway	H. W. Alexander	G. W. Fendrick	F. J. Guind	1924
143	Conway	E. M. Macintosh	Wm. A. Bremer	F. G. Oesper	1924
144	Conway	Jas. A. Smith	Paul H. Kimble	G. F. Dahl	1924
145	Conway	F. M. Van Trump	John Hesser		1924
146	Corrville	Ivan C. Eckhart	J. L. Popbos	I. E. Wesley	1924
147	Corrville	C. J. Nannan	W. J. French	H. J. Gallows	1924
148	Corrville	O. H. Stapp	J. J. Roberts	B. J. Morgan	1924
149	Costler	S. B. Christiansen	C. O. Andersen	Alfred Hagan	1924
150	Costler	H. B. Graham	W. K. Smith	Ole Hansen	1924
151	Crossforkville	John Kluge	K. M. Hill	L. F. Bacon	1924
152	Crossforkville		A. O. Cannon	M. A. Howell	1924
153	Crossforkville		F. A. Gubison		1924
154	Crossforkville		C. K. Ferguson	C. P. Shaver	1924
155	Crossforkville		E. H. Oms	Edel Easton	1924
156	Crossforkville		C. G. Taylor	V. D. Vought	1924
157	Crossforkville		J. M. Schell	Boop Freeman	1924
158	Crossforkville		Vera Collins	J. W. Nelson	1924
159	Crossforkville		J. C. Jacobson	R. F. Selman	1924
160	Crossforkville		R. M. Chambers	J. F. Mohr	1924
161	Crossforkville		W. M. Roberts	F. E. Hais	1924
162	Crossforkville		E. S. Larson	P. E. Bloomer	1924
163	Crossforkville		E. S. Slavy	I. W. Swanson	1924
164	Crossforkville		R. B. Bauman	F. J. Hollars	1924
165	Crossforkville		E. W. Westphal	H. W. Hutter	1924
166	Crossforkville		B. B. Warner	G. A. Jundis	1924
167	Crossforkville		R. C. Vinton	A. A. Schmidt	1924
168	Crossforkville		H. R. Hillhouse	F. P. Goodjohn	1924
169	Crossforkville		R. D. Beckman	H. E. Markin	1924
170	Crossforkville		J. B. Gault	C. A. Hart	1924
171	Crossforkville		Leo Williams	Herman Kols	1924
172	Crossforkville		C. G. Christiansen	Robt. K. Jordan	1924
173	Crossforkville		Chas. M. Varner	Paul Skagmond	1924
174	Crossforkville		D. W. Schulz	Wm. H. H. Hutter	1924
175	Crossforkville		Wm. Schulz	Rolly B. Hulley	1924
176	Crossforkville		E. M. Finley	E. M. Finley	1924
177	Crossforkville		J. J. Thoson	J. J. Thoson	1924
178	Crossforkville		J. M. Row	J. M. Row	1924
179	Crossforkville		E. C. Mitty	J. A. Kopp	1924
180	Crossforkville		F. H. Arnold	Harv. A. Kopp	1924
181	Crossforkville		F. H. Arnold	E. C. Kertick	1924

TOWN OFFICIALS—CONTINUED

Number	CITY	Mayor	Clerk	Treasurer	Term Expires
200	Dougherty	Pat Sweeney	M. P. Geary	C. H. Christians	1922
201	Low City	E. R. Butterworth	E. W. Wiggins	E. J. Newick	1924
202	Dows	Wm. Metzer	A. A. Doehlerich	A. J. Peterson	1924
203	Drakesville	A. J. Pratt	Ross Ogden	D. L. Hannah	1924
204	Monroe	J. M. Peter	A. C. Harve	S. G. Barlow	1924
205	Duncombe	Peter Mallinger	K. Gadsden	F. V. Miller	1924
206	Dundas	H. W. Schure	C. B. Woodson	J. L. Gilbert	1924
207	Dunkerton	C. W. Smith	Louis Peasale	J. A. Campbell	1924
208	Dunlap	John Hulse	I. E. Nocklmer	R. W. Wellenga	1924
209	Durant	Ed Denkmann	Paul Samsberg	A. H. Wieseke	1924
210	Dyersville	H. B. Wilensborg	W. C. Loosbrock	A. J. Dexter	1924
211	Dysart	E. E. Wolsen	J. C. Marvan	Ervin Moeller	1924
212	Earlham	S. C. Welch	T. J. Deak	Scott Shufflet	1924
213	Earling	Paul Kemel	J. J. Langenfeld	W. H. Ryan	1924
214	Earville	H. J. VanHoel	Wm. Hunt	Geo. Hunt	1924
215	Early	E. E. Falter	Ray Stevens	I. L. Fuller	1924
216	East Peru	Clyde L. Wilkinson		P. F. Boder	1923
217	Eddyville	R. C. Palmer	I. S. Burton	H. H. Harrold	1924
218	Edenville	E. G. Deye	A. F. Pike	H. F. Stouffer	1924
219	Edgewood	F. H. Stahler	F. T. Dickinson	M. G. Hagenack	1924
220	Eberon	James Jordan	Philip J. Bevick	E. P. Skrabale	1923
221	Edrige	Aug. F. Schmitt	Fred H. Wiese	Hugo Kuhl	1923
222	Eggleston	F. W. Hughes	Samuel Mosley	Max Thomas	1924
223	Eikader	W. W. Davidson	H. L. Swenson	J. F. Mahoy	1924
224	Elkhart	E. C. Cory	V. V. Elson	G. O. Cory	1923
225	Elk Horn	Jacob Pedersen	Hans Carstensen	Hans Petersen	1923
226	Elkport	Geo. Kriehart	H. W. Gifford	H. J. Rogers	1924
227	Elliott	J. F. Meyers	C. H. Westrop	A. M. Smith	1924
228	Ellston	Geo. B. Price	S. H. Treihler	R. M. Overholzer	1924
229	Elmwood	J. E. Peterson	O. A. Gragsick	G. C. Rorer	1924
230	Elms	Thomas F. Kennedy	C. J. Garmen	H. B. Despres	1923
231	Ely	F. J. Kroh	Louise W. Jonas	Joseph Beckica	1924
232	Elverson	Roy Davis		John Carson	1924
233	Epworth	Geo. J. Graham	J. L. Holland	C. B. Hanna	1924
234	Essex	J. C. Murray	F. E. Bederburg	Emil Hanson	1924
235	Evety	Jacob Wynn	D. D. Treleven	E. H. Richtsprecker	1924
236	Exira	L. J. Olander	E. C. Lamb Braks	J. K. Carlson	1924
237	Exline	S. C. Cook	Ernie Johnston	H. P. Richardson	1923
238	Fairbank	W. H. Miller	O. H. King	I. P. Davis	1924
239	Fairley	P. J. Kelly	A. E. Kelly	J. L. Mahoney	1924
240	Faustsburg	L. W. Thompson	H. H. Iscke	C. C. Gales	1924
241	Farmington	George C. Lewis	Harry F. Lanphers	A. H. Hartrick	1924
242	Farmhamville	Chas. Beasman	Herbert Gustofson	A. A. Nahman	1924
243	Farragut	C. H. Sierant	H. W. S. Coy	Wm. J. Rogers	1924
244	Fayette	Geo. Brown	J. W. Burget	F. E. Fish	1924
245	Fenton	J. L. Waite	F. H. Behn	Frank Bailey	1924
246	Fergusson	O. A. Johnson	F. W. King	J. A. Workman	1923
247	Fertile	C. M. Scheidt	H. E. Halverson	H. N. Ryan	1924
248	Flora	Dr. W. W. Parker	J. N. Davis	Chas. Skinner	1923
249	Floyd	Irvin H. Otto	C. E. Darnielle	J. W. Arrington	1923
250	Fonda	Albert Smith	E. B. Williams	Helvin Boyer	1922
251	Fontanella	E. W. Adams	H. J. Stubbins	C. A. Baker	1924
252	Fort Atkinson				1924
253	Fort Dodge				1924
254	Forton				1924
255	Franklin	E. E. Becker	F. Clark	H. Munson	1924
256	Franklin	Geo. Schneider	August Fey	O. J. Weber	1924
257	Fraser	George Becker	John Tuttle	Chas. Mellows	1924
258	Frederickburg	F. E. Morr	Chas. F. Wesp.	C. E. Leach	1924
259	Frederika	J. H. Melonak	Chas. Goding	E. B. Rohde	1924
260	Fremont	W. C. Wharton	J. A. Gunn	D. C. Rhoads	1924
261	Gale	R. B. Sellers	E. E. Paxton	M. M. Potter	1924
262	Gales	A. H. Eddy	A. H. Sauer	H. M. Potter	1924
263	Garner	Joe Voss	Sam A. Ball	Mattie Schepert	1923
264	Garden Grove	John Barbour	E. P. Morian	H. J. Culver	1924
265	Garnaville	H. C. Kumar	Chas. Rogman	H. J. Winkler	1924
266	Garnet	Albert Smith	H. E. Reed	E. F. Schuber	1924
267	Garrison	H. J. Rossmn	Geo. Stauffer	A. J. Donald	1924
268	Garsin		Earl Morrison	Edwin Beery	1924
269	Geary	F. P. Finn	F. A. Waddington	F. G. Davonport	1924
270	George	E. E. Klinkenberg	A. N. Smith	H. D. Ayken	1924
271	Gilbert	O. A. Johnson	C. N. Anderson	R. M. Clark	1924
272	Gilbertville	Martin Bernady	Frank Bornung	Jacob Schares	1924
273	Gilman	J. Abm Stanstetter	H. L. Lebrock	J. A. Small	1924
274	Gilmore City	Chas. J. Jones	R. W. Rodenscher	T. J. Calligan	1924
275	Gladbrook	W. G. Schneckloth	Arthur W. Brocker	Harry Lundt	1924
276	Gladwin	F. E. Grant	T. Merges	Joe Bender	1923
277	Goldfield	D. Goodrich	W. M. Coons	M. F. Coons	1924
278	Goodell	Geo. O. Vaher	J. D. G. Houghton	W. T. Butts	1924
279	Goodrich	Peter E. Eggers	H. G. Weber	H. G. Jagers	1924
280	Gowrie	J. G. Wood	J. E. P. Johnson	C. A. Callgren	1924
281	Graceland	Chas. Jensen	J. B. Lambie	O. J. Skora	1924
282	Graceton	Frank Meek	P. M. Skram	H. O. Miller	1923
283	Graf				1923

CITY OFFICIALS—CONTINUED

Number	City	Mayor	Clerk	Treasurer	Term expires
284	Grand Junction	Frank Griffin	P. J. Murlack	George Roe	1924
285	Grand Mount	John Melius	A. F. Williams	W. J. Dinkar	1924
286	Grand River	Elmer Mitchell		A. E. Baker	1924
287	Grandview	W. D. Lyle	G. H. Prinsimoon	J. F. Manning	1924
288	Grant	J. F. Mumber	S. E. Smith	L. B. Ritter	1924
289	Grant	Henry Ricker	August Loben	C. W. Brink, Jr.	1924
290	Grant, CDP	J. A. Hines	W. B. Stewart	L. L. Chandler	1924
291	GRANDVIEW	J. F. Hines	B. A. Sauer	F. M. Hilsenbeck	1924
292	Gray	J. F. Hines	C. H. Mannie	A. H. Solterbecke	1924
293	Greenway	John Hankroder	H. G. Spooner	J. H. Chubb	1924
294	Greenfield	L. E. Fowler	M. E. Burns	F. H. Bargoel	1924
295	Green Island	Thos. Martin	W. C. G. White	O. O. Lowe	1922
296	Green Lake	H. P. Peltzman	B. C. Casidine	G. O. Mathis	1922
297	Gravelly	Wm. Koester	C. E. Woodward	W. G. Mathis	1924
298	Gravelly	Wm. Koester	C. E. Woodward	R. H. Yater	1924
299	Grundy Center	Wm. Higginham	C. F. Nadeau	L. B. Cochran	1924
300	Grundy Center	August Groff	J. P. Cochran	L. B. Cochran	1924
301	Guthrie Center	B. H. Cook	J. E. Batschelet	O. W. Eckhart	1922
302	Hamburg	John Schenkshberg	Edwin J. Friedman	Wm. Eckhart	1924
303	Hamburg	J. M. Wartin	Ernest Courtney	F. A. Schneck	1924
304	Hancock	L. L. Sutton	E. E. Turgett	F. A. Schneck	1922
305	Hancock	W. H. Harrison	S. F. Allen	M. T. Ryan	1924
306	Hannock	Paul Nelson	A. E. Westorah	J. V. Blackford	1924
307	Hannock	W. H. Harrison	A. E. Westorah	J. H. Swanson	1924
308	Hartout	Wm. Schmidt	L. H. White	John Swanson	1924
309	Hartout	John Wiedner	Noel J. Grayery	A. O. Struelgel	1924
310	Hartout	W. H. Hines	L. J. Hageny	T. A. Houllan	1924
311	Harper's Ferry	W. H. Hines		D. D. Schreiber	1922
312	Hartford	W. H. Hines			1922

286	Hartley	Hugo Knecht	R. H. Harwood	F. B. Frank	1924
287	Hartwick	F. M. Harding		F. B. Frank	1924
288	Hartwick	J. F. Lookabill	C. H. Baxter	W. C. Bower	1924
289	Hartwick	Ed H. Clark	H. H. Henth	F. C. Leff	1924
290	Hartwick	Ed H. Clark	H. H. Henth	J. H. Smith	1924
291	Hartwick	J. H. Hawkins	J. A. Greenlee	D. E. Ryan, Jr.	1924
292	Hartwick	F. D. Harrington	J. J. Nelson	D. E. Ryan, Jr.	1924
293	Hartwick	J. R. Tubbs	G. T. Hanover	D. W. Smith	1924
294	Hartwick	J. W. Uram		D. W. Smith	1924
295	Hills	Geo. G. Wood	J. L. Wall	Phelps D. King	1922
296	Hills	Geo. G. Wood	J. L. Wall	Phelps D. King	1922
297	Hills	Nels Hansen	Geo. Ellison	Phelps D. King	1922
298	Holland	H. Debs, Sr.	Sam Emonga	Phelps D. King	1922
299	Holland	H. Debs, Sr.	Sam Emonga	Phelps D. King	1922
300	Holly Hill	F. J. Haas	J. D. Sweeney	Anna McFarrell	1924
301	Holly Hill	Will S. Bess	W. R. M. Boyd	J. F. Minan	1924
302	Hopkinton	Levi Rogers	Stephen M. Boyer	E. P. Minan	1924
303	Hopkinton	Levi Rogers	Stephen M. Boyer	E. P. Minan	1924
304	Hopkinton	Russell Edick	Elmer Booke	E. P. Minan	1924
305	Hopkinton	A. H. Bramboort	A. H. Van Wyk	E. P. Minan	1924
306	Hudson	J. T. Mastord	Fred M. Kener	J. F. Minan	1924
307	Hull	William K. Hunt	Harry B. Lockyer	J. F. Minan	1924
308	Hull	H. J. Gervard	C. A. Noss	J. F. Minan	1924
309	Huskey	C. Ladd	Geo. S. H. Sager	J. F. Minan	1924
310	Huskey	C. Ladd	Geo. S. H. Sager	J. F. Minan	1924
311	Iron	G. Greenwald	J. J. Meyer	E. P. Minan	1924
312	Iron	G. Greenwald	J. J. Meyer	E. P. Minan	1924
313	Iron	Y. J. Kays	Ralph Crook	E. P. Minan	1924
314	Iron	Y. J. Kays	Ralph Crook	E. P. Minan	1924
315	Jackson Junction	J. W. Bennett	L. A. Jirik	J. H. Meyer	1924
316	Jacksonville	M. A. Wroden	Andrew H. Houser	C. L. Fright	1922
317	Jacksonville	William Anderson	Geor. L. Johnson	C. W. Kimbom	1922
318	Jesse	H. Merwiler	D. K. Harris	J. H. Suter	1924
319	Jesse	Ben Boone	F. E. Shels	Gall F. Sander	1924
320	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
321	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
322	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
323	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
324	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
325	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
326	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
327	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
328	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
329	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
330	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
331	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
332	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
333	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
334	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
335	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
336	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
337	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
338	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
339	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
340	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
341	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
342	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
343	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
344	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
345	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
346	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
347	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
348	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
349	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
350	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
351	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
352	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
353	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
354	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
355	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
356	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
357	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
358	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
359	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
360	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
361	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
362	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
363	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
364	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
365	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
366	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
367	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
368	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
369	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
370	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
371	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
372	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
373	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
374	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
375	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
376	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
377	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
378	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
379	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
380	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
381	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
382	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
383	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
384	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
385	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
386	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
387	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
388	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
389	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
390	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
391	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
392	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
393	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
394	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
395	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
396	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
397	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
398	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
399	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924
400	Jesse	Y. B. Vadhonger	M. L. Baker	J. B. Shudell	1924

TOWN OFFICIALS—CONTINUED

Number	CITY	Mayor	Clerk	Treasurer	Term expires
266	Kewick	A. A. Hungerford	C. M. Hamner	Russel Jarvis	1924
267	Kimballton	Thos. B. Thompson	Geo. Harber	J. F. Lumbard	1924
268	Kingsley	J. M. Wormald	W. R. Payne	R. Payne	1924
269	Kings	J. P. Schanberg	B. A. Fisher	Geo. W. Fisher	1924
270	Kirkville	Chas. F. Anderson	W. A. Beck	J. C. Miller	1924
271	Knox	O. J. Chanson	Wm. Lindberg	X. P. Swanson	1924
272	Kronos	Carl O. Wischnath	Geo. S. Day	M. Larson Waterman	1925
273	Knott	C. E. Hylan	A. A. Adams	R. E. Palmer	1925
274	Knott	C. E. Hylan	O. E. Tilden	D. M. Cornell	1924
275	Knott	J. W. Miller	W. H. Herblin	H. G. Johnson	1924
276	Knott	M. O. Bakken	T. J. Severson	J. M. Tapager	1925
277	Knott	D. C. May	H. E. Joekher	Aug. Stoll	1924
278	Knott	Geo. W. Half	G. D. Smith	Orin E. Trank	1924
279	Knott	Wm. D. Wilson	D. W. Billies	F. A. Betz	1924
280	Knott	Wm. Serrin	T. J. Lamie	J. G. Neumers	1924
281	Knott	Geo. W. Half	S. A. Nelson	C. M. Kerzall	1924
282	Knott	A. M. Fellows	G. E. Stebbins	K. O. Kober	1924
283	Knott	H. M. Abbey	W. M. Austin	H. G. Johnson	1924
284	Knott	J. H. Gilmer	W. M. Austin	H. G. Johnson	1924
285	Knott	J. H. Tobias	C. C. Kenyon	J. C. Kenyon	1924
286	Knott	C. F. Toedt	G. W. Lark	M. C. Paklob	1924
287	Knott	John T. Jansen	A. D. Chausson	W. A. McNew	1924
288	Knott	John W. Lewis	S. A. Calif	John G. Hoff	1924
289	Knott	C. J. Dunner	C. A. Sillie	Thos. N. Grigg	1924
290	Knott	D. A. Carpenter	A. J. Gabagan	Joe Obach	1924

291	Leitch	N. O. Koeh	D. Harvey	E. L. York	1924
292	Leitch	Norm Daniels	H. B. Heindel	C. A. Lumbard	1924
293	Leitch	J. B. McCreary	D. Michelson	Wm. P. Batin	1924
294	Leitch	J. F. Armstrong	W. L. Joy	E. C. Wright	1924
295	Leitch	J. B. Callahan	D. S. Burbank	B. C. Murray	1924
296	Leitch	J. B. Callahan	A. E. Wills	M. J. McCortick	1924
297	Leitch	J. B. Callahan	E. B. Herlanberg	C. W. Elleg	1924
298	Leitch	D. W. Hickman	E. B. Herlanberg	Lomb F. Kovar	1924
299	Leitch	C. J. Williams	Z. H. Horton	J. B. Cray	1924
300	Leitch	Boet Nagel	D. E. Horton	A. M. Gino	1924
301	Leitch	Chas. F. Kony	Henry Voss	W. A. McNew	1924
302	Leitch	Chas. F. Kony	Henry Voss	G. W. Molleton	1924
303	Leitch	Ed. G. Verner	Howard Patsy	O. E. Anderson	1924
304	Leitch	J. A. Eastman	C. A. Fulton	John A. Arntner	1924
305	Leitch	J. W. Ratin	C. E. Runkle	C. G. Post	1924
306	Leitch	W. G. Mene	H. E. Grother	J. J. D. Krus	1924
307	Leitch	Wm. Lantier	John Woodring	J. J. D. Krus	1924
308	Leitch	Y. T. Peterson	G. H. Gibson	Edw. M. Berry	1924
309	Leitch	Guat Schluerszen	A. J. Johnson	Edw. M. Berry	1924
310	Leitch	T. S. Parker	E. M. Terry	C. A. Rauscher	1924
311	Leitch	G. O. Robinson	Ernst Gieson	L. J. Irlich	1924
312	Leitch	J. B. Corbett	E. B. Kirshner	C. F. Schalls	1924
313	Leitch	F. H. Sauerbater	Wm. H. Belmont	H. G. Bond	1924
314	Leitch	L. M. Hall	F. W. Dickman	Be. G. Overhill	1924
315	Leitch	W. F. Bohmhold	C. V. Snow	W. J. Schalls	1924
316	Leitch	R. E. Hutner	W. W. Johnson	C. M. Wren	1924
317	Leitch	Fred. A. Palas	W. W. Johnson	Geo. Cunningham	1924
318	Leitch	Geo. B. Maysam	W. J. Spiles	Geo. Cunningham	1924
319	Leitch	Fred. Haag	Wm. H. Roney	E. F. Overback	1924
320	Leitch	John H. Mays	W. J. Maloney	C. A. Lumbard	1924
321	Leitch	Harvey Graze	Will Albee	R. L. Peeler	1924
322	Leitch	L. G. Miller	A. R. Wolf	M. Stahl	1924
323	Leitch	C. T. Hays	H. Mott Saxton	Barton May	1924
324	Leitch	F. H. Graves	C. G. Adams	D. B. Wadling	1924
325	Leitch	John Brown	W. F. Berglund	John G. Hoff	1924
326	Leitch	John Brown	J. W. Johnson	F. D. Ross	1924
327	Leitch	A. H. Rankell	H. L. Augustin	G. C. Carlson	1924
328	Leitch	C. E. Sockman	H. L. Augustin	W. V. Yell	1924
329	Leitch	J. J. Drape	E. W. Harter	Henry Rubin	1924
330	Leitch	J. J. Drape	E. W. Harter	M. M. Shry	1924
331	Leitch	J. J. Drape	E. W. Harter	Edw. H. Trebbach	1924

TOWN OFFICIALS—CONTINUED

Number	CITY	Mayor	Clerk	Treasurer	Term expires
449	Marilyn	Lewis Field	Albert J. Easbitt	J. F. Schulte	1927
450	Manning	O. W. Emmons	H. A. Clausen	R. H. Wheeler	1924
451	Manson	J. Bang	A. M. Miers	M. W. Fitz	1924
452	Marysville	E. E. Peterson	John M. Miers	M. W. Fitz	1924
453	Merrill	J. E. E. Peterson	W. L. Brown	R. H. Wheeler	1924
454	Merble Rock	E. E. Gates	Ed. A. Garry	R. H. Wheeler	1924
455	Merton	D. J. Peterson	H. C. Durland	R. H. Wheeler	1924
456	Merrill	D. J. Peterson	H. C. Durland	Wm. L. Gund	1924
457	Marysville	E. O. Ferby	E. M. Donahpe	E. Nicholson	1924
458	Merrill	J. E. Tracy	J. F. Brown	F. Hoffman	1924
459	Marysville	A. W. Reeves	Robt. H. Pringle	Y. S. Stanley	1924
460	Martindale	H. O. Davis	C. O. Kendall	W. W. Brady	1925
461	Masonville	W. H. Blanchard	T. F. Brady	W. S. Williams	1925
462	Madlock	H. O. Tutik	E. J. Hokman	John Waterman	1925
463	Maurie	Henry DeJong	John M. Miers	P. N. Vos	1924
464	Marysville	Ed. A. Garry	W. L. Brown	O. H. Yum	1924
465	McClainsburg	E. H. Stewart	W. L. Brown	G. H. Krall	1924
466	McClainsburg	J. H. Gabelath	Louis Moser, Jr.	Grove Meyer	1924
467	McClainsburg	J. H. Gabelath	G. H. Krall	T. O. Hegland	1924
471	McClain	J. R. Crawford	E. M. Witt	L. W. Barnes	1925
472	McClain	J. A. Walker	E. K. Bartholomew	F. S. Richards	1925
473	McClain	John D. Troth	J. W. Gray	R. P. Williams	1924
474	McClain	John D. Troth	J. E. Berry	R. P. Williams	1924
475	McClain	W. H. Hollenbacher	W. A. Sawell	M. U. Redwell	1924
476	McClain	Pat O'Connor	Jack Curran	Al Sanderman	1924
477	McClain	Pat O'Connor	Jack Curran	W. E. Parkin	1924
478	McClain	Win L. Robinson	A. C. Graves	A. E. Barnholt	1924
479	McClain	A. B. Klum	W. H. Rematney	Geo. Olick	1924
481	Meriden	A. B. Klum	W. H. Rematney	Geo. Olick	1927

482	Merrill	J. E. Green	Geo. W. Simpson	J. C. Van Nieuwegen	1924
483	Merrill	Joseph Gerhart	Frank Hasferman	K. C. Rugh	1924
484	Merrill	C. W. Sobel	Peter Meyer	D. O. Crawford	1924
485	Middletown	C. W. Sobel	Chas. Allen	J. R. Wisigman	1924
486	Mills	E. A. Woods	E. A. Case	W. H. Seaton	1925
487	Millsburg	B. A. Montross	J. M. Seaton	W. H. Seaton	1925
488	Millsburg	B. A. Montross	J. M. Seaton	W. H. Seaton	1925
489	Milton	A. S. Quiggle	A. C. Greenwell	Mrs. L. L. Clayton	1924
490	Milton	W. S. Haney	D. A. Miller	A. F. McQuinn	1924
491	Milton	E. E. Little	Paul Kasko	A. A. Kaven	1924
492	Milton	John Geiger	Paul Kasko	A. A. Kaven	1924
493	Milton	John Geiger	Paul Kasko	A. A. Kaven	1924
494	Milton	John Geiger	Paul Kasko	A. A. Kaven	1924
495	Mitchell	W. F. Bennett	Fred D. Gault	J. A. Kinney	1925
496	Mitchell	A. Carson	W. H. Fendler	W. H. Seaton	1925
497	Moulton	E. F. Schell	J. C. Lightner	R. S. Sasamand	1924
498	Moulton	Henry Killmer	L. H. Hubbard	R. S. Sasamand	1924
499	Monsie	D. W. Baker	W. F. Humphrey	F. H. Munch	1924
500	Monmouth	W. T. Wolcott	F. W. Johnson	E. E. Bristol	1924
501	Monmouth	W. T. Wolcott	C. L. Finney	K. W. Bush	1924
502	Monro	G. T. Jackson	R. P. Allen	J. W. H. Vert	1924
503	Montreque	J. D. Chapman	R. P. Allen	J. E. Crook	1924
504	Montour	J. D. Chapman	R. P. Allen	J. L. Veardoll	1924
505	Moorehead	L. A. McPartridge	D. E. Bishop	G. V. Berry	1924
506	Moorehead	L. A. McPartridge	D. E. Bishop	J. D. Speed	1924
507	Moorehead	L. A. McPartridge	D. E. Bishop	J. D. Speed	1924
508	Moorehead	L. A. McPartridge	D. E. Bishop	J. D. Speed	1924
509	Morning Sun	W. C. Swan	F. E. Evans	W. G. Emlinger	1924
510	Morris	A. H. Thomas	F. E. Evans	S. R. Mow, Jr.	1924
511	Moulton	B. Alvertsen	W. E. Sully	P. A. Lipton	1924
512	Moulton	G. E. Wright	G. A. Buchanan	A. A. Drummond	1924
513	Mt. Ayr	H. G. King	N. B. Twogood	C. L. Gibbs	1924
514	Mt. Sterling	Thos. Rogers	W. H. McElrath	A. L. Gibb	1924
515	Mt. Vernon	W. D. Beck	C. W. Hendrick	R. A. Walzer	1924
516	Mt. Vernon	W. D. Beck	C. W. Hendrick	W. M. Baumgaugh	1924
517	Moville	Wm. Lunk	J. D. O'Connor	L. H. Herrman	1924
518	Murray	J. J. Gillett	J. D. O'Connor	L. H. Herrman	1924
519	Murray	J. J. Gillett	J. D. O'Connor	L. H. Herrman	1924
520	Nemaha	J. W. Youmans	E. G. May	A. H. Frisberg	1924
521	Nemaha	J. W. Youmans	E. G. May	A. H. Frisberg	1924
522	Nemaha	J. W. Youmans	E. G. May	A. H. Frisberg	1924
523	Nemaha	J. W. Youmans	E. G. May	A. H. Frisberg	1924
524	Newball	E. A. Weng	C. O. W. Strunk	E. E. Stahlman	1924
525	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
526	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
527	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
528	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
529	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
530	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
531	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
532	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
533	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
534	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
535	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
536	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
537	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
538	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
539	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
540	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
541	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
542	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
543	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
544	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
545	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
546	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
547	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
548	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
549	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
550	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
551	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
552	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
553	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
554	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
555	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
556	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
557	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
558	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
559	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
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561	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
562	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
563	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
564	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
565	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
566	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
567	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
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582	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
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602	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
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619	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
620	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
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653	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
654	New Liberty	J. F. Oberstiner	H. C. Diakert	A. T. Perrin	1924
655	New Liberty	J. F. Oberst			

Town	Mayor	Clerk	Treasurer	Term Expires
Bassett	H. B. Trout	Edwin	W. A. Williamson	1926
Bedford	J. M. Crouch	Ralph Smith	E. O. Batman	1926
Bellows Falls	J. A. Quail	Lynn Thomas	W. D. Scott	1926
Berlin	L. H. Case	E. H. Edwards	Harry H. Covey	1926
Bethel	Estery Jenkens	A. Paschka	W. G. Stevens	1926
Beverly	J. H. Trask	Fraa Britt	L. E. McFarland	1926
Bowdoin	J. D. Dods	J. D. Burns	F. S. Bickard	1926
Bucksport	W. E. H. Chase	J. H. A. Christensen	Hy. Schwarz	1926
Rocky Hill	F. H. Chase	George Walker	J. C. Carlson	1926
Edgewise	John Parsons	George Walker	J. S. Peterson	1926
East Ferrisburgh	H. W. Jensen	B. M. Burger	J. H. Vanoy	1926
Steged	B. F. Osborn	J. M. Winchell	H. H. Adams	1926
Highgate	A. A. Thermo	Charles B. Mares	Donald Ross	1926
Riverport	C. A. Thermo	D. H. Snyder	G. W. Brown	1926
Rollinsford	Frank Lebligh	Chas. Helm	H. Blum	1926
Rock Falls	R. V. Wilbur	W. C. Mearns	W. J. Altrick	1926
Rocky Hill	F. M. Merritt	C. E. Andrews	R. W. Johnson	1926
Rocky Valley	E. C. Suter	Roy L. Howell	W. J. Altrick	1926
Rockwell	Harry Hilburt	R. A. Thum	Tom O'Brien	1926
Rocky Hill	A. H. Polson	S. L. Van Dorn	R. A. Haskin	1926
Rodney	Lay J. Skromie	Jeffrey Michelson	M. E. Lynn	1926
Roland	Freeman Meier	W. W. Swales	O. S. Boyd	1926
Rossville	W. N. Wright	Erle Brown	W. H. White	1926
Ross Hill	L. A. McCallum	G. R. Sheldon	J. R. Busby	1926
Rowan	H. L. Bous	Cliff Bowman	W. R. McCollum	1926
Royal	J. A. Blowers	Fred G. Mabier	Charles Anderson	1926
Royalton	J. A. Clark	J. E. Brown	Amelia Miller	1926
Rumford			W. E. Skinner	1926

448	Rumford	W. T. Worth	H. H. Poole	1924
449	Rumford	R. F. Gullison	Proter Reed	1924
450	Rumford	W. J. Gresh	C. H. Galt	1924
451	Ryan	Charles G. Gresh	C. T. Tolpelt	1924
452	St. Albans	Geo. H. Linn	W. L. Houd	1924
453	St. Albans	Mrs. C. J. Young	W. D. Dovers	1924
454	St. Albans	O. W. Hunt	W. G. Cook	1924
455	St. Albans	E. J. Fambler	John Christopher	1924
456	St. Albans	A. J. Furbule	W. G. Serrano	1924
457	St. Albans	S. J. Dabaline	C. H. Cook	1924
458	St. Albans	B. M. Platt	A. J. Granger	1924
459	St. Albans	Geo. J. Specker	W. E. Caldwell	1924
460	Schaber	H. A. Boyson	Thos. T. Folken	1924
461	Schaber	J. M. Saunders	James J. O'Connell	1924
462	Schaber	John Tose	A. J. Hollander	1924
463	Schaber	A. E. Westphaler	J. S. Saunders	1924
464	Schaber	J. E. Young	J. W. Wember	1924
465	Schaber	J. E. Young	E. L. Edwards	1924
466	Schaber	C. O. Shurek	Clifford Young	1924
467	Shelburne	Harry Young	Clifford Young	1924
468	Shelburne	Ben Jacobson	Clifford Young	1924
469	Shelburne	J. M. Hayes	I. Benson	1924
470	Shelburne	W. B. Smith	W. G. Perrine	1924
471	Shelburne	G. F. Eaton	D. D. Bradford	1924
472	Shelburne	P. E. Schmitz	M. D. Kniss	1924
473	Shelburne	G. E. Peniston	C. H. Kniss	1924
474	Shelburne	F. C. Pohlman	Geo. D. Boyer	1924
475	Shelburne	H. F. Brown	F. W. Hayson	1924
476	Shelburne	Anton Lund	J. A. Byers	1924
477	Shelburne	A. C. McNeil	G. B. Taylor	1924
478	Shelburne	Wm. Huxford	M. A. Rowell	1924
479	Shelburne	C. W. Jones	H. A. W. Parize	1924
480	Shelburne	Henry Longstreer	F. M. Bernatz	1924
481	Shelburne	Peter Weiss	L. A. Prius	1924
482	Shelburne	Samuel James, Jr.	Clifford Young	1924
483	Shelburne	J. C. Smith	Clifford Young	1924
484	Shelburne	Frank Blarhin	L. E. Johnson	1924

TOWN OFFICIALS—CONTINUED

Number	TOWN	Mayor	Clerk	Treasurer	Term expires
686	Stanley	G. F. Langham	H. A. Woodson	D. M. Schwartz	1922
689	Stanton	G. W. Kahan	A. W. Buehler	W. B. Barrett	1923
702	State Center	Albert Abelson	H. E. Buchanan	Orlando Evans	1924
703	Stearns	Wm. F. Rogers	F. M. Guilburn	Katherine Doherty	1924
704	Steele	H. Amberg	O. W. Jost	A. F. Layman	1924
705	Stockton	J. H. Jacobson	A. Williamson	A. M. Henderson	1924
706	Stoughton	J. H. Hays	E. P. Martens	C. L. Keeline	1924
709	Stratford	J. R. Johnson	R. H. Hark	H. L. McWherry	1924
706	Struble	H. F. Almon	John Garding	F. J. Kaler	1924
710	Sumner	H. H. Wilson	J. A. Wimer	W. A. Heyer	1924
711	Superior	J. C. Frings	C. L. Edgar	Clara Gering	1924
712	Sutherland	A. C. Aldrick	W. O. La Duke	Clara F. Rogland	1924
713	Swan	Alameda Brys	S. F. Berholm	C. L. Mix	1924
714	Swan, City	Jas. W. Parferson	J. W. Berger	Clough Spoker	1924
715	Swanton	Jim Hart	Warren F. Miller	Frank Grayman	1922
716	Tampson	J. C. Baker	Ruby MacChesney	F. A. Emery	1924
717	Terra	L. W. Torvik	J. E. Helgeson	Roy LeVing	1924
720	Thompson	Otto Ahlund	J. H. Keith	H. W. Nelson	1924
725	Thor	J. J. Sorheim	E. H. Alberry	J. E. Semling	1922
728	Thorpe	H. O. Youngberg	E. H. Lecky	G. J. Bussell	1924
733	Thornbush	W. M. Lecky	J. H. Lecky	H. J. Bussell	1924
736	Thurman	A. W. Staudahl	D. L. Motters	Robert Barry	1924
737	Tilden	H. A. Whelan	Wm. J. Boyken	Robert Barry	1922
738	Tilden	Herman Emmert	V. J. Edwards	John Bulk	1924
739	Tipton			J. O. Boykin	1924
740	Tipton				1924
741	Tipton				1924
742	Tipton				1924
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746	Van Horn				1924
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748	Vernon				1924
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Official Directory of the League of Iowa Municipalities

PRESIDENT

R. S. McNutt.....Muscatine

VICE PRESIDENT

A. O. Scott.....Ft. Dodge

SECRETARY-TREASURER

Frank G. Pierce.....Marshalltown

TRUSTEES

L. Zurmuehlen.....Council Bluffs
J. A. Walter.....McGregor
H. W. Cowles.....Clinton

COMMITTEES

Legislation—Solicitor W. A. Hunt, Ottumwa; Solicitor B. P. Poor, Burlington; Solicitor H. A. Willoughby, Grundy Center; Manager O. E. Carr, Dubuque; Mayor Wallace M. Short, Sioux City; Mayor A. E. Gnagy, Waterloo; Mayor Alfred C. Mueller, Davenport; Solicitor E. H. Pollard, Fort Madison; Councilman C. E. Peterson, Madrid.

Home Rule—Mayor H. H. Balding, Waucoma; Councilman O. Patterson, Bloomfield; Mayor E. C. Gilbert, Keota.

Franchises—Councilman B. Iroy Emms, Perry; Mayor S. A. Haynes, Cornlng; Councilman E. R. Donohoe, Pocahontas.

Paving—Councilman H. W. Hayes, Mason City; Councilman H. A. Gunn, Colfax; Clerk C. C. Christianson, De Witt.

Light and Power—Councilman W. Z. Long, Spencer; Mayor J. P. Schutt, Sioux Center; Councilman H. M. Isobel, Maquoketa.

Sewerage and Sanitation—Clerk O. Hochman, Council Bluffs; Mayor F. E. Tripp, Preston; Councilman W. B. Reed, Decorah.

Waterworks and Supply—Councilman F. C. Reece, Villisca; Mayor C. W. Biggs, Marion; Mayor J. E. Luellen, Wayland.

Taxation and Assessment—Clerk A. C. Kuyper, Pella; Mayor R. W. Peterson, Bettendorf; Mayor L. C. Albright, Monona.

Judicial Decisions—Solicitor G. A. Minnich, Carroll; Solicitor M. W. Cizek, Dubuque; Solicitor Geo. A. Rice, Mapleton.

RECEIPTS—Continued

Elgin	10.00	Iron	10.00
Elkader	10.00	Jackson	10.00
Elkborn	10.00	Janesville	10.00
Elliot	10.00	Jefferson	10.00
Elston	10.00	Jewell Junction	10.00
Elma	10.00	Joles	10.00
Ely	10.00	Kalona	10.00
Emersop	5.00	Kanawha	10.00
Emmetsburg	25.00	Kelley	10.00
Epworth	10.00	Keosau	10.00
Essex	10.00	Keosauq	10.00
Katherville	20.00	Keosauq Park	10.00
Everig	10.00	Knox	40.00
Extra	10.00	Keota	10.00
Exline	10.00	Keystone	10.00
Fairfield	20.00	Kimballton	10.00
Farley	10.00	Kingsley	10.00
Farmersburg	10.00	Kirkman	10.00
Farmington	10.00	Kiron	10.00
Farragut	10.00	Klemme	10.00
Fayette	10.00	Kneffing	10.00
Fenton	10.00	Knoxville	20.00
Fonda	10.00	Lacoma	10.00
Fountain	10.00	Ladora	10.00
Ft. Atkinson	10.00	Lake City	5.00
Ft. Dodge	40.00	Lake Mills	10.00
Ft. Madison	40.00	Lake Park	10.00
Fredericksburg	20.00	Lake View	10.00
Fremont	10.00	Lakota	10.00
Galva	10.00	Lamoni	10.00
Garnaville	10.00	Lansing	10.00
Gardner	10.00	Lansing	15.25
Garret	10.00	La Porte City	10.00
George	10.00	Larchwood	10.00
Gilbert	10.00	Laurel	10.00
Gilbertville	10.00	LeClaire	10.00
Gilman	10.00	LeGrand	10.00
Gilmore City	10.00	Lehigh	10.00
Gladbrook	10.00	LeMars	20.00
Gidden	10.00	Lennox	10.00
Goodfield	10.00	Leon	10.00
Goodell	10.00	LeRoy	10.00
Goose Lake	10.00	Letts	10.00
Gowrie	10.00	Lidderdale	10.00
Grafton	10.00	Line Spring	10.00
Grand Junction	10.00	Lineville	10.00
Grand Mound	10.00	Lineville	10.00
Grand River	10.00	Lincoln	10.00
Granger	10.00	Linn Grove	10.00
Gravety	10.00	Linn	10.00
Greeley	10.00	Liscomb	10.00
Greene	10.00	Littleport	10.00
Greenfield	10.00	Livernore	10.00
Green Island	10.00	Lohrville	10.00
Grassland	10.00	Lone Rock	10.00
Grundy Center	10.00	Lowry	10.00
Guthrie Center	10.00	Louisville	10.00
Guthrie	10.00	Lowville	10.00
Hamburg	20.00	Lowville	10.00
Hampton	20.00	Luana	10.00
Hanoutown	10.00	Lucas	10.00
Hanty	5.00	Luther	10.00
Harpers Ferry	10.00	Lynchville	10.00
Harris	10.00	LuVerne	10.00
Hartley	10.00	Lytton	10.00
Hartwick	10.00	Maestonia	10.00
Hawarden	20.00	Madrid	10.00
Hazelton	10.00	Magnolia	10.00
Holstein	10.00	Maillard	10.00
Hoopers	10.00	Mallard	10.00
Hubbard	10.00	Manly	10.00
Hudson	10.00	Manning	10.00
Hull	10.00	Manson	10.00
Humboldt	20.00	Mapleton	10.00
Huxley	10.00	Maquoketa	10.00
Ida Grove	10.00	Marathon	10.00
Imogene	10.00	Marble Rock	10.00
Independence	20.00	Marcus	10.00
Indianola	20.00	Marango	10.00
Iowa City	40.00	Marion	10.00
Iowa Falls	20.00	Marshalltown	10.00
		Martinsburg	10.00

RECEIPTS—Continued

Mason City	40.00	Palo	10.00
Mason	10.00	Panama	10.00
Masons	5.00	Panora	10.00
Maurice	10.00	Paulina	10.00
Maxwell	10.00	Pella	10.00
Maynard	10.00	Perry	10.00
McCallsburg	10.00	Persia	10.00
McGregor	10.00	Petersen	10.00
Melity	10.00	Petersen	10.00
Mechanicsville	10.00	Phot Mound	10.00
Medapolis	10.00	Pleasantville	10.00
Medbourne	10.00	Plymouth	10.00
Meeker	10.00	Pocahontas	10.00
Melvin	10.00	Pomeroy	10.00
Meridian	10.00	Portsmouth	10.00
Merrill	10.00	Postville	10.00
Moscow	10.00	Prairie City	10.00
Middletown	10.00	Prescott	10.00
Miles	10.00	Prison	10.00
Minford	10.00	Princeton	10.00
Minden	10.00	Protovin	10.00
Missouri Valley	20.00	Rake	10.00
Milchell	5.00	Randolph	10.00
Millsville	10.00	Reedley	10.00
Moneta	10.00	Reedley	10.00
Monona	10.00	Reinbeck	10.00
Monticello	20.00	Rembrandt	10.00
Montrose	10.00	Remsen	10.00
Moravia	10.00	Ribedes	10.00
Morning Sun	10.00	Ricksville	10.00
Morris	10.00	Ridgeway	10.00
Moulton	10.00	Rinard	10.00
Mt. Auburn	10.00	Ridgeway	10.00
Mt. Pleasant	10.00	Rock Rapids	10.00
Mt. Vernon	10.00	Rock Valley	10.00
Murray	10.00	Rockwell City	10.00
Muscatine	40.00	Roland	10.00
Nashua	10.00	Rolle	10.00
Neola	10.00	Rose Hill	5.00
Neosho	10.00	Royal	10.00
New Albin	10.00	Ruid	10.00
Newell	10.00	Rumfeld	10.00
Newell	10.00	Ruthven	10.00
Newburg	10.00	Ryan	10.00
New Hampton	10.00	St. Ansgar	10.00
New Hartford	10.00	Sabula	10.00
New Liberty	10.00	Sae City	10.00
New London	10.00	Salk	10.00
New Sharon	10.00	Samborn	10.00
Newton	10.00	Schaller	10.00
New Verna	10.00	Schleswig	10.00
Niehon	10.00	Sheldahl	10.00
Nodaway	10.00	Shelby	10.00
Nora Springs	10.00	Sheldon	10.00
North English	10.00	Shell Rock	10.00
North Liberty	10.00	Shenandoah	10.00
North McGregor	10.00	Shiley	10.00
Northwood	10.00	Silver City	10.00
Norwalk	10.00	Sioux Center	10.00
Norway	10.00	Sioux City	10.00
Osborne	10.00	Sioux Rapids	10.00
Oskville	10.00	Slater	10.00
Obeysian	10.00	Smithland	10.00
Odebolt	10.00	Smithland	10.00
Ogden	10.00	Solon	10.00
Ogden	10.00	Solon	10.00
Old	10.00	Spencer	10.00
Old	10.00	Spillville	10.00
Olin	10.00	Spirit Lake	10.00
Osloo	10.00	Spragueville	10.00
Orange City	10.00	Stanley	10.00
Orient	10.00	Stanhope	10.00
Osage	10.00	Stanton	10.00
Oskaloosa	10.00	Stanton	10.00
Ossian	10.00	State Center	10.00
Oto	10.00	Stockton	10.00
Ottawa	10.00	Storm Lake	10.00
Ottumwa	10.00	Stout City	10.00
Oxford	10.00	Stout City	10.00
Oxford Junction	10.00	Stratford	10.00
Pacific Junction	10.00	Stuart	10.00

RECEIPTS—Continued

Sumner	10.00	Washington	20.00
Sutherland	10.00	Wasilla	10.00
Svea City	10.00	Waterloo	10.00
Tabor	10.00	Wauson	10.00
Tama	10.00	Waukon	20.00
Templeton	10.00	Waverly	10.00
Thompson	10.00	Wayland	10.00
Thor	10.00	Webster City	10.00
Thornion	10.00	Wellman	10.00
Thurman	10.00	Wellsburg	10.00
Tingley	10.00	Wesley	10.00
Tipton	10.00	West Branch	10.00
Titons	10.00	Westgate	10.00
Toledo	10.00	West Liberty	10.00
Toronto	10.00	West Point	10.00
Trass	10.00	Westland	10.00
Traylor	10.00	What Cheer	10.00
Trippel	10.00	Whiting	10.00
Underwood	10.00	Whitmore	10.00
Duxon	10.00	Whitton	10.00
Urbana	10.00	Williams	10.00
Vail	10.00	Williamsburg	10.00
Van Horn	10.00	Winfield	10.00
Varna	10.00	Windsor	10.00
Villona	10.00	Winthrop	10.00
Vinton	10.00	Woodbine	10.00
Volga City	10.00	Woodbine	10.00
Wadena	10.00	Worsham	10.00
Waleott	10.00	Worthington	10.00
Walker	10.00	Wyoming	10.00
Wall Lake	10.00	Zeasing	10.00
Walnut	10.00	Zwingle	10.00
Wapello	10.00		

Note: Those towns credited with \$5.00 are new members and paid for part of a year only. A few members paid this year's dues before August 1 and are credited with two payments in the last year.

DISBURSEMENTS

August 1	F. G. Pierce, salary	July	150.00
August 1	Municipal Publishing Co., for August		224.65
August 2	Postmaster, stamps		20.00
August 5	Postmaster, 2000 two-cent envelopes		45.36
August 10	George Gallardo, checking reports		45.54
August 18	W. B. Hinks, expense convention		40.50
August 22	Roy Ped expense convention		41.50
August 22	J. F. Hall, expense convention		40.65
August 22	F. G. Pierce, expense convention		64.25
September 2	F. G. Pierce, salary August		200.00
September 2	F. Huber, clerk hire		50.00
September 2	F. G. Pierce, expense Attorney General		11.52
September 10	Seaside Printing Co., printing		45.75
September 10	L. Zurnmehlin, expense convention		29.35
September 14	Municipal Pub. Co., for September		221.79
October 1	F. Huber, clerk hire		50.00
October 1	F. G. Pierce, salary September		200.00
October 4	Marshall Print Co., printing		57.80
October 10	Municipal Pub. Co., for October		231.70
October 11	A. Holman, brief bill board		20.00
October 20	West Pub. Co., advance sheets		7.30
October 26	Postmaster, 2000 one-cent envelopes		47.20
October 26	Postmaster, 2000 two-cent envelopes		45.20
November 1	F. G. Pierce, salary October		200.00
November 1	Municipal Pub. Co., for November		221.79
November 1	F. Huber, clerk hire		50.00
November 9	Marshall Print Co., printing		55.25
November 24	F. G. Pierce, expense Des Moines		25.77
November 25	I. Swisher, expense Des Moines		22.40
November 29	Postmaster, 2500 two-cent envelopes		31.80
December 1	F. Huber, clerk hire		50.00
December 1	F. G. Pierce, salary November		200.00
December 1	Municipal Pub. Co., for December		171.20
December 27	Postmaster, 2000 two-cent envelopes		45.20
December 28	Mills & Son, printing		22.15
January 1	F. Huber, clerk hire		50.00
January 1	F. G. Pierce, salary December		200.00
January 1	Municipal Pub. Co., for January		226.25
January 8	Marshall Print Co., printing		14.73

DISBURSEMENTS—Continued

February 1	F. Huber, clerk hire	50.00
February 1	F. G. Pierce, salary January	200.00
February 1	Municipal Pub. Co., for February	226.25
March 1	F. Huber, clerk hire	50.00
March 1	F. G. Pierce, salary February	200.00
March 1	Municipal Pub. Co., for March	226.25
April 1	F. Huber, clerk hire	50.00
April 1	F. G. Pierce, salary March	200.00
April 1	Municipal Pub. Co., for April	226.25
May 1	F. Huber, clerk hire	50.00
May 2	W. M. Short, meeting Des Moines	22.00
May 3	Inglis Swisher, meeting Des Moines	24.80
May 3	L. Zurnmehlin, meeting Des Moines	21.11
May 3	F. G. Pierce, salary April	200.00
May 3	Municipal Pub. Co., for May	226.25
May 20	Postmaster, 1000 return cards	20.00
May 20	Postmaster, 2000 one-cent envelopes	23.44
June 8	F. G. Pierce, salary May	200.00
June 8	Municipal Pub. Co., for June	226.25
June 22	Seaside Printing Co., printing	45.25
July 26	Postmaster, 2000 one-cent envelopes	45.25
July 1	F. Huber, clerk hire	50.00
July 1	Postmaster, 2000 two-cent envelopes	44.18
July 8	Marshall Printing Co., printing	38.25
July 8	F. G. Pierce, salary June	200.00
July 8	Municipal Pub. Co., for July	226.25
July 8	F. G. Pierce, expense	26.00
July 19	Seaside Printing Co., printing	9.80

RECAPITULATION

Cash on hand August 1, 1921	\$ 694.29
Transferred from special fund	40.41
Received from dues	6,088.25
Total receipts	\$ 7,222.94
Total disbursements	6,762.07
Cash on hand August 1, 1922	\$ 460.87

REPORT ON MUNICIPAL FINANCES

REPORT OF AUDITING COMMITTEE

To the Officers and Members of the League of Iowa Municipalities:

The undersigned, your Committee, appointed by the President to audit the books and account of the Secretary-Treasurer, report as follows:

We have checked the report and vouchers with the books and find the report correct as follows:

RECEIPTS

August 1, 1921, Cash on hand as per report.....	\$ 484.28
Transferred from Legislative Fund.....	40.41
Received from dues, vouchers No. 5890 to 6426, inclusive.....	6,698.35
Total Receipts.....	\$7,223.04

DISBURSEMENTS

August 1, 1922, Paid vouchers No. 505 to 572, inclusive.....	\$6,762.07
Balance, cash on hand.....	459.97

Total Receipts.....	\$7,223.04
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Your Committee commend Mr. Frank G. Pierce for the splendid condition of his books and report and are pleased to state that as in the past he is an invaluable officer of the League and we recommend that his report be approved.

Respectfully submitted,

T. J. REEVES
F. W. LEEDHAM
G. C. PARRS

Committee.

Checked by the Clerk of the State Auditors Municipal Accounting Department and found correct.

E. H. KOOSER.

STATE OF IOWA
1922

FOURTEENTH BIENNIAL REPORT

of the

ATTORNEY GENERAL

for the

BIENNIAL PERIOD ENDING DECEMBER 31, 1922

Ben J. Gibson
Attorney General

Published By
THE STATE OF IOWA
Des Moines