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REPORT ON

Municipal Finances

FOR THE

YEAR ENDING MARCH 31, 1917

Statistics of Cities and Towns of Iowa

FRANK S. SHAW
Auditor of State

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Des Moines

TABLE OF CONTENTS

Page

Letter of Transmittal vii
Municipal Accounting Law xii
List of cities and towns alphabetically by counties, with population. xv-xxiii
TABLE A—Summary of financial transactions of cities, graded by Population 2-55b
TABLE B—Showing Percentage of Net Indebtedness to Actual Valuation of Cities 55c-55d
TABLE NO. 1 56-59
Date of Incorporation; Area; Population; Payments During Year; Cash on hand at close of year.
TABLE NO. 1 (Continued) 56-59
Receipts and balances; Cash on Hand at Beginning of Year; Private Trust Account: Total Special Assessments.
TABLE NO. 2—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE 60-63
Salaries, Wages and Other Expenditure of Each Office or Department.
TABLE NO. 2—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE (Continued) 64-67
Salaries Police Departments; Salaries and Wages Fire Departments; Expense, Water for Hydrants; Department of Inspection; Pound Police and Fire Alarm Systems; Miscellaneous; Salaries, Wages and Expenditures Health Department.
TABLE NO. 2—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE (Continued) 68-71
General Administration Expense; General Street Expenditures; Street Paving and Curbing; Sidewalks and Crossings, Bridges, other than Toll; Snow Removal; Street Lighting; Street Sprinkling; Street Cleaning; Miscellaneous.
TABLE NO. 2—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE (Continued) 72-75
General Administration; General Park and Garden Expense; Libraries; Damage Settlements and Judgments; Printing and Stationery; Refund of Taxes; License, etc.; Miscellaneous.
TABLE NO. 3—PAYMENTS FOR MUNICIPAL INDUSTRY EXPENSE 76-79
Payments to Public for Salaries and Wages and for Miscellaneous Objects; Water Works; Electric Light Works; Markets and Public Scales; Cemeteries; Crematories; Miscellaneous.
TABLE NO. 4—PAYMENTS FOR OUTLAY 80-83
General Government; Protection of Life and Property; Health Department and Sanitation; Highways; Libraries; Recreation; Municipal Industries.
TABLE NO. 5—PAYMENTS FOR OUTLAY AND PAYMENTS OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS..... 84-87
Salaries and Wages; Purchase of Equipment; Contracts for Construction; Miscellaneous Objects; Interest on Municipal Debt Obligations.

D 5314

Page

TABLE NO. 6—PAYMENTS AND RECEIPTS ON ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT 88-91
Payments for Redemption or Cancellation of Debt Obligations; Receipts from Debt Obligations Issued; Excess of Receipts Over Payments; Excess Payments Over Receipts.

TABLE NO. 7—RECEIPTS FROM GENERAL AND COMMERCIAL REVENUES 92-95
From General Revenue Tax; Poll Taxes for City Government; Special Assessments; Franchise Taxes; From Licenses, Permits, and Fines; Gifts from Individuals and Corporations.

TABLE NO. 8—DEPARTMENTAL RECEIPTS FROM MUNICIPAL SERVICE INCOME 96-99
Charges; Fees; Rents and Privilege Rentals; Sales; General City Government.

TABLE NO. 9—RECEIPTS FROM INTEREST, SALES OF REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.....100-103
From Interest, Real Estate and Refund; Charges; Fees; Rents; Privilege Rentals; Sales; Water Works; Electric Light Works; Markets and Public Scales; Docks, Wharves and Landings; Cemeteries; All Other.

TABLE NO. 10—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR 104-107
General Bonds; Municipal Industry Bonds; Tax Warrants, Temporary Loans, etc.; Outstanding Warrants; Special Bonds; All Others; Debt per Capita.

TABLE NO. 11—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED....108-111
Valuation of Property Assessed for Taxation, Real, Personal, Railroad, Telephone, Telegraph and Express; Basis of Assessment; Taxes Levied for Municipal Purposes—Per Capita Assessed Valuation; Per Capita Tax Levy for Municipal Purposes.

TABLE NO. 12—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS 112-115
Municipal Buildings; Police Department; Fire Department; Equipment of Streets and Alleys; Bridges; Markets and Public Scales; Cemeteries; City Electric Light Works; City Water Works; Libraries; Parks; Hospitals; Docks, Wharves and Miscellaneous.

TABLE NO. 13—SUPPLEMENTARY INFORMATION GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.....116-119
Mayor, Auditor, Treasurer, Engineer, Assistant Engineer, City Clerk, Assistant Clerk, Marshal, Solicitor, Street Commissioner, Weighmaster, Physician, Health Officer; Councilmen, number, salary of each; Chief of Fire Department; Assistant Chief of Fire Department; Firemen, number, salary of each; Police Judge.

TABLE NO. 13—SUPPLEMENTARY INFORMATION GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES (Continued) 120-123
Police Department, Captain, Lieutenant, Patrolmen, Patrol Driver, Matron; Superintendent of Water Works; Assistant Superintendent of Water Works; Superintendent of Light Works; Chief Engineer Waterworks; Assistant Engineer Water Works; Chief Engineer Light Works; Assistant Engineer Light Works; Librarian; Assistant Librarian; Park Commissioner; Park Superintendent.

TABLE NO. 14—CLASSIFIED MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA 124-127
Corporate Payments; Payments for General and Municipal Service Expenses; Municipal Industrial Expenses; Payments for Outlays; For decrease of Indebtedness.

Page

TABLE NO. 15—CLASSIFIED MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA 128-131
Corporate Receipts; Receipts From General and Commercial Revenues; Municipal Service Income; Municipal Industrial Income; Receipts from Loans Increasing Indebtedness.

TABLE NO. 16—WATER WORKS, GENERAL INFORMATION AND COST OF SERVICE 132-135
Municipal Water Works, Miles of Mains, Number of Fire Hydrants; Rate for Service; Private or Corporation; Water Works, Miles of Mains; Number of Fire Hydrants; Rate for Service; Miles of Sewers; Paving and Cement Walks; Acres in Parks.

TABLE NO. 17—STREET LIGHTING, GENERAL INFORMATION, COST OF SERVICE 136-139
Cost of Service Plants Owned and Operated by Private Corporations; General Statistics; Cost of Service Plants Owned and Operated by City; General Statistics.

TABLES RELATIVE TO TOWNS.

TABLE NO. 1—AREA, POPULATION, PAYMENTS, RECEIPTS AND CASH BALANCES; PAYMENTS FOR OUTLAY OR NEW IMPROVEMENTS 142-167
Miles of Incorporation; Population 1915; Total Payments of Town; Cash on Hand Beginning of Year; Cash on Hand Close of Year; Payments for Water Works, Gas or Other Lighting; Sidewalks; Streets; Miscellaneous.

TABLE NO. 2—PAYMENTS OF TOWNS FOR GENERAL AND MUNICIPAL EXPENSE 168-193
Payments, Mayor, Clerk, Treasurer, Council, Marshal and Police, Street Commissioner, Fire Company; Streets; Sidewalks and Crossings; Water Works; Electric and Gas Works and Other Lighting; Elections and Town Hall; Board of Health and Cemetery; Legal Expense; Miscellaneous; Interests on Bonds and Bonds Redeemed; Amount of Temporary Loans and Warrants of Previous Year's Issue Paid.

TABLE NO. 3—GENERAL RECEIPTS OF TOWNS 194-221
Taxes, Licenses, Fees and Fines; Water, Electricity and Gas; Streets, Town Hall, Scales and Cemetery; Bond Sales; Current Year's Warrants Outstanding; Miscellaneous.

TABLE NO. 4—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR; VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED 222-249
General Bonds; Municipal Industry Bonds; Temporary Loans: Warrants Outstanding; Miscellaneous Debt; Valuation Real Property; Valuation Personal Property; Taxable Valuation; Mills Levied; Actual Valuation of Agricultural Lands in Incorporation; Mills Levied.

TABLE NO. 5—VALUE OF MUNICIPAL POSSESSIONS AT CLOSE OF YEAR 250-259

DIRECTORY OF CITY OFFICIALS 260-262

DIRECTORY OF TOWN OFFICIALS 263-283

IOWA LEAGUE OF MUNICIPALITIES—Officers and Committees...287-288

IOWA LEAGUE OF MUNICIPALITIES—Annual Statement of Receipts and Disbursements 289-292

LETTER OF TRANSMITTAL

HON. W. L. HARDING, Governor.

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

FRANK S. SHAW,
Auditor of State.

Des Moines, October 1, 1917.

FINANCE AND MUNICIPAL ACCOUNTING

Report of the Department

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

COMMISSION GOVERNED CITIES.

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

GENERAL MANAGER CITIES.

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

CITIES AND TOWNS LISTED BY COUNTIES.

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

IX.

RECEIPTS AND PAYMENTS.

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

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

MUNICIPAL POSSESSIONS.

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

Municipal buildings and land	$ 3,992.160
Furniture and other property	237,511
Police department, land, buildings, apparatus and other property	293,750
Fire department, land, buildings, apparatus and other property	2,525,158
Equipment of streets and alleys	346,680
Bridges	4,419,893
Markets and public scales	304,731
Cemeteries	1,430,173
City Electric Light Works	4,213,618
City water works	14,865,453
City Libraries	3,548,257
Parks, land and other property	7,092,324
Miscellaneous	1,449,686
Total	$44,719,394

LEAGUE OF IOWA MUNICIPALITIES.

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

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

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

RECEIPTS FROM EXAMINATIONS DURING THE MUNICIPAL YEAR.

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

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

RECEIPTS FROM EXAMINATIONS—Continued

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

TOTAL INDEBTEDNESS.

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

DELINQUENT TOWNS.

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

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

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

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

auditor justify action, the auditor of state shall send an examiner to inspect and report upon the financial administration and condition of the municipality in question. (31 G. A., ch. 34, Sec. 6.)

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

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

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

(Census 1915)

ADAIR—	
Adair	1,011
Bridgewater	362
Fontanelle	868
†Greenfield	1,624
Orient	496
Total of county	4,361
ADAMS—	
Carbon	304
*†Corning	1,884
Nodaway	359
Prescott	452
Total of county	2,999
ALLAMAKEE—	
Harpers Ferry	315
Lansing	1,655
Postville	1,003
Waterville	192
†*Waukon	2,168
Total of county	5,333
APPANOOSE	
†*Centerville	7,803
Cincinnati	1,629
Exline	651
Moravia	741
Moulton	1,352
*Mystic	2,695
Numa	738
Rathbun	622
Udell	192
Total of county	16,423
AUDUBON—	
†*Audubon	2,084
Brayton	197
Exira	842
Gray	184
Total of county	3,307
BENTON—	
*Belle Plaine	3,668
Blairstown	585
Garrison	488
Keystone	494
Luzerne	161
Newhall	248
Norway	491
Shellsburg	602
Urbana	391
†*Vinton	3,904
Van Horne	505
Total of county	11,537
BLACK HAWK—	
*Cedar Falls	6,284
Cedar Heights	51
Dunkerton	300
Hudson	411
La Porte City	1,541
†*Waterloo	33,097
Total of county	41,684
BOONE—	
Berkley	117
Beaver	137
†*Boone	12,253
Boxholm	225
Fraser	520
Luther	141
Madrid	1,449
Ogden	1,403
Pilot Mound	347
Total of county	16,592
BREMER—	
Denver	475
Frederika	204
Janesville	310
Plainfield	327
Readlyn	319
Sumner	1,587
Tripoli	855
†*Waverly	3,547
Total of county	7,624
BUCHANAN—	
Aurora	292
Brandon	349
Fairbank	631
Hazelton	507
†*Independence	3,683
Jesup	789
Lamont	592
Quasqueton	466
Winthrop	564
Total of county	7,873
BUENA VISTA—	
Albert City	417
Alta	1,078
Linn Grove	320
Marathon	581
Newell	781
Rembrandt	228
Sioux Rapids	1,020
†*Storm Lake	3,151
Total of county	7,576
BUTLER—	
†Allison	535
Bristow	338
Clarksville	965
Dumont	582
Greene	1,315
New Hartford	474
Parkersburg	1,027
Shell Rock	829
Total of county	6,065
CALHOUN—	
Farnhamville	355
Jolley	246
Knierim	193
*Lake City	2,224
Lohrville	696
Manson	1,309
Pomeroy	935

CALHOUN—Continued	
Rinard	156
†Rockwell City	1,864
Somers	178
Yetter	132
Total of county	8,288
CARROLL—	
Arcadia	381
Breda	413
†*Carroll	4,020
Coon Rapids	1,218
Dedham	436
Glidden	913
Halbur	168
Lanesboro	306
Lidderdale	176
Manning	1,611
Ralston	200
Templeton	276
Willey	71
Total of county	10,189
CASS—	
Anita	1,216
†*Atlantic	5,039
Cumberland	574
Griswold	1,148
Lewis	652
Marne	297
Massena	546
Wiota	245
Total of county	9,711
CEDAR—	
Bennett	320
Clarence	671
Durant	729
Lowden	630
Mechanicsville	816
Stanwood	547
†*Tipton	2,176
West Branch	712
Total of county	6,601
CERRO GORDO—	
*Clear Lake	2,741
Dougherty	232
†*Mason City	17,152
Meservey	257
Plymouth	374
Rock Falls	108
Rockwell	726
Swaledale	207
Thornton	311
Total of county	22,108
CHEROKEE—	
Aurelia	654
†*Cherokee (920 inst.)	5,624
Cleghorn	220
Larrabee	192
Marcus	987
Meriden	263
Quimby	286
Washta	432
Total of county	8,658
CHICKASAW—	
Alta Vista	364
Bassett	132
Fredericksburg	635
Ionia	291
Lawler	656
Nashua	1,282
†*New Hampton	2,664
North Washington	123
Total of county	6,147
CLARKE—	
Hopeville	91
Murray	847
†*Osceola	2,714
Woodburn	389
Total of county	4,041
CLAY—	
Dickens	291
Everly	472
Fostoria	146
Peterson	534
Royal	312
†*Spencer	4,176
Webb	185
Total of county	6,116
CLAYTON—	
Clayton	141
Elkport	210
Edgewood	633
†Elkader	1,213
Farmersburg	280
Garber	128
Garnavillo	368
Guttenberg	1,886
Littleport	206
Luana	188
McGregor	1,244
Monona	966
North Buena Vista	164
North McGregor	575
Osterdock	97
Saint Olaf	145
Strawberry Point	1,157
Volga	456
Total of county	10,147
CLINTON—	
Andover	68
Calamus	393
Camanche	647
Charlotte	384
†*Clinton	26,091
Delmar	553
De Witt	1,877
Goose Lake	113
Grand Mound	481
Lost Nation	577
Low Moor	262
Toronto	141
Welton	75
Wheatland	558
Total of county	32,220
CRAWFORD—	
Arion	237
Aspinwall	108
Charter Oak	799
Deloit	266
†*Denison	3,455
Dows City	571
Kiron	239
Manilla	1,124
Ricketts	143

CRAWFORD—Continued	
Schleswig	567
Vail	685
West Side	401
Total of county	8,598
DALLAS—	
†Adel	1,425
Bouton	204
Dallas Center	856
Dawson	306
De Sota	298
Dexter	810
Granger	275
Linden	324
Minburn	430
*Perry	5,435
Redfield	669
Van Meter	472
Waukee	354
Woodward	820
Total of county	12,678
DAVIS—	
†*Bloomfield	2,282
Drakesville	273
Floris	253
Pulaski	456
Total of county	3,264
DECATUR—	
Davis City	636
Decatur City	341
Garden Grove	741
Grand River	363
Lamoni	1,768
†*Leon	2,199
LeRoy	221
Pleasanton	265
Van Wert	469
Weldon	289
Total of county	7,292
DELAWARE—	
Colesburg	320
Delaware	87
Delhi	440
Earlville	582
Greeley	370
Hopkinton	836
†*Manchester	3,102
Masonville	268
Oneida	145
Ryan	483
Total of county	6,633
DES MOINES—	
†*Burlington	24,261
Danville	280
Mediapolis	867
Middletown	106
West Burlington	1,091
Total of county	26,605
DICKINSON—	
Arnold's Park	408
Lake Park	709
Milford	823
Orleans	135
†Spirit Lake	1,602
Superior	188
Terrill	452
Total of county	4,317
DUBUQUE—	
Avenarius	94
Bernard	110
Cascade	1,316
†*Dubuque	41,795
Durango	59
Centralia	51
Dyersville	1,827
Epworth	452
Farley	729
Graf	74
Holy Cross	134
Lattners (Epworth P. O.)	43
Luxemburg	120
New Vienna	211
Rickardsville	95
Sherrill	122
Worthington	327
Zwingle	85
Total of county	47,644
EMMET—	
Armstrong	753
Dolliver	108
†*Estherville	4,123
Gruver	110
Ringsted	447
Wallingford	188
Total of county	5,729
FAYETTE—	
Arlington	787
Clermont	714
Elgin	611
Fayette	1,175
Hawkeye	614
Maynard	426
†*Oelwein	7,137
Randalia	141
Saint Lucas	146
Wadena	279
Waucoma	449
Westgate	266
West Union	1,773
Total of county	14,518
FLOYD—	
†*Charles City	6,371
Marble Rock	535
Nora Springs	1,148
Rockford	1,138
Rudd	448
Total of county	9,640
FRANKLIN—	
Alexander	302
Coulter	307
Geneva	205
†*Hampton	3,025
Latimer	357
Popejoy	238
Sheffield	1,035
Total of county	5,469
FREMONT—	
Farragut	511
*Hamburg	2,204
Imogene	314
Randolph	320
†Sidney	1,074
Riverton	654
Tabor	1,048
Thurman	357
Total of county	6,482

GREENE—	
Churdan	694
Dana	213
Grand Junction	984
†*Jefferson	3,103
Paton	359
Rippey	403
Total of county	5,756
GRUNDY—	
Beaman	239
Conrad	620
Dike	379
†Grundy Center	1,629
Holland	152
Morrison	218
Reinbeck	1,257
Stout	147
Wellsburg	385
Total of county	5,026
GUTHRIE—	
Bagley	466
Bayard	706
Casey	801
†Guthrie Center	1,678
Jamaica	403
Menlo	437
Panora	1,107
*Stuart	1,849
Yale	305
Total of county	7,752
HAMILTON—	
Blairsburg	298
Ellsworth	530
Jewell Junction	1,074
Kamrar	268
Stanhope	358
Stratford	604
†*Webster City	5,834
Williams	550
Total of county	9,516
HANCOCK—	
Britt	1,445
Corwith	557
Crystal Lake	177
†Garner	1,226
Goodell	241
Kanawha	516
Klemme	404
Woden	163
Total of county	4,729
HARDIN—	
Ackley	1,289
Alden	806
Buckeye	193
†*Eldora	2,720
Hubbard	662
*Iowa Falls	3,716
New Providence	249
Radcliffe	729
Steamboat Rock	414
Union	600
Whitten	236
Total of county	11,604
HARRISON—	
Dunlap	1,393
Little Sioux	452
†Logan	1,641
Magnolia	297
*Missouri Valley	3,764
Modale	406
Mondamin	452
Persia	382
Pisgah	403
Woodbine	1,613
Total of county	10,803
HENRY—	
Coppock	111
†*Mt. Pleasant	4,089
Mount Union	200
New London	1,162
Olds	163
Rome	163
Salem	516
Wayland	560
Winfield	1,007
Total of county	7,971
HOWARD—	
Chester	290
†*Cresco	3,199
Elma	871
Lime Springs	547
Protivin	185
Total of county	5,092
HUMBOLDT—	
Bradgate	207
Bode	428
†Dakota City	447
Hardy	76
*Humboldt	2,061
Livermore	634
Ottosen	153
Pioneer	108
Renwick	483
Rutland	235
Thor	297
Total of county	5,129
IDA—	
Arthur	259
Battle Creek	688
Galva	478
Holstein	1,137
†*Ida Grove	2,090
Total of county	4,652
IOWA—	
Ladora	215
†*Marengo	2,037
Millersburg	197
North English	933
Parnell	380
Victor	755
Williamsburg	1,157
Total of county	5,674
JACKSON—	
Andrew	332
Baldwin	257
Bellevue	1,708
Green Island	127
La Motte	298
†*Maquoketa	3,776
Monmouth	224

JACKSON—Continued	
Miles	316
Preston	654
Sabula	944
Spragueville	101
Springbrook	130
Total of county	8,867
JASPER—	
Baxter	572
*Colfax	2,607
Kellogg	619
Lynnville	453
Mingo	305
Monroe	926
†*Newton	5,165
Prairie City	814
Reasnor	205
Sully	346
Valeria	92
Total of county	12,104
JEFFERSON—	
Batavia	605
†*Fairfield	6,113
Lockridge	203
Packwood	295
Pleasant Plain	172
Total of county	7,388
JOHNSON—	
Coralville	148
Hills	210
†*Iowa City	12,033
Lone Tree	809
North Liberty	186
Oxford	577
Solon	441
Total of county	14,414
JONES—	
†*Anamosa (inst. 335)	3,157
Center Junction	232
Martelle	181
*Monticello	2,159
Olin	706
Onslow	231
Oxford Junction	852
Wyoming	707
Total of county	8,225
KEOKUK—	
Delta	721
Harper	257
Hedrick	926
Keota	1,071
Kinross	152
Martinsburg	288
Ollie	341
Richland	619
†*Sigourney	2,109
South English	333
Thornburg	221
*What Cheer	1,805
Total of county	8,843
KOSSUTH—	
†*Algona	3,593
Bancroft	893
Burt	624
Fenton	304
Germania	426
Ledyard	240
LuVerne	560
Swea City	595
Titonka	353
Wesley	466
Whittemore	588
Total of county	8,642
LEE—	
Donnellson	425
†*Fort Madison	9,507
Franklin	133
*Keokuk	15,239
Montrose	702
Saint Paul (West Point P. O.)	62
West Point	564
Total of county	26,632
LINN—	
Alburnett	169
Bertram	124
*Cedar Rapids	40,667
Center Point	910
Central City	735
Coggon	569
Ely	182
Kenwood Park	559
Lisbon	879
†*Marion	4,675
Mount Vernon	1,564
Prairieburg	227
Robins	125
Springville	637
Walker	526
Total of county	52,548
LOUISA—	
Columbus City	390
Columbus Junction	1,107
Cotter	134
Grand View	375
Letts	456
Morning Sun	904
Oakville	416
†Wapello	1,532
Total of county	5,314
LUCAS—	
†*Chariton	5,235
Cleveland	65
Derby	323
Lucas	625
Russell	660
Total of county	6,908
LYON—	
Alvord	363
Doon	612
George	704
Inwood	713
Larchwood	476
Lester	274
Little Rock	634
†*Rock Rapids	2,031
Total of county	5,807
MADISON—	
Earlham	749
East Peru	300
Macksburg	304
Patterson	132
Saint Charles	455
Truro	322
†*Winterset	2,860
Total of county	5,122

MAHASKA—	
Barnes City	384
Beacon	489
Fremont	520
Leighton	129
†*Oskaloosa	10,485
New Sharon	1,225
Rose Hill	257
University Park	435
Total of county	13,924
MARION—	
Bussey	655
Dallas	329
Hamilton	398
Harvey	400
†*Knoxville (190 Inst.)	3,731
Marysville	216
Melcher	560
*Pella	3,096
Pleasantville	825
Swan	271
Total of county	10,481
MARSHALL—	
Albion	477
Clemons	245
Edenville (Rhodes P. O.)	451
Ferguson	161
Gilman	477
Laurel	194
LeGrand	364
Liscomb	307
†*Marshalltown	16,065
Melbourne	359
Saint Anthony	218
State Center	1,037
Total of county	20,355
MILLS—	
Emerson	464
†*Glenwood (Inst. 1,052)	4,343
Hastings	432
Henderson	238
Malvern	1,254
Pacific Junction	666
Silver City	483
Total of county	7,880
MITCHELL—	
Bailey	226
Carpenter	144
McIntire	579
Meyer	421
Mitchell	225
Orchard	141
†*Osage	2,779
Riceville	945
St. Ansgar	852
Stacyville	696
West Mitchell	138
Total of county	7,146
MONONA—	
Blencoe	307
Castana	441
Mapleton	1,200
Moorhead	381
†*Onawa	2,210
Rodney	175
Soldier	244
Turin	202
Ute	560
Whiting	642
Total of county	6,362
MONROE—	
†*Albia	5,138
Lovilia	521
Melrose	469
Total of county	6,128
MONTGOMERY—	
Coburg	176
Elliott	558
Grant	314
†*Red Oak	5,601
Stanton	705
*Villisca	2,132
Total of county	9,486
MUSCATINE—	
Atalissa	205
Conesville	332
†*Muscatine	15,785
Nichols	425
Stockton	121
West Liberty	1,760
Wilton	1,176
Total of county	19,804
O'BRIEN—	
Archer	139
Calumet	208
Hartley	1,115
Moneta	88
Paullina	875
†Primghar	923
Sanborn	1,456
*Sheldon	3,323
Sutherland	812
Total of county	8,939
OSCEOLA—	
Ashton	597
Harris	308
Ocheyedan	725
Melvin	278
†Sibley	1,755
Total of county	3,663
PAGE—	
Blanchard	422
Braddyville	326
†*Clarinda (Inst. 1,146)	5,624
Coin	665
College Springs	585
Essex	797
Hepburn	112
Northboro	219
Shambaugh	298
*Shenandoah	5,637
Yorktown	212
Total of county	14,897
PALO ALTO—	
Ayrshire	300
Curlew	173
Cylinder	161
†*Emmetsburg	2,647
Graettinger	743
Mallard	384
Rodman	161
Ruthven	744
West Bend	701
Total of county	6,014
PLYMOUTH—	
Akron	1,235
Brunsville	111
Craig	135
Hinton	291

TAMA—	
Berlin	143
Chelsea	582
Clutier	276
Dysart	937
Elberon	339
Garwin	513
Gladbrook	959
Montour	413
*Tama	2,612
Traer	1,378
†*Toledo	1,721
Vining	164
Total of county	10,037
TAYLOR—	
Athelstan	164
Blockton	649
†*Bedford	1,950
Clearfield	695
Conway	277
Gravity	549
Lenox	1,320
New Market	737
Sharpsburg	166
Total of county	6,507
UNION—	
Afton	1,007
†*Creston	7,572
Cromwell	179
Kent	166
Lorimor	711
Shannon City	289
Thayer	188
Total of county	10,112
VAN BUREN—	
Birmingham	581
Bonaparte	643
Cantril	465
Farmington	1,194
†Keosauqua	1,018
Milton	947
Stockport	363
Total of county	5,211
WAPELLO—	
Agency	374
Blakesburg	339
Chillicothe	193
Eddyville	1,046
*Eldon	2,030
Kirkville	278
†*Ottumwa	22,437
Total of county	26,697
WARREN—	
Ackworth	113
Carlisle	633
†*Indianola	3,495
Lacona	526
Milo	607
Norwalk	359
New Virginia	409
Sandyville	110
Spring Hill	85
Total of county	6,337

WASHINGTON—	
Ainsworth	432
Brighton	1,023
Crawfordsville	323
Kalona	514
Riverside	656
†*Washington	4,544
Wellman	837
West Chester	233
Total of county	8,562
WAYNE—	
Allerton	1,015
Clio	264
†Corydon	1,757
Humeston	1,034
Lineville	752
Promise City	278
*Seymour	2,146
Total of county	7,246
WEBSTER—	
Badger	222
Barnum	152
Callender	398
Clare	284
Dayton	806
Duncombe	476
†*Fort Dodge	19,372
Gowrie	955
Harcourt	303
Lehigh	1,290
Moorland	157
Vincent	183
Total of county	24,588
WINNEBAGO—	
Buffalo Center	908
†*Forest City	2,135
Lake Mills	1,480
Leland	188
Rake	231
Scarville	162
Thompson	565
Total of county	5,669
WINNESHIEK—	
Calmar	952
Castalia	262
†*Decorah	4,021
Fort Atkinson	305
Jackson Junction	151
Ossian	853
Ridgeway	389
Spillville	314
Total of county	7,247
WOODBURY—	
Anthon	758
Correctionville	1,056
Cushing	286
Danbury	578
Hornick	309
Lawton	190
Moville	801
Oto	366
Pierson	499
Salix	339
Sergeant Bluff	507
Sloan	588
Smithland	336
†*Sioux City	61,774
Total of county	68,387

PLYMOUTH—Continued	
Kingsley	1,053
†*LeMars	5,070
Merrill	536
Oyens	82
Remsen	1,098
Struble	160
Westfield	198
Total of county	9,969
POCAHONTAS—	
Fonda	1,106
Gilmore City	935
Havelock	278
Laurens	848
Palmer	222
Plover	200
†Pocahontas	1,194
Rolfe	1,115
Varina	245
Total of county	6,143
POLK—	
Altoona	520
Ankeny	526
Bondurant	302
Clover Hills	201
†*Des Moines	105,652
Elkhart	161
Grimes	351
Mitchellville (Inst. 117)	816
Polk City	257
Runnells	390
Sheldahl	226
South Ft. Des Moines	538
*Valley Junction	3,026
Total of county	112,966
POTTAWATTAMIE—	
Avoca	1,648
Carson	656
†*Council Bluffs	31,354
Hancock	264
Macedonia	390
McClelland	144
Minden	429
Oakland	1,196
Treynor	205
Neola	977
Underwood	295
Walnut	1,008
Total of county	38,566
POWESHIEK—	
Brooklyn	1,485
Deep River	516
*Grinnell	5,061
Guernsey	177
Hartwick	113
Malcom	426
†Montezuma	1,326
Searsboro	207
Total of county	9,311
RINGGOLD—	
Beaconsfield	163
Benton	213
Diagonal	492
Ellston	212
Kellerton	584
Knowlton	181
Maloy	119
†Mount Ayr	1,708
Redding	292
Tingley	411
Total of county	4,375

SAC—	
Auburn	410
Early	534
Grant City	177
Lake View	814
Lytton	237
Odeboldt	1,236
†*Sac City	2,521
Schaller	680
Wall Lake	726
Total of county	7,335
SCOTT—	
Bettendorf	1,376
Blue Grass	227
Buffalo	493
†*Davenport	48,483
Dixon	219
Donohue	85
Eldridge	236
LeClaire	688
Long Grove	146
McCausland	110
Maysville	58
New Liberty	116
Princeton	428
Walcott	461
Total of county	53,126
SHELBY—	
Defiance	401
Earling	307
Elk Horn	527
†*Harlan	2,825
Irwin	347
Kirkman	198
Panama	168
Portsmouth	338
Shelby	623
Total of county	5,734
SIOUX—	
Alton	988
Boyden	394
Chatsworth	135
Granville	415
*Hawarden	2,045
Hospers	557
Hull	768
Ireton	670
Matlock	76
Maurice	307
†Orange City	1,417
Rock Valley	1,306
Sioux Center	1,209
Total of county	10,287
STORY—	
*Ames	5,091
Cambridge	683
Collins	569
Colo	536
Gilbert	250
Huxley	357
Kelley	222
Maxwell	856
McCallsburg	292
†*Nevada	2,686
Roland	691
Slater	670
Story City	1,576
Zearing	536
Total of county	14,015

WORTH—		WRIGHT—	
Fertile	232	Belmond	1,419
Grafton	199	†*Clarion	2,553
Hanlontown	180	Dows	1,001
Joice	172	*Eagle Grove	4,038
Kensett	430	Galt	185
Manly	982	Goldfield	748
†Northwood	1,525	Rowan	326
		Woolstock	337
Total of county	3,720	Total of county	10,607

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

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

Percentage of population in cities and towns 54% plus.

Percentage of suburban population, 45.99%.

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

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

GENERAL TABLES

CITIES AND TOWNS

TABLE A—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1917.	Des Moines Population 105,652
Taxes, Licenses and Fines	
General levy, city government	$ 931,726
Independent divisions, city government	32,868
Franchise taxes	21,067
Poll taxes	----------
Special assessments	164
Other business licenses	14,505
Dog license	2,415
Departmental permits	15,645
Police court fines and forfeits	1,515
County road fund	19,498
Gifts, individuals or corporations	14,995
General Offices	
Executive offices	101
Law offices	2,023
Elections	1,358
Municipal property	----------
Courts	3,062
Police department	3,137
Fire department	105
Department of inspection	----------
Pounds	----------
Health department	304
Sewers and sewage disposal	----------
Refuse disposal	5
Miscellaneous	55,318
General street services	55,318
Bridges (other than toll)	----------
Libraries	1,224
Parks	1,472
Baths and bathing beaches	----------
Municipal Industries	
Water works	----------
Electric light works	----------
Gas works	----------
Markets and public scales	5,932
Docks, wharves and landings	----------
Cemeteries	20,739
Miscellaneous	10,464
From Debt Obligations	
General bonds	1,167,896
Municipal industry bonds	----------
Special assessments	----------
Temporary loans, etc.	----------
Outstanding warrents	100,909
Miscellaneous	9,605
Interest Receipts	
Current deposits	4,162
Other sources	4,752
All Other Receipts	
Sale of real property	----------
Refund receipts	----------
Special assessments made during the year	----------
From private trust accounts	----------
Recapitulation	
Taxes, licenses and fines	$ 1,054,398
General offices	68,109
Municipal industries	37,135
From debt obligations	1,278,410
Interest receipts	8,914
All other receipts	----------
Total receipts	$ 2,446,966
Cash on hand beginning of year	279,112
Grand total	$ 2,726,078

TABLE A—SUMMARY OF FINANCIAL

PAYMENTS. Year Ending March 31, 1917.	Des Moines Population 105,652
General Government	
Mayor's office	$ 5,592
City council	12,000
City clerk and auditor	12,208
City treasurer	11,700
City solicitor	10,753
Other attorneys	439
City assessor	----------
Engineer's office	40,720
Collection of taxes	----------
Audits and examinations	299
Elections	7,671
City hall	9,791
Courts	18,770
Miscellaneous	3,508
Protection of Life and Prop.	
Police department	105,240
Fire department	246,217
Inspection and pounds	10,368
Police and fire alarm systems	1,243
Miscellaneous	6,989
Health Dept. & Sanitation	
General expenditures	17,528
Quarantine and pest house	475
Sewers and sewage disposal	80,447
Refuse disposal	4,054
Miscellaneous	25
Highways	
General administration	6,217
General street expenditures	119,793
Paving and curbing	149,407
Sidewalks and crossings	18,334
Bridges (other than toll)	133,049
Snow removal	2,386
Street lighting	99,956
Street sprinkling and cleaning	46,096
Miscellaneous	4,460
Recreation, Libraries & Misc.	
General administration	6,560
Libraries	34,301
General park and garden expense	263,729
Miscellaneous	----------
Municipal Industries	
Water works	----------
Electric light works	----------
Gas works	----------
Markets and public scales	8,117
Docks, wharves, etc.	----------
Cemeteries and crematories	30,204
Miscellaneous	----------
Payments on Public Debt	
General and municipal bonds	387,500
Interest	80,968
Special assessments and outstanding warrants	74,750
Refund, transfers, etc.	8,875
Recapitulation	
General government	133,451
Protection of life and property	370,057
Health department and sanitation	102,529
Highways, recreation, etc.	846,202
Municipal industries	38,321
Payments on public debt	543,093
Total payments	$ 2,033,253
Cash on hand close of year	692,825
Grand total	$ 2,726,078

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Sioux City Population 61,774	Davenport Population 48,483	Dubuque Population 41,795	Cedar Rapids Population 40,667
Taxes, Licenses and Fines				
Gen. levy, city government	$ 523,447	$ 524,876	$ 325,921	$ 333,291
Ind. div. city government	1,916	----------	88,663	43,295
Franchise taxes	28,559	----------	----------	----------
Poll taxes	----------	----------	----------	----------
Special assessments	----------	1,852	108,704	----------
Other business licenses	12,212	18,424	3,365	4,019
Dog license	1,141	2,818	186	529
Deparmental permits	----------	5,958	----------	7,858
Police ct. fines and forfeits	27,572	8,910	1,457	5,855
County road fund	----------	1,974	4,897	5,470
Gifts, individuals or corp.	----------	----------	578	----------
General Offices				
Executive offices	3,106	----------	----------	63
Law offices	103	----------	----------	----------
Elections	862	----------	----------	1,328
Municipal property	7,284	----------	----------	47
Courts	----------	----------	----------	859
Police department	597	----------	90	6,225
Fire department	1,198	1,963	----------	970
Department of inspection	8,427	----------	----------	----------
Pounds	----------	----------	8	----------
Health department	14	618	----------	2,561
Sewers and sewage disposal	3,039	1,833	----------	----------
Refuse disposal	----------	41	----------	----------
Miscellaneous	----------	3,994	553	20
General street services	29,988	9,602	18	5,253
Bridges (other than toll)	230	----------	----------	----------
Libraries	1,088	531	----------	400
Parks	1,275	2,043	----------	2,157
Baths and bathing beaches	----------	6,254	----------	288
Municipal Industries				
Water works	174,342	----------	----------	125,805
Electric light works	----------	----------	----------	----------
Gas works	----------	----------	----------	----------
Markets and public scales	993	127	795	845
Docks, wharves and land'gs	----------	----------	568	----------
Cemeteries	1,548	----------	----------	----------
Miscellaneous	----------	----------	2	----------
From Debt Obligations				
General bonds	36,048	----------	465,794	100,000
Municipal industry bonds	148,519	100,022	----------	----------
Special assessments	----------	----------	116,929	5,000
Temporary loans, etc.	----------	----------	9,000	4,435
Outstanding warrants	----------	----------	16,903	20,269
Miscellaneous	----------	----------	----------	----------
Interest Receipts				
Current deposits	3,756	6,843	2,038	1,827
Other sources	----------	1,710	280	900
All Other Receipts				
Sale of real property	18,000	----------	----------	5,850
Refund receipts	180	----------	----------	4,265
Spec. assessm'ts during year	379,258	190,820	----------	----------
From private trust accounts	----------	11,014	108,297	4,784
Recapitulation				
Taxes, licenses and fines	$ 594,847	$ 564,812	$ 553,771	$ 400,317
General offices	57,211	26,879	669	20,171
Municipal industries	176,883	127	1,365	126,650
From debt obligations	184,567	100,022	608,626	129,704
Interest receipts	3,756	8,553	2,318	2,727
All other receipts	397,438	201,834	108,297	14,899
Total receipts	$ 1,414,702	$ 902,227	$ 1,255,046	$ 694,468
Cash on hd. beginning yr.	64,185	408,095	210,918	109,675
Grand total	$ 1,478,887	$ 1,310,322	$ 1,465,964	$ 804,143

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Sioux City Population 61,774	Davenport Population 48,483	Dubuque Population 41,795	Cedar Rapids Population 40,667
General Government				
Mayor's office	4,322	1,562	2,634	3,991
City council	12,552	2,500	2,366	10,111
City clerk and auditor	4,357	3,938	5,164	6,350
City treasurer	2,020	5,676	4,323	2,046
City solicitor	2,892	3,459	3,270	3,923
Other attorneys	600		1,748	90
City assessor		3,840	3,950	204
Engineer's office	4,808	5,541	6,633	8,492
Collection of taxes		683	503	296
Audits and examinations	572	709	306	
Elections	4,959	4,516	3,797	2,359
City hall	15,840	9,739	3,931	3,391
Courts	1,360	2,188	60	2,113
Miscellaneous	49	7,055		390
Protection of Life and Prop.				
Police department	75,796	54,794	38,925	31,321
Fire department	77,136	101,917	64,993	47,334
Inspection and pounds	14,235	8,040	582	3,962
Police and fire alarm systems	2,270	9,816		
Miscellaneous	1,459			
Health Dept. & Sanitation				
General expenditures	3,220	4,418	4,222	4,127
Quarantine and pest house				36
Sewers and sewage disposal	81,259	47,210	33,398	17,679
Refuse disposal				
Miscellaneous				
Highways				
General administration	1,200	3,175	1,373	8,335
General street expenditures	47,910	3,109	97,757	8,784
Paving and curbing	501,583	42,550	74,621	5,204
Sidewalks and crossings	11,331	19,246	2,238	4,960
Bridges (other than toll)	25,946			6,101
Snow removal	3,425			3,740
Street lighting	26,199	43,375	44,658	30,015
Street sprinkling and cleaning	16,670	52,540		29,604
Miscellaneous	2,392	3,461	3,069	6,993
Recreation, Libraries & Misc.				
General administration	2,100	1,700		2,470
Libraries	26,584	24,536		14,766
General park and garden exp.	26,550	51,280	700	23,716
Miscellaneous	6,158	15,153	6,820	2,158
Municipal Industries				
Water works	154,744			117,80
Electric light works				
Gas works				
Markets and public scales	1,244		36	1,082
Docks, wharves, etc.		48,049	867	32,926
Cemeteries and crematories	4,720	266		460
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	137,366	10,000	507,000	158,700
Interest	56,588	17,248	66,084	42,738
Special assess. and out. war.	7,500	191,216	63,979	
Refund, transfers, etc.	269	10,948	172,221	43,784
Recapitulation				
General government	$ 54,331	$ 51,406	$ 38,685	$ 43,756
Protection of life and prop.	170,896	174,567	104,500	82,617
Health dept. and sanitation	84,479	51,628	37,620	21,840
Highways, recreation, etc.	707,978	260,134	230,636	146,846
Municipal industries	160,708	48,315	903	152,331
Payments on public debt	201,723	229,412	809,284	245,222
Total payments	$ 1,380,115	$ 815,462	$ 1,221,628	$ 692,612
Cash on hd. close of yr.	98,772	494,860	244,336	111,531
Grand total	$ 1,478,887	$ 1,310,322	$ 1,465,964	$ 804,143

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Waterloo Population 33,097	Council Bluffs Population 31,354	Clinton Population 26,091	Burlington Population 24,261
Taxes, Licenses and Fines				
Gen. levy, city government	$ 218,220	$ 163,729	$ 63,254	$ 196,284
Ind. div. city government	66,839	61,011	83,696	----
Franchise taxes	----	14,200	----	----
Poll taxes	9,844	3,772	1,012	----
Special assessments	----	----	----	1,414
Other business licenses	4,450	4,638	1,989	5,207
Dog license	842	959	107	890
Departmental permits	2,613	320	424	1,425
Police ct. fines and forfeits	7,587	4,769	1,709	3,378
County road fund	3,316	2,473	1,989	166
Gifts, individuals or corp.	440	----	----	145
General Offices				
Executive offices	4,677	63	----	----
Law offices	----	187	----	----
Elections	113	----	----	29
Municipal property	----	----	----	162
Courts	----	----	----	----
Police department	278	31	278	3
Fire department	407	10	----	151
Department of inspection	25	836	----	----
Pounds	----	18	----	----
Health department	71	66	----	----
Sewers and sewage disposal	367	----	----	622
Refuse disposal	----	562	----	45
Miscellaneous	40	488	14,653	----
General street services	362	735	----	4,861
Bridges (other than toll)	----	----	----	250
Libraries	628	435	----	337
Parks	2,391	523	----	37
Baths and bathing beaches	2,616	----	----	----
Municipal Industries				
Water works	94,816	131,301	----	----
Electric light works	----	----	----	----
Gas works	----	----	----	----
Markets and public scales	----	777	----	653
Docks, wharves and land'gs	----	----	----	544
Cemeteries	----	----	----	----
Miscellaneous	----	----	----	----
From Debt Obligations				
General bonds	----	175,000	----	----
Municipal industry bonds	----	----	----	----
Special assessments	----	----	----	----
Temporary loans, etc.	----	----	----	3,300
Outstanding warrants	2,558	49,771	6,206	22,207
Miscellaneous	----	2,000	----	----
Interest Receipts				
Current deposits	2,835	4,079	1,447	336
Other sources	1,055	1,073	532	5,527
All Other Receipts				
Sale of real property	250	3,500	----	148
Refund receipts	990	8,276	----	471
Spec. assessm'ts during year	445	125,483	28,304	43,684
From private trust accounts	----	181,630	5,186	----
Recapitulation				
Taxes, licenses and fines	$ 314,151	$ 255,871	$ 154,180	$ 208,909
General offices	11,975	3,954	14,931	6,497
Municipal industries	94,816	132,078	----	1,197
From debt obligations	2,558	226,771	6,206	25,507
Interest receipts	3,890	5,152	1,979	5,863
All other receipts	1,685	318,889	33,490	44,303
Total receipts	**$ 429,075**	**$ 942,715**	**$ 210,786**	**$ 292,276**
Cash on hd. beginning yr.	134,308	126,146	85,646	10,289
Grand total	**$ 563,383**	**$ 1,068,861**	**$ 296,432**	**$ 302,565**

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Waterloo Population 33,097	Council Bluffs Population 31,354	Clinton Population 26,091	Burlington Population 24,261
General Government				
Mayor's office	2,636	1,837	1,00(	2,535
City council	1,500	2,206	2,160	7,300
City clerk and auditor	2,898	4,372	2,532	2,933
City treasurer	97	1,200	1,900	1,479
City solicitor	2,017	1,535	1,000	2,5[illegible]
Other attorneys	318			
City assessor				78
Engineer's office	6,243	5,714	2,342	2,854
Collection of taxes	549	827	4,715	
Audits and examinations	95		564	21[illegible]
Elections	1,121		2,108	1,869
City hall	3,064	1,770	2,284	478
Courts	2,481	1,022	1,200	1,200
Miscellaneous	649	900	1,874	1,456
Protection of Life and Prop.				
Police department	25,447	27,980	17,000	17,041
Fire department	29,005	33,728	44,707	42,417
Inspection and pounds	3,601	200	360	1,200
Police and fire alarm systems	405	1,479	4,268	100
Miscellaneous	221		1,960	30
Health Dept. & Sanitation				
General expenditures	2,028	2,294	620	2,339
Quarantine and pest house	27			
Sewers and sewage disposal	13,582	52,770	16,758	10,464
Refuse disposal	353		936	6,004
Miscellaneous	1,669			65
Highways				
General administration	455	1,115		1,000
General street expenditures	9,717	30,872	5,393	24,047
Paving and curbing	4,587	85,703	6,933	80
Sidewalks and crossings	1,852	12,230	5,016	4,793
Bridges (other than toll)	1,249	2,681	2,544	480
Snow removal	1,378		804	768
Street lighting	27,223	25,286	19,189	22,471
Street sprinkling and cleaning	15,320	7,814	6,324	4,657
Miscellaneous	2,710	3,124	2,143	36
Recreation, Libraries & Misc.				
General administration	9,182	1,519		900
Libraries	18,821	14,296	12,259	
General park and garden exp	6,078	13,039	9,028	5,459
Miscellaneous	4,095	12,996	6,119	2,379
Municipal Industries				
Water works	119,777	77,522		
Electric light works				
Gas works				
Markets and public scales		840		895
Docks, wharves, etc.	2,371			538
Cemeteries and crematories				
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	45,800	57,000	4,800	28,500
Interest	30,488	43,686	9,795	22,978
Special assess. and out. war.	16,944	201,349	36,249	16,325
Refund, transfers, etc.	3,432	80,578	7,632	56,993
Recapitulation				
General government	$ 23,668	$ 21,383	$ 23,679	$ 24,977
Protection of life and prop.	58,679	63,387	68,295	60,788
Health dept. and sanitation	17,659	55,064	18,314	18,872
Highways, recreation, etc.	102,667	210,675	75,762	67,070
Municipal industries	122,148	78,362		1,433
Payments on public debt	96,664	382,613	58,476	124,796
Total payments	$ 421,485	$ 811,484	$ 244,526	$ 297,936
Cash on hd. close of yr.	141,898	257,377	51,906	4,629
Grand total	$ 563,383	$ 1,068,861	$ 296,432	$ 302,565

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Ottumwa Population 22,437	Fort Dodge Population 19,373	Mason City Population 17,152	Marshalltown Population 16,065
Taxes, Licenses and Fines				
Gen. levy, city government	$ 111,397	$ 119,091	$ 144,126	$ 23,588
Ind. div. city government	34,679		21,043	77,354
Franchise taxes	1,072			447
Poll taxes	3,704	3,016	4,717	2,365
Special assessments				
Mulct tax and saloon license				
Other business licenses	4,076	2,653	5,701	
Dog license	624	36	243	69
Departmental permits	10			
Police ct. fines and forfeits	2,945	7,134	8,380	4,698
County road fund		1,748		
Gifts, individuals or corp.				
General Offices				
Executive offices			700	
Law offices				
Elections				
Municipal property		60		
Courts			2,198	
Police department	165	64	148	1,805
Fire department	189	717	393	512
Department of inspection			622	
Pounds				
Health department	85			
Sewers and Sewage disposal		140	112	1,064
Refuse disposal			73	
Miscellaneous	7,428	2,469		
General street services	676	350	3,030	4,794
Bridges (other than toll)				
Libraries	2,123	325	385	254
Parks				11
Baths and bathing beaches				
Municipal Industries				
Water works	59,377	37,259	46,595	49,047
Electric light works				398
Gas works				
Markets and public scales		349		665
Docks, wharves and land'gs				
Cemeteries				
Miscellaneous				464
From Debt Obligations				
General bonds	2,728		91,431	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				745
Outstanding warrants	1,260	9,296	40,615	284
Miscellaneous			35,448	284
Interest Receipts				
Current deposits	2,162	3,940	886	
Other sources				
All Other Receipts				
Sale of real property		8,500		
Refund receipts	7,376		672	
Spec. assessm'ts during year		200,863	439,823	
From private trust accounts		30,215	121,173	
Recapitulation				
Taxes, licenses and fines	$ 158,507	$ 133,678	$ 184,210	$ 108,521
General offices	10,666	4,125	7,661	8,440
Municipal industries	59,377	37,608	46,595	50,574
From debt obligations	3,988	9,296	167,494	1,313
Interest receipts	2,162	3,940	886	
All other receipts	7,376	239,578	561,668	
Total receipts	101,772	132,048	164,179	36,337
Cash on hd. beginning yr.	$ 242,076	$ 428,225	$ 968,514	$ 168,848
Grand total	$ 343,848	$ 560,273	$ 1,132,693	$ 205,185

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Ottumwa Population 22,437	Fort Dodge Population 19,373	Mason City Population 17,152	Marshalltown Population 16,065
General Government				
Mayor's office	$ 2,100	$ 3,026	$ 2,500	$ 1,620
City council	3,600	3,840	2,119	1,980
City clerk and auditor	3,235	1,954	4,177	660
City treasurer	300	450	149	----------
City solicitor	1,200	1,440	1,728	834
Other attorneys	450	----------	549	----------
City assessor	----------	----------	----------	----------
Engineer's office	3,609	3,839	1,475	1,062
Collection of taxes	1,182	----------	----------	----------
Audits and examinations	118	157	102	133
Elections	1,630	1,354	486	720
City hall	378	10,217	6,898	----------
Courts	600	1,182	66	----------
Miscellaneous	----------	----------	265	----------
Protection of Life and Prop.				
Police department	11,582	12,746	19,344	8,087
Fire department	13,756	32,384	16,171	11,710
Inspection and pounds	----------	1,110	1,217	----------
Police and fire alarm systems	----------	60	----------	----------
Miscellaneous	----------	----------	352	----------
Health Dept. & Sanitation				
General expenditures	750	897	4,578	----------
Quarantine and pest house	475	479	499	----------
Sewers and sewage disposal	10,532	16,286	230,785	3,613
Refuse disposal	----------	201	10,283	----------
Miscellaneous	----------	125	5,037	----------
Highways				
General administration	1,000	10,735	1,433	6,063
General street expenditures	8,950	6,750	16,214	8,153
Paving and curbing	1,504	163,146	338,749	15,086
Sidewalks and crossings	4,986	7,507	597	2,061
Bridges (other than toll)	6,587	1,434	626	129
Snow removal	----------	440	3,659	----------
Street lighting	17,797	18,680	13,627	----------
Street sprinkling and cleaning	4,978	6,049	4,114	----------
Miscellaneous	12,016	----------	----------	1,161
Recreation, Libraries & Misc.				
General administration	1,055	6,052	----------	3,096
Libraries	5,894	6,485	8,191	6,129
General park and garden exp.	5,101	273	11,891	1,762
Miscellaneous	12,703	3,899	26,331	772
Municipal Industries				
Water works	86,982	120,868	77,813	64,164
Electric light works	----------	----------	----------	11,044
Gas works	----------	----------	----------	----------
Markets and public scales	----------	925	----------	1,020
Docks, wharves, etc.	----------	----------	----------	----------
Cemeteries and crematories	----------	----------	----------	----------
Miscellaneous	----------	----------	----------	----------
Payments on Public Debt				
General and municipal bonds	10,000	----------	7,400	7,935
Interest	22,476	11,041	25,246	5,026
Special assess. and out. war.	4,252	17,137	55,917	----------
Refund, transfers, etc.	7,428	29,083	114,871	5,705
Recapitulation				
General government	$ 18,402	$ 27,459	$ 20,514	$ 7,009
Protection of life and prop.	25,338	46,300	37,084	19,797
Health dept. and sanitation	11,757	17,988	251,182	3,613
Highways, recreation, etc.	82,571	231,450	425,432	44,412
Municipal industries	86,982	121,793	77,813	76,228
Payments on public debt	44,156	57,261	203,434	18,666
Total payments	$ 269,206	$ 502,251	$ 1,015,459	$ 169,725
Cash on hd. close of yr.	74,642	58,022	117,234	35,460
Grand total	$ 343,848	$ 560,273	$ 1,132,693	$ 205,185

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Muscatine Population 15,875	Keokuk Population 15,239	Boone Population 12,253	Iowa City Population 12,033
Taxes, Licenses and Fines				
Gen. levy, city government	$ 119,040	$ 128,122	$ 49,046	$ 23,075
Ind. div. city government	16,959	4,273	7,297	134,778
Franchise taxes	----------	----------	1,112	----------
Poll taxes	273	----------	3,359	1,754
Special assessments	47,359	----------	----------	----------
Mulct tax and saloon license	----------	----------	----------	----------
Other business licenses	778	5,857	----------	1,360
Dog license	430	----------	2,442	75
Departmental permits	380	887	175	----------
Police ct. fines and forfeits	----------	1,453	1,957	889
County road fund	----------	1,589	1,576	1,065
Gifts, individuals or corp	----------	----------	2,000	----------
General Offices				
Executive offices	166	10	----------	133
Law offices	----------	----------	----------	----------
Elections	132	----------	30	36
Municipal property	----------	----------	----------	497
Courts	----------	150	----------	----------
Police department	270	16	79	----------
Fire department	644	82	67	----------
Department of inspection	----------	----------	----------	859
Pounds	----------	----------	----------	----------
Health department	----------	122	----------	94
Sewers and Sewage disposal	27	111	96	264
Refuse disposal	----------	----------	----------	246
Miscellaneous	40	----------	32	123
General street services	485	1,822	832	173
Bridges (other than toll)	10,002	----------	----------	200
Libraries	----------	1,388	----------	224
Parks	----------	193	----------	143
Baths and bathing beaches	----------	----------	----------	----------
Municipal Industries				
Water works	44,078	----------	40,982	----------
Electric light works	----------	----------	----------	7
Gas works	----------	----------	----------	----------
Markets and public scales	281	1,564	----------	64
Docks, wharves and land'gs	445	248	----------	----------
Cemeteries	8,210	2,828	----------	3,104
Miscellaneous	----------	----------	----------	----------
From Debt Obligations				
General bonds	----------	----------	----------	156,745
Municipal industry bonds	----------	----------	----------	----------
Special assessments	----------	----------	----------	----------
Temporary loans, etc.	----------	71,809	----------	----------
Outstanding warrants	----------	49,773	9,106	----------
Miscellaneous	----------	----------	3,600	----------
Interest Receipts				
Current deposits	----------	365	360	1,566
Other sources	----------	200	----------	----------
All Other Receipts				
Sale of real property	----------	----------	----------	----------
Refund receipts	2,556	142	----------	2,800
Spec. assessm'ts during year	----------	720	896	1,400
From private trust accounts	----------	446	8,496	----------
Recapitulation				
Taxes, licenses and fines	$ 185,219	$ 142,181	$ 68,964	$ 162,996
General offices	11,766	3,894	1,136	2,997
Municipal industries	53,014	4,640	40,982	3,175
From debt obligations	----------	121,582	12,706	156,745
Interest receipts	----------	565	360	1,566
All other receipts	2,556	1,308	9,392	4,200
Total receipts	$ 252,555	$ 274,170	$ 133,540	$ 331,679
Cash on hd. beginning yr.	79,694	22,736	14,049	51,914
Grand total	$ 332,249	$ 296,906	$ 147,589	$ 383,593

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Muscatine Population 15,875	Keokuk Population 15,239	Boone Population 12,253	Iowa City Population 12,033
General Government				
Mayor's office	$ 883	$ 2,100	$ 1,003	$ 1,200
City council	2,400	4,481	357	246
City clerk and auditor	1,565	3,264	1,770	1,220
City treasurer	581	5	50	205
City solicitor	1,201	----------	600	750
Other attorneys	----------	1,200	----------	----------
City assessor	350	720	----------	----------
Engineer's office	4,376	2,407	3,116	3,694
Collection of taxes	----------	----------	----------	360
Audits and examinations	279	150	----------	197
Elections	693	428	39	936
City hall	2,451	1,004	957	2,540
Courts	100	1,010	----------	29
Miscellaneous	265	----------	117	364
Protection of Life and Prop.				
Police department	7,728	11,824	8,449	5,948
Fire department	17,177	21,999	5,957	17,543
Inspection and pounds	----------	14	14	----------
Police and fire alarm systems	783	----------	----------	17
Miscellaneous	----------	----------	----------	2,264
Health Dept. & Sanitation				
General expenditures	1,138	1,762	339	869
Quarantine and pest house	----------	----------	----------	65
Sewers and sewage disposal	8,756	6,953	2,953	3,810
Refuse disposal	----------	----------	914	1,163
Miscellaneous	----------	----------	----------	199
Highways				
General administration	1,061	1,500	840	1,000
General street expenditures	15,347	23,973	3,428	15,761
Paving and curbing	7,320	7,014	1,197	914
Sidewalks and crossings	----------	3,430	1,289	1,448
Bridges (other than toll)	11,088	486	----------	70,464
Snow removal	----------	----------	13	----------
Street lighting	15,049	16,477	8,166	12,044
Street sprinkling and cleaning	----------	1,280	2,110	6,092
Miscellaneous	334	----------	263	845
Recreation, Libraries & Misc.				
General administration	----------	3,199	----------	----------
Libraries	6,495	5,436	2,880	5,919
General park and garden exp.	2,306	1,786	6,837	5,580
Miscellaneous	2,984	4,452	2,528	1,610
Municipal Industries				
Water works	41,466	----------	33,910	----------
Electric light works	----------	----------	----------	----------
Gas works	----------	----------	----------	----------
Markets and public scales	552	833	75	8,320
Docks, wharves, etc.	9,872	----------	----------	----------
Cemeteries and crematories	9,980	4,821	----------	2,176
Miscellaneous	----------	----------	----------	50
Payments on Public Debt				
General and municipal bonds	21,500	4,000	----------	108,029
Interest	11,238	10,936	11,457	29,144
Special assess. and out. war.	41,199	131,270	6,603	19,765
Refund, transfers, etc.	16,881	1,542	14,009	50
Recapitulation				
General government	$ 15,144	$ 16,769	$ 8,009	$ 11,761
Protection of life and prop.	25,688	33,837	14,420	25,772
Health dept. and sanitation	9,894	8,715	4,206	6,106
Highways, recreation, etc.	61,984	69,033	29,551	121,677
Municipal industries	61,870	5,654	33,985	10,546
Payments on public debt	90,818	147,748	32,069	156,988
Total payments	$ 265,398	$ 281,756	$ 122,240	$ 332,850
Cash on hd. close of yr.	66,851	15,150	25,349	50,743
Grand total	$ 332,249	$ 296,906	$ 147,589	$ 383,593

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Oskaloosa Population 10,485	Fort Madison Population 9,796	Centerville Population 7,803	Creston Population 7,572
Taxes, Licenses and Fines				
Gen. levy, city government	$ 65,654	$ 54,832	$ 32,927	$ 38,342
Ind. div. city government	6,203	953	----------	----------
Franchise taxes	----------	----------	----------	----------
Poll taxes	1,919	1,100	368	920
Special assessments	----------	----------	----------	22,385
Mulct tax and saloon license	----------	----------	----------	----------
Other business licenses	1,195	----------	1,489	810
Dog license	265	567	129	160
Departmental permits	----------	88	2	34
Police ct. fines and forfeits	519	934	1,186	563
County road fund	141	977	----------	850
Gifts, individuals or corp.	509	----------	----------	----------
General Offices				
Executive offices	----------	----------	----------	7
Law offices	----------	----------	----------	----------
Elections	----------	----------	----------	----------
Municipal property	14	25	----------	1,959
Courts	----------	----------	773	----------
Police department	10	----------	----------	----------
Fire department	116	----------	315	----------
Department of inspection	----------	----------	----------	33
Pounds	----------	----------	----------	----------
Health department	503	----------	----------	----------
Sewers and Sewage disposal	500	110	----------	626
Refuse disposal	411	----------	----------	93
Miscellaneous	67	48	----------	----------
General street services	458	185	45	2
Bridges (other than toll)	----------	----------	----------	----------
Libraries	390	----------	----------	----------
Parks	----------	----------	----------	39
Baths and bathing beaches	----------	----------	----------	----------
Municipal Industries				
Water works	----------	----------	725	----------
Electric light works	----------	----------	----------	----------
Gas works	----------	----------	----------	----------
Markets and public scales	----------	----------	741	----------
Docks, wharves and land'gs	----------	497	----------	----------
Cemeteries	----------	483	----------	2,006
Miscellaneous	----------	----------	----------	----------
From Debt Obligations				
General bonds	----------	----------	----------	2,510
Municipal industry bonds	----------	----------	----------	----------
Special assessments	----------	----------	----------	----------
Temporary loans, etc.	----------	----------	----------	----------
Outstanding warrants	24,066	44,885	----------	18,573
Miscellaneous	----------	----------	----------	----------
Interest Receipts				
Current deposits	74	310	300	254
Other sources	----------	----------	----------	41
All Other Receipts				
Sale of real property	----------	----------	----------	150
Refund receipts	48	----------	----------	755
Spec. assessm'ts during year	1,822	----------	----------	57,363
From private trust accounts	----------	----------	----------	1,381
Recapitulation				
Taxes, licenses and fines	76,405	59,451	36,101	64,064
General offices	2,469	368	1,133	1,859
Municipal industries	----------	980	1,466	2,006
From debt obligations	24,066	49,885	----------	21,083
Interest receipts	74	310	300	295
All other receipts	1,870	----------	----------	59,649
Total receipts	$ 104,884	$ 110,994	$ 39,000	$ 148,956
Cash on hd. beginning yr.	33,164	15,173	13,334	8,340
Grand total	$ 138,048	$ 126,167	$ 52,334	$ 157,296

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Oskaloosa Population 10,485	Fort Madison Population 9,796	Centerville Population 7,803	Creston Population 7,572
General Government				
Mayor's office	$ 1,224	$ 300	$ 1,206	$ 603
City council	255	263	250	253
City clerk and auditor	1,551	1,065	849	760
City treasurer	300	200	50	200
City solicitor	900	380	307	503
Other attorneys		200		
City assessor				
Engineer's office	1,383	2,548	183	
Collection of taxes		128		120
Audits and examinations	17		40	92
Elections				
City hall	77	78	642	444
Courts	928		988	276
Miscellaneous				
		1,710		
Protection of Life and Prop.				
Police department	6,357	5,726	3,152	2,808
Fire department	6,346	8,942	6,606	9,802
Inspection and pounds				
Police and fire alarm systems				113
Miscellaneous		583		
Health Dept. & Sanitation				
General expenditures	1,151	150	58	105
Quarantine and pest house				
Sewers and sewage disposal	22,020	24,375	1,105	1,500
Refuse disposal	1,102		40	135
Miscellaneous	319	106		13
Highways				
General administration	7,716		780	907
General street expenditures	1,538	17,193	5,295	1,256
Paving and curbing		18,529		60,041
Sidewalks and crossings	3,360	366	738	321
Bridges (other than toll)				
Snow removal	271			
Street lighting	13,278	6,102	4,399	4,257
Street sprinkling and cleaning	3,345	1,016	1,017	3,518
Miscellaneous	248			563
Recreation, Libraries & Misc.				
General administration	35			491
Libraries	5,805			
General park and garden exp.	653	1,150	60	
Miscellaneous	2,098	760	2,935	1,765
Municipal Industries				
Water works	14,663			
Electric light works				
Gas works				
Markets and public scales	445		46	
Docks, wharves, etc.		227		
Cemeteries and crematories		948	590	1,697
Miscellaneous	32			
Payments on Public Debt				
General and municipal bonds	2,000	6,500	1,000	8,458
Interest	6,767	4,664	2,015	6,707
Special assess. and out. war.	10,526	14,874	1,500	22,527
Refund. transfers, etc.	89			
Recapitulation				
General government	$ 6,635	$ 6,872	$ 4,515	$ 3,251
Protection of life and prop.	12,860	15,251	9,758	12,723
Health dept. and sanitation	24,952	24,631	1,203	1,753
Highways, recreation, etc.	38,347	45,116	15,224	73,119
Municipal industries	15,140	1,175	636	1,697
Payments on public debt	19,382	26,038	4,515	37,692
Total payments	$ 117,316	$ 119,083	$ 35,851	$ 130,235
Cash on hd. close of yr.	20,732	7,084	16,483	27,061
Grand total	$ 138,048	$ 126,167	$ 52,334	$ 157,296

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1917.	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284	Fairfield Population 6,113
Taxes, Licenses and Fines				
Gen. levy, city government	$ 7,815	$ 32,844	$ 21,384	$ 36,537
Ind. div. city government	29,779	4,625	17,816	3,102
Franchise taxes				
Poll taxes	2,078	1,010	536	1,606
Special assessments		6,510		
Mulct tax and saloon license				
Other business licenses	530	1,100	627	820
Dog license	60	109	81	114
Departmental permits				80
Police ct. fines and forfeits	308	1,418	137	15
County road fund				805
Gifts, individuals or corp.	25	500		
General Offices				
Executive offices				297
Law offices				
Elections	37			559
Municipal property		142		115
Courts	81			
Police department				
Fire department				
Department of inspection	3,043	115		
Pounds				
Health department				
Sewers and Sewage disposal	526			923
Refuse disposal	2			
Miscellaneous	165			
General street services	330	82	254	55
Bridges (other than toll)	245	822		
Libraries		204		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	9,962	17,202	20,455	11,907
Electric light works			43,031	422
Gas works				
Markets and public scales				89
Docks, wharves and land'gs				
Cemeteries	420		880	75
Miscellaneous				
From Debt Obligations				
General bonds	6,112			
Municipal industry bonds				
Special assessments			64,124	
Temporary loans, etc.			5,000	
Outstanding warrants	3,097	4,207	3,989	8,337
Miscellaneous	5,483			
Interest Receipts				
Current deposits	315	461	384	67
Other sources	76		729	
All Other Receipts				
Sale of real property			115	
Refund receipts	5		226	
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	40,595	48,116	40,581	43,079
General offices	4,429	1,365	254	1,949
Municipal industries	10,382	17,202	64,366	12,493
From debt obligations	14,692	4,207	73,113	8,337
Interest receipts	391	461	1,113	67
All other receipts	5		341	
Total receipts	$ 70,494	$ 71,351	$ 179,768	$ 65,925
Cash on hd. beginning yr.	15,543	16,983	14,828	2,354
Grand total	$ 86,037	$ 88,334	$ 194,596	$ 68,279

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284	Fairfield Population 6,113
General Government				
Mayor's office	$ 391	$ 106	$ 500	$ 301
City council	175	301	207	252
City clerk and auditor	1,114	1,254	500	751
City treasurer	100	25	----------	125
City solicitor	519	352	300	257
Other attorneys	----------	25	----------	110
City assessor	----------	----------	----------	----------
Engineer's office	1,871	1,389	600	129
Collection of taxes	----------	101	----------	9
Audits and examinations	----------	175	----------	92
Elections	377	694	98	587
City hall	1,276	1,591	612	3,588
Courts	1,302	----------	----------	----------
Miscellaneous	----------	----------	1,952	9
Protection of Life and Prop.				
Police department	2,925	2,669	1,882	2,447
Fire department	1,641	2,922	6,571	8,851
Inspection and pounds	----------	14	----------	2
Police and fire alarm systems	----------	----------	----------	119
Miscellaneous	----------	451	----------	185
Health Dept. & Sanitation				
General expenditures	241	77	50	106
Quarantine and pest house	----------	----------	----------	----------
Sewers and sewage disposal	1,804	413	4,044	2,662
Refuse disposal	163	740	----------	200
Miscellaneous	----------	----------	----------	----------
Highways				
General administration	887	725	720	600
General street expenditures	2,082	3,973	10,032	5,898
Paving and curbing	6,792	----------	----------	----------
Sidewalks and crossings	517	101	123	1,283
Bridges (other than toll)	----------	149	45,747	----------
Snow removal	----------	366	----------	----------
Street lighting	7,512	6,513	----------	3,628
Street sprinkling and cleaning	509	1,687	514	----------
Miscellaneous	----------	2,883	----------	17
Recreation, Libraries & Misc.				
General administration	441	----------	----------	----------
Libraries	1,421	----------	----------	----------
General park and garden exp.	----------	243	----------	322
Miscellaneous	980	549	288	1,552
Municipal Industries				
Water works	14,318	7,672	22,245	14,289
Electric light works	----------	----------	46,099	----------
Gas works	----------	----------	----------	----------
Markets and public scales	----------	----------	----------	9
Docks, wharves, etc.	----------	----------	----------	----------
Cemeteries and crematories	467	----------	898	306
Miscellaneous	----------	----------	----------	----------
Payments on Public Debt				
General and municipal bonds	4,849	2,000	500	2,000
Interest	4,857	4,732	9,719	3,412
Special assess. and out. war.	14,245	15,086	17,100	8,011
Refund, transfers, etc.	44	4,829	----------	3,103
Recapitulation				
General government	7,125	6,013	4,769	6,296
Protection of life and prop.	4,566	6,056	8,453	11,604
Health dept. and sanitation	2,208	1,230	4,094	2,968
Highways, recreation, etc.	21,141	17,189	57,424	13,300
Municipal industries	14,785	7,672	69,242	14,604
Payments on public debt	23,995	26,647	27,319	16,526
Total payments	$ 73,820	$ 64,807	$ 171,301	$ 65,298
Cash on hd. close of yr.	12,217	23,527	23,295	2,981
Grand total	$ 86,037	$ 88,334	$ 194,596	$ 68,279

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Webster City Population 5,834	Shenandoah Population 5,637	Clarinda Population 5,624	Cherokee Population 5,624
Taxes, Licenses and Fines				
Gen. levy, city government.	$ 9,954	$ 24,500	$ 7,846	$ 40,665
Ind. div. city government..	23,604	3,197	10,999	2,735
Franchise taxes	352			
Poll taxes	882	649	5391	542
Special assessments	9,931		3,666	2,185
Other business licenses	557	165	1,093	623
Dog license		25	171	55
Departmental permits		1,030		328
Police ct. fines and forfeits	305	537	894	325
County road fund	1,188	1,402	664	851
Gifts, individuals or corp.		25		
General Offices				
Executive offices				
Law offices				
Elections				4
Municipal property	750			
Courts				
Police department				6
Fire department	57			25
Department of inspection		1,243		
Pounds				
Health department		12		
Sewers and sewage disposal			23	
Refuse disposal				
Miscellaneous	607		576	33
General street services	1,104			1,210
Bridges (other than toll)				
Libraries				186
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	8,890	7,663	5,667	8,731
Electric light works	48,742			
Gas works				
Markets and public scales	1,114	191	263	
Docks, wharves and land'g				
Cemeteries	2,099		559	1,190
Miscellaneous	1,922			
From Debt Obligations				
General bonds		15,514		10,000
Municipal industry bonds				1,000
Special assessments				
Temporary loans, etc.		5,000		
Outstanding warrants	398	3,572		6,851
Miscellaneous				
Interest Receipts				
Current deposits	761		109	305
Other sources	281			
All Other Receipts				
Sale of real property	550			
Refund receipts	391		330	676
Spec. assessm'ts during year	39,461			74,107
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	46,773	31,620	25,724	48,309
General offices	2,518	1,255	599	1,464
Municipal industries	62,767	7,854	6,489	9,921
From debt obligations	398	24,086		17,851
Interest receipts	1,042		109	305
All other receipts	40,402		330	74,783
Total receipts	$ 153,900	$ 64,815	$ 33,251	$ 152,633
Cash on hd. beginning yr.	31,305	152	6,609	19,024
Grand total	$ 185,205	$ 64,967	$ 39,860	$ 171,657

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Webster City Population 5,834	Shenandoah Population 5,637	Clarinda Population 5,624	Cherokee Population 5,624
General Government				
Mayor's office	$	$ 230	$ 426	$ 364
City council		250	191	250
City clerk and auditor	302	1,345	2,345	660
City treasurer	40			
City solicitor	600	100	312	240
Other attorneys	327			539
City assessor				
Engineer's office	300	590		
Collection of taxes	25	47		
Audits and examinations	134			
Elections	38	103	112	35
City hall	501	377	373	901
Courts	111	1,137		
Miscellaneous	1,578	2	429	400
Protection of Life and Prop.				
Police department	1,579	1,871	1,779	1,511
Fire department	1,918	2,506	1,858	927
Inspection and pounds				
Police and fire alarm systems		8		
Miscellaneous	1			
Health Dept. & Sanitation				
General expenditures	73	64	107	230
Quarantine and pest house	9			8
Sewers and sewage disposal	8,461	187	74	2,584
Refuse disposal	38	107	104	53
Miscellaneous	33	225		
Highways				
General administration	328	720		834
General street expenditures	5,610	4,718	3,550	5,605
Paving and curbing	34,008	3,970	815	9,388
Sidewalks and crossings	1,627	20	48	1,369
Bridges (other than toll)		242		
Snow removal	334		30	686
Street lighting		3,569	5,815	4,767
Street sprinkling and cleaning	1,099	2,376	1,012	1,177
Miscellaneous	2,076	257	391	31
Recreation, Libraries & Misc.				
General administration				
Libraries				2,055
General park and garden exp.	1,445			34
Miscellaneous	1,877	889	1,432	1,337
Municipal Industries				
Water works	10,130	11,925	4,953	14,644
Electric light works	45,981			
Gas works				
Markets and public scales	847	59	72	
Docks, wharves, etc.				
Cemeteries and crematories	1,606		744	1,333
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	2,760	13,500		1,000
Interest	4,049	2,353	2,004	6,069
Special assess. and out. war.	9,013	9,931	1,649	83,192
Refund, transfers, etc.	213			331
Recapitulation				
General government	3,966	4,181	4,188	3,389
Protection of life and prop.	3,498	4,385	3,637	2,438
Health dept. and sanitation	8,614	583	285	2,875
Highways, recreation, etc.	48,404	16,761	13,093	27,283
Municipal industries	**53,564**	**11,984**	**5,769**	**15,977**
Payments on public debt	16,035	25,784	3,653	90,592
Total payments	$ 139,081	$ 63,678	$ 30,625	$ 142,554
Cash on hd. close of yr.	46,124	1,289	9,235	29,103
Grand total	$ 185,205	$ 64,967	$ 39,860	$ 171,657

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Red Oak Population 5,601	Perry Population 5,455	Chariton Population 5,235	Newton Population 5,165
Taxes, Licenses and Fines				
Gen. levy, city government.	$ 32,645	$ 30,850	$ 32,480	$ 10,711
Ind. div. city government	----------	----------	----------	23,690
Franchise taxes	----------	----------	----------	----------
Poll taxes	1,090	1,131	----------	683
Special assessments	----------	11,140	----------	----------
Other business licenses	1,115	1,287	415	362
Dog license	42	105	----------	62
Departmental permits	----------	394	6,915	----------
Police ct. fines and forfeits	158	800	----------	15
County road fund	466	542	----------	520
Gifts, individuals or corp.	331	----------	699	----------
General Offices				
Executive offices	----------	----------	12	4
Law offices	----------	----------	----------	----------
Elections	21	----------	----------	13
Municipal property	----------	----------	1,278	----------
Courts	----------	----------	----------	----------
Police department	65	----------	----------	----------
Fire department	----------	----------	25	----------
Department of inspection	----------	----------	----------	----------
Pounds	----------	----------	----------	----------
Health department	12	----------	----------	----------
Sewers and sewage disposal	45	----------	----------	----------
Refuse disposal	----------	----------	----------	----------
Miscellaneous	----------	4,777	1,692	524
General street services	381	----------	8	423
Bridges (other than toll)	----------	----------	----------	----------
Libraries	----------	----------	120	----------
Parks	----------	----------	----------	----------
Baths and bathing beaches	----------	----------	----------	----------
Municipal Industries				
Water works	13,121	14,478	9,921	17,987
Electric light works	----------	----------	----------	60,017
Gas works	----------	----------	----------	15,779
Markets and public scales	----------	----------	----------	94
Docks, wharves and land'g	----------	----------	----------	----------
Cemeteries	3,175	1,400	----------	1,421
Miscellaneous	----------	----------	----------	----------
From Debt Obligations				
General bonds	----------	12,000	----------	----------
Municipal industry bonds	----------	----------	----------	----------
Special assessments	----------	----------	----------	----------
Temporary loans, etc.	----------	----------	----------	----------
Outstanding warrants	94	12,008	----------	14,580
Miscellaneous	----------	----------	----------	----------
Interest Receipts				
Current deposits	398	----------	1,267	614
Other sources	----------	----------	----------	----------
All Other Receipts				
Sale of real property	----------	----------	5,160	----------
Refund receipts	2	607	----------	----------
Spec. assessm'ts during year.	----------	----------	----------	----------
From private trust accounts.	----------	----------	----------	----------
Recapitulation				
Taxes, licenses and fines	$ 35,847	$ 46,249	$ 40,509	$ 36,043
General offices	524	4,777	3,135	964
Municipal industries	16,296	15,878	9,921	95,298
From debt obligations	94	24,008	----------	14,580
Interest receipts	398	----------	1,267	614
All other receipts	2	607	5,160	----------
Total receipts	$ 53,161	$ 91,519	$ 59,992	$ 147,449
Cash on hd. beginning yr.	16,087	6,239	33,366	25,549
Grand total	$ 69,248	$ 97,758	$ 93,358	$ 172,998

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Red Oak Population 5,601	Perry Population 5,455	Chariton Population 5,235	Newton Population 5,165
General Government				
Mayor's office	$ 225	$ 312	$ 300	$ 400
City council	120	242	207	327
City clerk and auditor	872	1,800	600	331
City treasurer	200	50		51
City solicitor		600	300	401
Other attorneys	231	100	376	
City assessor				
Engineer's office	633	452	2,193	222
Collection of taxes				
Audits and examinations	93			122
Elections	46	169		139
City hall	259	432		
Courts		1,198		
Miscellaneous	24		2,192	
Protection of Life and Prop.				
Police department	2,033	2,380	1,200	2,133
Fire department	2,590	2,039	601	4,353
Inspection and pounds				
Police and fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	957	143	50	25
Quarantine and pest house	44	75		
Sewers and sewage disposal	364	1,024	3,367	3,880
Refuse disposal	396	30		72
Miscellaneous				
Highways				
General administration	670	2,564	240	900
General street expenditures	3,051	2,536	2,052	7,185
Paving and curbing	806	2,876		315
Sidewalks and crossings	183	350	767	857
Bridges (other than toll)	3,472	392		
Snow removal	14			
Street lighting	4,086	3,856	3,538	3,063
Street sprinkling and cleaning	2,654	755	1,945	1,094
Miscellaneous	217		1,191	1,138
Recreation, Libraries & Misc.				
General administration	124			
Libraries	2,790			
General park and garden exp				
Miscellaneous	706	1,100	244	705
Municipal Industries				
Water works	13,405	18,637	15,028	30,297
Electric light works				61,931
Gas works				11,387
Markets and public scales				6
Docks, wharves, etc.				
Cemeteries and crematories	2,911	2,019		1,222
Miscellaneous				
Payments on Public Debt				
General and municipal bond	3,000	12,000	9,000	5,000
Interest	903	5,900	2,010	5,572
Special assess. and out. war.	78	17,716	37,449	2,863
Refund, transfers, etc.	21	7,355		44
Recapitulation				
General government	$ 2,703	$ 5,355	$ 6,168	$ 1,993
Protection of life and prop	4,623	4,419	1,801	6,486
Health dept. and sanitation	1,761	1,272	3,417	3,977
Highways, recreation, etc.	18,773	14,429	9,977	15,257
Municipal industries	16,316	20,656	15,028	104,843
Payments on public debt	4,092	42,971	48,459	13,479
Total payments	$ 48,268	$ 89,102	$ 84,850	$ 146,035
Cash on hd. close of yr.	20,980	8,656	8,508	26,963
Grand total	$ 69,248	$ 97,758	$ 93,358	$ 172,998

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Albia Population 3,151	Ames Population 5,057	LeMars Population 5,070	Grinnell Population 5,061
Taxes, Licenses and Fines				
Gen. levy, city government	$ 14,398	$ 37,775	$ 31,807	$ 72,923
Ind. div. city government	14,967	3,104		6,121
Franchise taxes				
Poll taxes	218	1,425		1,075
Special assessments			782	19
Other business licenses	899	701	961	1,258
Dog license		77	85	113
Departmental permits	90	50		
Police ct. fines and forfeits	443	448		925
County road fund		727		
Gifts, individuals or corp.				954
General Offices				
Executive offices				
Law offices				
Elections		373		
Municipal property				
Courts				
Police department				
Fire department				166
Department of inspection		286		
Pounds				
Health department				
Sewers and sewage disposal				614
Refuse disposal			3	573
Miscellaneous	25	171	37	844
General street services		131	216	
Bridges (other than toll)				
Libraries				419
Parks			38	
Baths and bathing beaches				
Municipal Industries				
Water works	8,979	19,390		15,422
Electric light works		64,821		
Gas works				
Markets and public scales				
Docks, wharves and land'g				
Cemeteries		162		710
Miscellaneous				
From Debt Obligations				
General bonds			10,000	92,705
Municipal industry bonds		7,000		
Special assessments				72,447
Temporary loans, etc.				
Outstanding warrants		1,835		3,043
Miscellaneous				
Interest Receipts				
Current deposits	415	417	146	414
Other sources		41	7	15
All Other Receipts				
Sale of real property				
Refund receipts	348	20,430	19	
Spec. assessm'ts during year		374,955	775	89,692
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 31,015	$ 44,307	$ 33,635	$ 83,388
General offices	25	961	294	2,616
Municipal industries	8,979	84,373		16,132
From debt obligations		8,835	10,000	168,195
Interest receipts	415	458	153	429
All other receipts	348	395,385	794	89,692
Total receipts	$ 40,782	$ 534,319	$ 44,876	$ 360,452
Cash on hd. beginning yr.	494	28,828	5,668	34,148
Grand total	$ 41,276	$ 563,147	$ 50,544	$ 394,600

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Albia Population 5,138	Ames Population 5,091	LeMars Population 5,070	Grinnell Population 5,061
General Government				
Mayor's office	$ 486	$ 600	$ 300	$ 325
City council	260	238	250	525
City clerk and auditor	563	1,517	480	4,017
City treasurer	100	43	491	167
City solicitor	300	500	150	78
Other attorneys			750	440
City assessor				
Engineer's office		12,269	1,080	12,519
Collection of taxes		125	10	114
Audits and examinations		80	99	
Elections	466	610	24	329
City hall	388	12,053	1,056	5,449
Courts	53		221	1,763
Miscellaneous	53		221	1,763
Protection of Life and Prop.				
Police department	1,687	2,261	2,560	3,114
Fire department	2,540	3,560	4,690	3,334
Inspection and pounds		1,159	25	
Police and fire alarm systems				
Miscellaneous	43	35		
Health Dept. & Sanitation				
General expenditures	220	125	106	206
Quarantine and pest house				
Sewers and sewage disposal	59	122,162	946	50,382
Refuse disposal	57	860	206	382
Miscellaneous	8			
Highways				
General administration	781	1,320	780	848
General street expenditures	2,572	6,719	4,144	13,984
Paving and curbing	272	256,533	3,207	141,344
Sidewalks and crossings	165	3,606	605	1,616
Bridges (other than toll)		655	982	
Snow removal				
Street lighting	2,783	3,540	5,076	4,277
Street sprinkling and cleaning	1,128	1,017	2,366	
Miscellaneous	204		1,000	
Recreation, Libraries & Misc.				
General administration	67		548	
Libraries	1,562		1,947	2,838
General park and garden exp.		240	382	380
Miscellaneous	328	1,974	339	2,381
Municipal Industries				
Water works	7,575	19,021		13,815
Electric light works	1,302	51,028		
Gas works				
Markets and public scales			35	
Docks, wharves, etc.				
Cemeteries and crematories	341	100		1,193
Miscellaneous				
Payments on Public Debt				
General and municipal bonds		19,000		14,500
Interest	3,445	6,789	1,214	5,635
Special assess. and out. war.	500	1,585	2,842	47,258
Refund. transfers, etc.	10	2,748		3,060
Recapitulation				
General government	$ 2,649	$ 29,168	$ 4,911	$ 25,726
Protection of life and prop	4,270	7,015	7,275	6,448
Health dept. and sanitation	344	123,147	1,258	50,970
Highways, recreation, etc.	9,862	275,604	21,376	167,668
Municipal industries	9,218	70,149	35	15,008
Payments on public debt	3,955	30,122	4,056	70,453
Total payments	$ 30,298	$ 535,205	$ 38,911	$ 336,273
Cash on hd. close of yr.	10,978	27,942	11,633	58,327
Grand total	$ 41,276	$ 563,147	$ 50,544	$ 394,600

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Atlantic Population 5,039	Marion Population 4,675	Washington Population 4,544	Glenwood Population 4,343
Taxes, Licenses and Fines				
Gen. levy, city government.	$ 8,511	$ 31,795	$ 29,741	$ 14,320
Ind. div. city government	20,986	1,613	3,083	314
Franchise taxes	78	----	----	----
Poll taxes	388	1,500	----	----
Special assessments	----	69,008	----	97
Other business licenses	----	685	305	563
Dog license	80	95	----	----
Departmental permits	----	----	1,140	----
Police ct. fines and forfeits	1,219	224	----	----
County road fund	1,383	267	339	----
Gifts, individuals or corp.	----	----	----	----
General Offices				
Executive offices	----	----	----	----
Law offices	----	----	----	----
Elections	----	----	----	----
Municipal property	5	74	----	----
Courts	----	----	----	----
Police department	----	----	----	----
Fire department	----	----	2	----
Department of inspection	----	----	----	----
Pounds	----	----	----	----
Health department	----	----	----	----
Sewers and sewage disposal	----	----	----	----
Refuse disposal	----	----	2	----
Miscellaneous	5	----	7	----
General street services	72	----	345	----
Bridges (other than toll)	----	----	----	125
Libraries	----	37	107	10
Parks	----	----	142	68
Baths and bathing beaches	----	----	----	----
Municipal Industries				
Water works	13,413	----	11,079	3,256
Electric light works	30,300	----	----	----
Gas works	----	----	----	----
Markets and public scales	138	113	----	----
Docks, wharves and land'g	----	----	----	----
Cemeteries	----	1,359	15	----
Miscellaneous	----	----	----	----
From Debt Obligations				
General bonds	$ 30,467	4,260	----	11,000
Municipal industry bonds	----	----	----	----
Special assessments	4,967	33,308	----	----
Temporary loans, etc.	----	----	2,705	----
Outstanding warrants	----	----	2,887	6,812
Miscellaneous	----	----	----	----
Interest Receipts				
Current deposits	513	----	323	----
Other sources	----	----	----	39
All Other Receipts				
Sale of real property	2,030	50	----	295
Refund receipts	1,482	25	----	----
Spec. assessm'ts during year	19,682	8,530	----	----
From private trust accounts	----	----	----	----
Recapitulation				
Taxes, licenses and fines	$ 32,645	$ 105,187	$ 34,608	$ 15,294
General offices	82	111	605	203
Municipal industries	43,851	1,472	11,094	3,256
From debt obligations	35,434	37,568	5,592	17,812
Interest receipts	513	----	323	39
All other receipts	23,194	8,605	----	295
Total receipts	$ 135,719	$ 152,943	$ 52,222	$ 36,899
Cash on hd. beginning yr.	19,733	20,673	14,657	609
Grand total	$ 155,452	$ 173,616	$ 66,879	$ 37,508

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Atlantic Population 5,039	Marion Population 4,675	Washington Population 4,544	Glenwood Population 4,343
General Government				
Mayor's office	$ 57	$ 282	$ 300	$ 60
City council	331	153	246	175
City clerk and auditor	665	329	400	202
City treasurer	150	75	75	120
City solicitor	115	408	150	130
Other attorneys				
City assessor				
Engineer's office		2,388	6	
Collection of taxes				
Audits and examinations		50		
Elections	282	186	63	66
City hall	845	200	1,141	18
Courts	1,300			
Miscellaneous	2,203		175	
Protection of Life and Prop.				
Police department	2,206	1,491	1,712	1,418
Fire department	1,941	4,716	3,439	706
Inspection and pounds	20			
Police and fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	100	103	191	165
Quarantine and pest house				
Sewers and sewage disposal	141	9,044	2,180	
Refuse disposal	293	55	1,525	
Miscellaneous		15		
Highways				
General administration	614	727	770	
General street expenditures	3,829	4,836	1,353	3,089
Paving and curbing	19,743	41,222	5,138	314
Sidewalks and crossings	534	1,685	1,086	
Bridges (other than toll)				6,462
Snow removal		48		
Street lighting		4,457	4,107	1,223
Street sprinkling and cleaning	21	350	1,596	
Miscellaneous			39	
Recreation, Libraries & Misc.				
General administration				
Libraries		1,554	1,863	838
General park and garden exp.	194	162	1,679	313
Miscellaneous	1,251	328	473	740
Municipal Industries				
Water works	14,521	3,461	18,363	3,798
Electric light works	20,871	4,349		
Gas works				
Markets and public scales	29	202		
Docks, wharves, etc.				
Cemeteries and crematories		1,995	177	
Miscellaneous		24		
Payments on Public Debt				
General and municipal bonds	25,450	25,404	3,000	4,000
Interest	5,481	5,866	1,505	2,993
Special assess. and out. war.	38,038	32,559	5	8,810
Refund, transfers, etc.	2,154	6,564		
Recapitulation				
General government	$ 5,948	$ 4,071	$ 2,556	$ 771
Protection of life and prop.	4,167	6,207	5,151	2,124
Health dept. and sanitation	534	9,217	3,896	165
Highways, recreation, etc.	26,720	55,369	18,104	12,979
Municipal industries	35,421	10,031	18,540	3,798
Payments on public debt	71,123	70,393	4,510	15,803
Cash on hd. close of yr.	**$ 143,913**	**$ 155,288**	**$ 52,757**	**$ 35,640**
Total payments	11,539	18,328	14,122	1,868
Grand total	**$ 155,452**	**$ 173,616**	**$ 66,879**	**$ 37,508**

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Spencer Population 4,176	Estherville Population 4,123	Mt. Pleasant Population 4,089	Vinton Population 4,053
Taxes, Licenses and Fines				
Gen. levy, city government	$ 14,519	$ 23,871	$ 21,545	$ 23,275
Ind. div. city government	----------	2,098	2,068	3,221
Franchise taxes	----------	----------	403	----------
Poll taxes	705	1,054	426	----------
Special assessments	----------	----------	----------	1,624
Other business licenses	1,092	----------	334	----------
Dog license	124	----------	----------	81
Departmental permits	5	71	----------	872
Police ct. fines and forfeits	343	----------	285	139
County road fund	----------	----------	519	----------
Gifts, individuals or corp.	----------	----------	131	----------
General Offices				
Executive offices	----------	----------	----------	----------
Law offices	----------	----------	----------	----------
Elections	----------	----------	----------	----------
Municipal property	8	----------	----------	20
Courts	----------	----------	----------	----------
Police department	----------	----------	----------	----------
Fire department	----------	----------	43	----------
Department of inspection	----------	----------	----------	----------
Pounds	----------	----------	----------	----------
Health department	----------	----------	----------	----------
Sewers and sewage disposal	27	----------	----------	434
Refuse disposal	----------	----------	----------	----------
Miscellaneous	----------	8	55	----------
General street services	4,389	----------	66	1,300
Bridges (other than toll)	----------	----------	----------	----------
Libraries	----------	81	104	98
Parks	----------	----------	----------	14
Baths and bathing beaches	----------	----------	----------	----------
Municipal Industries				
Water works	3,222	6,055	7,114	11,393
Electric light works	39,830	27,032	22,270	19,613
Gas works	----------	----------	----------	----------
Markets and public scales	1,375	----------	91	----------
Docks, wharves and land'g	----------	----------	----------	----------
Cemeteries	2,192	----------	2,096	----------
Miscellaneous	----------	1,538	----------	----------
From Debt Obligations				
General bonds	14,500	----------	----------	----------
Municipal industry bonds	460	----------	----------	7,040
Special assessments	----------	----------	10,700	----------
Temporary loans, etc.	----------	987	----------	----------
Outstanding warrants	----------	863	----------	----------
Miscellaneous	629	75	10,292	----------
Interest Receipts				
Current deposits	200	459	284	533
Other sources	229	----------	118	----------
All Other Receipts				
Sale of real property	----------	----------	----------	100
Refund receipts	----------	----------	----------	26
Spec. assessm'ts during year	----------	----------	----------	----------
From private trust accounts	----------	----------	453	----------
Recapitulation				
Taxes, licenses and fines	$ 16,788	$ 27,094	$ 25,711	$ 29,212
General offices	4,424	89	268	1,866
Municipal industries	46,619	34,625	31,571	31,006
From debt obligations	15,589	1,925	20,992	7,040
Interest receipts	429	459	402	533
All other receipts	----------	----------	453	126
Total receipts	$ 83,849	$ 64,192	$ 79,397	$ 69,783
Cash on hd. beginning yr.	10,012	8,124	12,710	28,897
Grand total	$ 93,861	$ 72,316	$ 92,107	$ 98,680

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917	Spencer Population 4,176	Estherville Population 4,123	Mt. Pleasant Population 4,089	Vinton Population 4,053
General Government				
Mayor's office	$ 500	$ 25	$ 576	$ 200
City council	539	113	299	238
City clerk and auditor	657	600	398	300
City treasurer	100	50	100	----
City solicitor	63	200	200	200
Other attorneys	429	----	----	----
City assessor	----	----	----	----
Engineer's office	4,216	----	656	----
Collection of taxes	47	----	----	----
Audits and examinations	151	----	----	42
Elections	512	444	158	462
City hall	8	283	200	2,260
Courts	----	----	----	----
Miscellaneous	----	1,040	98	1,300
Protection of Life and Prop.				
Police department	1,690	1,436	2,032	1,596
Fire department	643	1,108	625	443
Inspection and pounds	29	----	----	----
Police and fire alarm systems	----	----	75	----
Miscellaneous	----	----	----	2
Health Dept. & Sanitation				
General expenditures	72	----	----	67
Quarantine and pest house	----	----	----	----
Sewers and sewage disposal	1,811	437	12,780	5,141
Refuse disposal	----	----	74	----
Miscellaneous	----	----	----	----
Highways				
General administration	780	900	----	813
General street expenditures	3,255	2,679	3,008	2,827
Paving and curbing	1,328	----	10,069	3,985
Sidewalks and crossings	714	1,238	394	685
Bridges (other than toll)	----	----	----	----
Snow removal	100	----	9	----
Street lighting	2,720	----	----	----
Street sprinkling and cleaning	766	----	668	477
Miscellaneous	----	----	----	----
Recreation, Libraries & Misc.				
General administration	----	87	56	420
Libraries	----	2,697	2,283	1,263
General park and garden exp.	----	----	1,051	1,497
Miscellaneous	1,080	254	809	885
Municipal Industries				
Water works	13,668	1,739	6,806	19,615
Electric light works	42,890	21,692	26,903	19,036
Gas works	----	----	----	----
Markets and public scales	1,641	----	3	----
Docks, wharves, etc.	----	----	----	----
Cemeteries and crematories	1,891	----	2,917	----
Miscellaneous	----	----	----	----
Payments on Public Debt				
General and municipal bonds	3,000	----	3,500	2,000
Interest	1,664	4,800	2,238	1,418
Special assess. and out. war.	3,396	2,932	3,000	----
Refund, transfers, etc.	1,000	----	700	----
Recapitulation				
General government	$ 7,222	$ 2,755	$ 2,685	$ 5,002
Protection of life and prop.	2,362	2,544	2,732	2,041
Health dept. and sanitation	1,883	437	12,854	5,208
Highways, recreation, etc.	10,743	7,855	18,347	12,852
Municipal industries	60,090	23,431	36,729	38,651
Payments on public debt	9,060	7,732	9,438	3,418
Total payments	$ 91,360	$ 44,754	$ 82,785	$ 67,172
Cash on hd. close of yr.	2,501	27,562	9,322	31,508
Grand total	$ 93,861	$ 72,316	$ 92,107	$ 98,680

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Eagle Grove Population 4,038	Carroll Population 4,031	Decorah Population 4,021	Maquoketa Population 3,776
Taxes, Licenses and Fines				
Gen. levy, city government.	$ 24,263	$ 23,162	$ 7,346	$ 6,572
Ind. div. city government..	3,348	----------	359	7,309
Franchise taxes	----------	----------	----------	----------
Poll taxes	961	718	689	36
Special assessments	----------	189	2	59
Other business licenses	586	1,092	40	1,044
Dog license	27	----------	64	----------
Departmental permits	----------	----------	----------	----------
Police ct. fines and forfeits	662	----------	493	----------
County road fund	552	278	367	341
Gifts, individuals or corp..	16	----------	----------	----------
General Offices				
Executive offices	15	----------	----------	----------
Law offices	----------	----------	----------	----------
Elections	17	----------	----------	33
Municipal property	----------	----------	----------	75
Courts	----------	----------	----------	----------
Police department	----------	----------	----------	----------
Fire department	----------	----------	----------	----------
Department of inspection..	----------	----------	----------	----------
Pounds	----------	----------	----------	----------
Health department	----------	----------	----------	100
Sewers and sewage disposal...	----------	----------	----------	1,331
Refuse disposal	----------	----------	----------	----------
Miscellaneous	----------	----------	----------	----------
General street services	799	821	----------	----------
Bridges (other than toll)..	----------	----------	----------	----------
Libraries	----------	----------	----------	1,888
Parks	----------	----------	----------	157
Baths and bathing beaches.	----------	----------	----------	----------
Municipal Industries				
Water works	5,715	10,016	6,369	6,660
Electric light works	----------	----------	----------	----------
Gas works	----------	----------	----------	----------
Markets and public scales..	----------	----------	----------	28
Docks, wharves and land'g	----------	----------	----------	----------
Cemeteries	----------	70	----------	----------
Miscellaneous	----------	----------	----------	2,340
From Debt Obligations				
General bonds	865	----------	50,000	----------
Municipal industry bonds..	----------	----------	----------	----------
Special assessments	----------	----------	44,200	----------
Temporary loans, etc.	----------	----------	----------	209
Outstanding warrants	14	----------	----------	----------
Miscellaneous	----------	----------	----------	----------
Interest Receipts				
Current deposits	----------	300	----------	----------
Other sources	----------	----------	42	----------
All Other Receipts				
Sale of real property	----------	100	----------	----------
Refund receipts	----------	6	----------	----------
Spec. assessm'ts during year,	17,289	74,919	----------	----------
From private trust accounts.	----------	----------	----------	----------
Recapitulation				
Taxes, licenses and fines...	$ 30,415	$ 25,439	$ 9,360	$ 15,361
General offices	831	821	----------	3,584
Municipal industries	5,715	10,086	6,369	9,288
From debt obligations	879	----------	94,200	209
Interest receipts	----------	300	42	----------
All other receipts	17,289	75,025	----------	----------
Total receipts	$ 55,129	$ 111,671	$ 109,971	$ 28,442
Cash on hd. beginning yr.	4,523	11,260	----------	3,504
Grand total	$ 59,652	$ 122,931	$ 109,971	$ 31,946

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

PAYMENTS. Year Ending March 31, 1917.	Eagle Grove Population 4,038	Carroll Population 4,031	Decorah Population 4,021	Maquoketa Population 3,776
General Government				
Mayor's office	$ 150	$ 300	$ 100	$ 350
City council	275	260	190	174
City clerk and auditor	725	950	900	330
City treasurer		50	105	
City solicitor	500	351	876	310
Other attorneys		150		
City assessor				
Engineer's office	925	3,265	1,912	
Collection of taxes				
Audits and examinations				30
Elections	9	225	578	448
City hall	2,296	480		98
Courts				
Miscellaneous		410		42
Protection of Life and Prop.				
Police department	1,770	2,089	1,570	1,273
Fire department	2,159	745	675	1,534
Inspection and pounds				
Police and fire alarm systems	22			
Miscellaneous	33	415	663	
Health Dept. & Sanitation				
General expenditures	78	79	190	281
Quarantine and pest house				
Sewers and sewage disposal	2,471	11,594	2,574	318
Refuse disposal				14
Miscellaneous				
Highways				
General administration	444	3,616	390	79
General street expenditures	2,919	1,462	4,135	2,744
Paving and curbing	14,123	61,952		1,060
Sidewalks and crossings	1,963	780	760	26
Bridges (other than toll)			1,850	
Snow removal	440			
Street lighting	2,593	3,405	4,605	3,192
Street sprinkling and cleaning	519	2,025	358	418
Miscellaneous		15		131
Recreation, Libraries & Misc.				
General administration			1,153	
Libraries		1,080	652	1,645
General park and garden exp.		42		147
Miscellaneous	647	662	1,997	239
Municipal Industries				
Water works	10,323	12,498	3,820	6,719
Electric light works				
Gas works				
Markets and public scales				483
Docks, wharves, etc.				
Cemeteries and crematories		423		
Miscellaneous				35
Payments on Public Debt				
General and municipal bonds	1,500		1,000	1,000
Interest	1,568	3,340	171	364
Special assess. and out. war.	4,721	1,300	2,000	1,899
Refund. transfers, etc.	4,363			
Recapitulation				
General government	4,880	6,441	4,661	1,782
Protection of life and prop	3,984	3,199	2,908	2,807
Health dept. and sanitation	2,549	11,673	2,764	613
Highways, recreation, etc.	23,648	75,039	15,900	9,681
Municipal industries	10,323	12,921	3,820	7,237
Payments on public debt	12,152	4,640	3,171	3,263
Total payments	$ 57,536	$ 113,913	$ 33,224	$ 25,383
Cash on hd. close of yr.	2,116	9,018	76,747	6,563
Grand total	$ 59,652	$ 122,931	$ 109,971	$ 31,946

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Mo. Valley Population 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
Taxes, Licenses and Fines				
Gen. levy, city government.	$ 4,045	$ 5,225	$ 8,180	$ 29,292
Ind. div. city government..	15,663	19,513	9,878	----------
Franchise taxes	----------	----------	----------	----------
Poll taxes	597	114	1,157	203
Special assessments	101	----------	51,631	----------
Other business licenses	560	455	668	420
Dog license	10	34	30	52
Departmental permits	60	----------	----------	----------
Police ct. fines and forfeits	432	296	243	----------
County road fund	----------	890	----------	203
Gifts, individuals or corp..	175	----------	3,061	----------
General Offices				
Executive offices	----------	----------	----------	----------
Law offices	----------	----------	----------	----------
Elections	----------	----------	25	----------
Municipal property	----------	----------	----------	----------
Courts	----------	----------	----------	----------
Police department	----------	----------	----------	----------
Fire department	----------	----------	----------	----------
Department of inspection..	----------	----------	185	----------
Pounds	1	----------	----------	----------
Health department	----------	----------	----------	----------
Sewers and sewage disposal..	----------	----------	7,228	----------
Refuse disposal	----------	----------	----------	----------
Miscellaneous	----------	----------	----------	----------
General street services	----------	636	73	----------
Bridges (other than toll)..	----------	----------	----------	----------
Libraries	178	----------	1,371	----------
Parks	451	----------	1,013	----------
Baths and bathing beaches.	----------	----------	----------	----------
Municipal Industries				
Water works	7,100	8,032	10,829	9,137
Electric light works	----------	----------	----------	29,925
Gas works	----------	----------	----------	----------
Markets and public scales	----------	----------	----------	66
Docks, wharves and land'g	----------	----------	----------	----------
Cemeteries	----------	1,572	----------	----------
Miscellaneous	----------	----------	----------	----------
From Debt Obligations				
General bonds	----------	----------	----------	----------
Municipal industry bonds..	----------	----------	----------	----------
Special assessments	----------	----------	----------	----------
Temporary loans, etc.	----------	----------	----------	----------
Outstanding warrants	6	1,617	7,298	1,089
Miscellaneous	----------	----------	----------	----------
Interest Receipts				
Current deposits	----------	163	280	342
Other sources	----------	----------	----------	----------
All Other Receipts				
Sale of real property	----------	----------	----------	----------
Refund receipts	13	1,714	741	----------
Spec. assessm'ts during year.	13	----------	----------	----------
From private trust accounts.	----------	----------	----------	----------
Recapitulation				
Taxes, licenses and fines...	$ 22,543	$ 26,527	$ 74,848	$ 30,170
General offices	625	636	9,895	----------
Municipal industries	7,100	9,604	10,829	39,128
From debt obligations	6	1,617	7,298	1,089
Interest receipts	----------	163	280	342
All other receipts	26	1,714	741	----------
Total receipts	$ 30,300	$ 40,261	$ 103,891	$ 70,729
Cash on hd. beginning yr.	4,976	7,476	12,252	24,526
Grand total	$ 35,276	$ 47,737	$ 116,143	$ 95,255

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Mo. Valley Population 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
General Government				
Mayor's office	$ 505	$ 342	$ 100	$ 300
City council	220	266	165	130
City clerk and auditor	186	454	1,780	300
City treasurer		31	35	100
City solicitor	153	313	150	25
Other attorneys	110		600	94
City assessor				50
Engineer's office	209		600	
Collection of taxes			192	
Audits and examinations				
Elections		116	247	
City hall	85	787	15	28,272
Courts				
Miscellaneous	56		632	538
Protection of Life and Prop.				
Police department	1,901	1,229	1,861	1,649
Fire department	1,485	1,387	1,103	2,101
Inspection and pounds				
Police and fire alarm systems	52			
Miscellaneous	11	17		
Health Dept. & Sanitation				
General expenditures		100	147	117
Quarantine and pest house			35	
Sewers and sewage disposal	689	914	7,465	3,643
Refuse disposal	99			
Miscellaneous				
Highways				
General administration		682		1,196
General street expenditures	4,672	1,759	11,381	301
Paving and curbing	3,712	2,090	54,939	112
Sidewalks and crossings	647	168	300	132
Bridges (other than toll)				
Snow removal			172	197
Street lighting	2,316	2,898	3,009	4,437
Street sprinkling and cleaning	775		937	1,086
Miscellaneous				630
Recreation, Libraries & Misc.				
General administration			669	144
Libraries		1,444	2,044	1,539
General park and garden exp.	92	2,851	604	
Miscellaneous	374	8	1,264	538
Municipal Industries				
Water works	6,134	7,079	13,117	8,122
Electric light works				23,769
Gas works				
Markets and public scales				
Docks, wharves, etc.				3
Cemeteries and crematories		778		
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	4,306	2,000	1,000	
Interest	248	6,373	2,627	
Special assess. and out. war.		3,137	2,001	502
Refund, transfers, etc.	823	6	120	
Recapitulation				
General government	$ 1,524	$ 2,309	$ 4,516	$ 29,807
Protection of life and prop.	3,539	2,633	2,964	3,750
Health dept. and sanitation	788	1,014	7,647	3,760
Highways, recreation, etc.	12,588	11,900	75,319	10,312
Municipal industries	6,134	7,857	13,117	31,894
Payments on public debt	5,377	11,516	5,748	50[illegible]
Total payments	$ 29,950	$ 37,229	$ 109,311	$ 80,0
Cash on hd. close of yr.	5,326	10,508	6,832	15,2[illegible]
Grand total	$ 35,276	$ 47,737	$ 116,143	$ 95,25[illegible]

IOWA STATE LIBRARY

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Belle Plaine Population 3,666	Algona Population 3,593	Waverly Population 3,561	Indianola Population 3,495
Taxes, Licenses and Fines				
Gen. levy, city government	$ 20,710	$ 8,333	$ 7,199	$ 4,286
Ind. div. city government	----------	14,562	9,733	24,773
Franchise taxes	----------	----------	----------	----------
Poll taxes	26	670	489	----------
Special assessments	----------	20,361	4,442	----------
Other business licenses	459	747	461	----------
Dog license	5	14	169	----------
Departmental permits	----------	----------	----------	----------
Police ct. fines and forfeits	137	228	130	----------
County road fund	----------	387	236	----------
Gifts, individuals or corp.	160	----------	----------	----------
General Offices				
Executive offices	----------	----------	----------	890
Law offices	----------	----------	----------	----------
Elections	24	----------	17	----------
Municipal property	20	----------	64	----------
Courts	----------	----------	----------	----------
Police department	----------	----------	----------	----------
Fire department	42	----------	----------	332
Department of inspection	----------	----------	----------	----------
Pounds	----------	----------	----------	----------
Health department	----------	----------	----------	----------
Sewers and sewage disposal	15	663	270	1,594
Refuse disposal	----------	----------	----------	----------
Miscellaneous	----------	208	----------	638
General street services	----------	----------	----------	6,500
Bridges (other than toll)	----------	----------	----------	----------
Libraries	----------	----------	----------	1,435
Parks	----------	----------	----------	797
Baths and bathing beaches	----------	----------	----------	----------
Municipal Industries				
Water works	2,086	----------	7,094	4,853
Electric light works	----------	32,566	25,093	28,946
Gas works	----------	----------	----------	----------
Markets and public scales	----------	----------	----------	----------
Docks, wharves and land'g	----------	----------	----------	----------
Cemeteries	----------	----------	----------	159
Miscellaneous	----------	632	----------	----------
From Debt Obligations				
General bonds	----------	----------	----------	957
Municipal industry bonds	----------	----------	----------	----------
Special assessments	----------	----------	----------	----------
Temporary loans, etc.	----------	----------	----------	----------
Outstanding warrants	----------	----------	----------	2,856
Miscellaneous	----------	----------	----------	5,751
Interest Receipts				
Current deposits	----------	369	602	236
Other sources	----------	57	----------	----------
All Other Receipts				
Sale of real property	----------	----------	----------	----------
Refund receipts	----------	----------	----------	2,391
Spec. assessm'ts during year	----------	----------	----------	----------
From private trust accounts	----------	----------	----------	----------
Recapitulation				
Taxes, licenses and fines	$ 21,497	$ 45,302	$ 22,859	$ 29,059
General offices	101	871	351	12,186
Municipal industries	2,086	33,198	32,187	33,958
From debt obligations	----------	----------	----------	9,564
Interest receipts	----------	426	602	236
All other receipts	----------	----------	----------	2,391
Total receipts	$ 23,684	$ 79,797	$ 55,999	$ 87,394
Cash on hd. beginning yr.	3,486	21,965	26,323	17,441
Grand total	$ 27,170	$ 101,762	$ 82,322	$ 104,835

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Algona Population 3,668	Belle Plaine Population 3,593	Waverly Population 3,561	Indianola Population 3,495
General Government				
Mayor's office	$ 100	$ 50	$ 253	$ 93
City council	225	169	321	199
City clerk and auditor	757	1,200	497	325
City treasurer	51	40	100	23
City solicitor	130	50	110	313
Other attorneys				
City assessor				
Engineer's office		140	158	1,405
Collection of taxes				
Audits and examinations		6		35
Elections	141	130	148	25
City hall	64		503	493
Courts	15			15
Miscellaneous		63	317	
Protection of Life and Prop.				
Police department	1,528	1,476	1,194	1,437
Fire department	1,733	763	344	708
Inspection and pounds				
Police and fire alarm systems				
Miscellaneous	289			
Health Dept. & Sanitation				
General expenditures	8		186	20
Quarantine and pest house	14			22
Sewers and sewage disposal	271	1,723	2,237	350
Refuse disposal			48	126
Miscellaneous	396	1,122		18
Highways				
General administration	795		672	
General street expenditures	2,771	3,263	4,142	9,333
Paving and curbing	38	8,427		3,632
Sidewalks and crossings	189	594	768	3,112
Bridges (other than toll)			364	
Snow removal	194	193	244	
Street lighting	2,108		2,927	
Street sprinkling and cleaning	717	598	681	3
Miscellaneous	29	1,101		1
Recreation, Libraries & Misc.				
General administration			57	1,136
Libraries		2,250	1,561	1,753
General park and garden exp.	100	612	100	248
Miscellaneous	1,714	115	137	
Municipal Industries				
Water works	2,232		5,085	16,690
Electric light works		32,847	15,852	26,220
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				248
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	1,500		1,000	1,000
Interest	2,737	3,532	4,468	3,715
Special assess. and out. war.	3,135	690	2,500	6,515
Refund, transfers, etc.		48		48
Recapitulation				
General government	$ 1,513	$ 1,848	$ 2,407	$ 2,926
Protection of life and prop	3,550	2,239	1,538	2,145
Health dept. and sanitation	689	2,845	2,471	536
Highways, recreation, etc.	8,655	17,153	11,653	19,218
Municipal industries	2,232	32,847	20,937	43,158
Payments on public debt	7,372	4,270	7,968	11,278
Cash on hd. close of yr.	$ 24,011	$ 61,202	$ 46,974	$ 79,261
Total payments	3,159	40,560	35,348	25,574
Grand total	$ 27,170	$ 101,762	$ 82,322	$ 104,835

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Denison Population 3,455	Sheldon Population 3,323	Cresco Population 3,199	Anamosa Population 3,157
Taxes, Licenses and Fines				
Gen. levy, city government	$ 22,982	$ 4,596	$ 26,758	$ 13,352
Ind. div. city government		8,716		
Franchise taxes				
Poll taxes	241	420	510	276
Special assessments	783	817		252
Other business licenses	85	171	129	220
Dog license				84
Departmental permits				
Police ct. fines and forfeits	472	172	113	
County road fund				214
Gifts, individuals or corp.			488	
General Offices				
Executive offices				
Law offices				
Elections	384	30		
Municipal property				
Courts				
Police department	441			
Fire department				
Department of inspection				
Pounds				
Health department	309	1,387		
Sewers and sewage disposal		18		
Refuse disposal		67	230	
Miscellaneous				
General street services				
Bridges (other than toll)			35	
Libraries	337	460		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	8,355		3,879	8,274
Electric light works	34,662	2,068		
Gas works				
Markets and public scales				
Docks, wharves and land'g				
Cemeteries		399		
Miscellaneous		213		
From Debt Obligations				
General bonds	2,696		18,000	
Municipal industry bonds	7,798	7,553	9,000	
Special assessments	59,127			
Temporary loans, etc.				
Outstanding warrants	24,563	14,891	8,070	
Miscellaneous				
Interest Receipts				
Current deposits		74	98	
Other sources				
All Other Receipts				
Sale of real property			298	
Refund receipts			40	
Spec. assessm'ts during yea				
From private trust account				
Recapitulation				
Taxes, licenses and fines	$ 24,563	$ 14,892	$ 27,998	$ 14,398
General offices	1,471	1,962	265	
Municipal industries	43,017	2,680	3,879	8,274
From debt obligations	94,184	22,444	35,070	
Interest receipts		74	98	
All other receipts			338	
Total receipts	$ 163,235	$ 42,052	$ 67,648	$ 22,672
Cash on hd. beginning yr.	16,257	3,210	5,663	13,527
Grand total	$ 179,492	$ 45,262	$ 73,311	$ 36,199

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Denison Population 3,455	Sheldon Population 3,323	Cresco Population 3,199	Anamosa Population 3,157
General Government				
Mayor's office	$ 313	$ 50	$ 300	$ 80
City council	280	109	143	106
City clerk and auditor	312	50	560	180
City treasurer	108	43	50	----
City solicitor	356	272	112	200
Other attorneys	----	56	265	376
City assessor	----	----	----	----
Engineer's office	8	2,660	400	27
Collection of taxes	----	----	51	----
Audits and examinations	----	----	----	----
Elections	23	89	----	----
City hall	491	553	----	203
Courts	----	9	----	----
Miscellaneous	92	444	----	633
Protection of Life and Prop.				
Police department	845	1,285	1,167	1,441
Fire department	864	475	489	151
Inspection and pounds	2	----	----	----
Police and fire alarm systems	----	----	----	----
Miscellaneous	25	35	----	----
Health Dept. & Sanitation				
General expenditures	----	20	48	25
Quarantine and pest house	----	----	----	----
Sewers and sewage disposal	2,368	1,291	3,626	1,027
Refuse disposal	----	----	3,010	----
Miscellaneous	25	----	126	----
Highways				
General administration	----	----	610	----
General street expenditures	10,137	2,317	3,775	1,580
Paving and curbing	7,021	----	7,511	----
Sidewalks and crossings	386	----	394	314
Bridges (other than toll)	62	----	----	----
Snow removal	----	39	359	31
Street lighting	----	2,917	3,245	2,774
Street sprinkling and cleaning	594	----	580	316
Miscellaneous	1,338	150	373	65
Recreation, Libraries & Misc.				
General administration	----	324	----	----
Libraries	----	42	2,139	----
General park and garden exp.	456	----	112	294
Miscellaneous	237	188	255	251
Municipal Industries				
Water works	22,373	9,071	4,676	4,466
Electric light works	37,474	----	----	----
Gas works	----	----	----	----
Markets and public scales	----	----	----	----
Docks, wharves, etc.	----	----	----	----
Cemeteries and crematories	----	----	----	----
Miscellaneous	----	1,885	----	----
Payments on Public Debt				
General and municipal bonds	----	----	27,000	2,000
Interest	600	630	2,239	2,194
Special assess. and out. war.	66,631	16,249	2,974	1,837
Refund. transfers, etc.	----	----	----	40
Recapitulation				
General government	$ 1,983	$ 4,335	$ 1,881	$ 1,805
Protection of life and prop	1,536	1,795	1,656	1,592
Health dept. and sanitation	2,393	1,311	6,810	1,052
Highways, recreation, etc.	20,231	5,977	19,353	5,625
Municipal industries	59,847	10,956	4,676	4,466
Payments on public debt	67,291	16,879	32,213	6,071
Total payments	$ 153,281	$ 41,253	$ 66,589	$ 20,611
Cash on hd. close of yr.	26,211	4,009	6,722	15,588
Grand total	$ 179,492	$ 45,262	$ 73,311	$ 36,199

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1917.	Storm Lake Population 3,151	Jefferson Population 3,103	Manchester Population 3,102	Pella Population 3,096
Taxes, Licenses and Fines				
Gen. levy, city government	$ 23,748	$ 12,157	$ 15,950	$ 26,787
Ind. div. city government	2,998		2,094	
Franchise taxes				
Poll taxes		117	163	257
Special assessments	4,163			7,274
Other business licenses		200	421	422
Dog license	60		16	83
Departmental permits				
Police ct. fines and forfeits		195	37	21
County road fund		1,102		
Gifts, individuals or corp.	439			
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	512			291
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		1,656		167
Refuse disposal		1,435	330	
Miscellaneous				
General street services	340		36	22
Bridges (other than toll)				
Libraries		1,373		357
Parks	30	264		22
Baths and bathing beaches				
Municipal Industries				
Water works	7,329	7,077	6,147	6,764
Electric light works	3	2,943		19,198
Gas works				
Markets and public scales				
Docks, wharves and land'g				
Cemeteries				
Miscellaneous	289			
From Debt Obligations				
General bonds	8,557			
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	10,968		1	
Miscellaneous				229
Interest Receipts				
Current deposits	82		187	312
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 31,408	$ 13,771	$ 18,681	$ 35,038
General offices	882	4,728	366	859
Municipal industries	7,621	10,020	6,147	25,962
From debt obligations	19,525		1	229
Interest receipts	82		187	312
All other receipts				
Total receipts	$ 59,518	$ 28,519	$ 25,382	$ 62,400
Cash on hd. beginning yr.	3,008	11,261	6,924	18,415
Grand total	$ 62,526	$ 39,780	$ 32,306	$ 80,81!

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Storm Lake Population 3,151	Jefferson Population 3,103	Manchester Population 3,102	Pella Population 3,096
General Government				
Mayor's office	$ 43	$ 98	$ 50	$ 300
City council	246	225	250	190
City clerk and auditor	970	282	848	300
City treasurer	38			100
City solicitor		60	350	150
Other attorneys		100		
City assessor				
Engineer's office	1,713	326		195
Collection of taxes				
Audits and examinations		20		
Elections				
City hall		94		
Courts		425		4,242
Miscellaneous	3,795	97		112
Protection of Life and Prop.				
Police department	1,009	600	1,155	824
Fire department	1,711	432	1,169	2,356
Inspection and pounds				
Police and fire alarm systems		23		
Miscellaneous		4		36
Health Dept. & Sanitation				
General expenditures		99	113	60
Quarantine and pest house				
Sewers and sewage disposal	7,693	1,707	1,057	8,260
Refuse disposal				115
Miscellaneous		117		
Highways				
General administration	680	595	1,000	421
General street expenditures	2,777	2,314	3,138	3,800
Paving and curbing	1,174	1,452	164	799
Sidewalks and crossings	2,499	770	397	
Bridges (other than toll)			729	
Snow removal		20		
Street lighting	3,423	3,024	2,618	1,500
Street sprinkling and cleaning	347	242		492
Miscellaneous		375		1,411
Recreation, Libraries & Misc.				
General administration	988	165		
Libraries	2,359	1,823		1,051
General park and garden exp.	55	5		426
Miscellaneous	413	1,172	746	775
Municipal Industries				
Water works	12,004	7,234	8,078	5,841
Electric light works		735		14,842
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous				2,409
Payments on Public Debt				
General and municipal bonds	8,500	1,000		10,700
Interest	2,339	1,766	685	7,409
Special assess. and out. war.	5,472	2,015		2,929
Refund, transfers, etc.		113	2,166	
Recapitulation				
General government	$ 6,805	$ 1,727	$ 1,498	$ 5,589
Protection of life and prop.	2,720	1,059	2,324	3,216
Health dept. and sanitation	7,693	1,923	1,170	8,435
Highways, recreation, etc.	14,715	11,957	8,792	10,675
Municipal industries	12,004	7,969	8,078	23,092
Payments on public debt	16,311	4,894	2,851	21,038
Total payments	$ 60,248	$ 29,529	$ 24,713	$ 72,045
Cash on hd. close of yr.	2,278	10,251	7,593	8,770
Grand total	$ 62,526	$ 39,780	$ 32,306	$ 80,815

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Valley Jct. Population 3,026	Hampton Population 3,025	Winterset Population 2,860	Harlan Population 2,825
Taxes, Licenses and Fines				
Gen. levy, city government	$ 3,667	$ 5,135	$ 19,409	$ 5,212
Ind. div. city government	7,437	16,866	----------	9,451
Franchise taxes	----------	----------	----------	----------
Poll taxes	----------	428	----------	27
Special assessments	1,990	----------	----------	17,675
Other business licenses	790	503	462	388
Dog license	----------	94	----------	----------
Departmental permits	208	----------	321	----------
Police ct. fines and forfeits	120	666	----------	119
County road fund	182	----------	----------	265
Gifts, individuals or corp.	----------	----------	----------	----------
General Offices				
Executive offices	1	192	----------	121
Law offices	----------	----------	----------	----------
Elections	----------	----------	----------	----------
Municipal property	----------	----------	----------	105
Courts	----------	----------	----------	----------
Police department	----------	----------	----------	----------
Fire department	----------	135	512	----------
Department of inspection	120	----------	----------	----------
Pounds	----------	----------	----------	----------
Health department	----------	----------	----------	----------
Sewers and sewage disposal	47	----------	----------	----------
Refuse disposal	----------	----------	----------	----------
Miscellaneous	----------	----------	----------	----------
General street services	----------	----------	----------	1,000
Bridges (other than toll)	----------	----------	----------	----------
Libraries	----------	15	----------	----------
Parks	----------	----------	----------	----------
Baths and bathing beaches	----------	----------	----------	----------
Municipal Industries				
Water works	8,368	5,594	2,223	8,269
Electric light works	----------	----------	17,620	21,585
Gas works	----------	----------	----------	----------
Markets and public scales	----------	----------	----------	----------
Docks, wharves and land'g	----------	----------	----------	----------
Cemeteries	----------	----------	20	----------
Miscellaneous	----------	----------	----------	----------
From Debt Obligations				
General bonds	----------	22,041	----------	----------
Municipal industry bonds	1,334	25,281	16,448	----------
Special assessments	----------	3,000	----------	----------
Temporary loans, etc.	----------	----------	----------	----------
Outstanding warrants	5,464	----------	421	143
Miscellaneous	----------	----------	----------	----------
Interest Receipts				
Current deposits	207	----------	----------	329
Other sources	----------	----------	----------	----------
All Other Receipts				
Sale of real property	66	----------	----------	----------
Refund receipts	413	1,199	----------	56
Spec. assessm'ts during year	10,970	2,752	----------	----------
From private trust accounts	640	----------	----------	----------
Recapitulation				
Taxes, licenses and fines	$ 14,403	$ 23,692	$ 20,192	$ 33,137
General offices	168	342	512	1,226
Municipal industries	8,368	5,594	19,863	29,854
From debt obligations	6,798	50,322	16,869	143
Interest receipts	207	----------	----------	329
All other receipts	12,089	3,951	----------	56
Total receipts	$ 42,033	$ 83,901	$ 57,436	$ 64,745
Cash on hd. beginning yr.	8,955	----------	10,282	10,489
Grand total	$ 50,988	$ 83,901	$ 67,718	$ 75,234

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Valley Jct. Population 3,026	Hampton Population 3,025	Winterset Population 2,860	Harlan Population 2,825
General Government				
Mayor's office	$ 55	$ 173	$ 294	$ 124
City council	91	167	140	146
City clerk and auditor	280	355	480	300
City treasurer	38	75	75	75
City solicitor	80	201	295	100
Other attorneys		175	13	
City assessor	3			
Engineer's office		485	231	
Collection of taxes		82		
Audits and examinations		81		
Elections		163	107	85
City hall	50	187	15	
Courts		79	131	
Miscellaneous	160	210	169	
Protection of Life and Prop.				
Police department	699	979	1,030	1,506
Fire department	1,470	548	2,533	585
Inspection and pounds		0		
Police and fire alarm systems		151	20	
Miscellaneous	116	52	73	
Health Dept. & Sanitation				
General expenditures	29	5	105	
Quarantine and pest houses				
Sewers and sewage disposal	6,043	7,641	167	1,693
Refuse disposal			76	
Miscellaneous				
Highways				
General administration		1,093	1,128	1,327
General street expenditures	617	5,176	785	1,671
Paving and curbing	6,641	40		
Sidewalks and crossings	64	230	65	802
Bridges (other than toll)			162	
Snow removal		241		
Street lighting	1,159	3,290	98	
Street sprinkling and cleaning		92	547	1,068
Miscellaneous	49	242	91	32
Recreation, Libraries & Misc.				
General administration		55	496	
Libraries		1,673	2,056	
General park and garden exp.		127		
Miscellaneous	320	2,146	570	823
Municipal Industries				
Water works	6,273	22,814	17,397	12,178
Electric light works			17,582	20,564
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories			313	
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	6,300	900	1,000	
Interest	7,408	3,318	4,967	895
Special assess. and out. war.	4,979	1,800	4,644	17,068
Refund, transfers, etc.	1,952	85		1,000
Recapitulation				
General government	$ 757	$ 2,433	$ 1,950	$ 830
Protection of life and prop.	2,285	1,739	3,656	2,091
Health dept. and sanitation	6,072	7,646	348	1,693
Highways, recreation, etc.	8,850	14,405	5,998	5,723
Municipal industries	6,273	22,814	35,292	32,742
Payments on public debt	20,639	6,103	10,611	18,963
Total payments	$ 44,876	$ 55,140	$ 57,855	$ 62,042
Cash on hd. close of yr.	6,112	28,761	9,863	13,192
Grand total	$ 50,988	$ 83,901	$ 67,718	$ 75,234

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Osage Population 2,779	Clear Lake Population 2,741	Eldora Population 2,720	Osceola Population 2,714
Taxes, Licenses and Fines				
Gen. levy, city government	7,052	$ 4,424	$ 25,343	$ 18,790
Ind. div. city government	8,043	10,259		
Franchise taxes				
Poll taxes	237	374	570	
Special assessments				
Other business licenses	295	512	554	100
Dog license		9		
Departmental permits		61		21
Police ct. fines and forfeits	34	68		415
County road fund	347			
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	73	55		
Courts				
Police department				
Fire department				
Department of inspection				9
Pounds				
Health department				
Sewers and sewage disposal		99	558	
Refuse disposal				
Miscellaneous				
General street services			1,547	
Bridges (other than toll)	74			
Libraries	326	3	535	
Parks			35	
Baths and bathing beaches				
Municipal Industries				
Water works	3,930	3,469	6,500	2,618
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and land'g				
Cemeteries	350	335		455
Miscellaneous				63
From Debt Obligations				
General bonds	8,061			
Municipal industry bonds				
Special assessments		15,000		
Temporary loans, etc.				2,525
Outstanding warrants	138			
Miscellaneous				41
Interest Receipts				
Current deposits	224			69
Other sources	22			
All Other Receipts				
Sale of real property				125
Refund receipts				
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 16,008	$ 15,707	$ 26,467	$ 19,326
General offices	473	157	2,675	9
Municipal industries	4,280	3,804	6,500	3,136
From debt obligations	8,199	15,000		2,566
Interest receipts	246			69
All other receipts				125
Total receipts	$ 29,206	$ 34,668	$ 35,642	$ 25,231
Cash on hd. beginning yr.	7,361	7,235	11,493	2,898
Grand total	$ 36,567	$ 41,903	$ 47,135	$ 28,129

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Osage Population 2,779	Clear Lake Population 2,741	Eldora Population 2,720	Osceola Population 2,714
General Government				
Mayor's office	$ 114	$ 30	$ 100	$ 350
City council	72	167	192	157
City clerk and auditor	410	187		398
City treasurer	25			
City solicitor	119		50	51
Other attorneys	100	79		430
City assessor				
Engineer's office		5		15
Collection of taxes		30		
Audits and examinations			50	
Elections	3	12		
City hall	82	82		122
Courts				1
Miscellaneous	6	8	720	
Protection of Life and Prop.				
Police department	921	1,023	1,487	1,040
Fire department	206	124		255
Inspection and pounds				
Police and fire alarm systems		9		234
Miscellaneous		25		
Health Dept. & Sanitation				
General expenditures	38	18	25	185
Quarantine and pest house		12		6
Sewers and sewage disposal				
Refuse disposal	5,744	1,137	799	24
Miscellaneous		231		
Highways				
General administration	589			699
General street expenditures	4,755	4,044	4,503	2,228
Paving and curbing		5,851		28
Sidewalks and crossings	742	251		
Bridges (other than toll)		5		38
Snow removal		427		
Street lighting	3,190	3,213	2,621	2,975
Street sprinkling and cleaning		1,100		346
Miscellaneous	37	213	2,233	
Recreation, Libraries & Misc.				
General administration		412		93
Libraries	2,085			1,190
General park and garden exp.		636		275
Miscellaneous	105	288	1,480	69
Municipal Industries				
Water works	3,113	4,387	8,952	5,770
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	414	2,335		570
Miscellaneous				
Payments on Public Debt				
General and municipal bonds			6,977	3,099
Interest	501	3,088		3,231
Special assess. and out. war.	5,088	7,749		187
Refund, transfers, etc.		79		2
Recapitulation				
General government	$ 928	$ 600	$ 1,112	$ 1,524
Protection of life and prop	1,127	2,091	1,487	1,529
Health dept. and sanitation	5,782	1,398	824	215
Highways, recreation, etc.	11,453	16,440	10,837	7,941
Municipal industries	3,527	6,722	8,952	6,340
Payments on public debt	5,589	10,916	6,977	6,519
Total payments	$ 28,406	$ 38,167	$ 30,189	$ 24,068
Cash on hd. close of yr.	8,161	3,736	16,946	4,061
Grand total	$ 36,567	$ 41,903	$ 47,135	$ 28,129

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Mystic Population 2,695	Nevada Population 2,686	New Hampton Population 2,664	Emmetsburg Population 2,647
Taxes, Licenses and Fines				
Gen. levy, city government	$ 3,380	$ 14,653	$ 4,273	$ 6,388
Ind. div. city government		4,871	7,822	22,643
Franchise taxes				
Poll taxes	80	567	237	136
Special assessments	84	52,802	6,285	
Other business licenses	627	400	228	657
Dog license	53			11
Departmental permits			89	
Police ct. fines and forfeits	629	185	245	72
County road fund		103	388	247
Gifts, individuals or corp.				3,450
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property			120	144
Courts				
Police department				
Fire department		1		
Department of inspection		22		
Pounds				
Health department		30		
Sewers and sewage disposal				171
Refuse disposal				
Miscellaneous		150		
General street services				
Bridges (other than toll)				
Libraries				
Parks		1,204		
Baths and bathing beaches				
Municipal Industries				
Water works		4,250	6,853	4,297
Electric light works			22,273	
Gas works				
Markets and public scales				
Docks, wharves and land'g				
Cemeteries		293		
Miscellaneous				
From Debt Obligations				
General bonds			23,500	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		7,527	2,640	12,189
Miscellaneous				
Interest Receipts				
Current deposits		133	83	498
Other sources			62	
All Other Receipts				
Sale of real property				
Refund receipts		50		16
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 4,853	$ 78,671	$ 19,567	$ 33,604
General offices		1,407	120	315
Municipal industries		4,543	29,126	4,297
From debt obligations		7,527	26,140	12,189
Interest receipts		133	145	498
All other receipts		50		16
Total receipts	$ 4,853	$ 87,331	$ 75,098	$ 50,919
Cash on hd. beginning yr.	1,435	11,734	7,764	5,449
Grand total	$ 6,288	$ 99,065	$ 82,862	$ 56,368

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Mystic Population 2,695	Nevada Population 2,686	New Hampton Population 2,664	Emmetsburg Population 2,647
General Government				
Mayor's office	$ 90	$ 111	$ 50	$ 1
City council	65	428	111	165
City clerk and auditor	110	361	28	266
City treasurer	40	16	50	25
City solicitor	100	280	----------	398
Other attorneys	----------	----------	----------	----------
City assessor	----------	----------	----------	----------
Engineer's office	----------	86	18	2,232
Collection of taxes	----------	----------	----------	----------
Audits and examinations	----------	----------	50	----------
Elections	----------	63	----------	157
City hall	----------	15	----------	1,171
Courts	556	4	----------	----------
Miscellaneous	----------	20	----------	----------
Protection of Life and Prop.				
Police department	720	1,323	442	739
Fire department	----------	391	316	667
Inspection and pounds	----------	----------	----------	----------
Police and fire alarm systems	----------	27	----------	----------
Miscellaneous	----------	1	----------	34
Health Dept. & Sanitation				
General expenditures	13	350	----------	----------
Quarantine and pest house	21	----------	----------	----------
Sewers and sewage disposal	----------	161	40,849	1,113
Refuse disposal	----------	----------	----------	----------
Miscellaneous	5	453	----------	----------
Highways				
General administration	----------	858	81	407
General street expenditures	733	3,821	2,537	3,020
Paving and curbing	----------	53,780	----------	667
Sidewalks and crossings	290	14	----------	1,774
Bridges (other than toll)	511	----------	----------	----------
Snow removal	----------	----------	----------	----------
Street lighting	705	1,987	----------	3,057
Street sprinkling and cleaning	34	321	----------	----------
Miscellaneous	----------	84	----------	1,300
Recreation, Libraries & Misc.				
General administration	----------	161	----------	1,095
Libraries	----------	2,745	1,248	1,460
General park and garden exp.	----------	----------	----------	158
Miscellaneous	73	867	277	728
Municipal Industries				
Water works	----------	16,938	21,568	6,336
Electric light works	----------	----------	14,749	----------
Gas works	----------	----------	----------	----------
Markets and public scales	----------	----------	----------	----------
Docks, wharves, etc.	----------	----------	----------	----------
Cemeteries and crematories	----------	219	----------	----------
Miscellaneous	----------	----------	----------	----------
Payments on Public Debt				
General and municipal bonds	----------	----------	----------	1,000
Interest	----------	3,603	1,497	2,799
Special assess. and out. war.	----------	4,158	5,390	17,069
Refund, transfers, etc.	----------	6	----------	1,534
Recapitulation				
General government	$ 961	$ 1,384	$ 307	$ 4,415
Protection of life and prop.	720	1,742	758	1,435
Health dept. and sanitation	39	964	40,849	1,113
Highways, recreation, etc.	2,346	64,638	4,143	13,065
Municipal industries	----------	17,157	27,318	6,336
Payments on public debt	----------	7,627	6,887	22,402
Total payments	$ 4,066	$ 93,712	$ 80,262	$ 48,766
Cash on hd. close of yr.	2,222	5,353	2,600	7,602
Grand total	$ 6,288	$ 99,065	$ 82,862	$ 56,368

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Tama Population 2,621	Colfax Population 2,607	Clarion Population 2,553	Sac City Population 2,521
Taxes, Licenses and Fines				
Gen. levy, city government	$ 3,698	$ 9,826	$ 12,538	$ 4,680
Ind. div. city government	2,319	719	----------	13,069
Franchise taxes	----------	----------	----------	----------
Poll taxes	----------	126	----------	----------
Special assessments	931	3,451	1,001	29,669
Other business licenses	511	671	794	----------
Dog license	----------	28	22	12
Departmental permits	----------	----------	----------	10
Police ct. fines and forfeits	----------	----------	----------	268
County road fund	196	250	----------	----------
Gifts, individuals or corp.	----------	----------	----------	60
General Offices				
Executive offices	----------	----------	----------	----------
Law offices	----------	----------	----------	----------
Elections	----------	----------	14	----------
Municipal property	----------	----------	----------	12
Courts	----------	----------	----------	----------
Police department	----------	----------	----------	----------
Fire department	----------	----------	----------	----------
Department of inspection	----------	----------	----------	----------
Pounds	----------	----------	----------	----------
Health department	----------	----------	----------	----------
Sewers and sewage disposal	----------	----------	19,679	----------
Refuse disposal	----------	----------	----------	----------
Miscellaneous	----------	----------	----------	----------
General street services	----------	848	----------	24
Bridges (other than toll)	----------	----------	----------	----------
Libraries	----------	----------	----------	----------
Parks	----------	----------	210	----------
Baths and bathing beaches	----------	----------	----------	----------
Municipal Industries				
Water works	3,686	5,454	3,585	4,072
Electric light works	----------	----------	----------	----------
Gas works	----------	----------	----------	----------
Markets and public scales	----------	----------	----------	----------
Docks, wharves and land'g	----------	----------	----------	----------
Cemeteries	225	----------	223	----------
Miscellaneous	8	----------	----------	----------
From Debt Obligations				
General bonds	7,231	----------	----------	----------
Municipal industry bonds	----------	----------	12,708	----------
Special assessments	5,302	----------	----------	----------
Temporary loans, etc.	----------	----------	674	----------
Outstanding warrants	----------	5,131	----------	----------
Miscellaneous	----------	----------	----------	----------
Interest Receipts				
Current deposits	304	----------	262	92
Other sources	----------	----------	----------	----------
All Other Receipts				
Sale of real property	----------	----------	----------	----------
Refund receipts	----------	13	----------	1
Spec. assessm'ts during year	----------	----------	----------	----------
From private trust accounts	----------	----------	----------	----------
Recapitulation				
Taxes, licenses and fines	$ 7,653	$ 15,071	$ 14,205	$ 47,708
General offices	----------	848	19,903	36
Municipal industries	3,919	5,454	3,808	4,072
From debt obligations	12,533	5,131	13,382	----------
Interest receipts	304	----------	262	92
All other receipts	----------	13	----------	1
Total receipts	$ 24,411	$ 26,517	$ 51,560	$ 51,909
Cash on hd. beginning yr.	3,082	3,977	12,100	3,347
Grand total	$ 27,493	$ 30,494	$ 63,660	$ 55,256

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Tama Population 2,621	Colfax Population 2,607	Clarion Population 2,553	Sac City Population 2,521
General Government				
Mayor's office	$ 50	$ 50	$ 302	$ 226
City council	138	259	307	162
City clerk and auditor	273	254	195	169
City treasurer	88		100	25
City solicitor	200	218	206	889
Other attorneys		75	130	80
City assessor				
Engineer's office	528		592	1,575
Collection of taxes				
Audits and examinations				15
Elections		71	95	381
City hall	197	179	258	93
Courts	10	50		
Miscellaneous			1,808	
Protection of Life and Prop.				
Police department	774	1,200	988	781
Fire department	480	113	330	549
Inspection and pounds				
Police and fire alarm systems		287		
Miscellaneous			18	
Health Dept. & Sanitation				
General expenditures	8	5	50	
Quarantine and pest house				
Sewers and sewage disposal	558	114	15,782	3,285
Refuse disposal				
Miscellaneous			309	
Highways				
General administration	2,110	600		1,136
General street expenditures		2,751	3,567	4,284
Paving and curbing				27,121
Sidewalks and crossings	217	201	230	773
Bridges (other than toll)	2,556			
Snow removal		60		
Street lighting	2,713	2,455	2,155	2,543
Street sprinkling and cleaning	695	808		600
Miscellaneous	218	162		54
Recreation, Libraries & Misc.				
General administration				
Libraries	1,009		1,828	
General park and garden exp.			634	
Miscellaneous	333	303	178	1,007
Municipal Industries				
Water works	7,104	4,998	15,549	3,957
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories			613	
Miscellaneous			2	
Payments on Public Debt				
General and municipal bonds		1,000		500
Interest		1,212	3,383	1,169
Special assess. and out. war.	3,204	9,021		
Refund, transfers, etc.		734		
Recapitulation				
General government	$ 1,484	$ 1,156	$ 3,993	$ 3,615
Protection of life and prop.	1,254	1,600	1,336	1,330
Health dept. and sanitation	566	119	16,132	3,285
Highways, recreation, etc.	9,851	7,340	8,592	37,518
Municipal industries	7,014	4,998	16,164	3,957
Payments on public debt	3,204	11,967	3,383	1,669
Total payments	$ 23,373	$ 27,180	$ 49,600	$ 51,374
Cash on hd. close of yr.	4,120	3,314	14,060	3,882
Grand total	$ 27,493	$ 30,494	$ 63,660	$ 55,256

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Bloomfield Population 2,282	Lake City Population 2,224	Onawa Population 2,210	Hamburg Population 2,204
Taxes, Licenses and Fines				
Gen. levy, city government	$ 3,679	$ 8,366	$ 322	$ 12,868
Ind. div. city government	13,006		6,473	
Franchise taxes				
Poll taxes		3		57
Special assessments		1,404		26
Other business licenses	860	285	283	350
Dog license				105
Departmental permits	30			
Police ct. fines and forfeits	94	39	30	420
County road fund		534		
Gifts, individuals or corp.		109		
General Offices				
Executive offices				152
Law offices				
Elections			5	
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal			918	
Miscellaneous				
General street services			226	
Bridges (other than toll)				35
Libraries				
Parks		13		
Baths and bathing beaches				
Municipal Industries				
Water works	2,360	1,763	536	2,291
Electric light works	13,954		17,033	
Gas works				
Markets and public scales			132	
Docks, wharves and land'g				
Cemeteries	10	286	213	920
Miscellaneous	120			
From Debt Obligations				
General bonds			953	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	1,665	5,683	879	60
Miscellaneous	495		2,896	
Interest Receipts				
Current deposits	350	70	109	
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	56	5		
Spec. assessm'ts during yea				
From private trust account				
Recapitulation				
Taxes, licenses and fines	$ 17,669	$ 10,740	$ 7,108	$ 13,826
General offices		13	1,149	187
Municipal industries	16,444	2,049	17,914	3,211
From debt obligations	2,160	5,683	4,728	60
Interest receipts	350	70	109	
All other receipts	56	5		
Total receipts	$ 36,679	$ 18,560	$ 31,008	$ 17,284
Cash on hd. beginning yr.	17,093	3,589	4,494	1,250
Grand total	$ 53,772	$ 22,149	$ 35,502	$ 18,534

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	**Bloomfield** Population 2,232	**Lake City** Population 2,224	**Onawa** Population 2,210	**Hamburg** Population 2,204
General Government				
Mayor's office	$ 50	$ 431	$ 50	$ 356
City council	190	210	138	64
City clerk and auditor	152	303	612	165
City treasurer	512	61		50
City solicitor	220	44	75	428
Other attorneys	235			
City assessor				
Engineer's office	175	40		
Collection of taxes				
Audits and examinations	10		36	
Elections	71	125	100	
City hall	43			28
Courts				
Miscellaneous	9		1,450	
Protection of Life and Prop.				
Police department	870	537	326	510
Fire department	535	317	463	44
Inspection and pounds	29			
Police and fire alarm systems	10			
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	51	40		14
Quarantine and pest house	15			
Sewers and sewage disposal	553	714	1,206	
Refuse disposal		30		
Miscellaneous				
Highways				
General administration	725	515	2,936	235
General street expenditures	516	1,958	1,196	1,152
Paving and curbing				
Sidewalks and crossings	573	546		21
Bridges (other than toll)				
Snow removal		7		
Street lighting		1,021	900	
Street sprinkling and cleaning	158	5		
Miscellaneous		111	1	
Recreation, Libraries & Misc.				
General administration				725
Libraries	1,428	796		
General park and garden exp.		399		
Miscellaneous	65	487	449	20
Municipal Industries				
Water works	4,339	2,829	360	2,009
Electric light works	11,095		16,415	1,618
Gas works				
Markets and public scales			7	
Docks, wharves, etc.				
Cemeteries and crematories	92	552	186	343
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	3,914	1,000	2,563	
Interest	104	930	1,214	2,164
Special assess. and out. war.	2,159	5,286		2,105
Refund, transfers, etc.		85		
Recapitulation				
General government	$ 1,667	$ 1,214	$ 2,461	$ 1,091
Protection of life and prop.	1,444	854	789	554
Health dept. and sanitation	619	784	1,206	14
Highways, recreation, etc.	4,525	5,845	5,482	2,153
Municipal industries	15,526	3,381	16,968	3,970
Payments on public debt	6,177	7,301	3,777	4,269
Total payments	$ 29,958	$ 19,379	$ 30,683	$ 12,051
Cash on hd. close of yr.	23,814	2,770	4,819	6,483
Grand total	$ 53,772	$ 22,149	$ 35,502	$ 18,534

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Leon Population 2,199	Tipton Population 2,176	Waukon Population 2,168	Monticello Population 2,159
Taxes, Licenses and Fines				
Gen. levy, city government	$ 17,945	$ 16,257	$ 13,314	$ 19,390
Ind. div. city government	198	249	238	3,755
Franchise taxes				
Poll taxes	80		860	532
Special assessments	2,540			
Other business licenses	369		231	160
Dog license	70			61
Departmental permits				114
Police ct. fines and forfeits	515	578	413	88
County road fund	104			205
Gifts, individuals or corp.		234		
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property			52	154
Courts				
Police department				
Fire department				
Department of inspection				
Pounds			1	
Health department				20
Sewers and sewage disposal			45	
Refuse disposal				
Miscellaneous				
General street services				
Bridges (other than toll)				
Libraries		118	3	19
Parks				10
Baths and bathing beaches				
Municipal Industries				
Water Works	4,236	4,538	4,495	4,916
Electric light works		15,744		
Gas works				
Markets and public scales		629		295
Docks, wharves and land'g				
Cemeteries	810			956
Miscellaneous	13			
From Debt Obligations				
General bonds				
Municipal industry bonds			16,173	
Special assessments				
Temporary loans, etc.				
Outstanding warrants			1,164	6,311
Miscellaneous	38			397
Interest Receipts				
Current deposits	240		90	123
Other sources			231	
All Other Receipts				
Sale of real property				
Refund receipts			96	
Spec. assessm'ts during year				567
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 21,821	$ 17,318	$ 15,056	$ 24,305
General offices		118	101	203
Municipal industries	5,059	20,911	4,495	6,167
From debt obligations	38		17,337	6,708
Interest receipts	240		321	123
All other receipts			96	567
Total receipts	$ 27,158	$ 38,347	$ 37,406	$ 38,073
Cash on hd. beginning yr.	8,526	8,659	2,584	4,351
Grand total	$ 35,684	$ 47,006	$ 39,990	$ 42,424

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Leon Population 2,199	Tipton Population 2,176	Waukon Population 2,168	Monticello Population 2,159
General Government				
Mayor's office	$ 245	$ 25	$ 151	$ 130
City council	227	270	119	125
City clerk and auditor	108	332	375	315
City treasurer	75	120	1	----------
City solicitor	131	601	75	113
Other attorneys	190	----------	----------	----------
City assessor	----------	----------	----------	----------
Engineer's office	242	250	----------	1,833
Collection of taxes	----------	----------	----------	47
Audits and examinations	----------	30	----------	----------
Elections	75	81	83	----------
City hall	166	----------	833	----------
Courts	64	----------	----------	----------
Miscellaneous	289	----------	----------	72
Protection of Life and Prop.				
Police department	1,086	726	808	1,171
Fire department	210	375	41	219
Inspection and pounds	----------	----------	----------	----------
Police and fire alarm systems	48	----------	85	1,028
Miscellaneous	----------	----------	7	----------
Health Dept. & Sanitation				
General expenditures	111	----------	31	----------
Quarantine and pest house	----------	25	1	----------
Sewers and sewage disposal	918	3,156	227	1,596
Refuse disposal	----------	----------	26	18
Miscellaneous	----------	----------	33	66
Highways				
General administration	139	----------	945	720
General street expenditures	1,147	3,643	1,070	1,628
Paving and curbing	52	102	174	4,179
Sidewalks and crossings	688	265	956	----------
Bridges (other than toll)	----------	----------	507	545
Snow removal	----------	38	248	29
Street lighting	2,282	3,780	2,446	2,759
Street sprinkling and cleaning	186	848	801	1,223
Miscellaneous	----------	19	490	241
Recreation, Libraries & Misc.				
General administration	754	----------	----------	----------
Libraries	740	2,200	514	----------
General park and garden exp.	----------	----------	290	667
Miscellaneous	35	643	292	2,246
Municipal Industries				
Water works	5,103	9,257	14,885	5,121
Electric light works	----------	16,072	----------	----------
Gas works	----------	----------	----------	----------
Markets and public scales	----------	----------	----------	300
Docks, wharves, etc.	----------	----------	----------	----------
Cemeteries and crematories	2,421	----------	----------	1,487
Miscellaneous	----------	589	----------	9
Payments on Public Debt				
General and municipal bonds	1,500	----------	1,000	2,500
Interest	2,745	2,100	771	1,070
Special assess. and out. war.	3,562	1,500	9,034	2,288
Refund, transfers, etc.	----------	----------	143	3,628
Recapitulation				
General government	$ 1,812	$ 1,709	$ 1,637	$ 2,635
Protection of life and prop.	1,344	1,101	942	2,418
Health dept. and sanitation	1,029	3,181	318	1,680
Highways, recreation, etc.	6,023	9,538	8,733	14,237
Municipal industries	7,525	25,918	14,885	6,917
Payments on public debt	7,807	3,600	10,948	9,486
Total payments	$ 25,540	$ 45,047	$ 37,463	$ 37,373
Cash on hd. close of yr.	10,144	1,959	2,527	5,051
Grand total	$ 35,684	$ 47,006	$ 39,990	$ 42,424

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1917.	Seymour Population 2,146	Forest City Population 2,135	Villisca Population 2,132	Sigourney Population 2,109
Taxes, Licenses and Fines				
Gen. levy, city government	$ 5,542	$ 4,693	$ 11,290	$ 17,594
Ind. div. city government	2,338			
Franchise taxes				
Poll taxes	858		150	6
Special assessments		24,491		
Other business licenses	298	126	527	130
Dog license	28		30	
Departmental permits			10	
Police ct. fines and forfeits	40	75	153	357
County road fund				
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	24		19	
Courts				
Police department				
Fire department			11	
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		728		204
Refuse disposal		10		
Miscellaneous				
General street services			7	
Bridges (other than toll)				
Libraries				19
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	1,362	7,715	2,177	5,135
Electric light works	11,683		33	
Gas works				
Markets and public scales			292	
Docks, wharves and land'g				
Cemeteries	259		1,770	
Miscellaneous			21	
From Debt Obligations				
General bonds		7,173		
Municipal industry bonds				
Special assessments				
Temporary loans, etc.		14,400		
Outstanding warrants	428	1,696	2,000	4,190
Miscellaneous		941		
Interest Receipts				
Current deposits	189		58	108
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	9	7,061		
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 9,104	$ 29,385	$ 12,160	$ 18,087
General offices	24	738	37	223
Municipal industries	13,304	7,715	4,293	5,135
From debt obligations	428	24,210	2,000	4,190
Interest receipts	189		58	108
All other receipts	9	7,062		
Total receipts	$ 23,058	$ 69,110	$ 18,548	$ 27,743
Cash on hd. beginning yr.	7,964	5,446	488	3,831
Grand total	$ 31,022	$ 74,556	$ 19,036	$ 31,574

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Seymour Population 2,146	Forest City Population 2,135	Villisca Population 2,132	Sigourney Population 2,109
General Government				
Mayor's office	$ 52	$ 44	$ 244	$ 260
City council	68	216	90	300
City clerk and auditor	153	158	310	236
City treasurer		25	121	150
City solicitor	35	10		50
Other attorneys				
City assessor				
Engineer's office			32	584
Collection of taxes				
Audits and examinations				
Elections		39	73	87
City hall			55	
Courts			2	
Miscellaneous	114		86	
Protection of Life and Prop.				
Police department	740	743	913	677
Fire department	19	497	88	
Inspection and pounds				
Police and fire alarm systems		7		
Miscellaneous			1	64
Health Dept. & Sanitation				
General expenditures	40		97	
Quarantine and pest house				
Sewers and sewage disposal		2,015	200	
Refuse disposal				
Miscellaneous				
Highways				
General administration	305		593	4,098
General street expenditures	1,459	1,767	1,645	
Paving and curbing		21,024		
Sidewalks and crossings	210	100	137	56
Bridges (other than toll)				
Snow removal		73		
Street lighting	130	1,799	2,124	1,681
Street sprinkling and cleaning		16	594	400
Miscellaneous			26	
Recreation, Libraries & Misc.				
General administration				
Libraries		929	1,050	1,310
General park and garden exp.	79		23	
Miscellaneous	71		165	219
Municipal Industries				
Water works	1,556	14,732	3,927	4,740
Electric light works	11,544			
Gas works				
Markets and public scales			321	
Docks, wharves, etc.				
Cemeteries and crematories	294		738	
Miscellaneous			1	
Payments on Public Debt				
General and municipal bonds				1,000
Interest	2,488	2,764	1,052	3,136
Special assess. and out. war.	1,659	23,255	1,268	7,190
Refund, transfers, etc.		1,000		
Recapitulation				
General government	$ 422	$ 492	$ 1,013	$ 1,667
Protection of life and prop.	759	1,247	1,032	741
Health dept. and sanitation	40	2,015	297	
Highways, recreation, etc.	2,254	25,708	6,357	7,764
Municipal industries	13,394	14,732	4,987	4,740
Payments on public debt	4,147	27,019	2,320	11,326
Total payments	$ 21,016	$ 71,213	$ 16,006	$ 26,238
Cash on hd. close of yr.	10,006	3,343	3,030	5,336
Grand total	$ 31,022	$ 74,556	$ 19,036	$ 31,574

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Ida Grove Population 2,090	Audubon Population 2,084	Humboldt Population 2,061	Hawarden Population 2,045
Taxes, Licenses and Fines				
Gen. levy, city government	$ 7,020	$ 2,830	$ 9,796	$ 8,933
Ind. div. city government		6,260		784
Franchise taxes		27		
Poll taxes		592	635	359
Special assessments	64,825			
Other business licenses	337	168	435	410
Dog license				
Departmental permits	171			39
Police ct. fines and forfeits		41	49	438
County road fund		416		
Gifts, individuals or corp.	3,059	130		1,908
General Offices				
Executive offices	411			
Law offices				
Elections				6
Municipal property	100	12	21	
Courts				
Police department				
Fire department			62	
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	2,299			
Refuse disposal				
Miscellaneous				
General street services				9
Bridges (other than toll)				
Libraries		630		20
Parks	575			
Baths and bathing beaches				
Municipal Industries				
Water works	4,733	3,504	3,220	2,876
Electric light works				18,435
Gas works				
Markets and public scales				
Docks, wharves and land'g				
Cemeteries				763
Miscellaneous			10	
From Debt Obligations				
General bonds		10,800		
Municipal industry bonds		15,062		
Special assessments	34,340			
Temporary loans, etc.				
Outstanding warrants	3,000			
Miscellaneous				
Interest Receipts				
Current deposits	129	66		255
Other sources	453	54		
All Other Receipts				
Sale of real property			1,125	
Refund receipts				
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 75,412	$ 10,464	$ 10,915	$ 12,871
General offices	3,385	642	83	35
Municipal industries	4,733	3,504	3,230	22,074
From debt obligations	37,340	25,862		
Interest receipts	582	120		255
All other receipts			1,125	
Total receipts	$ 121,452	$ 40,592	$ 15,353	$ 35,235
Cash on hd. beginning yr.	6,553	13,104	4,203	10,971
Grand total	$ 128,005	$ 53,696	$ 19,556	$ 46,206

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Ida Grove Population 2,090	Audubon Population 2,084	Humboldt Population 2,061	Hawarden Population 2,045
General Government				
Mayor's office	$ 152	$ 49	$ 15	$ 100
City council	257	192	75	110
City clerk and auditor	270	647	119	180
City treasurer	60	75	50	50
City solicitor	125	84	34	152
Other attorneys		28		
City assessor				
Engineer's office		1,609		
Collection of taxes				
Audits and examinations				
Elections	70	56	30	
City hall	152	253	186	152
Courts				
Miscellaneous	65	150	128	
Protection of Life and Prop.				
Police department	1,253	862	1,347	893
Fire department	105	513	1,435	41
Inspection and pounds				
Police and fire alarm systems				
Miscellaneous	9	484		
Health Dept. & Sanitation				
General expenditures			6	46
Quarantine and pest house				
Sewers and sewage disposal	7,031	4,598		116
Refuse disposal				1
Miscellaneous				
Highways				
General administration	1,230	622		397
General street expenditures	2,618	1,424	3,771	997
Paving and curbing	95,203	1,717		
Sidewalks and crossings	32	782		363
Bridges (other than toll)	30			33
Snow removal				55
Street lighting	3,759	1,656	1,355	
Street sprinkling and cleaning	1,369	191		50
Miscellaneous		320		313
Recreation, Libraries & Misc.				
General administration		124		9
Libraries		1,970	1,272	940
General park and garden exp.		32	442	
Miscellaneous	594	554	20	583
Municipal Industries				
Water works	5,873	20,992	2,746	23,212
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous		388		735
Payments on Public Debt				
General and municipal bonds		8,000		
Interest	972	1,206	720	331
Special assess. and out. war.		585	5	
Refund. transfers, etc.	3,078	9,791		
Recapitulation				
General government	$ 1,151	$ 3,143	$ 637	$ 744
Protection of life and prop	1,367	1,859	2,782	934
Health dept. and sanitation	7,031	4,598	6	163
Highways, recreation, etc.	104,836	9,392	6,860	3,740
Municipal industries	5,873	21,380	2,746	23,947
Payments on public debt	4,050	9,791	725	331
Total payments	$ 124,308	$ 50,163	$ 13,756	$ 29,859
Cash on hd. close of yr.	3,697	3,533	5,800	16,347
Grand total	$ 128,005	$ 53,696	$ 19,556	$ 46,206

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Marengo Population 2,037	Rock Rapids Population 2,031	Eldon Population 2,030	Bedford Population 1,950
Taxes, Licenses and Fines				
Gen. levy, city government	$ 9,509	$ 4,653	$ 1,762	$ 15,915
Ind. div. city government		8,150	4,370	
Franchise taxes				
Poll taxes		474	405	7
Special assessments			164	
Other business licenses	223	368	322	171
Dog license		44		
Departmental permits				
Police ct. fines and forfeits	372		21	175
County road fund				
Gifts, individuals or corp.			26	
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				
General street services	12			
Bridges (other than toll)				
Libraries		44		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	282	4,493	13,759	343
Electric light works		25,940		
Gas works		*22,393		
Markets and public scales		829		55
Docks, wharves and land'g				
Cemeteries		1,072	100	45
Miscellaneous		45		118
From Debt Obligations				
General bonds				
Municipal industry bonds		15,000	4,000	
Special assessments				
Temporary loans, etc.				
Outstanding warrants	2,355	7,522		
Miscellaneous				
Interest Receipts				
Current deposits	80	211		
Other sources		103	38	
All Other Receipts				
Sale of real property		120		
Refund receipts		13		
Spec. assessm'ts during year			2,528	
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 10,104	$ 13,689	$ 7,070	$ 16,268
General offices	12	44		
Municipal industries	282	54,772	13,859	561
From debt obligations	2,355	22,522	4,000	
Interest receipts	80	314	38	
All other receipts		133	2,528	
Total receipts	$ 12,833	$ 91,474	$ 27,495	$ 16,829
Cash on hd. beginning yr.	3,550	3,004	962	7,108
Grand total	$ 16,383	$ 94,478	$ 28,457	$ 23,937

*Heating Plant.

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Marengo Population 2,037	Rock Rapids Population 2,031	Eldon Population 2,030	Bedford Population 1,950
General Government				
Mayor's office	$ 129	$ 50	$ 120	$ 172
City council	112	134	250	140
City clerk and auditor	95	297	229	129
City treasurer	78	75	50	50
City solicitor	87	200	128	156
Other attorneys			135	
City assessor				
Engineer's office				
Collection of taxes				
Audits and examinations				
Elections	105			
City hall	97			98
Courts				
Miscellaneous		57		46
Protection of Life and Prop.				
Police department	790	1,337	722	660
Fire department	178	139	365	70
Inspection and pounds				
Police and fire alarm systems				
Miscellaneous			65	
Health Dept. & Sanitation				
General expenditures		20	7	
Quarantine and pest house				
Sewers and sewage disposal	2,219	759	299	158
Refuse disposal				
Miscellaneous				
Highways				
General administration		765	347	511
General street expenditures	905	3,108	913	1,352
Paving and curbing				
Sidewalks and crossings	205	610	613	1,073
Bridges (other than toll)		660		
Snow removal		70		
Street lighting	2,172			1,229
Street sprinkling and cleaning		611		623
Miscellaneous		279		550
Recreation, Libraries & Misc.				
General administration				
Libraries	431		724	1,163
General park and garden exp.		584		
Miscellaneous	105	2,394	700	128
Municipal Industries				
Water works	3,225	18,048	13,007	
Electric light works		32,010		
Gas works		*25,752		
Markets and public scales		68		
Docks, wharves, etc.				
Cemeteries and crematories		32	177	
Miscellaneous			138	
Payments on Public Debt				
General and municipal bonds	1,100		500	500
Interest	141	884	576	2,717
Special assess. and out. war.		172	4,155	1,000
Refund. transfers, etc.	35	152		
Recapitulation				
General government	$ 703	$ 813	$ 912	$ 791
Protection of life and prop.	968	1,476	1,152	730
Health dept. and sanitation	2,219	779	306	158
Highways, recreation, etc.	3,818	9,081	3,297	6,629
Municipal industries	3,225	75,910	13,322	
Payments on public debt	1,276	1,208	5,231	4,217
Total payments	$ 12,209	$ 89,267	$ 24,220	$ 12,525
Cash on hd. close of yr.	4,174	5,211	4,237	11,412
Grand total	$ 16,383	$ 94,478	$ 28,457	$ 23,937

*Heating plant.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS. Year Ending March 31, 1917.	Corning Population 1,884	Stuart Population 1,849	What Cheer Population 1,805	Toledo Population 1,721
Taxes, Licenses and Fines				
Gen. levy, city government	$ 12,280	$ 7,062	$ 6,720	$ 13,997
Ind. div. city government		2,274		
Franchise taxes				
Poll taxes	119	285	332	330
Special assessments	26			
Other business licenses	519	447	246	19
Dog license	21		105	
Departmental permits				
Police ct. fines and forfeits	122	115	40	25
County road fund				202
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department		335		
Fire department		1		
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	59	1		
Refuse disposal		15		
Miscellaneous	21	2		
General street services				76
Bridges (other than toll)		21		
Libraries				
Parks	80			
Baths and bathing beaches				
Municipal Industries				
Water works	2,870	1,689	965	2,610
Electric light works		15,754		
Gas works				
Markets and public scales				
Docks, wharves and land'g				
Cemeteries	107	45		470
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds	32,189	49,533		
Special assessments				
Temporary loans, etc.		2,000		
Outstanding warrants	2,785	904		
Miscellaneous				
Interest Receipts				
Current deposits	195	557	33	
Other sources				
All Other Receipts				
Sale of real property	40			
Refund receipts				
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 13,087	$ 10,183	$ 7,443	$ 14,565
General offices	160	375		76
Municipal industries	2,977	17,488	965	3,080
From debt obligations	34,974	52,437		
Interest receipts	195	557	33	
All other receipts	40			
Total receipts	$ 51,433	$ 81,040	$ 8,441	$ 17,721
Cash on hd. beginning yr.	8,619	827	2,226	3,572
Grand total	$ 60,052	$ 81,867	$ 10,667	$ 21,293

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS. Year Ending March 31, 1917.	Corning Population 1,884	Stuart Population 1,849	What Cheer Population 1,605	Toledo Population 1,721
General Government				
Mayor's office	$ 114	$ 13	$ 163	$ 50
City council	231	73	66	122
City clerk and auditor	102	220	100	221
City treasurer	25	50		50
City solicitor	100	50	100	50
Other attorneys		63		
City assessor				
Engineer's office				
Collection of taxes				15
Audits and examinations				
Elections	120	108	78	94
City hall	38	3,099		145
Courts				
Miscellaneous	88	245		6
Protection of Life and Prop.				
Police department	951	1,203	852	913
Fire department	341	181	33	335
Inspection and pounds		10		
Police and fire alarm systems				7
Miscellaneous	4	277		18
Health Dept. & Sanitation				
General expenditures	50	93		31
Quarantine and pest house				
Sewers and sewage disposal	97	38		275
Refuse disposal		24	10	
Miscellaneous		17		
Highways				
General administration	86	903		
General street expenditures	2,212	943	4,074	3,343
Paving and curbing				241
Sidewalks and crossings		133	144	133
Bridges (other than toll)	337			
Snow removal				
Street lighting	2,288		826	2,012
Street sprinkling and cleaning	53	36		792
Miscellaneous	192			7
Recreation, Libraries & Misc.				
General administration	43	5	372	
Libraries	976	1,151		
General park and garden exp.		82		
Miscellaneous	1,347	593	43	309
Municipal Industries				
Water works	23,537	36,264	542	2,593
Electric light works		15,686		
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	273	303		549
Miscellaneous				
Payments on Public Debt				
General and municipal bonds		1,000	1,000	2,000
Interest	1,525	1,625	1,200	1,182
Special assess. and out. war.	114	3,655		774
Refund, transfers, etc.		4		
Recapitulation				
General government	$ 818	$ 3,921	$ 507	$ 753
Protection of life and prop.	1,296	1,671	885	1,273
Health dept. and sanitation	147	172	10	306
Highways, recreation, etc.	7,534	3,846	5,459	6,837
Municipal industries	23,810	52,253	542	3,142
Payments on public debt	1,639	6,284	2,200	3,956
Total payments	$ 35,244	$ 68,147	$ 9,603	$ 16,267
Cash on hd. close of yr.	24,808	13,720	1,064	5,026
Grand total	$ 60,052	$ 81,867	$ 10,667	$ 21,293

CONSOLIDATED FINANCIAL TRANSACTIONS

Taxes, Licenses and Fines	
General levy, city government	$ 5,478,687
Independent divisions, city government	1,129,489
Franchise taxes	67,317
Poll taxes	72,022
Special assessment	584,218
Other business licenses	131,176
Dog license	17,747
Departmental permits	47,938
Police court fines and forfeits	113,094
County road fund	65,501
Gifts, individuals or corporations	34,647
General Offices	
Executive offices	11,126
Law offices	2,313
Elections	5,036
Municipal property	13,807
Courts	7,123
Police department	13,602
Fire department	9,694
Department of inspection	15,825
Pounds	28
Health department	4,612
Sewers and sewage disposal	50,931
Refuse disposal	3,864
Miscellaneous	41,023
General street services	142,140
Bridges (other than toll)	11,969
Libraries	19,475
Parks	16,191
Baths and bathing beaches	9,158
Municipal Industries	
Water works	1,331,386
Electric light works	711,941
Gas works	38,172
Docks, wharves and landings	2,302
Markets and public scales	19,840
Cemeteries	68,598
Miscellaneous	18,262
From Debt Obligations	
General bonds	2,565,274
Municipal industry bonds	476,120
Special assessments	468,444
Temporary loans, etc.	122,789
Outstanding warrants	639,872
Miscellaneous	78,204
Interest Receipts	
Current deposits	54,034
Other sources	18,667
Other Receipts	
Sale of real property	46,572
Refund receipts	66,991
Special assesments made during the year	2,187,121
From private trust accounts	473,715

Recapitulation		
Taxes, licenses and fines	$	7,741,917
General offices		377,917
Municipal industries		2,190,501
From debt obligations		4,350,973
Interest receipts		72,701
All other receipts		2,774,410
Total receipts	$	17,508,419
Cash on hand beginning of year		2,930,278
Grand total	$	20,438,697

OF CITIES—RECEIPTS AND DISBURSEMENTS.

City Government	
Mayor's office	$ 60,702
City council	89,317
City clerk and auditor	10,344
Ctiy treasurer	5,446
City solicitor	46,732
Other attorneys	158,980
City assessor	39,619
Engineer's office	43,304
Collection of taxes	110,224
Audits and examinations	38,227
Elections	58,763
City hall	12,405
Courts	9,195
Miscellaneous	178,027
Protection of Life and Property	
Police department	608,723
Fire department	957,859
Inspection and pounds	46,202
Police and fire alarm systems	22,759
Miscellaneous	17,325
Health Department and Sanitation	
General expenditures	59,108
Quarantine and pest house	2,703
Sewers and sewage disposal	1,085,061
Refuse disposal	41,841
Miscellaneous	10,748
Highways	
General administration	110,651
General street expenditures	746,880
Paving and curbing	2,411,319
Sidewalks and crossings	153,168
Bridges (other than toll)	329,354
Snow removal	21,608
Stret lighting	667,549
Street sprinkling and cleaning	260,010
Miscellaneous	66,145
Recreation, Libraries and Miscellaneous	
General administration	49,085
Libraries	238,027
General park and garden expense	455,502
Miscellaneous	174,577
Municipal Industries	
Water works	1,742,490
Electric light works	662,200
Gas works	37,139
Markets and public scales	28,512
Docks, wharves, etc.	94,265
Cemeteries and crematories	89,342
Miscellaneous	6,297
Payments on Public Debt	
General and municipal bonds	1,762,036
Interest	729,761
Special assessments	1,567,813
Refund, transfers, etc.	637,601

Recapitulation	
General government	$ 861,285
Protection of life and property	1,652,868
Health department and sanitation	1,199,461
Highways, recreation, etc.	5,683,875
Municipal industries	2,660,245
Payments on public debt	4,697,211
Total payments	$ **16,756,545**
Cash on hand close of year	3,682,152
Grand total	$ **20,438,697**

TABLE B—SHOWING PERCENTAGE OF NET INDEBTEDNESS TO ACTUAL PROPERTY VALUATION.

Number	CITY	Population	Actual property valuation	Total indebtedness	Special fund debt	Net indegtednesy	Percentage of net indebtedness to actual property valuation
	Grand total						
1	Des Moines	105,652	$127,101,442	$ 2,472,290	$ 691,290	$ 1,781,000	1.40
2	Sioux City	61,774	57,766,807	1,321,135	----------	1,321,135	2.29
3	Davenport	48,483	50,845,160	803,500	280,500	523,000	1.03
4	Dubuque	41,795	32,863,390	1,512,799	493,903	1,018,896	3.10
5	Cedar Rapids	40,667	45,233,589	842,869	175,000	667,869	1.47
6	Waterloo	33,097	27,932,394	1,124,941	107,500	1,017,441	3.64
7	Council Bluffs	31,354	21,015,597	933,771	245,000	788,771	3.74
8	Clinton	26,091	18,724,345	243,887	123,481	120,406	0.65
9	Burlington	24,261	21,059,914	494,507	78,000	416,507	1.97
10	Ottumwa	22,437	15,384,023	497,552	----------	497,552	3.23
11	Fort Dodge	19,373	16,391,330	340,000	91,000	249,000	1.52
12	Mason City	17,152	14,796,400	519,424	287,462	231,962	1.57
13	Marshalltown	16,065	10,405,304	115,000	9,500	105,500	1.01
14	Muscatine	15,875	11,659,808	153,500	----------	153,500	1.31
15	Keokuk	15,239	13,021,864	261,888	----------	261,888	2.01
16	Boone	12,253	6,363,721	269,325	----------	269,325	4.23
17	Iowa City	12,033	11,843,449	548,497	303,637	244,860	2.06
18	Oskaloosa	10,485	8,811,853	138,219	61,708	76,511	0.85
19	Fort Madison	9,796	5,819,971	247,958	97,500	150,458	2.59
20	Centerville	7,803	4,246,932	37,500	11,500	26,000	0.06
21	Creston	7,572	5,244,978	131,900	111,037	20,863	0.03
22	Oelwein	7,137	3,586,414	89,017	57,347	31,670	0.01
23	Charles City	6,374	6,070,676	91,069	16,000	75,069	1.23
24	Cedar Falls	6,284	5,564,547	222,407	119,124	103,283	1.79
25	Fairfield	6,113	4,896,963	77,332	7,934	69,398	1.42
26	Webster City	5,834	5,123,474	61,401	22,376	39,025	0.76
27	Shenandoah	5,637	3,703,859	67,234	----------	67,234	1.81
28	Clarinda	5,624	3,676,449	31,572	----------	31,572	0.86
29	Cherokee	5,624	3,329,904	219,839	170,208	49,631	1.49
30	Red Oak	5,601	4,794,180	21,199	----------	21,199	0.44
31	Perry	5,455	3,532,740	178,186	92,652	85,624	2.42
32	Chariton	5,235	3,441,314	174,105	26,141	147,964	4.29
33	Newton	5,165	5,260,017	123,860	----------	123,860	2.35
34	Albia	5,138	2,881,876	66,375	----------	66,375	2.30
35	Ames	5,091	4,528,754	98,008	----------	98,008	2.16
36	Le Mars	5,070	2,922,108	31,269	----------	31,269	1.06
37	Grinnell	5,061	5,550,889	361,282	209,225	152,057	2.74
38	Atlantic	5,039	4,055,968	73,667	30,986	42,681	1.05
39	Marion	4,675	3,401,745	162,344	127,774	34,570	1.01
40	Washington	4,544	5,598,693	31,000	----------	81,000	0.58
41	Glenwood	4,343	1,274,417	45,000	----------	45,000	3.52
42	Spencer	4,176	2,989,552	90,000	3,000	87,000	2.91
43	Estherville	4,123	2,687,590	100,000	----------	100,000	3.69
44	Mt. Pleasant	4,089	3,827,959	64,452	10,700	53,752	1.40
45	Vinton	4,053	4,170,959	35,000	----------	35,000	0.08
46	Eagle Grove	4,038	3,102,713	35,676	8,089	27,587	0.88
47	Carroll	4,031	2,612,141	63,079	----------	63,079	2.41
48	Decorah	4,021	3,726,705	148,000	96,200	52,000	1.39
49	Maquoketa	3,776	3,394,965	7,709	----------	7,709	0.23
50	Missouri Valley	3,764	2,108,180	19,578	----------	19,578	0.92
51	Knoxville	3,741	2,750,899	130,825	7,208	123,617	4.49
52	Iowa Falls	3,716	3,673,021	42,398	----------	42,398	------
53	Independence	3,683	1,896,286	----------	----------	----------	------
54	Belle Plaine	3,668	2,054,744	60,300	11,300	49,000	2.33
55	Algona	3,593	2,678,756	57,429	----------	57,429	2.14
56	Waverly	3,561	4,007,694	88,164	12,164	76,000	1.89

TABLE B---Continued---SHOWING PERCENTAGE OF NET INDEBTEDNESS TO ACTUAL PROPERTY VALUATION

Number	CITY	Poyulation	Actual property valuation	Total indebtedness	Special fund debt	Net indebtedness	Percentage of net indebtedness to actual property valuation
57	Indianola	3,495	4,181,298	72,685	30,685	42,000	1.00
58	Denison	3,455	3,139,606	116,455	----------	116,455	3.71
59	Sheldon	3,323	1,783,178	14,000	----------	14,000	0.89
60	Cresco	3,199	1,541,094	31,316	----------	31,316	2.01
61	Anamosa	3,157	1,716,328	30,278	----------	30,278	1.76
62	Storm Lake	3,151	3,358,368	44,472	----------	44,472	1.32
63	Jefferson	3,103	2,954,330	13,000	----------	13,000	0.43
64	Manchester	3,102	4,500,994	14,000	----------	14,000	0.31
65	Pella	3,096	2,438,447	132,300	31,300	102,000	0.41
66	Valley Junction	3,026	1,569,200	79,000	24,500	54,500	3.47
67	Hampton	3,025	3,370,386	----------	----------	----------	------
68	Winterset	2,860	2,339,096	45,370	----------	45,370	1.94
69	Harlan	2,825	2,528,770	27,921	4,159	23,762	0.94
70	Osage	2,779	4,348,125	13,138	----------	13,138	0.30
71	Clear Lake	2,741	2,001,884	----------	----------	----------	------
72	Eldora	2,720	1,959,166	40,109	----------	40,109	2.04
73	Osceola	2,714	2,165,051	75,966	8,400	67,566	3.12
74	Mystic	2,695	647,881	1,200	----------	1,200	0.18
75	Nevada	2,686	2,417,776	60,477	25,950	34,527	1.42
76	New Hampton	2,664	3,945,648	49,440	----------	49,440	1.25
77	Emmetsburg	2,647	2,125,032	103,405	70,716	32,689	1.53
78	Tama	2,621	1,937,848	50,989	24,547	26,442	1.36
79	Colfax	2,607	1,247,143	19,001	13,370	5,631	0.45
80	Clarion	2,553	1,690,165	28,226	----------	28,226	1.66
81	Sac City	2,521	2,178,980	21,500	----------	21,500	0.99
82	Bloomfield	2,282	2,185,472	34,000	----------	34,000	1.55
83	Lake City	2,224	1,139,986	17,683	----------	17,683	1.55
84	Onawa	2,210	1,646,306	36,500	----------	36,500	2.21
85	Hamburg	2,204	1,389,288	41,617	----------	41,617	2.99
86	Leon	2,199	1,605,236	45,500	----------	45,500	2.89
87	Tipton	2,176	2,760,804	39,500	----------	39,500	1.42
88	Waukon	2,168	1,971,980	24,681	----------	24,681	1.25
89	Monticello	2,159	3,621,781	24,397	----------	24,397	0.93
90	Seymour	2,146	1,288,116	49,928	----------	49,928	3.89
91	Forest City	2,135	1,261,600	30,846	----------	30,846	2.44
92	Villisca	2,132	1,623,771	19,500	3,000	16,500	1.00
93	Sigourney	2,109	1,563,404	56,690	35,000	21,690	1.38
94	Ida Grove	2,090	1,587,916	69,754	----------	69,754	4.39
95	Audubon	2,084	2,181,069	34,550	----------	34,550	1.59
96	Humboldt	2,061	2,296,939	16,000	----------	16,000	0.69
97	Hawarden	2,045	1,252,744	6,000	----------	6,000	0.48
98	Marengo	2,037	1,761,937	14,130	----------	14,130	0.79
99	Rock Rapids	2,031	2,114,410	33,122	----------	33,122	1.56
100	Eldon	2,030	904,184	12,000	----------	12,000	1.33
101	Bedford	1,950	1,975,365	59,221	----------	59,221	2.99
102	Corning	1,884	1,188,416	49,042	----------	49,042	4.12
103	Stuart	1,849	2,271,450	71,884	----------	71,884	3.16
104	What Cheer	1,805	1,123,662	21,500	----------	21,500	1.96
105	Toledo	1,721	1,695,194	21,240	----------	21,240	1.24

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

No. in order of population	CITY	Date and Area of Incorporations; Population					Payments, Receipts	
		Date of Incorporation		Area	Population			
		First	Last	Square miles incorporated	Census 1915	Census 1910	Payments	Cash on hand at close of year
	Grand total	------	------	-------	858,829	749,368	$16,756,551	$ 3,682,142
1	Des Moines	1857	1891	54.46	105,652	86,368	2,033,253	692,825
2	Sioux City	1857	1874	42.	61,774	47,828	1,389,155	98,772
3	Davenport	1839	1851	8.	48,483	43,028	815,462	494,860
4	Dubuque	1837	1857	13.	41,795	38,494	1,221,627	244,337
5	Cedar Rapids	1856	1907	13.	40,667	32,811	692,612	111,531
6	Waterloo	1868	1906	13.51	33,097	26,693	421,485	141,898
7	Council Bluffs	1853	------	16.25	31,354	29,292	811,484	257,377
8	Clinton	1859	1881	10.	26,091	25,577	244,526	51,906
9	Burlington	1836	1845	10.25	24,261	24,324	297,936	4,629
10	Ottumwa	1868	1913	7.80	22,437	22,012	269,206	74,642
11	Fort Dodge	1869	------	4.60	19,372	15,543	502,251	68,022
12	Mason City	1870	1944	5.	17,152	11,230	1,015,459	117,234
13	Marshalltown	1863	1868	7.75	16,065	13,374	169,725	35,460
14	Muscatine	1836	1851	6.70	15,875	16,178	265,396	66,851
15	Keokuk	1848	1910	7.	15,239	14,008	281,756	15,150
16	Boone	1866	1868	4.98	12,263	10,347	122,240	25,349
17	Iowa City	1853	------	5.12	12,033	10,091	332,850	50,743
18	Oskaloosa	1853	1862	3.80	10,485	9,466	117,316	20,732
19	Fort Madison	1839	------	8.	9,796	8,900	119,083	7,084
20	Centerville	1855	1870	3.90	7,803	6,936	35,851	16,483
21	Creston	1871	------	5.	7,572	6,924	130,235	27,061
22	Oelwein	1888	1897	4.	7,137	6,028	73,820	12,217
23	Charles City	1860	1869	4.	6,374	5,892	64,807	23,527
24	Cedar Falls	1857	1865	4.	6,284	5,012	171,300	23,296
25	Fairfield	1847	1868	2.50	6,113	4,970	65,299	2,980
26	Webster City	1874	1815	12.	5,834	5,208	139,081	46,124
27	Shenandoah	1871	1896	4.	5,637	4,976	63,678	1,289
28	Clarinda	1867	1882	2.	5,624	3,832	30,625	9,235
29	Cherokee	1873	1891	5.50	5,624	4,884	142,554	29,103
30	Red Oak	1869	1876	3.25	5,601	4,830	48,268	20,980
31	Perry	1875	1885	4.	5,455	4,630	89,102	8,656
32	Chariton	1874	------	2.50	5,235	3,794	84,850	8,508
33	Newton	1877	1876	2.	5,165	4,616	146,035	26,963
34	Albia	1859	1876	9.	5,138	4,969	30,298	10,978
35	Ames	1870	1893	6.	5,091	4,223	535,206	27,941
36	Le Mars	1881	------	1.50	5,070	4,157	88,911	11,683
37	Grinnell	1865	1882	2.25	5,061	5,096	336,273	58,327
38	Atlantic	1869	1878	2.	5,039	4,560	143,913	11,539
39	Marion	1865	1895	4.	4,675	4,400	155,288	18,328
40	Washington	1864	------	2.25	4,544	4,380	52,757	14,121
41	Glenwood	1877	1884	2.50	4,343	4,052	35,640	1,868
42	Spencer	1890	1892	3.50	4,176	3,005	91,360	2,501
43	Estherville	1881	1894	4.	4,123	3,404	44,754	27,561
44	Mount Pleasant	1842	1856	4.	4,089	3,874	82,785	9,322
45	Vinton	1869	------	2.	4,053	3,336	67,172	31,508
46	Eagle Grove	1888	1892	4.	4,038	3,387	57,536	2,116
47	Carroll	1869	1892	3.50	4,031	3,546	113,913	9,018
48	Decorah	1857	1871	3.	4,021	3,592	33,223	76,748
49	Maquoketa	1853	1857	4.	3,776	3,570	25,383	6,563
50	Missouri Valley	1871	1895	4.50	3,764	3,187	29,950	5,326
51	Knoxville	1854	1886	4.	3,741	3,190	37,229	10,508
52	Iowa Falls	1869	1895	6.	3,716	2,797	109,311	6,832
53	Independence	1864	1885	1.75	3,683	3,517	80,025	15,230

PAYMENTS, RECEIPTS, CASH BALANCES AND TRUST ACCOUNTS

and Cash Balances			Private Trust Accounts and Special Assessments						
			Private Trust Accounts						
Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Receipts	Payments on account of private trust	Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year	Receipts on private trust accounts	Special assessments paid during year	No. in order of population
$20,438,693	$3,109,689	$17,329,004	$225,709	$207,166	$432,875	$180,265	$252,610	$1,533,008	
2,726,078	279,112	2,446,966	8,018	----------	8,018	8,018	----------	----------	1
1,478,887	64,185	1,414,702	----------	----------	----------	----------	----------	379,258	2
1,310,322	408,095	902,227	----------	62,778	62,778	51,764	11,014	190,820	3
1,465,964	210,918	1,255,046	----------	----------	----------	----------	----------	----------	4
804,143	109,675	694,468	3,026	5,462	8,488	3,704	4,784	----------	5
563,383	134,308	429,075	1,000	2,967	3,967	2,000	1,967	----------	6
1,068,861	126,146	942,715	74,957	118,491	193,448	111,818	81,630	125,453	7
296,432	85,646	210,786	----------	----------	----------	----------	----------	----------	8
302,565	10,289	292,276	----------	----------	----------	----------	----------	43,684	9
343,848	101,772	242,076	----------	----------	----------	----------	----------	----------	10
560,273	132,048	428,225	29,073	2,127	31,200	985	30,215	----------	11
1,132,693	164,079	968,514	107,662	14,241	121,903	730	121,173	427,973	12
205,185	36,337	168,848	----------	----------	----------	----------	----------	----------	13
332,249	79,694	252,555	----------	----------	----------	----------	----------	----------	14
296,906	22,736	274,170	1,373	319	1,692	1,246	446	720	15
147,589	14,049	133,540	----------	----------	----------	----------	----------	----------	16
383,593	51,914	331,679	----------	----------	----------	----------	----------	1,400	17
138,048	33,164	104,884	----------	----------	----------	----------	----------	----------	18
126,167	15,173	110,994	----------	----------	----------	----------	----------	----------	19
52,334	13,334	39,000	----------	----------	----------	----------	----------	----------	20
157,296	8,340	148,956	----------	1,381	1,381	----------	1,381	----------	21
86,037	15,543	70,494	----------	----------	----------	----------	----------	----------	22
88,334	16,983	71,351	----------	----------	----------	----------	----------	----------	23
194,596	14,828	179,768	----------	----------	----------	----------	----------	----------	24
68,279	65,925	2,354	----------	----------	----------	----------	----------	----------	25
185,205	31,305	153,900	----------	----------	----------	----------	----------	39,461	26
64,967	152	64,815	----------	----------	----------	----------	----------	----------	27
39,860	6,609	33,251	----------	----------	----------	----------	----------	----------	28
171,657	19,024	152,633	----------	----------	----------	----------	----------	74,107	29
69,248	16,087	53,161	----------	----------	----------	----------	----------	----------	30
97,758	6,239	91,519	----------	----------	----------	----------	----------	----------	31
93,358	33,366	59,992	----------	----------	----------	----------	----------	----------	32
172,998	25,549	147,449	----------	----------	----------	----------	----------	----------	33
41,276	494	40,782	----------	----------	----------	----------	----------	----------	34
563,147	28,828	534,319	----------	----------	----------	----------	----------	----------	35
50,544	5,668	44,876	----------	----------	----------	----------	----------	----------	36
394,600	34,148	360,452	----------	----------	----------	----------	----------	89,692	37
155,452	19,733	135,719	----------	----------	----------	----------	----------	19,682	38
173,616	20,673	152,943	----------	----------	----------	----------	----------	48,520	39
66,878	14,656	52,222	----------	----------	----------	----------	----------	----------	40
37,508	609	36,899	----------	----------	----------	----------	----------	----------	41
93,861	10,012	83,849	----------	----------	----------	----------	----------	----------	42
72,315	8,123	64,192	----------	----------	----------	----------	----------	----------	43
92,107	12,710	79,397	----------	----------	----------	----------	----------	----------	44
98,680	28,897	69,783	----------	----------	----------	----------	----------	----------	45
59,052	4,523	55,129	----------	----------	----------	----------	----------	17,289	46
122,931	11,260	111,671	----------	----------	----------	----------	----------	74,919	47
109,971	----------	109,971	----------	----------	----------	----------	----------	----------	48
31,946	28,442	3,504	----------	----------	----------	----------	----------	----------	49
35,276	4,976	30,300	----------	----------	----------	----------	----------	----------	50
47,737	7,476	40,261	----------	----------	----------	----------	----------	----------	51
116,143	12,252	103,891	----------	----------	----------	----------	----------	----------	52
95,255	24,526	70,729	----------	----------	----------	----------	----------	----------	53

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

No. in order of population	CITY	Date and Area of Incorporations; Population					Payments, Receipts	
		Date of Incorporation		Area	Population			
		First	Last	Square miles incorporated	Census 1915	Census 1910	Payments	Cash on hand at close of year
54	Belle Plaine	1866	1885	3.	3,668	3,112	24,011	3,159
55	Algona	1872	1888	2.	3,593	2,908	61,202	40,560
56	Waverly	1859	------	4.	3,561	3,205	46,974	35,348
57	Indianola	1849	------	3.	3,495	3,283	79,262	25,573
58	Denison	1875	1895	4.	3,455	3,133	153,280	26,212
59	Sheldon	1872	1894	1.	3,323	2,941	41,253	4,009
60	Cresco	1866	1868	3.	3,199	2,658	66,589	6,722
61	Anamosa	1867	1871	1.25	3,157	2,983	20,611	15,558
62	Storm Lake	1873	1901	2.	3,151	2,428	60,248	2,278
63	Jefferson	1871	1893	2.50	3,103	2,477	29,529	10,251
64	Manchester	1863	1868	7.75	3,112	2,758	24,713	7,593
65	Pella	1855	1871	2.	3,096	3,021	42,045	8,770
66	Valley Junction	1893	1906	2.	3,026	2,573	44,876	6,111
67	Hampton	1870	1885	5.75	3,025	2,617	55,140	28,761
68	Winterset	1876	1885	3.	2,860	2,818	57,855	9,863
69	Harlan	1879	1896	3.	2,825	2,570	62,042	13,192
70	Osage	1871	1880	1.	2,779	2,445	28,406	8,161
71	Clear Lake	1871	------	-------	2,741	2,014	38,167	3,736
72	Eldora	1895	------	4.	2,720	1,995	30,189	16,946
73	Osceola	1859	1886	2.18	2,714	2,417	24,068	4,061
74	Mystic	1889	1909	1.	2,695	2,663	4,066	2,222
75	Nevada	1869	1893	2.50	2,686	2,138	93,712	5,353
76	New Hampton	1873	1896	2.25	2,664	2,275	80,262	2,600
77	Emmetsburg	1877	1893	3.75	2,647	2,325	48,766	7,602
78	Tama	1869	1893	3.	2,621	2,290	23,373	4,120
79	Colfax	1875	1901	1.	2,607	2,524	27,181	3,313
80	Clarion	1881	------	-------	2,553	2,065	49,600	14,060
81	Sac City	1856	1901	6.25	2,521	2,201	51,374	3,882
82	Bloomfield	1863	1894	2.	2,282	2,028	29,958	23,814
83	Lake City	1882	1890	4.75	2,224	2,043	19,379	2,770
84	Onawa	1858	1906	4.50	2,210	2,026	30,683	4,819
85	Hamburg	------	------	-------	2,204	1,817	12,051	6,483
86	Leon	1867	1906	2.	2,199	1,991	25,540	10,144
87	Tipton	1857	------	1.	2,176	2,048	45,057	1,949
88	Waukon	1883	1901	1.	2,168	2,025	37,462	2,528
89	Monticello	1867	1896	4.	2,159	2,043	37,372	5,052
90	Seymour	1874	1906	1.25	2,146	2,290	21,016	10,005
91	Forest City	------	------	-------	2,135	1,691	71,213	3,343
92	Villisca	1869	1892	-------	2,132	2,039	16,006	3,030
93	Sigourney	------	------	-------	2,109	2,032	26,238	5,336
94	Ida Grove	1877	1906	1.50	2,090	1,874	124,307	3,698
95	Audubon	------	------	-------	2,084	1,928	50,163	3,583
96	Humboldt	------	------	-------	2,061	1,809	13,756	5,800
97	Hawarden	1887	------	3.	2,045	2,107	29,859	16,347
98	Marengo	1859	1896	.66	2,037	1,786	12,209	4,174
99	Rock Rapids	1885	------	4.	2,031	2,005	89,267	5,211
100	Eldon	1873	------	.75	2,030	2,024	24,220	4,237
101	Bedford	1855	1895	1.25	1,950	1,883	12,525	11,412
102	Corning	1871	1905	1.	1,884	1,702	35,243	24,809
103	Stuart	1877	1885	1.25	1,849	1,826	68,147	13,720
104	What Cheer	1880	1883	1.25	1,805	1,720	9,603	1,064
105	Toledo	1866	1894	2.	1,721	1,626	16,267	5,026

POPULATION; PAYMENTS, RECEIPTS, CASH BALANCES AND ACCOUNTS

and Cash Balances			Private Trust Accounts and Special Assessments						
			Private Trust Accounts						
Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Receipts	Payments on account of private trust	Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year	Receipts on private trust accounts	Special assessments paid during year	No. in order of population
27,170	3,486	23,684	----------	----------	----------	----------	----------	----------	54
101,762	79,797	21,965	----------	----------	----------	----------	----------	----------	55
82,322	26,323	55,999	----------	----------	----------	----------	----------	----------	56
104,835	17,441	87,394	----------	----------	----------	----------	----------	----------	57
189,492	16,257	163,235	----------	----------	----------	----------	----------	----------	58
45,262	3,210	42,052	----------	----------	----------	----------	----------	----------	59
73,311	5,663	67,648	----------	----------	----------	----------	----------	----------	60
36,199	13,527	22,672	----------	----------	----------	----------	----------	----------	61
62,526	3,008	59,518	----------	----------	----------	----------	----------	----------	62
39,780	11,261	28,519	----------	----------	----------	----------	----------	----------	63
32,306	6,924	25,382	----------	----------	----------	----------	----------	----------	64
80,815	18,415	62,400	----------	----------	----------	----------	----------	----------	65
50,987	42,032	8,955	----------	----------	----------	----------	----------	----------	66
83,901	----------	83,901	----------	----------	----------	----------	----------	----------	67
67,718	10,282	57,436	----------	----------	----------	----------	----------	----------	68
75,234	10,489	64,745	----------	----------	----------	----------	----------	----------	69
36,567	7,361	29,206	----------	----------	----------	----------	----------	----------	70
41,903	7,235	34,668	----------	----------	----------	----------	----------	----------	71
47,135	11,493	35,642	----------	----------	----------	----------	----------	----------	72
28,129	2,897	25,232	----------	----------	----------	----------	----------	----------	73
6,288	1,435	4,853	----------	----------	----------	----------	----------	----------	74
99,065	11,734	87,331	----------	----------	----------	----------	----------	----------	75
82,862	7,764	75,098	----------	----------	----------	----------	----------	----------	76
56,368	5,449	50,919	----------	----------	----------	----------	----------	----------	77
27,493	3,082	24,411	----------	----------	----------	----------	----------	----------	78
30,494	3,977	26,517	----------	----------	----------	----------	----------	----------	79
63,660	12,100	51,560	----------	----------	----------	----------	----------	----------	80
55,256	3,347	51,909	----------	----------	----------	----------	----------	----------	81
53,772	17,093	36,679	----------	----------	----------	----------	----------	----------	82
22,149	3,589	18,560	----------	----------	----------	----------	----------	----------	83
35,502	4,494	31,008	----------	----------	----------	----------	----------	----------	84
18,534	1,250	17,284	----------	----------	----------	----------	----------	----------	85
35,684	8,526	27,158	----------	----------	----------	----------	----------	----------	86
47,006	8,659	38,347	----------	----------	----------	----------	----------	----------	87
39,990	2,584	37,406	----------	----------	----------	----------	----------	----------	88
42,424	4,351	38,073	----------	----------	----------	----------	----------	----------	89
31,021	7,964	23,057	----------	----------	----------	----------	----------	----------	90
74,556	5,446	69,110	----------	----------	----------	----------	----------	----------	91
19,036	488	18,548	----------	----------	----------	----------	----------	----------	92
31,574	3,831	27,743	----------	----------	----------	----------	----------	----------	93
128,005	6,553	121,452	----------	----------	----------	----------	----------	----------	94
53,696	13,104	40,592	----------	----------	----------	----------	----------	----------	95
19,556	4,203	15,353	----------	----------	----------	----------	----------	----------	96
46,206	10,971	35,235	----------	----------	----------	----------	----------	----------	97
16,383	3,550	12,833	----------	----------	----------	----------	----------	----------	98
94,478	3,004	91,474	----------	----------	----------	----------	----------	----------	99
28,457	962	27,495	----------	----------	----------	----------	----------	----------	100
23,937	7,108	16,829	----------	----------	----------	----------	----------	----------	101
60,052	8,619	51,433	----------	----------	----------	----------	----------	----------	102
81,867	827	81,040	----------	----------	----------	----------	----------	----------	103
10,667	2,226	8,441	----------	----------	----------	----------	----------	----------	104
21,293	3,572	17,721	----------	----------	----------	----------	----------	----------	105

TABLE NO. 2—PAYMENTS FOR GENERAL

No. in order of population	CITY	Classified by Departments, General Salaries, Wages and Other Expendi- Total	Mayor's office	Council or aldermen	Clerk's office	Auditor's office	Treasurer's office
	Grand total	$ 782,883	$ 61,509	$ 87,500	$ 82,041	$ 30,699	$ 38,718
1	Des Moines	131,295	5,592	12,000	4,457	7,351	11,700
2	Sioux City	54,331	4,322	12,552	1,702	2,655	2,020
3	Davenport	48,090	1,562	2,500	3,938	----------	5,676
4	Dubuque	38,249	2,634	2,366	2,555	2,512	4,323
5	Cedar Rapids	43,177	3,991	10,111	4,218	1,960	2,046
6	Waterloo	23,133	2,250	1,500	1,435	1,333	97
7	Council Bluffs	20,949	1,837	2,206	2,535	1,837	1,200
8	Clinton	21,735	1,000	2,160	1,032	1,500	1,800
9	Burlington	24,977	2,535	7,300	1,633	1,300	1,479
10	Ottumwa	18,024	2,100	3,600	2,035	1,200	300
11	Fort Dodge	21,241	3,026	3,840	1,954	----------	450
12	Mason City	20,298	4,500	----------	4,147	----------	149
13	Marshalltown	7,009	1,620	1,980	660	----------	----------
14	Muscatine	14,343	883	2,400	1,565	----------	581
15	Keokuk	16,752	2,100	4,481	3,264	----------	5
16	Boone	7,719	1,003	357	1,722	----------	50
17	Iowa City	11,761	1,200	246	1,220	----------	225
18	Oskaloosa	6,545	1,216	255	1,469	----------	300
19	Fort Madison	6,872	300	263	1,065	----------	200
20	Centerville	4,515	1,206	250	849	----------	50
21	Creston	3,006	603	253	515	----------	200
22	Oelwein	6,905	391	175	1,039	----------	100
23	Charles City	4,537	80	301	1,217	----------	25
24	Cedar Falls	3,679	500	207	500	----------	----------
25	Fairfield	3,368	301	252	748	----------	125
26	Webster City	6,375	----------	302	1,302	*2,252	40
27	Shenandoah	4,181	230	250	1,345	----------	----------
28	Clarinda	4,188	426	191	----------	*2,345	----------
29	Cherokee	3,389	364	250	660	----------	240
30	Red Oak	2,491	225	120	872	----------	200
31	Perry	5,355	312	242	1,800	----------	50
32	Chariton	4,185	300	207	600	----------	300
33	Newton	1,903	400	327	331	----------	51
34	Albia	2,542	470	260	563	----------	100
35	Ames	18,387	600	238	1,517	----------	43
36	Le Mars	4,448	300	250	480	----------	491
37	Grinnell	21,437	325	525	2,191	*1,826	167
38	Atlantic	5,948	57	331	665	----------	150
39	Marion	4,071	252	153	329	----------	75
40	Washington	1,598	300	246	400	----------	75
41	Glenwood	771	60	175	202	----------	120
42	Spencer	7,148	500	539	583	----------	100
43	Estherville	2,755	25	113	600	----------	50
44	Mount Pleasant	2,685	576	299	398	----------	100
45	Vinton	4,402	200	238	300	----------	----------
46	Eagle Grove	3,591	150	275	725	----------	----------
47	Carroll	5,702	300	260	950	----------	50
48	Decorah	4,661	100	190	900	----------	105
49	Maquoketa	1,782	350	174	330	----------	----------
50	Missouri Valley	1,524	505	220	186	----------	----------
51	Knoxville	2,111	341	266	454	----------	31
52	Iowa Falls	4,110	100	165	----------	*1,780	35
53	Independence	1,630	300	130	300	----------	100

AND MUNICIPAL SERVICE EXPENSE

Offices and Accounts									
Government									
tures of Each Office or Department									
Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal courts	Audits and examinations	Miscellaneous	No. in order of population
$ 68,501	$ 10,600	$ 5,629	$178,073	$ 44,485	$ 88,976	$ 41,352	$ 5,446	$ 39,354	----
11,187	----------	----------	39,190	7,671	9,791	18,549	299	3,508	1
3,492	----------	----------	4,808	4,959	15,840	1,360	572	49	2
3,459	3,840	683	5,470	4,516	6,494	2,188	709	7,055	3
3,320	3,950	503	6,633	3,458	3,931	60	306	1,698	4
4,013	204	296	8,492	2,232	3,111	2,113	----------	390	5
2,335	----------	549	6,224	1,121	3,064	2,481	95	649	6
1,535	----------	827	5,352	----------	1,698	1,022	----------	900	7
1,000	----------	----------	5,946	2,108	1,761	1,200	564	1,664	8
2,580	78	----------	2,854	1,869	478	1,200	215	1,456	9
1,650	----------	1,182	3,609	1,630	----------	600	118	----------	10
1,440	----------	----------	3,839	1,354	3,999	1,182	157	----------	11
2,277	----------	----------	1,413	462	6,854	66	102	238	12
834	----------	----------	1,062	----------	720	----------	133	----------	13
1,201	350	----------	4,376	693	1,650	100	279	265	14
1,200	720	----------	2,407	428	987	1,010	150	----------	15
600	----------	----------	2,904	39	957	----------	----------	87	16
750	----------	360	3,694	936	2,540	29	197	364	17
900	----------	----------	1,383	77	928	----------	17	----------	18
580	----------	128	2,548	78	----------	----------	----------	1,710	19
907	----------	----------	183	642	988	----------	40	----------	20
503	----------	120	----------	444	276	----------	92	----------	21
519	----------	----------	1,871	377	1,131	1,302	----------	----------	22
877	----------	101	1,347	694	220	----------	175	----------	23
300	----------	----------	600	98	200	----------	----------	1,274	24
367	----------	95	127	587	665	----------	92	9	25
937	----------	25	34	38	248	111	134	952	26
100	----------	47	590	103	377	1,137	----------	2	27
312	----------	----------	----------	112	373	----------	----------	429	28
539	----------	----------	----------	35	901	----------	----------	400	29
231	----------	----------	421	46	259	----------	93	24	30
700	----------	----------	452	169	432	1,198	----------	----------	31
376	----------	----------	2,193	----------	----------	----------	----------	209	32
401	----------	----------	222	139	----------	----------	122	----------	33
300	----------	----------	----------	466	297	53	----------	33	34
500	----------	125	13,269	610	1,272	----------	80	133	35
900	----------	10	1,080	24	593	221	99	----------	36
518	----------	114	12,519	329	1,160	1,763	----------	----------	37
115	----------	----------	----------	282	845	1,754	----------	1,749	38
408	----------	----------	2,388	186	200	----------	50	----------	39
150	----------	----------	6	63	183	----------	----------	175	40
130	----------	----------	----------	66	18	----------	----------	----------	41
492	----------	47	4,216	512	8	----------	151	----------	42
200	----------	----------	----------	444	283	----------	----------	1,040	43
200	----------	----------	656	158	200	----------	----------	98	44
200	----------	----------	----------	462	1,660	----------	42	1,300	45
500	----------	----------	925	9	1,007	----------	----------	----------	46
501	----------	----------	2,864	225	480	----------	----------	72	47
876	----------	----------	1,912	----------	578	----------	----------	----------	48
310	----------	----------	----------	448	98	----------	30	42	49
463	----------	----------	209	----------	85	----------	----------	56	50
313	----------	----------	----------	116	590	----------	----------	----------	51
750	----------	192	600	247	15	----------	----------	226	52
119	50	----------	----------	----------	93	----------	----------	538	53

TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, General Salaries, Wages and Other Expendi- Total	Mayor's office	Council or aldermen	Clerk's office	Auditor's office	Treasurer's office
54	Belle Plaine	1,499	100	255	757	----------	51
55	Algona	1,848	50	169	1,200	----------	40
56	Waverly	2,234	253	321	381	----------	100
57	Indianola	2,827	36	199	325	----------	23
58	Denison	1,983	313	280	312	----------	108
59	Sheldon	4,335	50	109	50	----------	43
60	Cresco	1,881	300	143	560	----------	50
61	Anamosa	1,805	80	106	180	----------	----------
62	Storm Lake	7,485	43	246	970	----------	38
63	Jefferson	1,727	98	225	282	----------	----------
64	Manchester	1,498	50	250	----------	*848	----------
65	Pella	2,589	300	190	300	----------	100
66	Valley Junction	757	55	91	250	----------	38
67	Hampton	2,433	173	167	355	----------	75
68	Winterset	1,565	200	140	489	----------	75
69	Harlan	830	124	146	300	----------	75
70	Osage	928	114	72	410	----------	25
71	Clear Lake	660	30	167	187	----------	----------
72	Eldora	1,112	100	192	50	----------	----------
73	Osceola	1,524	350	157	398	----------	51
74	Mystic	961	90	65	110	----------	40
75	Nevada	1,384	111	423	361	----------	16
76	New Hampton	307	50	114	28	----------	50
77	Emmetsburg	4,020	1	165	236	----------	25
78	Tama	1,484	50	138	273	----------	88
79	Colfax	1,156	50	259	254	----------	293
80	Clarion	3,735	302	307	195	----------	100
81	Sac City	3,615	226	162	169	----------	25
82	Bloomfield	1,511	45	160	670	----------	200
83	Lake City	939	204	210	285	----------	60
84	Onawa	2,461	50	138	612	----------	----------
85	Hamburg	1,091	356	64	165	----------	50
86	Leon	1,770	245	227	108	----------	75
87	Tipton	1,609	25	270	322	----------	120
88	Waukon	1,637	151	119	375	----------	1
89	Monticello	2,525	130	125	315	----------	----------
90	Seymour	422	52	68	153	----------	----------
91	Forest City	492	44	216	158	----------	25
92	Villisca	1,018	244	90	310	----------	121
93	Sigourney	1,067	260	300	236	----------	150
94	Ida Grove	1,150	152	257	270	----------	60
95	Audubon	3,043	49	192	647	----------	75
96	Humboldt	687	15	75	119	----------	50
97	Hawarden	744	100	110	180	----------	50
98	Marengo	703	129	112	95	----------	78
99	Rock Rapids	678	50	134	150	----------	75
100	Eldon	[illegible]	[illegible]	251	229	----------	50
101	Bedford	797	172	140	129	----------	50
102	Corning	[illegible]	[illegible]	231	162	----------	25
103	Stuart	822	13	73	220	----------	50
104	What Cheer	444	100	66	100	----------	----------
105	Toledo	753	50	122	221	----------	50

GENERAL AND MUNICIPAL SERVICE EXPENSE

Offices and Accounts									
Government									
tures of Each Office or Department									
Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal courts	Audits and examinations	Miscellaneous	No. in order of population
130				141	50	15			54
50			140	130			6	63	55
110			144	148	460			317	56
313	1,405			25	451	15	35		57
356			8	23	491	67		25	58
328			2,660	89	553	9		444	59
377		51	400						60
576			27		203			633	61
			2,393					3,795	62
160			326	94	425		20	97	63
350									64
150			195		1,242			112	65
80	3				50			160	66
376		82	485	163	187	79	81	210	67
393			6	107	131			133	68
100				85					69
219				3	82			3	70
79		30	5	12	82			8	71
			720				50		72
430			15		122	1			73
100					219	337			74
280			86	63	15	4		20	75
			18				50		76
398			2,232	157	776				77
200			528		197	10			78
				71	179	50			79
336			592	95				1,808	80
989			1,575		381		15	93	81
230			150	61			10	5	82
44			40	96					83
75				100			36	1,450	84
428					28				85
321			242	75	166	64		227	86
601			250	81			30		87
75				83	833				88
113		47	1,723					72	89
35								114	90
10					39				91
			32	73	55	2		86	92
50			584	87					93
125				70	152			65	94
112			1,609	56	253			150	95
34				30	186			128	96
152					162				97
87				105	97				98
200								57	99
263									100
156					98			46	101
106				120	38			88	102
113				108				245	103
100				78					104
50		15		94	145			6	105

TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Offices and Protection of Life and Salaries, Wages and Other					
		Total	Police department	Fire Department		Department of inspection	Pounds
				Salaries and wages	Water for hydrants, etc.		
	Grand total	**$1,507,986**	**$589,860**	**$544,542**	**$383,715**	**$ 43,528**	**$ 1,565**
1	Des Moines	357,493	103,680	138,175	97,765	9,641	----------
2	Sioux City	144,763	64,713	51,440	10,646	13,744	491
3	Davenport	159,462	52,984	51,840	43,940	7,176	----------
4	Dubuque	103,439	38,632	55,604	8,671	----------	532
5	Cedar Rapids	76,534	30,010	34,546	8,316	3,492	170
6	Waterloo	57,537	24,680	25,158	3,717	3,595	6
7	Council Bluffs	59,367	27,582	27,031	3,075	----------	200
8	Clinton	60,759	16,523	24,721	19,155	360	----------
9	Burlington	60,788	17,041	16,032	26,385	1,200	----------
10	Ottumwa	24,680	11,582	8,892	4,206	----------	----------
11	Fort Dodge	25,392	12,581	9,735	1,906	1,110	----------
12	Mason City	34,742	18,877	11,723	2,614	1,213	----------
13	Marshalltown	19,673	8,087	8,604,	2,952	----------	----------
14	Muscatine	19,388	7,728	8,732	2,145	783	----------
15	Keokuk	33,232	11,731	9,629	11,858	----------	14
16	Boone	13,886	8,274	4,616	982	----------	14
17	Iowa City	25,772	5,918	4,370	13,173	----------	----------
18	Oskaloosa	11,349	5,568	4,533	1,091	----------	----------
19	Fort Madison	10,711	5,726	3,818	584	----------	----------
20	Centerville	9,573	3,152	2,141	4,280	----------	----------
21	Creston	11,806	2,808	792	8,093	----------	----------
22	Oelwein	4,420	2,925	1,252	243	----------	----------
23	Charles City	5,360	2,669	1,305	951	----------	14
24	Cedar Falls	3,092	1,882	1,006	204	----------	----------
25	Fairfield	4,837	2,272	2,026	233	----------	2
26	Webster City	3,414	1,575	1,397	441	----------	----------
27	Shenandoah	4,385	1,871	1,847	659	----------	----------
28	Clarinda	3,637	1,779	1,858	----------	----------	----------
29	Cherokee	1,995	1,511	426	58	----------	----------
30	Red Oak	3,999	2,033	1,469	497	----------	----------
31	Perry	4,225	2,380	1,548	297	----------	----------
32	Chariton	1,665	1,200	465	----------	----------	----------
33	Newton	6,486	2,133	2,197	2,156	----------	----------
34	Albia	3,738	1,687	1,567	441	----------	----------
35	Ames	4,927	2,261	1,264	208	1,159	----------
36	Le Mars	7,218	2,503	440	4,250	----------	25
37	Grinnell	5,023	3,114	1,613	296	----------	----------
38	Atlantic	4,015	2,054	1,100	841	20	----------
39	Marion	5,952	1,439	297	4,216	----------	----------
40	Washington	3,584	1,712	1,872	----------	----------	----------
41	Glenwood	2,124	1,418	111	595	----------	----------
42	Spencer	2,247	1,690	448	80	----------	29
43	Estherville	2,544	1,436	722	386	----------	----------
44	Mount Pleasant	2,732	2,032	513	112	----------	----------
45	Vinton	2,041	1,596	380	63	----------	----------
46	Eagle Grove	2,484	1,770	568	91	----------	----------
47	Carroll	2,749	2,039	100	195	----------	----------
48	Decorah	2,908	1,570	675	----------	----------	----------
49	Maquoketa	2,807	1,273	1,424	110	----------	----------
50	Missouri Valley	3,539	1,991	720	765	----------	----------
51	Knoxville	2,381	1,229	920	215	----------	----------
52	Iowa Falls	2,187	1,861	326	----------	----------	----------
53	Independence	3,676	1,649	500	1,527	----------	----------

GENERAL AND MUNICIPAL SERVICE EXPENSE

Accounts	Classified by Departments, Offices and Accounts									
Property	Health Department and Sanitation									
Expenditures	Salaries, Wages and Other Expenditures									
Police and Fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Sewers			Refuse disposal	Miscellaneous	No. in order of population
					Construction and supervision	General expense	Sewage disposal plant			
$10,245	**$14,531**	**$361,891**	**$59,080**	**$2,426**	**$48,493**	**$152,755**	**$16,918**	**$75,451**	**$6,697**	
1,243	6,989	67,942	17,528	475	7,971	34,143	3,746	4,054	25	1
2,270	1,459	48,126	3,220	-------	-------	21,146	2,991	20,769	-------	2
3,522	-------	35,902	4,418	-------	588	10,296	-------	19,780	820	3
-------	-------	19,243	4,222	-------	444	5,653	-------	8,924	-------	4
-------	-------	13,772	4,125	36	-------	8,477	-------	478	656	5
381	-------	7,346	1,952	27	1,330	2,015	-------	353	1,669	6
1,479	-------	10,549	2,294	-------	-------	5,853	489	1,030	883	7
-------	-------	13,056	620	-------	1,177	10,323	-------	936	-------	8
100	30	15,874	2,339	-------	-------	7,466	-------	6,004	65	9
-------	-------	1,264	750	475	-------	39	-------	-------	-------	10
60	-------	4,709	897	479	715	2,417	-------	201	-------	11
-------	315	9,107	4,196	499	-------	1,241	-------	2,138	1,033	12
-------	-------	3,613	158	-------	-------	3,455	-------	-------	-------	13
-------	-------	9,894	1,138	-------	-------	8,756	-------	-------	-------	14
-------	-------	2,704	1,762	-------	-------	942	-------	-------	-------	15
-------	-------	2,174	339	-------	-------	921	-------	914	-------	16
17	2,264	2,097	869	65	-------	-------	-------	1,163	-------	17
-------	157	4,794	1,511	-------	548	201	1,154	1,102	278	18
-------	583	3,214	150	-------	-------	2,958	-------	-------	106	19
-------	-------	1,203	58	-------	-------	585	520	40	-------	20
113	-------	1,384	105	-------	1,131	-------	-------	1 35	13	21
-------	-------	1,394	241	-------	990	-------	-------	163	-------	22
-------	451	1,093	77	-------	34	242	-------	740	-------	23
-------	-------	989	50	-------	939	-------	-------	-------	-------	24
119	185	1,076	106	-------	65	460	245	200	-------	25
-------	1	424	73	9	28	243	-------	38	33	26
8	-------	509	64	-------	21	92	-------	107	225	27
-------	-------	285	107	-------	74	-------	-------	104	-------	28
-------	-------	1,520	230	8	917	312	-------	53	-------	29
-------	-------	1,568	957	44	-------	171	-------	396	-------	30
-------	-------	797	143	75	275	125	149	30	-------	31
-------	-------	1,425	50	-------	-------	1,375	-------	-------	-------	32
-------	-------	3,977	25	-------	-------	2,010	1,870	72	-------	33
-------	43	344	220	-------	-------	21	38	57	8	34
-------	35	2,412	125	-------	-------	1,427	860	-------	-------	35
-------	-------	855	106	-------	543	-------	-------	206	-------	36
-------	-------	692	206	-------	-------	-------	94	382	-------	37
-------	-------	407	100	-------	-------	14	-------	293	-------	38
-------	-------	163	103	-------	-------	-------	-------	45	15	39
-------	-------	1,692	167	-------	-------	-------	-------	1,525	-------	40
-------	-------	165	165	-------	-------	-------	-------	-------	-------	41
-------	-------	172	72	-------	100	-------	-------	-------	-------	42
-------	-------	437	-------	-------	434	-------	-------	3	-------	43
75	-------	1,544	-------	-------	-------	1,470	-------	74	-------	44
-------	2	2,631	67	-------	-------	2,564	-------	-------	-------	45
22	33	1,101	78	-------	567	456	-------	-------	-------	46
-------	415	328	79	-------	143	106	-------	-------	-------	47
663	-------	2,764	190	-------	1,491	1,083	-------	-------	-------	48
-------	-------	613	281	-------	-------	318	-------	14	-------	49
52	11	788	-------	-------	15	674	-------	99	-------	50
-------	17	1,014	100	-------	472	223	219	-------	-------	51
-------	-------	243	-------	35	-------	208	-------	-------	-------	52
-------	-------	883	117	-------	-------	766	-------	-------	-------	53

TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Offices and Protection of Life and Salaries, Wages and Other					
		Total	Police department	Fire Department		Department of inspection	Pounds
				Salaries and wages	Water for hydrants, etc.		
54	Belle Plaine	2,401	1,528	250	484		
55	Algona	1,839	1,476	340	23		
56	Waverly	1,518	1,194	207	117		
57	Indianola	1,788	1,437	209	142		
58	Denison	1,536	845	660	4		
59	Sheldon	1,795	1,285	475			
60	Cresco	1,656	1,167	489			
61	Anamosa	1,513	1,441		72		
62	Storm Lake	2,720	1,009	1,174	537		
63	Jefferson	1,059	600	430	2		
64	Manchester	1,619	1,155	464			
65	Pella	3,216	824		2,356		
66	Valley Junction	2,285	699	400	1,010		
67	Hampton	1,511	979	369	102		9
68	Winterset	2,276	1,030	835	338		
69	Harlan	1,532	1,506	26			
70	Osage	1,127	921	151	55		
71	Clear Lake	2,091	1,923	124			
72	Eldora	1,475	1,475				
73	Osceola	1,295	1,040	255			
74	Mystic	720	720				
75	Nevada	1,742	1,323	387	4		
76	New Hampton	492	442	50			
77	Emmetsburg	1,368	739	473	156		
78	Tama	969	774		195		
79	Colfax	1,313	1,200		113		
80	Clarion	1,336	988		330		
81	Sac City	1,330	781		549		
82	Bloomfield	910	850	35		25	
83	Lake City	769	534	235			
84	Onawa	789	326	463			
85	Hamburg	554	510		44		
86	Leon	1,344	1,086	205	5		
87	Tipton	816	726	40	50		
88	Waukon	942	809		41		
89	Monticello	1,390	1,171	180	39		
90	Seymour	759	740		19		
91	Forest City	1,247	743	111	386		
92	Villisca	1,032	943	50	38		
93	Sigourney	741	677				
94	Ida Grove	1,367	1,253		105		
95	Audubon	1,859	862	513			
96	Humboldt	1,582	1,347	169	66		
97	Hawarden	934	893	41			
98	Marengo	838	790	48			
99	Rock Rapids	1,476	1,337	50	89		
100	Eldon	787	722				
101	Bedford	660	660				
102	Corning	1,055	951	25	75		
103	Stuart	1,671	1,203	100	81	10	
104	What Cheer	852	852				
105	Toledo	1,273	913	21	314		

GENERAL AND MUNICIPAL SERVICE EXPENSE

Accounts	Classified by Departments, Offices and Accounts									
Property	Health Department and Sanitation									
Expenditures	Salaries, Wages and Other Expenditures									
Police and Fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Sewers			Refuse disposal	Miscellaneous	No. in order of population
					Construction and supervision	General expense	Sewage disposal plant			
---	139	183	8	14	---	141	---	---	20	54
---	---	1,729	---	---	---	1,723	---	---	6	55
---	---	347	186	113	---	---	---	48	---	56
---	---	359	20	22	---	173	---	126	18	57
---	25	2,393	---	---	2,317	51	---	25	---	58
---	35	1,311	20	---	---	1,291	---	---	---	59
---	---	4,186	48	---	---	2,269	---	1,743	126	60
---	---	1,052	25	---	991	36	---	---	---	61
---	---	1,727	---	---	---	961	766	---	---	62
23	4	1,923	99	---	1,459	38	23	196	117	63
---	---	1,170	113	---	1,039	18	---	---	---	64
---	36	767	60	---	---	497	145	65	---	65
---	116	1,002	29	---	243	240	54	436	---	66
---	52	7,646	5	---	7,594	47	---	---	---	67
---	73	193	105	---	---	12	---	76	---	68
---	---	---	---	---	---	---	---	---	---	69
---	---	102	38	---	---	---	---	64	---	70
9	35	1,398	8	12	943	194	---	---	231	71
---	---	25	25	---	---	---	---	---	---	72
---	---	209	185	6	---	15	3	---	---	73
---	---	39	13	21	---	---	---	5	---	74
27	1	964	350	---	453	28	133	---	---	75
---	---	2,623	---	---	309	615	1,699	---	---	76
---	---	311	---	---	150	161	---	---	---	77
---	---	566	8	---	558	---	---	---	---	78
---	---	119	5	---	---	114	---	---	---	79
---	18	1,535	50	---	1,185	---	---	---	300	80
---	---	230	---	---	---	230	---	---	---	81
---	---	480	43	10	---	237	190	---	---	82
---	---	131	40	---	81	10	---	---	---	83
---	---	1,206	---	---	---	1,206	---	---	---	84
---	---	14	14	---	---	---	---	---	---	85
48	---	1,029	111	---	361	304	251	2	---	86
---	---	2,429	25	---	2,404	---	---	---	---	87
---	85	318	31	1	210	17	26	---	33	88
---	---	358	66	---	---	274	---	18	---	89
---	---	40	40	---	---	---	---	---	---	90
7	---	2,015	---	---	2,015	---	---	---	---	91
---	1	297	97	---	200	---	---	---	---	92
---	64	---	---	---	---	---	---	---	---	93
---	9	2,020	---	---	2,120	---	---	---	---	94
---	484	1,410	---	---	994	112	304	---	---	95
---	---	6	6	---	---	---	---	---	---	96
---	---	163	46	---	116	---	---	1	---	97
---	---	2,219	---	---	1,206	---	1,013	---	---	98
---	---	196	20	---	176	---	---	---	---	99
---	65	306	7	---	299	---	---	---	---	100
---	---	158	---	---	---	158	---	---	---	101
---	4	147	50	---	7	90	---	---	---	102
---	277	172	93	---	31	---	7	24	17	103
---	---	---	---	---	---	---	---	---	---	104
7	18	306	31	---	29	246	---	---	---	105

TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	CITY	Certified by Depart-			
			High		
			Salaries, Wages		
		Total	General administration	General street expenditures	Street paving and curbing
	Grand total	$ 2,023,050	$ 106,832	$ 569,140	$ 229,325
1	Des Moines	322,461	6,217	115,821	17,577
2	Sioux City	148,845	1,200	47,910	23,043
3	Davenport	116,313	3,000	----------	17,444
4	Dubuque	106,867	1,373	59,595	295
5	Cedar Rapids	86,510	5,626	4,239	5,085
6	Waterloo	50,281	455	2,041	4,587
7	Council Bluffs	44,029	1,115	6,724	----------
8	Clinton	41,145	----------	2,891	4,103
9	Burlington	55,837	1,000	23,852	80
10	Ottumwa	41,776	1,225	----------	----------
11	Fort Dodge	37,214	10,735	----------	60
12	Mason City	33,908	1,433	6,195	4,350
13	Marshalltown	35,788	6,063	8,153	9,058
14	Muscatine	39,528	1,061	15,347	7,320
15	Keokuk	35,124	1,500	15,821	----------
16	Boone	13,402	840	2,082	----------
17	Iowa City	38,178	1,000	15,771	914
18	Oskaloosa	27,804	7,716	1,536	46
19	Fort Madison	13,851	----------	6,733	----------
20	Centerville	11,952	780	5,018	----------
21	Creston	70,243	907	1,243	60,041
22	Oelwein	9,545	887	2,082	1,027
23	Charles City	15,031	725	2,898	----------
24	Cedar Falls	15,979	720	10,032	----------
25	Fairfield	8,854	600	4,651	----------
26	Webster City	15,171	328	6,320	269
27	Shenandoah	12,820	720	4,718	918
28	Clarinda	10,866	----------	2,960	610
29	Cherokee	12,657	834	5,162	----------
30	Red Oak	8,180	670	387	237
31	Perry	10,654	2,564	1,012	2,397
32	Chariton	6,374	240	2,052	----------
33	Newton	14,237	900	7,185	----------
34	Albia	7,845	781	2,572	212
35	Ames	16,890	1,320	6,719	3,639
36	Le Mars	12,511	780	3,152	532
37	Grinnell	14,171	848	7,430	----------
38	Atlantic	8,257	614	3,657	353
39	Marion	11,765	727	4,731	----------
40	Washington	13,119	770	1,353	4,738
41	Glenwood	11,088	----------	3,089	314
42	Spencer	7,045	780	2,679	----------
43	Estherville	1,350	900	450	----------
44	Mount Pleasant	5,105	----------	3,008	47
45	Vinton	6,582	813	1,732	----------
46	Eagle Grove	6,733	444	2,737	----------
47	Carroll	13,573	2,308	2,770	3,028
48	Decorah	12,098	390	4,135	----------
49	Maquoketa	7,625	799	3,084	----------
50	Missouri Valley	12,122	----------	4,672	3,712
51	Knoxville	7,597	682	1,759	2,090
52	Iowa Falls	14,189	840	8,931	----------
53	Independence	7,303	1,196	143	112

GENERAL AND MUNICIPAL SERVICE EXPENSE

ments, Offices and Accounts	ways	and Other Expenses					No. in order of population
Sidewalks and crossings	Bridges, other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	
$ 54,510	$ 70,451	20,512	$ 682,158	$ 19,045	$ 223,937	$ 47,140	
12,595	25,210	2,386	94,150	----------	44,045	4,460	1
1,046	16,960	3,425	36,199	1,617	15,053	2,392	2
181	----------	----------	43,375	----------	48,852	3,461	3
609	----------	----------	44,058	----------	----------	937	4
2,704	5,045	3,740	30,015	240	29,123	693	5
120	1,249	1,378	27,223	235	10,283	2,710	6
----------	1,345	----------	25,286	6,435	----------	3,124	7
5,016	1,717	804	19,189	681	5,368	1,376	8
2,823	150	----------	22,471	----------	4,657	804	9
1,181	4,569	----------	17,797	----------	4,978	12,017	10
695	555	440	18,680	----------	6,049	----------	11
59	471	3,659	13,627	----------	4,114	----------	12
644	129	----------	10,580	----------	----------	1,161	13
----------	417	----------	15,049	----------	----------	334	14
19	27	----------	16,477	----------	1,280	----------	15
----------	----------	13	8,094	88	2,022	263	16
1,448	64	----------	12,044	----------	6,092	845	17
1,538	----------	271	13,278	65	3,280	74	18
----------	----------	----------	6,102	331	685	----------	19
738	----------	----------	4,399	1,017	----------	----------	20
321	----------	----------	4,257	15	2,896	563	21
198	----------	----------	4,842	15	494	----------	22
101	149	366	6,513	758	929	2,612	23
----------	----------	----------	4,713	514	----------	----------	24
----------	----------	----------	3,586	----------	----------	17	25
1,614	----------	334	5,207	----------	1,099	----------	26
20	242	----------	3,569	185	2,191	257	27
48	----------	30	5,815	79	933	391	28
----------	----------	686	4,767	4	1,173	31	29
15	265	14	4,086	----------	2,289	217	30
70	----------	----------	3,856	----------	723	32	31
----------	----------	----------	3,448	----------	634	----------	32
857	----------	----------	3,063	547	547	1,138	33
165	----------	----------	2,783	57	1,071	204	34
----------	655	----------	3,540	333	684	----------	35
605	----------	----------	5,976	875	1,491	----------	36
1,616	----------	----------	4,277	----------	----------	----------	37
249	----------	----------	3,380	----------	4	----------	38
1,452	----------	----------	4,457	350	----------	48	39
777	----------	----------	3,846	----------	1,596	39	40
----------	6,462	----------	1,223	----------	----------	----------	41
----------	----------	100	2,729	----------	766	----------	42
----------	----------	----------	----------	----------	----------	----------	43
394	----------	9	979	----------	668	----------	44
----------	----------	----------	3,560	----------	477	----------	45
----------	----------	440	2,503	----------	519	----------	46
479	----------	----------	3,405	500	1,068	15	47
760	1,850	----------	4,605	139	219	----------	48
26	----------	----------	3,192	----------	----------	524	49
647	----------	----------	2,316	422	353	----------	50
168	----------	----------	2,898	----------	----------	----------	51
300	----------	172	3,009	----------	937	----------	52
132	----------	197	4,437	----------	1,086	----------	53

TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	CITY	Certified by Depart-			
			High		
			Salaries, Wages		
		Total	General administration	General street expenditures	Street paving and curbing
54	Belle Plaine	5,085	795	1,152	38
55	Algona	5,158	600	2,072	----------
56	Waverly	6,438	672	1,693	----------
57	Indianola	12,594	----------	6,514	2,964
58	Denison	19,538	----------	10,137	7,021
59	Sheldon	5,423	----------	2,317	----------
60	Cresco	15,870	610	2,790	7,511
61	Anamosa	4,726	----------	1,580	----------
62	Storm Lake	6,547	----------	2,777	----------
63	Jefferson	8,792	595	2,314	1,452
64	Manchester	7,077	1,000	2,276	164
65	Pella	1,300	421	336	----------
66	Valley Junction	2,238	610	----------	354
67	Hampton	8,404	1,093	3,176	40
68	Winterset	2,337	1,128	563	----------
69	Harlan	2,414	884	430	----------
70	Osage	6,009	539	2,196	----------
71	Clear Lake	9,902	----------	4,044	----------
72	Eldora	2,233	720	1,513	----------
73	Osceola	6,314	699	2,228	28
74	Mystic	906	----------	167	----------
75	Nevada	7,563	858	3,821	478
76	New Hampton	1,872	81	1,791	----------
77	Emmetsburg	6,573	402	2,443	667
78	Tama	6,791	847	1,263	----------
79	Colfax	7,037	600	2,751	----------
80	Clarion	5,952	----------	3,567	----------
81	Sac City	9,390	1,136	4,284	----------
82	Bloomfield	2,091	705	1,104	----------
83	Lake City	1,648	515	28	----------
84	Onawa	5,033	2,936	1,196	----------
85	Hamburg	1,387	235	1,152	----------
86	Leon	3,806	139	1,147	52
87	Tipton	6,510	----------	3,643	102
88	Waukon	6,174	945	1,702	32
89	Monticello	6,123	720	1,628	----------
90	Seymour	1,894	305	1,459	----------
91	Forest City	24,729	----------	1,767	21,024
92	Villisca	4,982	593	1,645	----------
93	Sigourney	4,332	----------	2,195	----------
94	Ida Grove	14,933	1,230	2,618	7,294
95	Audubon	6,712	622	1,424	1,717
96	Humboldt	4,325	825	2,145	----------
97	Hawarden	2,208	397	907	----------
98	Marengo	2,934	----------	762	----------
99	Rock Rapids	6,103	765	3,108	----------
100	Eldon	1,562	347	592	----------
101	Bedford	5,338	511	1,352	----------
102	Corning	5,168	686	1,612	----------
103	Stuart	1,686	903	778	----------
104	What Cheer	5,044	----------	4,074	----------
105	Toledo	6,295	1,737	1,583	149

GENERAL AND MUNICIPAL SERVICE EXPENSE

ments, Offices and Accounts							
ways							
and Other Expenses							
Sidewalks and crossings	Bridges, other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	No. in order of population
52	----------	194	2,108	----------	717	29	54
594	----------	193	----------	598	----------	1,101	55
160	61	244	2,927	----------	681	----------	56
3,112	----------	----------	----------	3	1	----------	57
386	62	----------	----------	589	5	1,338	58
----------	39	----------	2,917	----------	----------	150	59
394	----------	359	3,245	558	30	373	60
----------	----------	31	2,734	----------	316	65	61
----------	----------	----------	3,423	189	158	----------	62
770	----------	20	3,024	12	230	375	63
397	729	----------	2,511	----------	----------	----------	64
----------	----------	----------	----------	----------	492	111	65
64	----------	----------	1,159	----------	----------	49	66
230	241	----------	3,290	24	68	242	67
65	34	----------	----------	----------	547	----------	68
----------	----------	----------	----------	----------	1,068	32	69
47	----------	----------	3,190	----------	37	----------	70
----------	5	427	3,213	300	800	213	71
----------	----------	----------	----------	----------	----------	----------	72
38	----------	----------	2,975	----------	346	----------	73
----------	----------	----------	705	----------	34	----------	74
14	----------	----------	1,987	----------	321	84	75
----------	----------	----------	----------	----------	----------	----------	76
4	----------	----------	3,057	----------	----------	----------	77
217	1,056	----------	2,713	55	640	----------	78
201	----------	60	2,455	----------	808	162	79
230	----------	----------	2,155	----------	----------	----------	80
773	----------	----------	2,543	----------	600	54	81
150	----------	----------	----------	----------	132	----------	82
1	----------	7	1,021	----------	----------	76	83
----------	----------	----------	900	----------	----------	1	84
----------	----------	----------	----------	----------	----------	----------	85
----------	----------	----------	2,282	----------	186	----------	86
80	----------	38	1,780	175	673	19	87
----------	----------	248	2,446	104	697	----------	88
----------	----------	29	2,282	----------	1,223	241	89
----------	----------	----------	130	----------	----------	----------	90
50	----------	73	1,799	----------	16	----------	91
----------	----------	----------	2,124	62	532	26	92
56	----------	----------	1,681	----------	400	----------	93
32	----------	----------	3,759	----------	----------	----------	94
782	----------	----------	1,656	191	----------	320	95
----------	----------	----------	1,355	----------	----------	----------	96
363	33	55	----------	----------	50	313	97
26	----------	----------	2,146	611	----------	279	98
610	660	70	----------	----------	----------	----------	99
613	----------	----------	----------	----------	623	550	100
1,073	----------	----------	1,229	----------	53	192	101
337	----------	----------	2,288	----------	5	----------	102
----------	----------	----------	----------	----------	----------	----------	103
144	----------	----------	826	----------	----------	----------	104
15	----------	----------	2,012	72	720	7	105

TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments,			
			Salaries, Wages, and		
			Recreation, Libraries,		
		Total	General administration	General park and garden expense	Libraries
	Grand total	$459,425	$ 60,129	$159,093	$231,784
1	Des Moines	76,626	6,560	42,259	26,971
2	Sioux City	46,326	2,100	17,554	26,584
3	Davenport	62,765	----------	37,951	21,248
4	Dubuque	659	----------	159	----------
5	Cedar Rapids	33,223	14,879	6,689	11,655
6	Waterloo	27,787	9,182	4,413	14,192
7	Council Bluffs	21,061	1,501	9,538	10,022
8	Clinton	21,287	----------	9,028	12,259
9	Burlington	16,028	4,331	2,028	9,669
10	Ottumwa	9,559	1,055	4,865	3,639
11	Fort Dodge	10,221	5,296	173	4,752
12	Mason City	9,944	2,289	1,366	6,289
13	Marshalltown	9,568	3,096	716	5,746
14	Muscatine	7,322	520	1,786	5,016
15	Keokuk	6,227	2,155	371	3,701
16	Boone	3,187	85	998	2,104
17	Iowa City	5,610	----------	5,610	----------
18	Oskaloosa	6,623	235	453	5,805
19	Fort Madison	450	50	400	----------
20	Centerville	60	----------	60	----------
21	Creston	154	----------	122	32
22	Oelwein	1,862	----------	441	1,421
23	Charles City	168	68	100	----------
24	Cedar Falls	----------	----------	----------	----------
25	Fairfield	203	179	24	----------
26	Webster City	1,460	534	911	----------
27	Shenandoah	6	----------	----------	----------
28	Clarinda	----------	----------	----------	----------
29	Cherokee	1,968	10	24	1,934
30	Red Oak	2,010	----------	124	1,886
31	Perry	----------	----------	----------	----------
32	Chariton	----------	----------	----------	----------
33	Newton	50	----------	----------	----------
34	Albia	1,362	67	----------	1,295
35	Ames	240	----------	240	----------
36	Le Mars	2,648	----------	701	1,947
37	Grinnell	3,334	----------	380	2,838
38	Atlantic	194	----------	194	----------
39	Marion	1,261	----------	162	1,049
40	Washington	1,863	----------	----------	1,863
41	Glenwood	1,151	90	223	838
42	Spencer	----------	----------	----------	----------
43	Estherville	2,784	87	----------	2,697
44	Mount Pleasant	2,698	953	154	1,591
45	Vinton	3,180	420	1,497	1,263
46	Eagle Grove	----------	----------	----------	----------
47	Carroll	745	----------	----------	745
48	Decorah	1,805	----------	1,153	652
49	Maquoketa	1,450	----------	147	1,303
50	Missouri Valley	92	----------	92	----------
51	Knoxville	1,613	292	161	1,160
52	Iowa Falls	3,180	669	467	2,044
53	Independence	1,763	----------	174	1,589

GENERAL AND MUNICIPAL SERVICE EXPENSE

Offices and Accounts									
Other Expenditures									
Etc.		Miscellaneous Objects							
Miscellaneous	Total	Damage settlements and judgments	Printing and stationery	League of Iowa municipalities	Miscellaneous	Total	Refund of taxes, licenses, etc.	Miscellaneous	No. in order of population
$ 8,419	$195,973	$ 78,546	$ 94,414	$ 4,806	$ 18,164	$ 47,198	$ 26,350	$ 20,848	
836	61,078	24,834	35,151	78	1,015	857	857	----------	1
88	6,070	5,425	526	50	69	269	269	----------	2
3,566	14,853	2,233	11,421	1,199	----------	10,948	10,948	----------	3
500	6,320	1,254	4,151	270	645	----------	----------	----------	4
----------	2,158	1,100	1,048	----------	10	11,018	3,591	7,427	5
----------	4,070	1,721	2,249	50	50	642	197	445	6
----------	12,997	3,722	1,212	50	8,013	60	60	----------	7
----------	4,427	1,771	1,890	190	576	7,632	2,054	5,578	8
----------	2,379	485	1,820	74	----------	34	34	----------	9
----------	3,115	1,502	1,613	----------	----------	343	343	----------	10
----------	3,899	1,847	1,875	177	----------	10	10	----------	11
----------	9,254	9,214	----------	40	----------	362	156	206	12
----------	772	----------	724	48	----------	----------	----------	----------	13
----------	2,984	----------	2,984	----------	----------	----------	----------	----------	14
----------	4,451	2,896	1,464	40	51	1,542	1,223	319	15
----------	2,528	700	577	77	1,174	46	46	----------	16
----------	1,042	65	854	123	----------	39	39	----------	17
130	1,689	1,336	----------	52	301	77	77	----------	18
----------	760	----------	760	----------	----------	----------	----------	----------	19
----------	2,935	2,752	183	----------	----------	----------	----------	----------	20
----------	1,765	1,213	492	60	246	44	44	----------	21
----------	980	----------	657	77	----------	----------	----------	----------	22
----------	549	487	32	30	----------	----------	----------	----------	23
----------	288	----------	258	30	224	----------	----------	----------	24
----------	1,552	1,235	----------	93	904	213	213	----------	25
15	1,862	452	506	----------	----------	----------	----------	----------	26
6	883	76	628	180	----------	----------	----------	----------	27
----------	1,052	756	210	86	----------	----------	----------	----------	28
----------	1,337	125	732	66	414	331	331	----------	29
300	406	----------	314	92	----------	21	21	----------	30
----------	1,100	770	200	130	----------	3,187	3,187	----------	31
----------	85	85	----------	----------	----------	----------	----------	----------	32
50	635	119	497	39	----------	44	44	----------	33
----------	328	86	66	----------	176	10	10	----------	34
----------	1,974	1,107	799	68	----------	225	225	----------	35
----------	339	----------	309	30	----------	----------	----------	----------	36
116	2,265	521	1,744	----------	----------	----------	----------	----------	37
----------	1,251	926	325	----------	----------	----------	----------	----------	38
50	278	198	----------	20	60	464	464	----------	39
----------	473	20	350	103	----------	----------	----------	----------	40
----------	740	129	111	----------	----------	----------	----------	----------	41
----------	254	----------	234	20	----------	----------	----------	----------	42
----------	1,080	175	885	20	----------	----------	----------	----------	43
----------	809	431	348	30	----------	----------	----------	----------	44
----------	885	885	----------	----------	----------	----------	----------	----------	45
----------	555	----------	447	108	----------	149	149	----------	46
----------	588	----------	535	20	33	----------	----------	----------	47
----------	1,907	547	1,416	34	----------	----------	----------	----------	48
----------	239	----------	189	50	----------	----------	----------	----------	49
----------	374	354	----------	20	----------	823	823	----------	50
----------	87	----------	----------	----------	87	----------	----------	----------	51
----------	965	----------	----------	32	933	----------	----------	----------	52
50	458	22	416	20	----------	----------	----------	----------	53

TABLE NO. 2—(CONTINUED)—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Salaries, Wages, and Recreation, Libraries,			
		Total	General administration	General park and garden expense	Libraries
54	Belle Plaine	114		100	
55	Algona	2,862		612	2,250
56	Waverly	983	37	120	826
57	Indianola	1,275	360	492	423
58	Denison	456		456	
59	Sheldon	366	152	172	42
60	Cresco	1,311		112	1,199
61	Anamosa	294		294	
62	Storm Lake	1,735	255	110	1,370
63	Jefferson	2,155	165	5	1,823
64	Manchester	200			
65	Pella	1,203		200	1,003
66	Valley Junction	26			
67	Hampton	1,592	141	41	1,410
68	Winterset	1,343		75	1,268
69	Harlan				
70	Osage	1,529			1,529
71	Clear Lake	543	543		
72	Eldora				
73	Osceola	368	93	275	
74	Mystic				
75	Nevada	2,906		161	2,745
76	New Hampton	896			896
77	Emmetsburg	1,087	137	31	919
78	Tama	642			642
79	Colfax				
80	Clarion	2,462		634	1,828
81	Sac City	553			
82	Bloomfield	674	624	50	
83	Lake City	889		139	750
84	Onawa				
85	Hamburg	107		107	
86	Leon	300			300
87	Tipton	2,200			2,200
88	Waukon	554		40	514
89	Monticello	2,106	294	140	
90	Seymour	79	44	35	
91	Forest City	793			793
92	Villisca	1,073	23		1,050
93	Sigourney	1,310			1,310
94	Ida Grove				
95	Audubon	2,126	156		1,770
96	Humboldt	422		422	
97	Hawarden	760	9		751
98	Marengo	291			291
99	Rock Rapids	1,953	266	9	1,678
100	Eldon	805			724
101	Bedford	160			157
102	Corning	1,019	43		976
103	Stuart	785	84	3	698
104	What Cheer	1			
105	Toledo	350		350	

GENERAL AND MUNICIPAL SERVICE EXPENSE

Offices and Accounts									
Other Expenditures									
Etc.		Miscellaneous Objects							
Miscellaneous	Total	Damage settlements and judgments	Printing and stationery	League of Iowa municipalities	Miscellaneous	Total	Refund of taxes, licenses, etc.	Miscellaneous	No. in order of population
14	1,700	1,375	325						54
	115		95	20		48	48		55
	137		117	20					56
						48	48		57
	237		237						58
	188	168		20					59
	255		235	20					60
	251		181	15	55	40	40		61
	413		378	20	15				62
162	1,010	288	722			113	113		63
200	546		369	177		2,166		2,166	64
	550	225		49	276				65
26	294	75	219			1,588		1,588	66
	2,146	120	827		1,199	85	85		67
	532	418	114						68
	823	541	262	20		1,000		1,000	69
	105		105						70
	288		288			79	79		71
									72
	69		69			2	2		73
	73		73						74
	867		832	35		6	6		75
	277		257	20					76
	720		639		89	1,467	67	1,400	77
	333		313	20					78
	304	91	94	60	59	734	15	719	79
	178		178						80
553	454		454						81
	65		45	20					82
						85	85		83
	20			20					84
	20			20					85
	35			35					86
	643		406	20	217				87
	292		108	20	164	143	143		88
1,672	574		314	20	240				89
	71		71						90
									91
	165		137	28					92
	219		219						93
	568		568			20	20		94
	554		554						95
	20			20					96
	583		229	57	297				97
	105		3	59	43	35	35		98
						145	145		99
81	619		163		456				100
3	125	125							101
	1,347	1,045	302						102
	533		533			4	4		103
									104
1	308		177	15	116				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: Salaries and wages
	Grand total	$1,404,159	$ 561,205	$ 842,944	$ 339,249
1	Des Moines	37,260	31,324	5,936	----------
2	Sioux City	67,114	26,802	40,312	22,579
3	Davenport	266	2,666	----------	----------
4	Dubuque	768	720	48	----------
5	Cedar Rapids	69,531	33,304	36,227	29,771
6	Waterloo	64,411	31,391	33,020	30,590
7	Council Bluffs	58,782	35,477	23,305	34,637
8	Clinton	----------	----------	----------	----------
9	Burlington	1,400	1,225	175	----------
10	Ottumwa	42,475	15,487	26,988	15,487
11	Fort Dodge	21,455	6,506	14,949	5,666
12	Mason City	27,979	12,511	15,468	12,511
13	Marshalltown	40,243	24,203	16,040	19,578
14	Muscatine	27,530	14,766	12,764	9,380
15	Keokuk	5,139	4,201	938	----------
16	Boone	25,889	11,458	14,431	11,458
17	Iowa City	2,946	1,778	1,168	----------
18	Oskaloosa	15,034	240	14,794	----------
19	Fort Madison	948	825	123	----------
20	Centerville	286	240	46	----------
21	Creston	1,697	1,562	135	----------
22	Oelwein	8,744	2,464	6,280	2,040
23	Charles City	6,101	1,582	4,519	1,582
24	Cedar Falls	48,172	12,175	35,997	4,055
25	Fairfield	10,119	4,562	5,557	4,315
26	Webster City	55,271	16,964	38,307	2,671
27	Shenandoah	7,399	2,020	5,379	2,020
28	Clarinda	4,437	744	3,693	3,693
29	Cherokee	10,508	3,086	7,422	1,859
30	Red Oak	10,872	2,998	7,874	1,100
31	Perry	12,531	2,972	9,559	2,043
32	Chariton	5,615	2,706	2,909	2,706
33	Newton	90,843	22,152	68,691	4,196
34	Albia	4,764	1,791	2,973	1,791
35	Ames	40,562	10,312	30,250	1,950
36	Le Mars	35	----------	35	----------
37	Grinnell	710	----------	710	----------
38	Atlantic	31,257	7,834	23,423	3,255
39	Marion	8,823	934	7,889	----------
40	Washington	12,342	2,105	10,237	1,980
41	Glenwood	3,798	1,021	2,777	1,021
42	Spencer	44,511	14,357	30,154	1,815
43	Estherville	23,431	6,064	17,367	6,064
44	Mount Pleasant	20,651	7,835	12,816	240
45	Vinton	22,683	5,493	17,190	1,279
46	Eagle Grove	2,454	1,310	1,144	1,310
47	Carroll	8,390	3,232	5,158	2,809
48	Decorah	3,820	----------	3,820	----------
49	Maquoketa	4,520	2,315	2,205	1,770
50	Missouri Valley	6,134	3,067	3,067	3,067
51	Knoxville	7,393	2,398	4,995	1,754
52	Iowa Falls	4,601	1,620	2,981	1,620
53	Independence	26,564	7,417	19,147	1,581

†Includes $11,387.00 gas works.

MUNICIPAL INDUSTRY EXPENSE

TRIAL EXPENSE

by Industries

Works	Electric Light Works		Markets and Public Scales		Cemeteries and Crematories			No. in order of population
All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Miscellaneous	
$ 517,114	$ 132,565	$ 303,558	$ 16,283	$ 3,751	$ 63,101	$ 13,776	$ 14,762	
----------	----------	----------	5,722	2,013	25,602	3,923	----------	1
39,533	----------	----------	721	523	3,502	256	----------	2
----------	----------	----------	----------	----------	266	----------	----------	3
----------	----------	----------	----------	36	----------	----------	732	4
35,833	----------	----------	860	222	413	47	2,385	5
32,962	----------	----------	----------	----------	----------	----------	859	6
23,305	----------	----------	840	----------	----------	----------	----------	7
----------	----------	----------	----------	----------	----------	----------	----------	8
----------	----------	----------	802	60	----------	----------	538	9
26,988	----------	----------	----------	----------	----------	----------	----------	10
14,864	----------	----------	840	85	----------	----------	----------	11
15,468	----------	----------	----------	----------	----------	----------	----------	12
8,678	3,605	7,362	1,020	----------	----------	----------	----------	13
8,405	----------	----------	480	72	4,881	2,449	1,863	14
----------	----------	----------	780	53	3,421	885	----------	15
14,356	----------	----------	----------	75	----------	----------	----------	16
----------	----------	----------	720	----------	1,778	398	50	17
14,663	----------	----------	240	99	----------	----------	32	18
----------	----------	----------	----------	----------	825	123	----------	19
----------	----------	----------	----------	46	240	----------	----------	20
----------	----------	----------	----------	----------	1,562	135	----------	21
6,267	----------	----------	----------	----------	424	13	----------	22
4,519	----------	----------	----------	----------	----------	----------	----------	23
4,813	5,328	30,458	----------	----------	720	178	2,620	24
5,527	----------	----------	----------	9	247	21	----------	25
4,365	12,053	33,776	720	127	1,520	39	----------	26
5,320	----------	----------	----------	59	----------	----------	----------	27
----------	----------	----------	----------	----------	744	----------	----------	28
7,316	----------	----------	----------	----------	1,227	106	----------	29
7,544	----------	----------	----------	----------	1,898	330	----------	30
9,497	----------	----------	----------	----------	929	62	----------	31
2,909	----------	----------	----------	----------	----------	----------	----------	32
12,101	†16,958	†56,360	----------	6	998	224	----------	33
2,632	----------	----------	----------	----------	----------	341	----------	34
5,514	8,362	24,636	----------	----------	----------	100	----------	35
----------	----------	----------	----------	35	----------	----------	----------	36
----------	----------	----------	----------	----------	----------	710	----------	37
9,366	4,975	14,036	4	21	----------	----------	----------	38
3,461	----------	4,349	172	30	738	49	24	39
10,185	----------	----------	----------	----------	125	52	----------	40
2,777	----------	----------	----------	----------	----------	----------	----------	41
475	9,692	29,373	1,260	165	1,590	141	----------	42
1,739	----------	15,628	----------	----------	----------	----------	----------	43
1,140	5,719	11,211	3	----------	1,873	465	----------	44
6,722	4,214	10,468	----------	----------	----------	----------	----------	45
1,144	----------	----------	----------	----------	----------	----------	----------	46
5,158	----------	----------	----------	----------	423	----------	----------	47
3,820	----------	----------	----------	----------	----------	----------	----------	48
2,133	----------	----------	480	3	----------	----------	134	49
3,067	----------	----------	----------	----------	----------	----------	----------	50
4,875	----------	----------	----------	----------	644	120	----------	51
2,981	----------	----------	----------	----------	----------	----------	----------	52
1,211	5,836	17,933	----------	3	----------	----------	----------	53

TABLE NO. 3—CONTINUED—PAYMENTS

No. in order of population	CITY	MUNICIPAL INDUS			
		Payments to Public			Classified
		Total	Salaries and wages	For miscellaneous objects	Water
					Salaries and wages
54	Belle Plaine	1,857	1,673	184	1,673
55	Algona	25,709	7,517	18,192	*7,517
56	Waverly	11,206	6,041	5,165	1,753
57	Indianola	24,848	7,892	16,956	2,113
58	Denison	7,686	----------	7,686	----------
59	Sheldon	7,932	2,112	5,820	1,856
60	Cresco	963	860	103	860
61	Anamosa	3,863	300	3,563	300
62	Storm Lake	7,779	1,705	6,074	1,705
63	Jefferson	7,969	7,234	735	----------
64	Manchester	4,962	1,682	3,280	1,682
65	Pella	9,746	6,047	3,699	1,783
66	Valley Junction	3,238	2,129	1,109	2,129
67	Hampton	3,803	1,769	2,034	1,769
68	Winterset	16,521	5,167	11,354	658
69	Harlan	7,212	6,807	405	1,519
70	Osage	2,781	1,175	1,606	900
71	Clear Lake	6,722	5,062	1,660	4,387
72	Eldora	2,135	2,135	----------	2,135
73	Osceola	995	995	----------	700
74	Mystic	----------	----------	----------	----------
75	Nevada	5,262	4,472	790	4,253
76	New Hampton	13,017	4,853	8,164	1,259
77	Emmetsburg	2,965	999	1,966	999
78	Tama	910	73	837	73
79	Colfax	4,147	945	3,202	945
80	Clarion	615	----------	615	----------
81	Sac City	3,957	600	3,357	600
82	Bloomfield	6,452	4,592	1,860	1,352
83	Lake City	656	557	99	112
84	Onawa	4,493	4,493	----------	360
85	Hamburg	3,970	720	3,250	720
86	Leon	1,560	1,560	----------	1,080
87	Tipton	13,514	12,538	976	3,205
88	Waukon	5,118	1,871	3,247	1,871
89	Monticello	4,295	1,555	2,740	660
90	Seymour	13,394	3,467	9,927	236
91	Forest City	8,535	2,759	5,776	2,759
92	Villisca	3,648	2,930	718	1,900
93	Sigourney	4,297	----------	4,297	----------
94	Ida Grove	3,278	1,375	1,903	1,375
95	Audubon	4,873	1,940	2,933	1,940
96	Humboldt	1,975	718	1,257	718
97	Hawarden	21,088	6,717	14,371	*6,087
98	Marengo	1,887	1,710	177	1,710
99	Rock Rapids	13,710	12,407	1,303	7,000
100	Eldon	11,644	3,434	8,210	*3,257
101	Bedford	----------	----------	----------	----------
102	Corning	7,169	1,725	5,444	1,600
103	Stuart	17,416	5,058	12,358	----------
104	What Cheer	150	150	----------	150
105	Toledo	3,029	869	2,160	346

*Includes electric light plant.

FOR MUNICIPAL INDUSTRY EXPENSE.

TRIAL EXPENSE

by Industries

Works	Electric Light Works		Markets and Public Scales		Cemeteries and Crematories			No. in order of population
All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Miscellaneous	
184								54
*18,192								55
1,010	4,288	4,155						56
8,932	5,573	8,016			206	8		57
7,686								58
5,191							885	59
103								60
3,563								61
6,074								62
7,234		735						63
3,280								64
865	4,264	425					2,409	65
1,109								66
2,034								67
719	4,209	10,622			300	13		68
202	5,288	203						69
1,467					275	139		70
					675	1,660		71
								72
					295			73
								74
790					219			75
3,249	3,594	4,915						76
1,966								77
837								78
3,202								79
613							2	80
3,357								81
960	3,150	900			90			82
49					445	50		83
	3,940		7		186			84
1,289		1,618				343		85
					480			86
270	8,793	657					589	87
3,247								88
2,659			300		595	72	9	89
1,320	2,959	8,585			272	22		90
5,776								91
688			312	9	718	20	1	92
4,297								93
1,903								94
2,744							189	95
1,257								96
*14,266					630	105		97
177								98
	5,407						1,303	99
*8,072					177		138	100
								101
5,296					125	148		102
5,218	4,758	7,137			300	3		103
								104
2,134					523	26		105

TABLE NO. 4—PAYMENTS

No. in order of population	CITY	Total	Group of Departments,						
			General government	Protection of Life and Property			Health Department and Sanitation		
				Police department	Fire department	All other objects	Sewers	All other objects
	Grand total	$5,335,290	$82,274	$19,904	$116,872	$9,063	$693,990	$144,281
1	Des Moines	436,005	1,756	1,560	20,277	727	33,681	965
2	Sioux City	662,817	----------	11,083	15,050	----------	36,353	----------
3	Davenport	148,309	3,316	1,810	6,137	7,158	4,578	11,148
4	Dubuque	126,749	436	293	718	----------	18,377	----------
5	Cedar Rapids	122,486	579	1,311	4,472	300	8,068	----------
6	Waterloo	90,232	535	767	130	245	10,237	76
7	Council Bluffs	204,886	434	398	3,622	----------	30,745	13,770
8	Clinton	23,791	1,944	477	7,059	----------	5,258	----------
9	Burlington	5,527	----------	----------	----------	----------	2,998	----------
10	Ottumwa	74,579	378	----------	658	----------	10,493	----------
11	Fort Dodge	330,859	6,218	165	20,743	----------	13,154	125
12	Mason City	649,716	216	467	1,834	41	127,726	114,349
13	Marshalltown	44,983	----------	----------	124	----------	----------	----------
14	Muscatine	53,591	801	----------	6,300	----------	----------	----------
15	Keokuk	30,378	17	93	512	----------	6,011	----------
16	Boone	21,386	290	175	359	----------	1,101	961
17	Iowa City	87,928	----------	----------	----------	----------	3,810	799
18	Oskaloosa	24,086	99	789	722	----------	20,117	41
19	Fort Madison	55,539	----------	----------	4,540	----------	21,417	----------
20	Centerville	812	----------	----------	185	----------	277	----------
21	Creston	2,488	245	----------	917	----------	369	----------
22	Oelwein	15,975	220	----------	146	----------	814	----------
23	Charles City	5,271	1,476	----------	666	----------	137	----------
24	Cedar Falls	76,496	1,690	----------	5,361	----------	3,105	----------
25	Fairfield	18,763	2,928	176	6,592	----------	1,892	----------
26	Webster City	47,378	693	4	80	----------	8,190	----------
27	Shenandoah	7,711	----------	----------	----------	----------	74	----------
28	Clarinda	2,507	----------	----------	----------	----------	----------	----------
29	Cherokee	18,588	----------	----------	443	----------	1,355	----------
30	Red Oak	14,650	212	----------	624	----------	193	----------
31	Perry	11,469	----------	----------	194	----------	475	----------
32	Chariton	17,042	1,983	----------	136	----------	1,992	----------
33	Newton	14,315	----------	----------	----------	----------	----------	----------
34	Albia	5,420	107	----------	532	----------	----------	----------
35	Ames	419,781	10,871	----------	2,088	----------	120,735	----------
36	Le Mars	6,801	463	57	----------	----------	403	----------
37	Grinnell	206,810	4,289	----------	1,425	----------	50,288	----------
38	Atlantic	24,307	----------	152	----------	127	----------	----------
39	Marion	52,582	----------	52	203	----------	9,044	10
40	Washington	13,576	958	----------	1,567	----------	2,180	24
41	Glenwood	----------	----------	----------	----------	----------	----------	----------
42	Spencer	20,097	74	----------	115	----------	1,711	----------
43	Estherville	3,467	----------	----------	----------	----------	----------	----------
44	Mount Pleasant	38,102	----------	----------	----------	----------	10,710	600
45	Vinton	24,910	600	----------	----------	----------	2,577	----------
46	Eagle Grove	28,466	1,289	----------	1,500	----------	1,448	----------
47	Carroll	77,198	739	----------	450	----------	11,345	----------
48	Decorah	----------	----------	----------	----------	----------	----------	----------
49	Maquoketa	3,084	----------	----------	----------	----------	----------	----------
50	Missouri Valley	----------	----------	----------	----------	----------	----------	----------
51	Knoxville	3,602	198	----------	252	----------	----------	----------
52	Iowa Falls	74,207	406	----------	777	----------	7,257	147
53	Independence	37,246	28,177	----------	74	----------	2,877	----------

FOR OUTLAY.

Offices and Accounts						Municipal Industries			No. in order of population
Highways									
General street expenditures and paving	Sidewalks and crossings	Bridges	All other objects	Libraries	Recreation and miscellaneous	Water works	Electric light works	All other industries	
$2,380,172	**$ 91,266**	**$255,739**	**$ 46,512**	**$ 55,013**	**$194,476**	**$888,882**	**$217,650**	**$139,196**	
135,802	5,739	107,839	7,857	7,330	21,470			1,061	1
478,540	10,285	8,986			8,926	92,632		962	2
35,401	12,054		3,688	3,288	11,772			43,049	3
112,488	1,629		2,132		541			135	4
7,374	2,256	1,056	6,541	3,111	4,618	52,259		30,541	5
7,676	1,732		4,802	4,630	1,665	56,225		1,512	6
109,851	12,230	1,336	1,379	4,274	4,019	19,580		3,248	7
5,342		827	1,042		1,842				8
195	1,971	330	33						9
10,229	3,805	2,018		2,255	236	44,507			10
169,836	6,812	879		1,733	856	100,338			11
344,418	538	155		1,902	8,236	49,834			12
6,028	1,417			383	1,046	35,908	77		13
		10,671		1,479		23,681		10,659	14
15,166	3,411	459		1,735	2,459			515	15
2,543	1,289		72	776	5,754	8,096			16
		70,400		5,919				7,600	17
2	1,822		128		269			106	18
28,989	366							227	19
								350	20
13		607			337				21
5,765	319		2,670			6,011		30	22
1,076			271		75	1,571			23
	123	43,127				13,377	10,313		24
1,247	1,283		42		118	4,447		38	25
35,105			13			3,094	152	47	26
3,052						4,585			27
795					380	1,260		72	28
9,831	1,369			121		5,469			29
3,233	168	3,207	365	1,204		4,761		683	30
2,003	280	392				7,097		1,028	31
2,502	767		90		159	9,413			32
315						14,000			33
60				267		4,464			34
252,894	3,606					11,557	18,030		35
3,667		982	1,000		229				36
147,898						2,038		872	37
19,562	285		17			1,900	2,260	4	38
41,327	233					505		1,208	39
400	309			261	1,679	6,198			40
									41
1,904	714					11,378	3,825	376	42
2,229	1,238								43
10,022				692		5,426	9,973	679	44
5,080	685					11,614	4,354		45
14,305	1,963			92		7,869			46
58,924	301		457	335	116	4,531			47
									48
			25	342		2,717			49
									50
				290	2,398	450		14	51
56,549						555	8,516		52
158			630			5,330			53

TABLE NO. 4—CONTINUED—

No. in order of population	CITY	Total	Group of Departments.					
			General government	Protection of Life and Property			Health Department and Sanitation	
				Police department	Fire department	All other objects	Sewers	All other objects
54	Belle Plaine	3,850	14	----	999	150	150	376
55	Algona	17,672	----	----	400	----	1,476	----
56	Waverly	18,607	173	20	----	----	2,124	----
57	Indianola	24,392	99	----	307	----	177	----
58	Denison	52,161	----	----	----	----	----	----
59	Sheldon	3,034	----	----	----	----	----	----
60	Cresco	8,262	----	----	----	----	1,312	1,312
61	Anamosa	966	----	----	79	----	----	----
62	Storm Lake	15,531	----	----	----	----	5,966	----
63	Jefferson	----	----	----	----	----	----	----
64	Manchester	4,799	----	----	705	----	----	----
65	Pella	31,676	3,009	----	----	----	7,618	50
66	Valley Junction	14,399	----	----	----	----	5,070	----
67	Hampton	21,502	----	----	77	----	----	151
68	Winterset	22,477	385	----	1,300	----	155	20
69	Harlan	30,208	----	----	559	----	1,693	----
70	Osage	10,236	----	----	----	----	5,680	----
71	Clear Lake	6,607	----	----	----	----	----	----
72	Eldora	16,282	----	----	12	----	796	----
73	Osceola	6,775	----	----	----	234	----	6
74	Mystic	----	----	----	----	----	----	----
75	Nevada	65,197	----	----	----	----	----	----
76	New Hampton	53,801	----	----	206	----	38,226	----
77	Emmetsburg	9,812	395	----	33	34	802	----
78	Tama	8,474	----	----	285	----	----	----
79	Colfax	1,738	----	----	287	----	----	----
80	Clarion	30,401	268	----	----	----	14,507	----
81	Sac City	30,176	----	----	----	----	3,055	----
82	Bloomfield	11,598	156	20	500	14	139	----
83	Lake City	8,063	275	35	50	----	623	30
84	Onawa	13,804	----	----	----	----	----	----
85	Hamburg	639	----	----	----	----	----	----
86	Leon	7,744	62	----	----	----	----	----
87	Tipton	13,636	10	----	285	----	752	----
88	Waukon	11,480	----	----	----	----	----	----
89	Monticello	10,515	110	----	1,028	----	1,382	----
90	Seymour	210	----	----	----	----	----	----
91	Forest City	6,383	----	----	----	----	----	----
92	Villisca	1,476	----	----	----	----	----	----
93	Sigourney	2,346	----	----	----	----	----	----
94	Ida Grove	96,840	----	----	----	----	4,911	----
95	Audubon	19,695	----	----	----	----	3,188	----
96	Humboldt	5,300	----	----	1,200	----	----	----
97	Hawarden	3,048	----	----	----	----	----	----
98	Marengo	1,955	----	----	130	----	----	----
99	Rock Rapids	65,633	147	----	----	----	583	----
100	Eldon	2,304	----	----	305	----	----	----
101	Bedford	1,076	----	----	70	----	----	----
102	Corning	16,882	----	----	241	----	----	----
103	Stuart	38,718	3,099	----	----	----	----	----
104	What Cheer	563	63	----	----	33	----	10
105	Toledo	546	----	----	----	----	----	----

PAYMENTS FOR OUTLAY.

Offices and Accounts						Municipal Industries			
Highways									
General street expenditures and paving	Sidewalks and crossings	Bridges	All other objets	Libraries	Recreation and miscellaneous	Water works	Electric light works	All other industries	No. in order of population
1,619	137					375			54
8,729	289						6,778		55
4,913	608	303		735		2,322	7,409		56
3,487				1,330	532	5,645	12,631	34	57
						14,687	37,474		58
						2,024	1,000		59
985				940		3,713			60
	314					603			61
1,174	2,499			989	678	4,225			62
									63
862			107			3,116			64
4,263			2,800	48	451	3,193	10,153		65
6,294						3,035			66
2,000						19,011			67
222		128	189	788	459	16,020	2,751		68
1,684	802					10,457	15,073		69
2,559	695			556		746			70
5,851	251				505				71
4,503			2,621		1,480	6,817			72
				1,190		5,070		275	73
									74
53,302						11,895			75
746				352		8,060	6,241		76
577	1,170		1,300	541	1,089	3,371			77
		1,500	218	367	6,104				78
						851			79
						15,549			80
27,121									81
432	423		26	814		2,027	7,045	2	82
1,930	545		1,061	46	743	2,668		57	83
900					429		12,475		84
	21				618				85
688				440	589	4,024		1,941	86
	185					5,782	6,622		87
	956	507			250	9,767			88
4,179	545		477		233	1,801		820	89
	210								90
	50			136		6,197			91
	137					1,339			92
1,963						443			93
87,909		30	1,369		26	2,595			94
						16,308		199	95
801			1,355	1,272		771			96
				189		2,859			97
143	179		26	139		1,338			98
			1,678		1,025	5,641	30,707	25,852	99
321						1,678			100
				1,006					101
						16,641			102
165	133		31	453		31,046	3,791		103
					65	392			104
115	118					113			105

TABLE NO. 5—PAYMENT FOR OUTLAY AND PAYMENT

No. in order of population	CITY	Payments for		
		Total	For salaries and wages	For purchase of equipment
	Grand total	$ 5,238,907	$ 158,213	$ 240,978
1	Des Moines	436,005	1,530	5,806
2	Sioux City	662,817	14,302	26,133
3	Davenport	148,399	43,552	21,878
4	Dubuque	136,749	725	1,447
5	Cedar Rapids	122,485	2,229	19,905
6	Waterloo	90,232	7,676	11,185
7	Council Bluffs	204,886	----------	24,053
8	Clinton	23,791	1,321	1,842
9	Burlington	5,527	----------	----------
10	Ottumwa	74,579	----------	----------
11	Fort Dodge	320,859	20,124	22,725
12	Mason City	649,716	34,277	5,418
13	Marshalltown	44,983	----------	606
14	Muscatine	53,591	----------	8,580
15	Keokuk	30,378	3,076	3,545
16	Boone	21,386	3,814	2,855
17	Iowa City	87,928	2,256	5,919
18	Oskaloosa	24,086	----------	1,748
19	Fort Madison	55,539	366	----------
20	Centerville	812	185	----------
21	Creston	2,488	----------	1,782
22	Oelwein	15,975	----------	366
23	Charles City	5,271	129	929
24	Cedar Falls	76,496	----------	5,361
25	Fairfield	18,763	1,802	7,050
26	Webster City	47,378	----------	532
27	Shenandoah	7,711	----------	----------
28	Clarinda	2,507	----------	72
29	Cherokee	18,588	----------	564
30	Red Oak	14,650	3,460	2,315
31	Perry	11,469	----------	7,097
32	Chariton	17,042	1,311	226
33	Newton	14,315	----------	----------
34	Albia	419,691	2,281	2,087
35	Ames	4,888	----------	283
36	Le Mars	6,801	----------	1,520
37	Grinnell	206,810	----------	2,297
38	Atlantic	24,307	----------	----------
39	Marion	52,582	6	760
40	Washington	13,576	----------	1,243
41	Glenwood	----------	----------	----------
42	Spencer	20,097	216	234
43	Estherville	3,467	----------	----------
44	Mount Pleasant	38,102	250	921
45	Vinton	24,910	600	----------
46	Eagle Grove	28,466	----------	2,789
47	Carroll	77,198	----------	5,870
48	Decorah	----------	----------	----------
49	Maquoketa	3,084	----------	342
50	Missouri Valley	----------	----------	----------
51	Knoxville	3,602	----------	1,347
52	Iowa Falls	74,207	1,828	1,509
53	Independence	37,246	2,532	----------

OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

Outlay		Interest on Municipal Debt Obligations				No. in order of population
			Items of Payment			
For contracts for construction	For material, land and miscellaneous objects	Total	On loans for general purposes	On debts for local improvements, special assessments	On loans for municipal industries	
$ 4,365,214	$ 574,502	$ 730,120	$ 436,169	$ 114,995	$ 178,956	
279,995	148,674	80,968	80,369	599	----------	1
534,164	88,218	56,588	49,888	5,435	1,265	2
28,667	54,302	17,248	17,248	----------	----------	3
132,494	2,083	66,084	39,304	22,347	4,433	4
69,717	30,634	42,738	30,081	3,582	9,075	5
69,706	1,665	30,488	30,347	141	----------	6
167,402	13,431	43,686	18,138	----------	25,448	7
11,199	9,429	9,795	4,611	5,184	----------	8
5,299	228	22,978	14,450	8,528	----------	9
74,579	----------	22,476	10,443	----------	12,033	10
260,656	17,354	11,041	4,436	----------	6,605	11
571,212	38,809	25,246	24,098	----------	1,648	12
43,353	1,024	5,026	4,439	----------	587	13
45,011	----------	11,238	1,866	2,898	6,474	14
19,174	4,583	10,936	10,936	----------	----------	15
3,582	11,135	11,457	125	----------	11,332	16
71,954	7,799	29,144	15,525	13,619	----------	17
21,939	399	6,767	6,361	406	----------	18
54,088	1,085	4,664	4,664	----------	----------	19
----------	627	2,015	1,300	715	----------	20
----------	706	6,707	2,140	4,567	----------	21
15,579	30	4,857	1,752	1,589	1,516	22
1,585	2,628	4,732	474	33	4,225	23
70,457	678	9,719	2,283	----------	7,436	24
5,051	4,860	3,412	2,793	----------	619	25
40,642	6,204	4,049	690	2,160	1,199	26
7,637	74	2,353	2,077	30	246	27
2,055	380	2,004	226	570	1,208	28
14,150	3,874	6,069	1,133	3,768	1,168	29
4,710	4,165	993	993	----------	----------	30
3,872	500	5,900	905	2,712	2,283	31
12,172	3,333	2,010	400	----------	1,610	32
14,000	315	5,572	----------	----------	5,572	33
4,454	151	3,445	455	----------	2,990	34
385,736	29,587	6,789	3,612	300	2,877	35
5,052	229	1,214	680	234	300	36
201,308	3,205	5,635	4,118	398	1,119	37
23,835	472	5,481	540	2,195	2,746	38
50,493	1,323	5,866	----------	5,866	----------	39
10,654	1,679	1,505	----------	----------	1,505	40
----------	----------	2,993	2,550	443	----------	41
19,469	178	1,664	1,581	44	39	42
3,467	----------	4,800	1,400	----------	3,400	43
36,131	800	2,238	1,523	715	----------	44
24,310	----------	1,418	1,103	----------	315	45
25,403	274	1,568	900	376	292	46
70,050	1,278	3,340	716	233	2,391	47
----------	----------	171	171	----------	----------	48
2,717	25	364	----------	----------	364	49
----------	----------	248	90	----------	198	50
2,255	----------	6,733	1,066	802	4,505	51
67,858	3,012	2,627	967	990	670	52
25,375	9,339	----------	----------	----------	----------	53

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

No. in order of population	CITY	Payments for		
		Total	For salaries and wages	For purchase of equipment
54	Belle Plaine	3,800	1,335	1,322
55	Algona	17,672		400
56	Waverly	24,292		1,786
57	Indianola	52,161		
58	Denison	3,024		
59	Sheldon	8,262		940
60	Cresco	996		79
61	Anamosa	15,531		989
62	Storm Lake			
63	Jefferson	4,790		
64	Manchester	31,576		
65	Pella	14,392		
66	Valley Junction	21,502		414
67	Hampton	22,477	903	1,614
68	Winterset	18,607	4,716	193
69	Harlan	30,268		1,409
70	Osage	10,236	347	216
71	Clear Lake	6,607		
72	Eldora	16,232		2,633
73	Osceola	8,761		1,424
74	Mystic	2,072		705
75	Nevada	65,197		
76	New Hampton	53,891		618
77	Emmetsburg	9,312		936
78	Tama	8,474		652
79	Colfax	1,138		287
80	Clarion	30,404		258
81	Sac City	30,176		
82	Bloomfield	11,598		
83	Lake City	8,063		
84	Onawa	13,804		
85	Hamburg	639		
86	Leon	7,944		
87	Tipton	13,636		
88	Waukon	11,480		
89	Monticello	10,515	142	939
90	Seymour	210		
91	Forest City	6,383		186
92	Villisca	1,476		
93	Sigourney	2,346		443
94	Ida Grove	96,840		
95	Audubon	19,705	572	
96	Humboldt	5,399	38	3,280
97	Hawarden	3,048	312	189
98	Marengo	1,965		617
99	Rock Rapids	65,633		1,825
100	Eldon	2,364		
101	Bedford	1,076		1,076
102	Corning	16,881		240
103	Stuart	38,718		3,791
104	What Cheer	563		118
105	Toledo	346		228

OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

Outlay		Interest on Municipal Debt Obligations				No. in order of population
			Items of Payment			
For contracts for construction	For material, land and miscellaneous objects	Total	On loans for general purposes	On debts for local improvements, special assessments	On loans for municipal industries	
637	506	2,737	206	----------	2,531	54
10,494	6,778	3,532	----------	1,188	2,343	55
21,763	743	4,468	11	868	3,589	56
52,161	----------	3,715	815	1,555	1,345	57
2,024	1,000	600	600	----------	----------	58
6,292	1,030	630	----------	----------	630	59
917	----------	2,239	504	----------	1,654	60
13,864	678	2,194	503	622	1,069	61
----------	----------	2,339	1,931	60	348	62
862	3,928	1,766	----------	----------	1,766	63
28,277	3,299	685	----------	20	665	64
14,392	----------	7,409	2,067	1,883	3,459	65
21,011	77	7,408	275	4,613	2,520	66
18,771	1,189	3,318	2,380	115	823	67
1,625	12,073	4,967	576	770	3,620	68
27,233	1,636	895	80	----------	815	69
8,774	899	501	203	----------	298	70
6,102	505	3,088	2,858	16	214	71
12,119	1,480	----------	----------	----------	----------	72
6,775	562	3,231	1,811	----------	1,420	73
1,307	----------	----------	----------	----------	----------	74
65,197	----------	3,663	141	2,500	1,022	75
46,286	6,987	1,497	----------	940	557	76
7,220	1,156	2,799	254	1,421	1,124	77
7,604	218	----------	----------	----------	----------	78
851	----------	1,212	166	----------	1,046	79
30,146	----------	3,383	204	1,500	1,679	80
30,176	----------	1,169	1,169	----------	----------	81
9,886	1,712	104	48	----------	56	82
4,598	3,465	930	680	----------	250	83
12,475	1,329	1,214	1,214	----------	----------	84
----------	639	2,164	312	----------	1,852	85
5,965	1,979	2,745	2,154	----------	591	84
12,404	1,232	2,100	468	412	1,220	87
11,230	250	771	211	----------	560	88
8,187	1,217	1,070	20	519	531	89
210	----------	2,488	979	----------	1,509	90
6,197	----------	2,764	2,764	----------	----------	91
1,476	----------	1,052	97	210	745	92
1,903	----------	3,136	641	2,495	----------	93
96,784	56	972	----------	972	----------	94
18,934	199	1,206	----------	----------	1,206	95
426	1,655	720	360	----------	360	96
2,547	----------	331	----------	----------	331	97
1,338	----------	141	96	30	15	98
62,683	1,125	884	884	----------	----------	99
2,043	321	576	8	----------	568	100
----------	----------	2,717	1,700	807	210	101
16,641	----------	1,524	459	----------	1,065	102
31,179	3,748	1,625	----------	----------	1,625	103
392	53	1,200	----------	----------	1,200	104
118	----------	1,182	353	----------	829	105

TABLE NO. 6—PAYMENTS AND RECEIPTS ON ACCOUNT

No. in order of population	CITY	Payments for Cancellation or Redemption of Debt Obligations					
		Total	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations
	Grand total	$ 3,497,224	$ 1,854,223	$ 621,818	$ 151,887	$ 842,476	$ 26,820
1	Des Moines	453,250	378,500	----------	----------	74,750	----------
2	Sioux City	144,866	137,366	----------	7,500	----------	----------
3	Davenport	201,216	10,000	190,819	----------	397	----------
4	Dubuque	600,485	507,000	63,979	7,500	21,910	96
5	Cedar Rapids	182,245	157,700	----------	----------	23,545	----------
6	Waterloo	63,934	45,800	8,079	8,865	1,190	----------
7	Council Bluffs	263,909	57,000	----------	----------	201,349	5,560
8	Clinton	41,049	4,800	10,960	----------	25,289	----------
9	Burlington	44,825	28,500	----------	6,300	10,025	----------
10	Ottumwa	14,252	10,000	----------	----------	4,252	----------
11	Fort Dodge	17,137	----------	----------	----------	17,137	----------
12	Mason City	70,370	7,400	----------	----------	55,917	7,053
13	Marshalltown	13,540	7,935	----------	----------	5,417	188
14	Muscatine	66,384	21,500	41,199	----------	3,685	----------
15	Keokuk	135,270	4,000	----------	73,809	57,461	----------
16	Boone	6,603	----------	----------	----------	6,603	----------
17	Iowa City	127,794	108,029	----------	----------	19,765	----------
18	Oskaloosa	12,525	2,000	----------	----------	10,525	----------
19	Fort Madison	21,373	6,500	----------	----------	14,873	----------
20	Centerville	2,500	1,000	----------	1,500	----------	----------
21	Creston	30,985	8,458	21,600	----------	927	----------
22	Oelwein	19,094	4,849	5,500	----------	7,245	1,500
23	Charles City	17,086	2,000	7,000	----------	8,086	----------
24	Cedar Falls	17,600	500	5,500	5,200	6,400	----------
25	Fairfield	10,011	2,000	5,016	----------	2,995	----------
26	Webster City	11,773	2,760	7,196	----------	1,817	----------
27	Shenandoah	23,431	13,500	----------	6,000	3,931	----------
28	Clarinda	1,649	500	1,149	----------	----------	----------
29	Cherokee	84,216	1,000	74,274	----------	8,942	----------
30	Red Oak	3,078	3,000	----------	----------	78	----------
31	Perry	29,716	12,000	10,019	----------	6,565	232
32	Chariton	46,499	9,000	8,692	----------	28,807	----------
33	Newton	7,863	5,000	----------	----------	2,863	----------
34	Albia	500	----------	----------	----------	500	----------
35	Ames	20,585	19,000	1,000	----------	500	85
36	Le Mars	2,842	----------	----------	----------	2,842	----------
37	Grinnell	61,758	14,500	23,000	----------	24,258	----------
38	Atlantic	64,202	25,450	8,429	----------	30,323	----------
39	Marion	57,963	25,404	----------	----------	32,559	----------
40	Washington	3,005	3,000	----------	----------	----------	5
41	Glenwood	12,810	4,000	----------	----------	8,810	----------
42	Spencer	6,396	3,000	----------	----------	3,396	----------
43	Estherville	2,932	----------	----------	----------	2,899	33
44	Mount Pleasant	6,500	3,500	----------	----------	3,000	----------
45	Vinton	2,000	2,000	----------	----------	----------	----------
46	Eagle Grove	6,221	1,500	1,595	3,126	----------	----------
47	Carroll	1,300	----------	----------	----------	1,300	----------
48	Decorah	3,000	1,000	----------	2,000	----------	----------
49	Maquoketa	2,899	1,000	----------	----------	1,899	----------
50	Missouri Valley	4,306	4,306	----------	----------	----------	----------
51	Knoxville	5,137	2,000	----------	----------	1,800	1,337
52	Iowa Falls	3,001	1,000	2,000	----------	----------	1
53	Independence	80,025	79,523	----------	----------	502	----------
54	Belle Plaine	4,635	1,500	----------	1,551	1,360	224
55	Algona	690	----------	----------	----------	486	204
56	Waverly	3,500	1,000	2,500	----------	----------	----------
57	Indianola	7,515	1,000	1,833	----------	679	4,003

OF THE PRINCIPAL OF THE PUBLIC DEBT.

Receipts from Debt Obligations Issued						Excess or payments over receipts	Excess of receipts over payments	No. in order of population
Total	General and municipal industry bonds	Special assessments	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations			
$ 4,341,861	$ 3,043,252	$ 453,429	$ 119,681	$ 657,976	$ 67,523	$ 1,599,609	$ 831,890	
1,278,410	1,167,896	----------	----------	100,909	9,605	825,160	----------	1
184,567	184,567	----------	----------	----------	----------	39,701	----------	2
100,022	100,022	----------	----------	----------	----------	----------	101,194	3
608,626	465,794	116,929	----------	25,903	----------	8,141	----------	4
129,704	100,000	5,000	4,435	20,269	----------	----------	52,541	5
2,558	----------	----------	----------	2,558	----------	----------	61,376	6
226,771	175,000	----------	----------	49,771	2,000	----------	37,138	7
6,206	----------	----------	----------	6,206	----------	----------	34,843	8
25,507	----------	----------	3,300	22,207	----------	----------	19,318	9
3,988	2,728	----------	----------	1,260	----------	----------	10,264	10
9,296	----------	----------	----------	9,296	----------	----------	7,841	11
167,494	91,431	----------	----------	40,615	35,448	97,124	----------	12
1,313	----------	----------	745	284	284	----------	12,227	13
----------	----------	----------	----------	----------	----------	----------	66,384	14
121,582	----------	----------	71,809	49,773	----------	----------	13,688	15
12,706	----------	----------	----------	9,106	3,600	6,103	----------	16
156,745	156,745	----------	----------	----------	----------	28,951	----------	17
24,066	----------	----------	----------	24,066	----------	11,541	----------	18
49,885	----------	----------	----------	49,885	----------	28,512	----------	19
----------	----------	----------	----------	----------	----------	----------	2,500	20
21,083	2,510	----------	----------	18,573	----------	----------	9,902	21
14,692	6,112	----------	----------	3,097	5,483	4,402	----------	22
4,207	----------	----------	----------	4,207	----------	----------	12,879	23
73,113	----------	64,124	5,000	3,989	----------	55,513	----------	24
8,337	----------	----------	----------	8,337	----------	----------	1,674	25
398	----------	----------	----------	398	----------	----------	11,535	26
24,086	15,514	----------	5,000	3,572	----------	655	----------	27
----------	----------	----------	----------	----------	----------	----------	1,649	28
17,851	11,000	----------	----------	6,851	----------	----------	66,365	29
94	----------	----------	----------	94	----------	----------	2,984	30
24,008	12,000	----------	----------	12,008	----------	----------	5,708	31
----------	----------	----------	----------	----------	----------	----------	46,499	32
14,530	----------	----------	----------	14,530	----------	6,847	----------	33
----------	----------	----------	----------	----------	----------	----------	500	34
8,835	7,000	----------	----------	1,835	----------	----------	11,750	35
10,000	10,000	----------	----------	----------	----------	7,158	----------	36
168,195	92,705	72,447	----------	3,043	----------	106,437	----------	37
35,434	30,467	4,967	----------	----------	----------	----------	28,768	38
37,568	4,260	33,308	----------	----------	----------	----------	20,395	39
5,592	----------	----------	2,705	2,887	----------	2,585	----------	40
17,812	11,000	----------	----------	6,812	----------	5,002	----------	41
15,589	14,960	----------	----------	629	----------	9,193	----------	42
1,925	----------	987	----------	863	75	----------	1,007	43
20,992	10,700	----------	----------	10,292	----------	14,492	----------	44
7,040	7,040	----------	----------	----------	----------	5,040	----------	45
879	865	----------	----------	14	----------	----------	5,342	46
----------	----------	----------	----------	----------	----------	----------	1,300	47
94,200	50,000	44,200	----------	----------	----------	91,200	----------	48
209	----------	----------	----------	209	----------	----------	2,690	49
6	----------	----------	----------	6	----------	----------	4,300	50
1,617	----------	----------	----------	1,617	----------	----------	3,520	51
7,298	----------	----------	----------	7,298	----------	4,297	----------	52
1,089	----------	----------	----------	1,089	----------	----------	78,936	53
----------	----------	----------	----------	----------	----------	----------	4,635	54
----------	----------	----------	----------	----------	----------	----------	690	55
----------	----------	----------	----------	----------	----------	----------	3,500	56
9,564	957	----------	----------	2,856	5,751	2,049	----------	57

TABLE NO. 6—CONTINUED—PAYMENTS AND RECEIPTS ON

No. in order of population	CITY	Payments for Cancellation or Redemption of Debt Obligations					
		Total	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations
58	Denison	66,690	----------	57,736	----------	8,954	----------
59	Sheldon	16,249	----------	----------	6,224	7,553	2,472
60	Cresco	31,066	27,000	----------	----------	4,066	----------
61	Anamosa	3,877	2,000	1,233	----------	564	80
62	Storm Lake	13,972	8,500	----------	----------	5,472	----------
63	Jefferson	3,015	1,000	1,273	----------	742	----------
64	Manchester	----------	----------	----------	----------	----------	----------
65	Pella	13,629	10,700	2,929	----------	----------	----------
66	Valley Junction	11,279	3,800	2,500	----------	4,979	----------
67	Hampton	2,700	900	1,800	----------	----------	----------
68	Winterset	5,634	1,000	----------	----------	3,511	1,133
69	Harlan	17,068	----------	15,325	----------	1,743	----------
70	Osage	5,088	----------	1,000	----------	4,088	----------
71	Clear Lake	7,749	----------	----------	----------	7,749	----------
72	Eldora	6,977	6,977	----------	----------	----------	----------
73	Osceola	3,286	3,099	----------	----------	5	182
74	Mystic	----------	----------	----------	----------	----------	----------
75	Nevada	4,158	----------	2,500	----------	1,658	----------
76	New Hampton	5,390	5,390	----------	----------	----------	----------
77	Emmetsburg	18,069	1,000	9,000	----------	8,069	----------
78	Tama	3,204	----------	----------	----------	3,204	----------
79	Colfax	10,021	1,000	3,500	----------	5,521	----------
80	Clarion	----------	----------	----------	----------	----------	----------
81	Sac City	500	----------	----------	----------	500	----------
82	Bloomfield	6,073	3,914	----------	----------	1,665	494
83	Lake City	6,286	1,000	----------	----------	5,286	----------
84	Onawa	2,563	2,563	----------	----------	----------	----------
85	Hamburg	2,105	----------	----------	1,000	1,105	----------
86	Leon	5,062	1,500	400	3,162	----------	----------
87	Tipton	1,500	----------	1,000	----------	500	----------
88	Waukon	10,034	1,000	----------	7,500	1,534	----------
89	Monticello	4,788	2,500	1,500	750	38	----------
90	Seymour	1,659	----------	----------	----------	1,659	----------
91	Forest City	23,255	----------	13,355	9,900	----------	----------
92	Villisca	1,268	----------	1,000	----------	268	----------
93	Sigourney	8,190	1,000	----------	----------	7,190	----------
94	Ida Grove	----------	----------	----------	----------	----------	----------
95	Audubon	8,585	8,000	----------	----------	----------	585
96	Humboldt	5	----------	----------	----------	5	----------
97	Hawarden	----------	----------	----------	----------	----------	----------
98	Marengo	1,100	1,100	----------	----------	----------	----------
99	Rock Rapids	172	----------	----------	----------	172	----------
100	Eldon	4,655	500	2,528	----------	300	1,327
101	Bedford	1,500	500	1,000	----------	----------	----------
102	Corning	114	----------	----------	----------	114	----------
103	Stuart	4,655	1,000	----------	----------	3,655	----------
104	What Cheer	1,000	1,000	----------	----------	----------	----------
105	Toledo	2,774	2,000	----------	----------	748	26

ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

Receipts from Debt Obligations Issued								
Total	General and municipal industry bonds	Special assessments	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations	Excess or payments over receipts	Excess of receipts over payments	No. in order of population
86,386	2,696	59,127	----------	24,563	----------	19,695	----------	58
22,444	7,553	----------	----------	14,891	----------	6,195	----------	59
35,070	27,000	----------	----------	8,070	----------	4,004	----------	60
----------	----------	----------	----------	----------	----------	----------	3,877	61
19,525	8,557	----------	----------	10,968	----------	5,553	----------	62
----------	----------	----------	----------	----------	----------	----------	3,015	63
1	----------	----------	----------	1	----------	1	----------	64
229	----------	----------	----------	229	----------	----------	13,400	65
5,464	----------	----------	----------	5,464	----------	----------	5,815	66
50,322	47,322	3,000	----------	----------	----------	44,622	----------	67
16,869	16,448	----------	----------	421	----------	11,735	----------	68
143	----------	----------	----------	143	----------	----------	16,925	69
8,199	8,061	----------	----------	138	----------	3,111	----------	70
15,000	----------	15,000	----------	----------	----------	7,251	----------	71
----------	----------	----------	----------	----------	----------	----------	6,977	72
2,566	----------	----------	----------	2,525	41	----------	720	73
----------	----------	----------	----------	----------	----------	----------	----------	74
7,527	----------	----------	----------	7,527	----------	3,369	----------	75
26,140	23,500	----------	----------	2,640	----------	20,750	----------	76
12,189	----------	----------	----------	12,189	----------	----------	5,880	77
12,533	7,231	----------	5,302	----------	----------	9,329	----------	78
5,131	----------	----------	----------	5,131	----------	----------	4,890	79
13,382	12,708	----------	674	----------	----------	13,832	----------	80
----------	----------	----------	----------	----------	----------	----------	500	81
2,160	----------	----------	----------	1,665	495	----------	3,913	82
5,683	----------	----------	----------	5,683	----------	----------	603	83
4,728	953	----------	----------	879	2,896	2,165	----------	84
60	----------	----------	----------	60	----------	----------	2,045	85
38	----------	----------	----------	38	----------	----------	5,024	86
----------	----------	----------	----------	----------	----------	----------	1,500	87
17,337	16,173	----------	----------	1,164	----------	7,303	----------	88
6,708	----------	----------	6,311	397	----------	1,920	----------	89
428	----------	----------	----------	428	----------	----------	1,231	90
24,210	7,173	----------	14,400	1,696	941	955	----------	91
2,000	----------	----------	----------	2,000	----------	732	----------	92
4,190	----------	----------	----------	4,190	----------	----------	4,000	93
37,340	----------	34,340	----------	3,000	----------	37,340	----------	94
25,862	25,862	----------	----------	----------	----------	17,277	----------	95
----------	----------	----------	----------	----------	----------	----------	5	96
----------	----------	----------	----------	----------	----------	----------	----------	97
2,355	----------	----------	----------	2,355	----------	1,255	----------	98
22,522	15,000	----------	----------	7,522	----------	22,350	----------	99
4,000	4,000	----------	----------	----------	----------	----------	655	100
----------	----------	----------	----------	----------	----------	----------	1,500	101
34,974	32,189	----------	----------	2,785	----------	34,860	----------	102
52,457	49,553	----------	----------	2,000	904	47,782	----------	103
----------	----------	----------	----------	----------	----------	----------	1,000	104
----------	----------	----------	----------	----------	----------	----------	2,774	105

TABLE NO. 7—RECEIPTS FROM GENERAL

No. in order of population	CITY	Receipts From Taxes and				
		Total general and commercial revenue	From General Revenue Tax			
			Total	General revenue for city government	From county road fund	Independent divisions of city government
	Grand total	$7,717,692	$7,367,643	$5,453,866	$ 67,167	$ 1,111,918
1	Des Moines	1,054,398	1,000,820	931,726	14,995	32,868
2	Sioux City	594,847	553,922	523,447	1,916	----------
3	Davenport	564,812	528,702	524,117	1,974	----------
4	Dubuque	533,771	528,185	325,921	4,897	88,663
5	Cedar Rapids	400,317	382,056	333,291	5,470	34,011
6	Waterloo	314,151	298,599	218,220	3,316	67,219
7	Council Bluffs	255,871	245,185	163,729	2,473	61,010
8	Clinton	130,118	125,889	39,192	3,026	82,659
9	Burlington	208,909	197,864	196,284	166	----------
10	Ottumwa	158,507	150,852	111,397	----------	34,679
11	Fort Dodge	133,678	123,855	119,091	1,748	----------
12	Mason City	184,210	169,886	144,126	----------	21,043
13	Marshalltown	108,521	103,754	23,588	----------	77,354
14	Muscatine	185,219	183,631	119,040	----------	16,959
15	Keokuk	142,181	132,395	128,122	----------	4,273
16	Boone	68,964	62,390	49,046	1,576	6,645
17	Iowa City	162,996	160,672	23,075	1,065	134,778
18	Oskaloosa	76,405	73,917	65,654	915	5,429
19	Fort Madison	59,451	56,909	54,832	977	----------
20	Centerville	36,101	23,295	32,927	----------	----------
21	Creston	64,064	62,497	38,342	850	----------
22	Oelwein	40,595	39,672	7,815	----------	29,779
23	Charles City	48,116	44,989	32,844	----------	4,625
24	Cedar Falls	40,581	39,736	21,384	----------	17,816
25	Fairfield	43,079	42,050	36,537	805	3,102
26	Webster City	46,773	45,911	9,954	1,188	23,604
27	Shenandoah	31,620	29,838	24,590	1,402	3,197
28	Clarinda	25,724	23,566	7,846	664	10,999
29	Cherokee	48,309	46,978	40,665	851	2,735
30	Red Oak	35,847	34,532	32,645	797	----------
31	Perry	46,249	43,663	30,850	542	----------
32	Chariton	40,509	32,480	32,480	----------	----------
33	Newton	36,043	35,604	10,711	520	23,690
34	Albia	31,015	29,583	14,398	----------	14,967
35	Ames	44,307	43,031	37,775	727	3,104
36	Le Mars	33,635	32,589	31,807	----------	----------
37	Grinnell	83,388	80,138	72,923	----------	6,121
38	Atlantic	32,645	31,346	8,511	1,383	20,986
39	Marion	105,187	104,183	31,795	267	1,613
40	Washington	34,608	33,163	29,741	339	3,083
41	Glenwood	15,294	14,731	14,320	----------	314
42	Spencer	16,788	15,224	14,519	----------	----------
43	Estherville	27,094	27,023	23,871	----------	2,098
44	Mount Pleasant	25,711	24,961	21,545	519	2,068
45	Vinton	29,212	28,506	23,275	386	3,221
46	Eagle Grove	30,415	29,124	24,263	562	3,348
47	Carroll	25,439	24,347	23,162	278	----------
48	Decorah	9,360	8,763	7,346	726	----------
49	Maquoketa	15,361	14,317	6,572	1,427	6,223
50	Missouri Valley	22,543	21,306	4,945	----------	15,663
51	Knoxville	26,527	25,742	5,225	890	19,513
52	Iowa Falls	74,848	70,846	8,180	----------	9,878
53	Independence	30,170	29,698	29,292	203	----------

AND COMMERCIAL REVENUES.

Municipal Service Income									
				From Licenses, Permits and Fines					
Poll taxes for city government	Special assessments	Franchise taxes	Total	From business licenses	From dog licenses	Departmental permits	Police court fines and forfeitures	Gifts from individuals and corporations	No. in order of population
$ 71,238	$ 595,126	$ 68,328	$ 350,049	$ 134,542	$ 15,886	$ 47,188	$ 131,463	$ 20,980	
----------	164	21,067	53,578	14,505	2,415	15,645	19,498	1,515	1
----------	----------	28,559	40,925	12,212	1,141	----------	27,572	----------	2
----------	2,611	----------	36,110	18,424	2,818	5,958	8,910	----------	3
----------	108,704	----------	5,586	3,365	186	----------	1,457	578	4
----------	9,824	----------	18,261	3,879	529	7,858	5,855	140	5
9,844	----------	14,201	15,552	4,450	842	2,613	7,587	60	6
3,772	----------	----------	10,686	4,638	959	320	4,769	----------	7
1,012	----------	----------	4,229	1,989	107	424	1,709	----------	8
----------	1,414	----------	11,045	5,207	890	1,425	3,378	145	9
3,704	----------	1,072	7,655	4,076	624	10	2,945	----------	10
3,016	----------	----------	9,823	2,653	36	----------	7,134	----------	11
4,717	----------	----------	14,324	5,701	243	----------	8,380	----------	12
2,365	----------	447	4,767	----------	69	----------	4,698	----------	13
273	47,359	----------	1,588	778	430	380	----------	----------	14
----------	----------	----------	9,786	5,857	887	1,453	1,589	----------	15
4,011	----------	1,112	6,574	2,442	175	----------	1,957	2,000	16
1,754	----------	----------	2,324	1,360	75	----------	889	----------	17
1,919	----------	----------	2,488	1,195	265	----------	519	509	18
1,100	----------	----------	2,542	567	88	----------	934	953	19
368	----------	----------	2,806	1,489	129	2	1,186	----------	20
920	22,385	----------	1,567	810	160	34	563	----------	21
2,078	----------	----------	923	530	60	----------	308	25	22
----------	6,510	1,010	3,127	1,100	109	----------	1,418	500	23
536	----------	----------	845	627	81	----------	137	----------	24
1,606	----------	----------	1,029	820	114	80	15	----------	25
882	9,931	352	862	557	----------	----------	305	----------	26
649	----------	----------	1,782	165	25	1,030	537	25	27
391	3,666	----------	2,158	1,093	171	----------	894	----------	28
542	2,185	----------	1,331	623	55	328	325	----------	29
1,090	----------	----------	1,315	1,115	42	----------	158	----------	30
7,131	11,140	----------	2,586	1,287	105	394	800	----------	31
----------	----------	----------	8,029	415	----------	6,915	----------	699	32
683	----------	----------	439	362	62	----------	15	----------	33
218	----------	----------	1,432	899	----------	90	443	----------	34
1,425	----------	----------	1,276	701	77	50	448	----------	35
----------	782	----------	1,046	961	85	----------	----------	----------	36
1,075	19	----------	3,250	1,258	113	----------	925	954	37
388	----------	78	1,299	----------	80	----------	1,219	----------	38
1,500	69,008	----------	1,004	685	95	----------	224	----------	39
----------	----------	----------	1,445	305	----------	1,140	----------	----------	40
----------	97	----------	563	563	----------	----------	----------	----------	41
705	----------	----------	1,564	1,092	124	5	343	----------	42
1,054	----------	----------	71	----------	----------	71	----------	----------	43
----------	426	403	750	334	----------	----------	285	131	44
----------	1,624	----------	706	486	81	----------	139	----------	45
961	----------	----------	1,291	586	27	----------	662	16	46
718	189	----------	1,092	1,092	----------	----------	----------	----------	47
689	2	----------	597	40	64	----------	493	----------	48
36	59	----------	1,044	1,044	----------	----------	----------	----------	49
597	101	----------	1,237	560	10	60	432	175	50
114	----------	----------	785	455	34	----------	296	----------	51
1,157	51,631	----------	4,002	668	30	----------	243	3,061	52
203	----------	----------	472	420	52	----------	----------	----------	53

TABLE NO. 7—CONTINUED—RECEIPTS FROM

No. in order of population	CITY	Receipts From Taxes and				
		Total general and commercial revenue	From General Revenue Tax			
			Total	General revenue for city government	From county road fund	Independent divisions of city government
54	Belle Plaine	21,497	20,736	20,710	----------	----------
55	Algona	45,302	44,313	8,333	737	14,212
56	Waverly	22,859	22,099	7,199	610	9,359
57	Indianola	29,059	29,059	4,286	----------	24,773
58	Denison	24,563	24,006	22,982	----------	----------
59	Sheldon	14,892	14,549	4,596	----------	8,716
60	Cresco	27,998	27,268	26,758	----------	----------
61	Anamosa	14,398	14,094	13,352	214	----------
62	Storm Lake	31,408	31,348	23,748	----------	2,998
63	Jefferson	13,771	13,376	12,157	1,102	----------
64	Manchester	18,681	18,207	15,950	----------	2,094
65	Pella	35,038	34,318	26,787	----------	----------
66	Valley Junction	14,403	13,276	3,667	182	7,437
67	Hampton	23,692	22,429	5,135	352	16,514
68	Winterset	20,192	19,409	19,409	----------	----------
69	Harlan	33,137	32,630	5,212	265	9,451
70	Osage	16,008	15,679	7,052	607	7,783
71	Clear Lake	15,707	15,057	4,424	----------	10,259
72	Eldora	23,467	25,913	25,343	----------	----------
73	Osceola	19,326	18,790	18,790	----------	----------
74	Mystic	4,853	3,544	3,380	----------	----------
75	Nevada	73,671	73,086	14,653	237	4,827
76	New Hampton	19,567	19,105	4,272	388	7,922
77	Emmetsburg	33,604	29,414	6,388	247	22,643
78	Tama	7,655	7,144	3,698	242	2,273
79	Colfax	15,071	14,122	9,826	----------	719
80	Clarion	14,205	13,389	12,388	----------	----------
81	Sac City	47,708	47,358	4,680	----------	13,069
82	Bloomfield	17,669	16,685	3,679	----------	13,006
83	Lake City	10,740	10,307	8,366	534	----------
84	Onawa	7,108	6,795	322	----------	6,473
85	Hamburg	13,826	12,951	12,868	----------	----------
86	Leon	21,821	20,867	17,945	302	----------
87	Tipton	17,318	16,506	16,257	----------	249
88	Waukon	15,056	14,412	13,314	238	----------
89	Monticello	24,305	23,882	19,390	332	3,628
90	Seymour	9,104	8,738	5,542	----------	2,338
91	Forest City	29,385	29,184	4,693	----------	----------
92	Villisca	12,160	11,440	11,290	----------	----------
93	Sigourney	18,087	17,600	17,594	----------	----------
94	Ida Grove	75,240	71,845	7,020	----------	----------
95	Audubon	10,464	10,255	2,830	546	6,260
96	Humboldt	10,915	10,431	9,796	----------	----------
97	Hawarden	12,871	10,076	8,933	----------	784
98	Marengo	10,104	9,509	9,509	----------	----------
99	Rock Rapids	13,689	13,277	4,653	----------	8,150
100	Eldon	7,070	6,701	1,762	----------	4,370
101	Bedford	16,268	15,922	15,915	----------	----------
102	Corning	13,087	12,425	12,280	----------	----------
103	Stuart	10,183	9,621	7,062	----------	2,274
104	What Cheer	7,443	7,052	6,720	----------	----------
105	Toledo	14,564	14,529	13,997	202	----------

GENERAL AND COMMERCIAL REVENUES.

Municipal Service Income									
Poll taxes for city government	Spelal assessments	Franchise taxes	Total	From Licenses, Permits and Fines				Gifts from individuals and corporations	No. in order of population
				From business licenses	From dog licenses	Departmental permits	Police court fines and forfeitures		
26			761	459	5		137	160	54
670	20,361		989	747	14		228		55
489	4,442		760	461	169		130		56
									57
241	783		557	85			472		58
420	817		343	171			172		59
510			730	129			113	488	60
276	252		304	220	84				61
	4,602		60		60				62
117			395	200			195		63
163			474	421	16		37		64
257	7,274		720	422	83		215		65
	1,990		1,127	799		208	120		66
428			1,263	503	94		666		67
			783	462		321			68
27	17,675		507	388			119		69
237			329	295			34		70
374			650	512	9	61	68		71
570			554	554					72
			536	100		21	415		73
80	84		1,309	627	53		629		74
567	52,802		585	400			185		75
237	6,285		462	228		89	145		76
136			4,190	657	11		72	3,450	77
	931		511	511					78
126	3,451		949	671	28		250		79
	1,001		816	794	22				80
	29,609		350	12	10		268	60	81
			984	860		30	94		82
3	1,404		433	285			39	109	83
			313	283			30		84
57	26		875	350	105		420		85
80	2,540		954	369	70		515		86
			812				578	234	87
860			644	231			413		88
532			423	160	61	114	88		89
858			366	298	28		40		90
	24,491		201	126			75		91
150			720	527	30	19	153		92
6			487	130			357		93
	64,825		3,395	336				3,059	94
592		27	209	168			41		95
635			484	435			49		96
359			2,795	410		39	438	1,908	97
			595	223			372		98
474			412	368	44				99
405	164		369	322			21	26	100
7			346	171			175		101
119	26		662	519	21		122		102
285			562	447			115		103
332			391	246	105		40		104
320			35	10			25		105

TABLE NO. 8—CONTINUED—DEPARTMENTAL

No. in order of population	CITY	Total departmental receipts	Classified by Source				
			Charges	Fees	Rents and privileges	Sales	Total
54	Belle Plaine	101	39			62	101
55	Algona	871	871				871
56	Waverly	351	270		42	39	351
57	Indianola	12,186	12,186				12,186
58	Denison	1,471	1,471				1,471
59	Sheldon	1,962	1,891	41		30	1,962
60	Cresco	265		265			265
61	Anamosa						
62	Storm Lake	882	44		30	808	882
63	Jefferson	4,728	4,728				4,728
64	Manchester	366	366				366
65	Pella	859	568		291		859
66	Valley Junction	168		168			168
67	Hampton	342	15	192		135	342
68	Winterset	512				512	512
69	Harlan	1,226	1,121		105		1,226
70	Osage	473	68		258	147	473
71	Clear Lake	157	102		55		157
72	Eldora	2,675	1,547	570	558		2,675
73	Osceola	9	9				9
74	Mystic						
75	Nevada	1,407	811	52	544		1,407
76	New Hampton	120				120	120
77	Emmetsburg	315	165		16	134	315
78	Tama						
79	Colfax	848	848				848
80	Clarion	224	224				224
81	Sac City	36	24			12	36
82	Bloomfield						
83	Lake City	13		13			13
84	Onawa	1,149	1,149				1,149
85	Hamburg	187			156	31	187
86	Leon						
87	Tipton	118		72	46		118
88	Waukon	101	3	46	52		101
89	Monticello	204	49		27	128	204
90	Seymour	24			13	11	24
91	Forest City	738	738				738
92	Villisca	37	7			30	37
93	Sigourney	223				223	223
94	Ida Grove	3,556	3,045		100	411	3,556
95	Audubon	642		642			642
96	Humboldt	83			18	65	83
97	Hawarden	35	20		6	9	35
98	Marengo	12				12	12
99	Rock Rapids	44		44			44
100	Eldon						
101	Bedford						
102	Corning	160	160				160
103	Stuart	375	335		36	4	375
104	What Cheer						
105	Toledo	76	76				76

RECEIPTS FROM MUNICIPAL SERVICE INCOME.

Classified by Departments, Offices and Accounts											
General Government											
Executive offices	Municipal property	Police department and courts	Fire departments	Departments of inspection	Health departments	Sewers and sewage disposal	General street service and bridges	Library	Parks	All others	No. in order of population
-------	44	-------	42	-------	-------	15	-------	-------	-------	-------	54
-------	-------	-------	-------	-------	-------	663	208	-------	-------	-------	55
-------	81	-------	-------	-------	-------	270	-------	-------	-------	-------	56
890	-------	-------	332	-------	-------	1,594	6,500	1,435	797	638	57
-------	384	-------	441	-------	-------	309	-------	-------	337	-------	58
-------	30	-------	-------	-------	-------	1,405	-------	-------	460	67	59
-------	-------	-------	-------	-------	-------	-------	-------	-------	35	230	60
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	61
-------	512	-------	-------	-------	-------	-------	340	-------	30	-------	61
-------	-------	-------	-------	-------	-------	1,650	1,435	1,373	264	-------	63
-------	-------	-------	-------	-------	-------	330	-------	-------	-------	36	64
-------	291	-------	-------	-------	-------	167	22	357	22	-------	65
1	-------	-------	-------	120	-------	47	-------	-------	-------	-------	66
192	-------	-------	135	-------	-------	-------	-------	15	-------	-------	67
-------	-------	-------	512	-------	-------	-------	-------	-------	-------	-------	68
121	105	-------	-------	-------	-------	1,900	-------	-------	-------	-------	69
-------	73	-------	-------	-------	-------	74	-------	326	-------	-------	70
-------	55	-------	-------	-------	-------	99	-------	3	-------	-------	71
-------	-------	-------	-------	-------	-------	558	535	35	-------	1,547	72
-------	-------	-------	-------	9	-------	-------	-------	-------	-------	-------	73
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	74
-------	-------	-------	1	22	30	-------	-------	1,204	-------	150	75
-------	120	-------	-------	-------	-------	-------	-------	-------	-------	-------	76
-------	144	-------	-------	-------	-------	171	-------	-------	-------	-------	77
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	78
-------	-------	-------	-------	-------	-------	848	-------	-------	-------	-------	79
-------	14	-------	-------	-------	-------	-------	-------	-------	210	-------	80
-------	12	-------	-------	-------	-------	-------	24	-------	-------	-------	81
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	82
-------	-------	-------	-------	-------	-------	-------	-------	13	-------	-------	83
-------	5	-------	-------	-------	-------	918	-------	-------	-------	226	84
152	-------	-------	-------	-------	-------	-------	35	-------	-------	-------	85
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	86
-------	-------	-------	-------	-------	-------	-------	-------	118	-------	-------	87
-------	52	-------	-------	1	-------	45	-------	3	-------	-------	88
-------	155	-------	-------	-------	20	-------	-------	19	10	-------	89
-------	24	-------	-------	-------	-------	-------	-------	-------	-------	-------	90
-------	-------	-------	-------	-------	-------	738	-------	-------	-------	-------	91
-------	19	-------	11	-------	-------	-------	7	-------	-------	-------	92
-------	-------	-------	-------	-------	-------	204	-------	19	-------	-------	93
411	100	-------	-------	-------	-------	2,299	-------	-------	575	171	94
-------	12	-------	-------	-------	-------	-------	-------	630	-------	-------	95
-------	21	-------	62	-------	-------	-------	-------	-------	-------	-------	96
-------	6	-------	-------	-------	-------	9	-------	20	-------	-------	97
-------	-------	-------	-------	-------	-------	-------	12	-------	-------	-------	98
-------	-------	-------	-------	-------	-------	-------	-------	44	-------	-------	99
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	100
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	101
-------	-------	-------	-------	-------	-------	59	-------	-------	80	21	102
-------	-------	335	1	-------	-------	16	21	-------	-------	2	103
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	104
-------	-------	-------	-------	-------	-------	76	-------	-------	-------	-------	105

TABLE NO. 9—RECEIPTS FROM INTEREST; SALE OF

No. in order of population	CITY	Interest, Real Estate, Refund			Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts		Charges	Fees
	Grand total	$ 72,700	$ 46,293	$ 34,424	$ 2,199,532	$ 104,725	$ 22,176
1	Des Moines	8,914			37,135	20,228	
2	Sioux City	3,756	18,000	180	176,883	7,690	
3	Davenport	8,553			127		97
4	Dubuque	2,318		180	1,365	350	
5	Cedar Rapids	2,727	5,850	4,265	126,650		4
6	Waterloo	3,890	250	990	94,816	7,850	126
7	Council Bluffs	5,152	3,500	8,276	132,078	428	
8	Clinton	1,979					
9	Burlington	5,863	148	471	1,197		653
10	Ottumwa	2,162		7,376	59,377	2,068	
11	Fort Dodge	3,940	8,500		37,008		349
12	Mason City	886		672	46,595	3,141	
13	Marshalltown				50,574	464	1,730
14	Muscatine				53,014	5,758	438
15	Keokuk	565		142	4,640	1,241	1,961
16	Boone	360			40,982	355	
17	Iowa City	1,566		2,800	3,175	71	
18	Oskaloosa	74		48			
19	Fort Madison	310			980		
20	Centerville	300			1,466	1,041	
21	Creston	295	150	754	2,006	2,006	
22	Oelwein	391		5	10,382	46	
23	Charles City	461			17,202	67	
24	Cedar Falls	1,113	115	226	64,366	3,792	
25	Fairfield	67			12,493	561	
26	Webster City	1,042	550	391	62,767	1,063	1,116
27	Shenandoah				7,854		191
28	Clarinda	109		330	6,489	730	
29	Cherokee	305		676	9,921	1,192	11
30	Red Oak	398		2	16,296	2,464	179
31	Perry			607	15,878	500	
32	Chariton	1,267	5,160		9,921		
33	Newton	614			95,298	440	5,140
34	Albia	415		348	8,979		
35	Ames	458			84,373	3,133	
36	Le Mars	153	19	775			
37	Grinnell	429			16,132		710
38	Atlantic	513	2,030		43,851		
39	Marion		50	25	1,472	519	53
40	Washington	323			11,094	654	1,342
41	Glenwood	39	295		3,256		
42	Spencer	429			46,619	1,824	
43	Estherville	459			34,625	1,359	
44	Mount Pleasant	402			31,571	1,996	
45	Vinton	533	100	2	31,006	460	
46	Eagle Grove				5,715		397
47	Carroll	300	100	6	10,086		
48	Decorah	42			6,369		
49	Maquoketa				9,288	1,431	288
50	Missouri Valley				7,100		
51	Knoxville	162		1,714	9,604	317	
52	Iowa Falls	280			10,829		2,588
53	Independence	342			39,128	66	

REAL ESTATE; REFUND; MUNICIPAL INDUSTRIES.

by Sources			Classification by Industries						No. in order of population
Rents	Privilege rentals	Sales	Water works	Electric light works	Market and public scales	Docks, wharves and landings	Cemeteries	All other	
$ 15,013	$ 1,952,315	$ 105,303	$ 1,363,227	$ 695,154	$19,840	$ 6,492	$ 65,277	$ 49,542	
6,606	----------	10,301	----------	----------	5,932	----------	20,739	10,464	1
----------	167,645	1,548	174,342	----------	993	----------	1,548	----------	2
30	----------	----------	----------	----------	127	----------	----------	----------	3
----------	1,015	----------	----------	----------	795	----------	----------	570	4
----------	126,646	----------	125,805	----------	845	----------	----------	----------	5
----------	82,682	4,158	94,816	----------	----------	----------	----------	----------	6
349	131,301	----------	131,301	----------	777	----------	----------	----------	7
----------	----------	----------	----------	----------	----------	----------	----------	----------	8
----------	544	----------	----------	----------	653	544	----------	----------	9
----------	54,284	3,025	59,377	----------	----------	----------	----------	----------	10
----------	35,311	1,948	37,259	----------	349	----------	----------	----------	11
----------	40,962	2,492	46,595	----------	----------	----------	----------	----------	12
----------	47,704	676	49,047	398	665	----------	----------	464	13
264	44,078	2,476	44,078	----------	281	445	8,210	----------	14
297	5	1,136	----------	----------	1,564	248	2,828	----------	15
77	40,236	314	40,982	----------	----------	----------	----------	----------	16
----------	----------	3,104	----------	7	64	----------	3,104	----------	17
----------	----------	----------	----------	----------	----------	----------	----------	----------	18
497	----------	483	----------	----------	----------	497	483	----------	19
425	----------	----------	----------	----------	741	----------	----------	725	20
----------	----------	----------	----------	----------	----------	----------	2,006	----------	21
13	9,915	408	9,962	----------	----------	----------	420	----------	22
1,116	15,691	328	17,202	----------	----------	----------	----------	----------	23
----------	60,327	247	20,455	43,031	----------	----------	880	----------	24
----------	11,907	25	11,907	422	89	----------	75	----------	25
----------	40,834	19,754	8,890	48,742	1,114	----------	2,099	1,922	26
----------	7,482	181	7,663	----------	191	----------	----------	----------	27
----------	5,667	92	5,667	----------	263	----------	559	----------	28
----------	6,782	1,936	8,731	----------	----------	----------	1,190	----------	29
269	11,961	1,423	13,121	----------	----------	3,175	----------	----------	30
----------	14,478	900	14,478	----------	----------	----------	1,400	----------	31
----------	9,921	----------	9,921	----------	----------	----------	----------	----------	32
----------	88,643	1,075	17,987	75,796	94	1,421	----------	----------	33
----------	8,979	----------	8,979	----------	----------	----------	----------	----------	34
----------	81,078	162	19,390	64,821	----------	162	----------	----------	35
----------	----------	----------	----------	----------	----------	----------	----------	----------	36
----------	14,079	1,343	15,422	----------	----------	----------	710	----------	37
----------	43,713	138	13,413	30,300	138	----------	----------	----------	38
----------	----------	900	----------	----------	113	----------	1,359	----------	31
----------	8,192	906	11,079	----------	----------	----------	15	----------	40
----------	3,256	----------	3,256	----------	----------	----------	----------	----------	41
----------	43,052	1,743	3,222	39,830	1,375	----------	2,192	----------	42
----------	29,728	1,538	6,055	27,032	----------	----------	1,538	----------	43
----------	28,464	1,111	7,114	22,270	91	----------	2,096	----------	44
32	28,067	2,447	11,393	19,613	----------	----------	----------	----------	45
----------	5,223	95	5,715	----------	----------	----------	----------	----------	46
----------	10,016	70	10,016	----------	----------	----------	70	----------	47
----------	6,369	----------	6,369	----------	----------	----------	----------	----------	48
----------	7,569	----------	6,660	----------	288	----------	----------	2,340	49
----------	7,100	----------	7,100	----------	----------	----------	----------	----------	50
56	7,274	1,957	8,032	----------	----------	----------	1,572	----------	51
----------	7,692	549	10,829	----------	----------	----------	----------	----------	52
----------	39,062	----------	9,137	29,925	66	----------	----------	----------	53

TABLE NO. 9—CONTINUED—RECEIPTS FROM INTEREST;

No. in order of population	CITY	Interest, Real Estate, Refund			Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts		Charges	Fees
54	Belle Plaine	----------	----------	----------	2,086	----------	----------
55	Algona	426	----------	----------	33,198	632	----------
56	Waverly	602	----------	----------	32,187	56	----------
57	Indianola	236	----------	2,391	33,958	3,031	----------
58	Denison	----------	----------	----------	50,815	7,798	----------
59	Sheldon	74	----------	----------	2,680	612	----------
60	Cresco	98	----------	----------	3,879	----------	----------
61	Anamosa	----------	----------	----------	8,274	4,262	----------
62	Storm Lake	82	----------	----------	7,621	289	----------
63	Jefferson	----------	----------	----------	10,020	----------	----------
64	Manchester	187	----------	----------	6,147	----------	----------
65	Pella	312	----------	----------	25,962	2,704	----------
66	Valley Junction	207	66	413	9,702	1,334	----------
67	Hampton	----------	----------	----------	5,594	----------	----------
68	Winterset	----------	----------	----------	19,863	25	728
69	Harlan	329	----------	----------	29,854	----------	----------
70	Osage	246	----------	----------	4,280	4	----------
71	Clear Lake	----------	----------	----------	3,804	335	----------
72	Eldora	----------	----------	----------	6,500	----------	----------
73	Osceola	69	125	----------	3,136	----------	----------
74	Mystic	----------	----------	----------	----------	----------	----------
75	Nevada	183	----------	50	4,543	----------	----------
76	New Hampton	145	----------	----------	29,126	----------	----------
77	Emmetsburg	498	----------	16	4,297	----------	6
78	Tama	304	----------	----------	3,919	----------	----------
79	Colfax	----------	----------	13	5,454	35	25
80	Clarion	262	----------	----------	3,807	----------	223
81	Sac City	92	----------	1	4,072	----------	----------
82	Bloomfield	350	----------	56	16,444	----------	----------
83	Lake City	70	----------	5	2,049	----------	----------
84	Onawa	160	----------	----------	17,914	----------	----------
85	Hamburg	----------	----------	----------	3,211	106	----------
86	Leon	240	----------	----------	5,059	802	21
87	Tipton	----------	----------	----------	20,911	----------	----------
88	Waukon	321	----------	96	4,495	50	----------
89	Monticello	123	----------	----------	6,167	438	310
90	Seymour	189	----------	9	13,304	4	----------
91	Forest City	----------	----------	----------	7,715	----------	2,956
92	Villisca	58	----------	----------	4,293	243	292
93	Sigourney	108	----------	----------	5,135	----------	----------
94	Ida Grove	582	----------	----------	4,733	1,876	----------
95	Audubon	120	----------	----------	3,504	----------	----------
96	Humboldt	----------	1,725	----------	3,230	----------	----------
97	Hawarden	255	----------	----------	22,074	257	237
98	Marengo	80	----------	----------	282	238	----------
99	Rock Rapids	314	120	13	54,772	1,946	----------
100	Eldon	38	----------	100	13,759	----------	----------
101	Bedford	----------	----------	----------	561	343	5
102	Corning	195	40	----------	2,977	----------	----------
103	Stuart	567	----------	----------	17,488	----------	----------
104	What Cheer	33	----------	----------	965	----------	----------
105	Toledo	----------	----------	----------	3,080	----------	----------

* From heating plant.

SALE OF REAL ESTATE; REFUND; MUNICIPAL INDUSTRIES.

by Sources			Classification by Industries						No. in order of population
Rents	Privilege rentals	Sales	Water works	Electric light works	Market and public scales	Docks, wharves and landings	Cemeteries	All other	
----------	2,086	----------	2,086	----------	----------	----------	----------	----------	54
----------	32,566	----------	32,566	----------	----------	----------	----------	632	55
1,148	29,641	1,342	7,094	25,093	----------	----------	----------	----------	56
----------	20,627	10,300	4,853	28,946	----------	----------	159	----------	57
----------	43,017	----------	8,355	31,662	----------	----------	----------	7,798	58
----------	2,068	----------	----------	2,068	----------	----------	399	213	59
----------	3,879	----------	3,879	----------	----------	----------	----------	----------	60
----------	3,979	33	8,274	----------	----------	----------	----------	----------	61
3	7,329	----------	7,329	3	----------	----------	----------	289	62
----------	10,020	----------	7,077	29,943	----------	----------	----------	----------	63
----------	6,147	----------	6,147	----------	----------	----------	----------	----------	64
----------	23,258	----------	6,764	19,198	----------	----------	----------	----------	65
955	6,908	505	8,368	----------	----------	----------	----------	1,334	66
----------	5,594	----------	5,594	----------	----------	----------	----------	----------	67
----------	17,601	1,509	2,223	17,620	----------	----------	20	----------	68
----------	29,854	----------	8,269	21,585	----------	----------	----------	----------	69
101	3,616	559	3,930	----------	----------	----------	350	----------	70
----------	3,469	----------	3,469	----------	----------	----------	335	----------	71
----------	6,500	----------	6,500	----------	----------	----------	----------	----------	72
----------	2,618	518	2,618	----------	----------	----------	455	63	73
----------	----------	----------	----------	----------	----------	----------	----------	----------	74
28	4,221	293	4,250	----------	----------	----------	293	----------	75
----------	26,118	3,008	6,853	22,273	----------	----------	----------	----------	76
----------	4,024	267	4,297	----------	----------	----------	----------	----------	77
----------	3,686	233	3,686	----------	----------	----------	225	8	78
----------	5,371	23	5,454	----------	----------	----------	----------	----------	79
----------	3,585	----------	3,585	----------	----------	----------	222	----------	80
----------	4,072	----------	4,072	----------	----------	----------	----------	----------	81
889	15,091	464	2,360	13,954	----------	----------	10	120	82
----------	1,642	407	1,763	----------	----------	----------	286	----------	83
----------	17,914	----------	536	17,033	132	----------	213	----------	84
75	2,291	739	2,291	----------	----------	----------	920	----------	85
----------	4,236	----------	4,236	----------	----------	----------	810	13	86
80	20,831	----------	4,538	15,744	629	----------	----------	----------	87
----------	4,445	----------	4,495	----------	----------	----------	----------	----------	88
----------	4,554	865	4,916	----------	295	----------	956	----------	89
----------	10,864	2,436	1,362	11,683	----------	----------	259	----------	90
----------	4,544	215	7,715	----------	----------	----------	----------	----------	91
10	2,136	1,612	2,177	33	292	----------	1,770	21	92
----------	4,682	453	5,135	----------	----------	----------	----------	----------	93
----------	2,590	267	4,733	----------	----------	----------	----------	----------	94
----------	2,668	836	3,504	----------	----------	----------	----------	----------	95
----------	3,136	94	3,220	----------	----------	----------	----------	10	96
----------	16,826	4,754	2,876	18,435	----------	----------	763	----------	97
----------	43	1	282	----------	----------	----------	----------	----------	98
----------	52,826	----------	4,493	25,940	829	----------	1,072	*22,438	99
942	11,285	1,532	13,759	----------	----------	----------	----------	----------	100
----------	----------	213	343	----------	----------	----------	45	118	101
----------	2,870	107	2,870	----------	----------	----------	107	----------	102
----------	17,443	45	1,689	15,754	----------	----------	45	----------	103
751	----------	214	965	----------	----------	----------	----------	----------	104
----------	2,610	470	2,610	----------	----------	----------	470	----------	105

TABLE NO. 10——TOTAL AND

No. in order of population	CITY	Par Value	
		Total	General bonds
	Grand total	$ 18,332,173	$ 8,611,201
1	Des Moines	2,472,290	1,781,000
2	Sioux City	1,321,135	1,134,500
3	Davenport	803,500	523,000
4	Dubuque	1,512,799	658,782
5	Cedar Rapids	842,869	635,600
6	Waterloo	1,124,941	515,279
7	Council Bluffs	933,771	78,000
8	Clinton	243,887	111,000
9	Burlington	494,507	320,000
10	Ottumwa	497,552	218,300
11	Fort Dodge	340,000	97,000
12	Mason City	519,424	166,200
13	Marshalltown	115,000	105,500
14	Muscatine	153,500	120,000
15	Keokuk	261,888	207,500
16	Boone	269,325	5,000
17	Iowa City	548,497	244,860
18	Oskaloosa	138,219	32,000
19	Fort Madison	247,958	115,000
20	Centerville	37,500	26,000
21	Creston	131,900	20,000
22	Oelwein	89,017	----------
23	Charles City	91,069	56,500
24	Cedar Falls	222,407	500
25	Fairfield	77,332	56,000
26	Webster City	61,401	9,881
27	Shenandoah	67,234	39,000
28	Clarinda	31,572	31,100
29	Cherokee	219,839	21,280
30	Red Oak	21,199	21,000
31	Perry	178,186	20,500
32	Chariton	174,105	7,500
33	Newton	123,860	98,000
34	Albia	66,375	----------
35	Ames	98,008	25,000
36	Le Mars	31,269	16,000
37	Grinnell	361,282	106,514
38	Atlantic	73,067	12,000
39	Marion	162,344	12,425
40	Washington	31,000	31,000
41	Glenwood	52,000	52,000
42	Spencer	90,000	37,000
43	Estherville	92,912	22,000
44	Mount Pleasant	64,453	29,000
45	Vinton	35,000	11,000
46	Eagle Grove	35,676	17,500
47	Carroll	63,079	13,000
48	Decorah	148,200	----------
49	Maquoketa	7,709	7,500
50	Missouri Valley	19,578	1,500
51	Knoxville	130,925	23,000
52	Iowa Falls	42,398	10,000
53	Independence	----------	----------
54	Belle Plaine	60,000	47,500
55	Algona	57,429	50,000
56	Waverly	88,164	250
57	Indianola	72,365	42,000

PER CAPITA DEBT OBLIGATIONS.

of Debt Obligations at Close of Year				Per Capita	No. in order of population
Municipal industry bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	*Special fund bonds	Total debt	
$ 4,192,666	$ 158,558	$ 899,074	$ 4,470,674	$ 18.34	
----------	----------	----------	691,290	23.40	1
186,635	----------	----------	----------	18.37	2
----------	----------	----------	280,500	16.36	3
80,000	49,000	231,114	493,903	36.19	4
----------	12,000	20,269	175,000	20.72	5
500,000	----------	2,162	107,500	33.99	6
561,000	----------	49,771	245,000	24.68	7
3,200	----------	6,206	123,481	9.34	8
71,000	3,300	22,207	78,000	20.40	9
275,000	4,252	----------	----------	22.17	10
152,000	----------	----------	91,000	7.55	11
24,000	----------	41,762	287,462	30.28	12
----------	----------	----------	9,500	7.16	13
33,500	----------	----------	----------	9.68	14
----------	4,615	49,773	----------	17.18	15
246,500	3,600	14,225	----------	21.98	16
----------	----------	----------	303,637	45.58	17
----------	----------	44,511	61,708	13.18	18
----------	----------	35,458	97,500	25.31	19
----------	----------	11,500	----------	4.80	20
----------	----------	863	111,037	17.41	21
24,174	----------	7,496	57,347	12.47	22
----------	14,000	4,569	16,000	14.28	23
108,000	6,635	3,989	103,283	35.39	24
----------	----------	13,398	7,934	12.65	25
23,762	484	4,898	22,376	10.53	26
16,677	----------	11,557	----------	11.92	27
415	----------	57	----------	5.61	28
21,500	----------	6,851	170,208	39.09	29
----------	----------	199	----------	3.78	30
46,000	7,116	12,008	92,562	32.79	31
86,000	----------	14,062	66,543	33.11	32
11,000	----------	14,860	----------	23.98	33
51,000	----------	925	14,450	12.92	34
50,000	1,835	21,173	----------	12.25	35
10,000	5,184	85	----------	6.17	36
42,500	----------	3,013	209,225	71.38	37
30,000	----------	681	30,986	14.62	38
22,145	----------	----------	127,774	34.72	39
----------	----------	----------	----------	6.80	40
----------	----------	----------	----------	11.97	41
50,000	----------	----------	3,000	21.58	42
68,000	13	2,899	----------	22.31	43
----------	14,461	10,292	10,700	15.71	44
14,000	10,000	----------	----------	8.63	45
6,000	----------	4,087	8,089	8.83	46
47,500	----------	2,579	----------	15.65	47
52,000	----------	----------	96,200	34.37	48
169	----------	40	----------	2.02	49
5,000	----------	13,078	----------	5.20	50
97,600	----------	3,117	7,208	34.97	51
8,000	----------	24,398	----------	12.70	52
----------	----------	----------	----------	0.00	53
----------	1,200	----------	11,300	16.36	54
----------	----------	7,429	----------	15.98	55
75,750	----------	----------	12,164	24.76	56
----------	----------	----------	30,365	20.79	57

TABLE NO. 10—CONTINUED—TOTAL AND

No. in order of population	CITY	Par Value	
		Total	General bonds
58	Denison	116,455	22,500
59	Sheldon	14,000	----------
60	Cresco	69,652	18,000
61	Anamosa	30,278	8,000
62	Storm Lake	44,472	19,000
63	Jefferson	13,000	3,000
64	Manchester	14,000	14,000
65	Pella	93,300	62,000
66	Valley Junction	140,400	7,000
67	Hampton	69,034	----------
68	Winterset	95,370	1,000
69	Harlan	27,921	----------
70	Osage	13,137	8,000
71	Clear Lake	59,500	50,000
72	Eldora	40,109	8,250
73	Osceola	75,966	32,000
74	Mystic	----------	----------
75	Nevada	60,477	----------
76	New Hampton	49,440	23,500
77	Emmetsburg	103,405	4,000
78	Tama	50,900	23,249
79	Colfax	19,001	500
80	Clarion	28,226	11,000
81	Sac City	21,500	21,500
82	Bloomfield	34,000	----------
83	Lake City	17,683	12,000
84	Onawa	36,500	23,500
85	Hamburg	41,347	20,200
86	Leon	45,500	----------
87	Tipton	39,500	14,500
88	Waukon	24,681	2,518
89	Monticello	24,397	9,189
90	Seymour	49,928	19,500
91	Forest City	30,846	7,000
92	Villisca	22,500	4,000
93	Sigourney	55,690	17,500
94	Ida Grove	69,754	5,500
95	Audubon	34,550	10,800
96	Humboldt	16,000	8,000
97	Hawarden	6,000	----------
98	Marengo	14,130	6,924
99	Rock Rapids	33,122	600
100	Eldon	12,000	----------
101	Bedford	59,221	39,500
102	Corning	49,042	10,000
103	Stuart	71,884	----------
104	What Cheer	21,500	21,500
105	Toledo	21,240	----------

PER CAPITA DEBT OBLIGATIONS.

of Debt Obligations at Close of Year					
Municipal industry bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	*Special fund bonds	Per Capita: Total debt	No. in order of population
85,000		8,955		33.71	58
14,000				4.21	59
		51,652		21.77	60
20,500		1,778		9.59	61
20,000		5,472		14.11	62
10,000				4.18	63
				4.51	64
			31,300	30.13	65
133,400				46.39	66
69,034				22.82	67
89,000	1,888	3,482		33.35	68
17,000		6,762	4,159	9.85	69
5,000		137		4.72	70
9,500				21.71	71
30,278	1,581			14.74	72
33,000	41	2,525	8,400	28.80	73
				0.00	74
27,000		7,527	25,950	22.51	75
18,000		7,940		18.56	76
16,500		12,189	70,716	39.07	77
		3,203	24,547	19.45	78
		5,131	13,370	7.29	79
17,136		90		11.05	80
				8.53	81
34,000				14.85	82
		5,683		7.95	83
13,000				16.51	84
15,000		6,147		18.88	85
45,500				20.69	86
25,000				18.15	87
21,000		1,163		11.38	88
13,311	1,500	397		11.30	89
30,000		428		23.22	90
17,500	4,500	1,846		14.45	91
12,000	1,500	2,000	3,000	10.55	92
		4,190	35,000	26.40	93
39,000		25,254		33.38	94
23,750				16.58	95
8,000				7.76	96
6,000				2.93	97
3,250	2,356	1,600		6.93	98
25,000		7,522		16.31	99
12,000				5.90	100
15,000		4,721		30.37	101
36,000	257	2,785		26.08	102
68,980	2,000	904		38.66	103
				11.91	104
15,000	5,240	1,000		12.33	105

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

TABLE NO. 11—ASSESSED VALUATION OF PROPERTY; BASIS

No. in order of population	CITY	Taxable Valua		
		Total	Real property	Personal property
	Grand total	$330,583,708	$192,334,447	$44,569,567
1	Des Moines	35,941,672	24,439,051	4,426,086
2	Sioux City	17,489,935	10,470,176	2,695,497
3	Davenport	25,422,580	20,057,720	5,096,150
4	Dubuque	32,863,390	23,985,890	8,422,790
5	Cedar Rapids	45,233,589	37,305,285	4,754,950
6	Waterloo	8,920,773	5,193,064	920,259
7	Council Bluffs	6,124,116	3,629,631	824,655
8	Clinton	7,254,525	3,113,462	574,612
9	Burlington	6,927,516	3,643,868	969,337
10	Ottumwa	4,683,233	2,624,765	825,557
11	Fort Dodge	4,958,705	3,123,220	583,665
12	Mason City	4,478,782	3,261,987	----------
13	Marshalltown	3,880,127	1,763,409	327,876
14	Muscatine	6,477,354	3,752,260	1,271,520
15	Keokuk	4,423,180	2,352,566	817,492
16	Boone	2,356,555	1,041,997	211,677
17	Iowa City	4,424,236	1,884,335	486,165
18	Oskaloosa	3,066,633	1,276,593	392,206
19	Fort Madison	1,646,749	992,681	224,016
20	Centerville	1,601,217	697,832	139,717
21	Creston	1,728,726	882,218	240,921
22	Oelwein	1,212,874	627,571	123,683
23	Charles City	1,871,471	1,056,612	301,017
24	Cedar Falls	2,131,310	866,794	168,440
25	Fairfield	2,080,811	708,421	198,187
26	Webster City	1,677,095	880,869	189,077
27	Shenandoah	1,838,426	730,487	216,227
28	Clarinda	1,547,409	494,356	186,064
29	Cherokee	1,332,001	578,809	128,097
30	Red Oak	2,069,925	680,623	187,368
31	Perry	1,082,260	668,010	114,829
32	Chariton	1,190,721	615,959	134,238
33	Newton	2,119,249	812,495	192,029
34	Albia	997,209	502,057	70,500
35	Ames	1,552,081	801,657	130,550
36	Le Mars	725,336	550,960	144,881
37	Grinnell	2,644,021	773,793	172,993
38	Atlantic	1,618,741	650,533	132,596
39	Marion	1,326,675	549,880	96,283
40	Washington	2,515,360	676,096	181,659
41	Glenwood	561,363	170,091	50,600
42	Spencer	1,122,133	453,150	129,845
43	Estherville	817,860	505,619	139,992
44	Mount Pleasant	1,869,943	425,672	199,152
45	Vinton	2,362,961	439,793	145,070
46	Eagle Grove	847,414	445,210	97,946
47	Carroll	758,984	456,052	94,453
48	Decorah	1,668,003	521,496	149,880
49	Maquoketa	1,603,746	432,923	158,181
50	Missouri Valley	701,390	348,950	93,712
51	Knoxville	1,208,522	387,905	131,762
52	Iowa Falls	1,622,644	483,455	143,025
53	Independence	1,371,859	118,761	49,429
54	Belle Plaine	638,711	335,651	90,449
55	Algona	1,150,296	377,466	106,183

OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

tion of Property			Reported Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes			Per Capita		
Railroad property	Telegraph, telephone and express companies	Monies and credits (taxed at full value)	Personal property	Real property	Total amount	Mills Levied: On general property	Mills Levied: For road purposes on agri. lands.	Total assessed valuation	Tax levy for municipal purposes	No. in order of population
$7,800,403	**$992,386**	**$84,886,905**	-----	-----	**$ 6,946,395**	-----	-----	**$ 384.81**	**$ 8.08**	
927,975	56,750	6,091,810	.25	.25	1,124,145	39.5	5.	340.12	10.64	1
346,752	351,185	3,626,325	.25	.25	523,447	40.2	-----	234.56	8.47	2
218,680	50,030	-----	.50	.50	503,565	39.5	5.	520.23	10.38	3
377,600	77,110	-----	1.00	1.00	460,087	14.	-----	786.29	11.01	4
1,346,776	-----	1,826,578	1.00	1.00	357,000	40.8	5.	1,112.29	8.77	5
205,045	18,839	2,583,566	.25	.25	271,189	41.3	5.	269.24	8.19	6
477,216	32,325	1,160,289	.25	.25	229,424	47.5	5.	195.35	7.32	7
118,226	19,640	3,428,585	.25	.25	209,075	73.2	5.	278.04	8.01	8
83,815	20,446	2,210,050	.25	.25	197,151	42.3	5.	285.33	8.13	9
93,107	23,501	1,116,303	.25	.25	150,615	40.	5.	213.18	6.71	10
81,950	22,040	1,147,830	.25	.25	150,875	39.5	5.	255.95	7.78	11
170,662	6,557	1,039,576	.25	.25	149,862	44.7	5.	261.12	8.73	12
65,277	18,497	1,705,068	.25	.25	68,352	32.	5.	242.15	4.25	13
139,597	19,077	1,294,900	.25	.25	130,688	24.5	2.	408.02	8.23	14
77,417	8,031	1,167,674	.25	.25	140,369	42.5	-----	290.24	9.21	15
76,380	5,668	1,020,833	.25	.25	55,691	38.	4.	192.41	4.55	16
42,695	46,876	1,964,165	.25	.25	118,283	50.7	-----	367.67	9.82	17
40,867	5,546	1,351,421	.25	.25	59,176	37.5	5.	292.47	5.64	18
168,016	6,361	255,675	.25	.25	68,658	56.	4.	168.92	7.01	19
41,679	2,677	719,312	.25	.25	68,049	42.5	5.	205.21	8.71	20
44,975	3,970	556,642	.25	.25	38,331	36.7	6.	236.76	5.07	21
34,937	4,989	421,694	.25	.25	34,258	43.5	-----	169.94	4.80	22
41,860	2,112	469,870	.25	.25	41,021	29.5	4.	293.61	6.44	23
69,245	6,600	1,020,231	.25	.25	33,711	34.5	-----	339.16	5.36	24
30,823	1,287	1,142,093	.25	.25	39,378	40.	5.	340.37	6.44	25
75,674	3,173	528,302	.25	.25	34,886	49.5	5.	287.45	5.98	26
28,700	-----	863,003	.25	.25	27,787	39.	5.	343.87	6.64	27
29,260	-----	837,729	.25	.25	28,037	35.5	5.	275.14	4.96	28
27,195	1,200	596,700	.25	.25	35,202	42.2	5.	238.26	6.24	29
34,982	5,112	1,161,840	.25	.25	32,645	35.3	5.	369.56	5.83	30
29,113	4,208	266,100	.25	.25	31,392	35.5	5.	198.39	5.77	31
37,504	1,114	401,906	.25	.25	55,648	68.6	5.	227.45	10.62	32
35,720	1,795	1,077,210	.25	.25	44,751	38.	5.	410.31	8.66	33
55,652	-----	369,000	.25	.25	29,365	41.	-----	194.09	5.71	34
52,306	4,378	563,190	.25	.25	40,879	46.5	5.	304.87	8.03	35
27,790	1,705	-----	.25	.25	27,563	38.	5.	143.06	5.43	36
19,090	3,080	1,675,065	.25	.25	51,203	44.2	-----	522.43	10.11	37
27,996	828	806,788	.25	.25	22,023	33.3	5.	321.64	4.37	38
41,634	3,893	634,985	.25	.25	29,030	41.5	5.	283.78	6.21	39
42,758	9,042	1,605,805	.25	.25	32,824	35.8	5.	575.56	7.22	40
4,745	1,582	334,345	.25	.25	34,514	58.5	5.	129.23	7.94	41
35,124	4,354	499,660	.25	.25	19,927	28.	5.	268.71	4.77	42
34,725	2,188	135,336	.25	.25	23,565	35.	5.	198.36	5.71	43
26,467	1,381	1,217,271	.25	.25	25,667	30.	5.	457.31	6.28	44
17,333	9,842	1,750,923	.25	.25	26,882	41.	6.	580.42	6.63	45
70,411	4,866	228,981	.25	.25	21,365	48.5	5.	209.86	5.29	46
62,827	4,387	141,265	.25	.25	23,440	48.	5.	188.28	5.81	47
14,001	857	981,769	.25	.25	22,215	31.5	5.	419.79	5.52	48
5,969	2,673	1,004,000	.25	.25	16,093	28.5	5.	424.72	4.24	49
23,881	2,387	232,460	.25	.25	19,591	42.	5.	186.34	5.21	50
26,586	1,206	661,063	.25	.25	25,586	46.7	5.	323.05	6.84	51
53,992	2,987	939,185	.25	.25	30,762	38.	5.	439.35	8.28	52
-----	4,619	1,199,050	.25	.25	21,428	31.	-----	325.56	5.82	53
38,302	7,609	166,700	.25	.25	26,259	-----	-----	174.13	7.16	54
37,188	1,983	627,476	.25	.25	23,459	44.	5.	317.36	6.55	55

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

No. in order of population	CITY	Taxable Valua		
		Total	Real property	Personal property
56	Waverly	1,631,733	595,731	138,180
57	Indianola	2,087,896	554,992	122,491
58	Denison	1,358,334	422,380	116,739
59	Sheldon			
60	Cresco	1,365,694	516,292	129,073
61	Anamosa	632,023	258,931	102,504
62	Storm Lake	1,318,599	531,532	121,966
63	Jefferson	1,392,970	380,830	91,305
64	Manchester	1,627,245	417,953	516,481
65	Pella	1,236,887	305,447	92,110
66	Valley Junction	464,405	333,370	32,870
67	Hampton	1,348,164	475,431	127,879
68	Winterset	514,326	364,470	139,730
69	Harlan	1,044,665	363,293	111,976
70	Osage	2,641,989	397,410	151,790
71	Clear Lake	736,526	337,740	54,861
72	Eldora	1,501,634	333,535	108,515
73	Osceola	951,062	299,529	73,785
74	Mystic	188,827	100,438	30,496
75	Nevada	1,142,710	282,929	99,631
76	New Hampton	986,478	275,318	100,316
77	Emmetsburg	775,872	309,417	100,126
78	Tama	1,606,860	932,912	346,700
79	Colfax	441,573	203,700	69,049
80	Clarion	422,565	323,111	44,692
81	Sac City	730,415	329,311	109,701
82	Bloomfield	1,038,368	296,784	69,964
83	Lake City	417,859	240,709	
84	Onawa	569,231	251,157	59,224
85	Hamburg	532,680	181,836	72,349
86	Leon	674,687	212,366	69,839
87	Tipton	1,468,731	306,051	110,259
88	Waukon	1,971,980	1,198,140	366,592
89	Monticello	1,462,665	374,653	
90	Seymour	478,056	189,780	52,478
91	Forest City	476,769	215,280	78,202
92	Villisca	733,205	211,910	68,068
93	Sigourney	950,612	271,678	94,127
94	Ida Grove	833,711	213,384	25,228
95	Audubon	1,163,238	229,480	95,190
96	Humboldt	1,012,501	287,824	119,517
97	Hawarden	446,503	179,456	45,323
98	Marengo	1,761,937	730,340	287,220
99	Rock Rapids	783,370	264,058	115,663
100	Eldon	365,951	134,135	23,909
101	Bedford	1,084,146	200,284	89,606
102	Corning	1,193,375	224,160	71,216
103	Stuart	1,549,530	951,960	130,300
104	What Cheer	1,057,032	473,504	257,958
105	Toledo	665,722	229,330	80,764

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

tion of Property			Reported Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes			Per Capita		
Railroad property	Telegraph, telephone and express companies	Monies and credits (taxed at full value)	Personal property	Real property	Total amount	Mills Levied: On general property	Mills Levied: For road purposes on agri. lands.	Total assessed valuation	Tax levy for municipal purposes	No. in order of population
54,584	3,492	839,746	.25	.25	23,018	29.	5.	458.23	6.46	56
16,958	3,451	1,390,004	.25	.25	52,256	46.	5.	597.39	14.96	57
52,615	2,023	764,577	.25	.25	24,479	38.6	4.	393.15	7.08	58
										59
12,580	839	706,910	.25	.25	29,894	40.	5.	426.91	9.34	60
23,301	2,169	245,118	.25	.25	18,736	45.	5.	200.19	5.93	61
25,293	1,132	638,676	.25	.25	29.518	36.6	5.	418.47	9.34	62
46,000	1,985	872,850	.25	.25	21,153	48.5	5.	448.91	6.81	63
22,594	1,203	669,014	.25	.25	34,679	32.7	5.	521.35	11.18	64
2,409	554	836,367	.25	.25	21,604	43.5	5.	399.51	6.98	65
13,895	1,470	82,800	.25	.25	12,000	30.	5.	150.16	3.96	66
67,876	2,888	674,090	.25	.25	20,991	37.5	5.	445.66	6.93	67
10,126			.25	.25	15,275	30.8	5.	179.71	5.30	68
18,194	1,239	549,963	.25	.25	16,945	37.	5.	369.79	5.99	69
18,867	645	2,073,277	.25	.25	21,455	19.5	5.	950.69	7.72	70
27,542	4,223	312,160	.25	.25	16,205	38.	5.	268.70	5.95	71
36,386	7,348	1,015,790	.25	.25	29,593	50.5		552.07	10.88	72
28,921	2,428	546,399	.25	.25	23,855	52.2	5.	350.43	8.79	73
21,792	292	35,800	.25	.25	2,815	20.5	3.	70.07	1.01	74
27,026	1,074	732,050	.25	.25	19,365	46.3	5.	429.15	7.21	75
18,490	1,188	591,166	.25	.25	17,480	37.	5.	370.28	6.56	76
35,448	4.729	326,152	.25	.25	17,462	39.	5.	338.83	6.59	77
183,264	2,004	141,980	.25	.25	14,453		4.	613.07	5.51	78
16,557		152,267	.25	.25	12,321	36.5	5.	169.38	4.72	79
52,702	2,060		.25	.25	14,156	33.5	4.	165.51	5.54	80
42,217	1,626	247,560	.25	.25	17,884	38.5		289.73	7.09	81
14,910	710	656,000	.25	.25	16,685	46.	4.	454.15	7.31	82
		177,150	.25	.25	9,912	37.5	5.	187.88	4.46	83
41,133	1,511	210,206	.25	.25	13,489	41.5	5.	257.57	6.10	84
19,850	11,501	247,144	.25	.25	12,872	46.5		241.69	5.84	85
27,376	602	364,504	.25	.25	18,610	55.5	5.	306.80	8.46	86
13,922	459	1,038,040	.25	.25	13,136	30.5		662.10	6.00	87
69,288	3,160	334,800	.25	.25	11,574	25.	5.	909.58	5.34	88
9,500	2,219	1,076,293	.25	.25	19,390	42.5	5.	676.55	8.98	89
25,863	1,899	203,036	.25	.25	9,952	33.	5.	222.77	4.64	90
17,275	2,988	163,024	.25	.25	9,675	32.	4.	223.31	4.53	91
15,584	1,293	436,350	.25	.25	11,290	38.5	4.	343.90	5.29	92
24,467	588	559,752	.25	.25	19,103	45.	5.	450.73	9.06	93
11,335	1,504	582,260	.25	.25	12,718	38.8	5.	399.38	6.08	94
12,586	2,021	823,961	.25	.25	10,577	36.	3.	558.17	5.07	95
19,970	835	584,355	.25	.25	12,603	22.	5.	491.26	6.11	96
42,744	1,224	177,756	.25	.25	9,458	39.	4.	218.35	4.62	97
74,000	1,360	669,017	.25	.25	7,749	29.	5.	864.96	3.68	98
62,354	1,605	339,690	.25	.25	9,603	23.	3.	385.71	4.72	99
20,420	947	186,540	.25	.25	6,132	29.5	5.	180.27	3.02	100
6,063	1,120	787,073	.25	.25	14,156	51.		555.97	7.26	101
6,508	584	890,907	.25	.25	11,040	36.5		633.43	5.85	102
	600	466,670	.25	.25	9,336	39.	5.	838.04	5.05	103
21,903		303,667	.25	.25	29,869	32.9		585.61	16.54	104
23,209	1,031	331,388	.25	.25	13,489	39.	4.	386.85	7.83	105

TABLE NO. 12—VALUE OF MUNICIPAL

No. in order of population	CITY	Total value of municipal possessions	Municipal Building		Police Department	Fire Department	Equipment of streets and alleys
			Land and buildings	Furniture and other property	Land, buildings, apparatus and other property	Land, buildings, apparatus and other property	
	Grand total	$37,669,576	$ 2,978,646	$ 237,511	$ 293,750	$ 2,188,730	$346,620
1	Des Moines	5,353,500	450,000	----------	60,000	428,500	40,000
2	Sioux City	2,392,652	126,000	21,800	50,000	160,000	15,000
3	Davenport	1,904,500	175,000	68,100	42,000	164,900	17,000
4	Dubuque	1,488,655	20,000	2,500	12,400	180,000	18,000
5	Cedar Rapids	2,803,935	422,297	5,000	19,577	99,235	23,855
6	Waterloo	1,951,355	70,000	20,000	7,000	83,775	10,512
7	Council Bluffs	2,386,700	22,000	5,500	31,000	165,000	6,000
8	Clinton	565,135	95,000	2,600	5,000	58,000	1,800
9	Burlington	499,412	15,000	3,000	4,000	156,100	7,700
10	Ottumwa	1,097,090	15,000	2,700	1,850	52,087	2,638
11	Fort Dodge	1,404,000	147,000	17,000	3,000	25,000	-------
12	Mason City	1,314,742	138,000	4,340	1,658	64,235	2,836
13	Marshalltown	385,700	10,000	500	3,000	35,000	3,000
14	Muscatine	1,030,560	185,000	5,000	500	75,000	-------
15	Keokuk	276,295	11,195	2,500	4,700	45,800	6,100
16	Boone	478,300	20,000	1,100	600	11,700	9,600
17	Iowa City	491,400	25,000	3,200	8,700	27,000	6,500
18	Oskaloosa	218,800	68,000	6,000	4,900	11,200	1,800
19	Fort Madison	147,800	7,000	900	400	18,500	800
20	Centerville	76,710	11,000	1,000	----------	4,000	5,210
21	Creston	64,350	6,000	250	----------	22,000	3,100
22	Oelwein	203,600	24,000	2,000	100	10,000	4,500
23	Charles City	374,325	18,750	2,700	----------	9,500	4,775
24	Cedar Falls	480,194	11,500	200	----------	9,000	18,000
25	Fairfield	424,150	47,500	700	3,000	14,000	1,800
26	Webster City	522,600	15,000	1,500	----------	18,500	600
27	Shenandoah	156,400	13,000	9	----------	7,000	2,100
28	Clarinda	119,600	8,000	2,000	----------	8,000	600
29	Cherokee	123,625	18,350	900	----------	3,000	375
30	Red Oak	286,825	----------	575	1,800	8,500	10,500
31	Perry	285,000	5,000	3,500	200	28,000	7,000
32	Chariton	222,200	39,550	800	----------	12,000	250
33	Newton	277,620	6,000	1,000	7,620	----------	1,500
34	Albia	137,700	7,200	200	300	7,100	1,500
35	Ames	455,558	60,000	1,000	200	8,000	-------
36	Le Mars	49,100	7,700	1,000	500	9,250	1,550
37	Grinnell	210,361	7,000	1,000	----------	7,000	1,500
38	Atlantic	261,750	32,000	1,000	750	3,900	350
39	Marion	54,300	----------	200	5,075	2,000	500
40	Washington	154,900	5,500	300	----------	5,000	-------
41	Glenwood	71,500	5,000	500	----------	2,000	1,200
42	Spencer	146,605	1,251	398	----------	2,600	8,000
43	Estherville	206,974	14,345	779	----------	4,850	-------
44	Mount Pleasant	303,500	6,000	500	----------	7,000	1,500
45	Vinton	217,883	9,598	650	----------	2,925	1,799
46	Eagle Grove	126,825	22,500	2,625	300	4,200	-------
47	Carroll	115,458	20,000	500	----------	3,450	2,400
48	Decorah	110,010	15,775	1,275	400	3,060	-------
49	Maquoketa	152,300	12,500	10,000	----------	3,500	2,300
50	Missouri Valley	189,500	36,500	500	----------	2,000	500
51	Knoxville	175,000	12,000	2,000	----------	2,000	-------
52	Iowa Falls	197,882	30,000	600	----------	6,000	1,500
53	Independence	290,000	54,850	----------	----------	3,500	500
54	Belle Plaine	58,955	3,600	75	----------	10,080	200
55	Algona	106,025	12,500	5,000	----------	1,400	-------

POSSESSIONS AT CLOSE OF THE YEAR.

Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Libraries: Land, Buildings, Books, Furniture and Apparatus.	Parks: Land and Other Property.	Hospitals, docks, wharves and miscellaneous	No. in order of population
$ 4,419,893	$ 304,731	$ 1,283,773	$ 2,861,059	$11,206,304	$ 3,548,257	$ 7,092,324	$927,918	
2,100,000	145,000	240,000	----------	----------	490,000	1,375,000	25,000	1
475,000	477	----------	----------	1,117,075	130,000	274,800	22,500	2
----------	----------	25,000	----------	----------	195,000	1,017,500	200,000	3
----------	6,000	----------	----------	900,000	160,000	188,300	1,455	4
477,876	250	200	21,500	971,199	152,000	459,900	151,046	5
388,068	----------	----------	----------	800,000	118,000	454,000	----------	6
201,000	10,300	----------	----------	1,030,900	184,000	723,500	7,500	7
7,235	----------	----------	----------	----------	91,000	300,000	4,500	8
50,000	6,854	----------	----------	----------	105,880	150,000	878	9
163,939	----------	----------	----------	644,507	81,345	40,994	92,000	10
122,000	10,000	----------	----------	760,000	70,000	250,000	----------	11
----------	----------	----------	----------	451,041	82,632	570,000	----------	12
----------	500	----------	2,500	300,000	26,200	5,000	----------	13
55,000	----------	90,000	----------	500,000	50,000	50,000	20,000	14
12,000	15,000	35,000	----------	----------	37,000	81,000	26,000	15
----------	----------	----------	----------	335,000	45,800	52,500	2,000	16
200,000	8,500	35,000	----------	----------	62,500	110,000	5,000	17
----------	7,500	----------	----------	----------	43,000	76,400	----------	18
----------	----------	6,000	----------	----------	37,000	75,000	2,200	19
----------	500	20,000	----------	----------	35,000	----------	----------	20
----------	----------	1,000	----------	----------	----------	32,000	----------	21
----------	----------	10,000	----------	120,000	15,000	18,000	----------	22
1,500	----------	----------	----------	150,000	27,100	160,000	----------	23
110,000	----------	5,000	93,981	146,413	30,500	15,600	140,000	24
----------	3,500	2,500	15,000	175,000	100,000	61,150	----------	25
----------	10,000	12,000	110,000	80,000	265,000	10,000	----------	26
----------	300	----------	----------	94,000	20,000	20,000	----------	27
----------	----------	10,000	----------	50,000	21,000	20,000	----------	28
----------	----------	----------	----------	85,000	16,000	----------	----------	29
6,000	----------	10,000	----------	135,000	13,500	100,950	----------	30
4,000	----------	32,000	----------	125,000	20,000	20,300	140,000	31
----------	----------	----------	----------	150,000	19,000	600	----------	32
----------	3,000	5,000	141,000	92,500	20,000	----------	----------	33
2,000	----------	----------	----------	100,000	15,800	4,600	----------	34
----------	----------	10,000	140,947	95,411	40,000	20,000	180,000	35
----------	----------	----------	----------	----------	17,500	11,350	250	36
----------	----------	25,000	----------	111,661	36,000	21,500	----------	37
----------	250	----------	100,000	100,000	16,000	7,500	----------	38
16,000	----------	----------	----------	----------	25,000	5,525	----------	39
----------	----------	----------	20,000	95,000	22,000	7,100	----------	40
10,000	----------	----------	----------	30,000	12,000	10,800	----------	41
----------	600	9,000	77,500	27,800	16,456	3,000	----------	42
----------	----------	----------	----------	137,000	----------	50,000	----------	43
----------	7,000	21,000	92,000	120,000	30,500	18,000	----------	44
----------	----------	----------	74,834	88,465	31,612	8,000	----------	45
----------	----------	8,000	----------	53,500	14,500	21,300	----------	46
----------	----------	4,985	----------	67,623	16,500	----------	----------	47
12,000	----------	----------	----------	75,000	----------	2,500	----------	48
----------	200	----------	----------	100,000	18,300	5,500	----------	49
----------	----------	----------	----------	----------	70,000	80,000	----------	50
----------	----------	4,000	----------	124,000	21,000	10,000	----------	51
----------	----------	----------	----------	65,000	32,482	36,950	125,000	52
----------	150	----------	120,000	95,000	8,000	8,300	----------	53
----------	----------	----------	----------	45,000	----------	----------	----------	54
----------	125	----------	25,000	35,000	21,000	6,000	----------	55

TABLE NO. 12—CONTINUED—VALUE OF

No. in order of population	CITY	Total value of municipal possessions	Municipal Building		Police Department	Fire Department	Equipment of streets and alleys
			Land and buildings	Furniture and other property	Land, buildings, apparatus and other property	Land, buildings, apparatus and other property	
56	Waverly	249,100	13,450	1,000	850	7,800	1,000
57	Indianola	173,650	----------	500	----------	3,000	650
58	Denison	54,425	10,000	1,000	----------	5,225	3,200
59	Sheldon	----------	----------	----------	----------	----------	----------
60	Cresco	62,010	13,185	475	1,350	1,850	----------
61	Anamosa	63,650	8,000	150	----------	2,000	700
62	Storm Lake	106,800	----------	----------	----------	2,200	1,400
63	Jefferson	55,685	1,500	250	----------	2,500	435
64	Manchester	163,250	13,000	1,500	50	7,200	----------
65	Pella	162,104	32,500	600	----------	1,434	570
66	Valley Junction	61,535	5,000	185	----------	1,000	350
67	Hampton	101,250	----------	----------	----------	4,250	----------
68	Winterset	85,000	5,000	----------	----------	1,000	----------
69	Harlan	87,806	5,000	500	----------	3,000	----------
70	Osage	83,392	3,000	200	----------	2,500	716
71	Clear Lake	8,000	8,000	----------	----------	----------	----------
72	Eldora	133,500	5,000	----------	----------	2,500	2,000
73	Osceola	108,000	6,000	----------	----------	2,000	----------
74	Mystic	17,700	4,000	1,100	100	500	3,000
75	Nevada	88,200	2,000	200	1,500	3,000	----------
76	New Hampton	157,000	18,000	----------	----------	26,000	----------
77	Emmetsburg	124,000	14,000	----------	----------	6,000	1,000
78	Tama	28,000	10,000	2,000	----------	1,500	----------
79	Colfax	59,325	6,850	675	4,600	----------	----------
80	Clarion	58,925	6,000	200	----------	2,000	2,225
81	Sac City	61,056	4,270	950	----------	2,500	826
82	Bloomfield	61,175	3,700	500	1,525	6,150	2,700
83	Lake City	43,210	1,200	50	160	2,000	200
84	Onawa	104,650	20,000	1,000	----------	1,500	----------
85	Hamburg	37,825	4,250	----------	----------	1,500	----------
86	Leon	44,200	200	----------	----------	3,000	----------
87	Tipton	83,900	7,000	----------	----------	3,400	----------
88	Waukon	79,500	10,000	500	----------	500	500
89	Monticello	104,400	2,600	250	550	5,500	2,000
90	Seymour	60,175	500	50	25	1,500	300
91	Forest City	58,873	----------	----------	----------	5,500	900
92	Villisca	42,150	3,500	100	----------	2,500	700
93	Sigourney	30,000	----------	----------	----------	----------	----------
94	Ida Grove	96,500	9,000	2,000	----------	2,500	----------
95	Audubon	152,500	8,000	500	----------	7,500	60,000
96	Humboldt	121,300	19,000	300	----------	6,000	300
97	Hawarden	78,900	1,000	200	----------	2,000	200
98	Marengo	37,600	4,800	100	----------	2,700	----------
99	Rock Rapids	130,500	9,000	600	1,500	3,500	1,200
100	Eldon	37,450	1,000	50	----------	1,000	----------
101	Bedford	49,500	10,000	300	----------	2,500	200
102	Corning	100,100	4,000	100	----------	2,000	----------
103	Stuart	99,610	11,000	100	1,010	8,000	400
104	What Cheer	28,730	4,180	150	----------	3,900	----------
105	Toledo	54,200	30,000	200	----------	2,000	----------

†City hospital.

MUNICIPAL POSSESSIONS AT CLOSE OF THE YEAR.

Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Libraries: Land, Buildings, Books, Furniture and Apparatus.	Parks: Land and Other Property.	Hospitals, docks, wharves and miscellaneous	No. in order of population
6,000			131,000	59,000	19,000	10,000		56
		1,000	75,000	50,000	23,500	20,000		57
					25,000	10,000		58
								59
				39,000	6,150			60
				30,000	10,800	12,000		61
				50,000	15,500	37,700		62
				25,000	16,000	10,000		63
60,000				58,000	20,000	3,500		64
				85,000	22,000	20,000		65
				55,000				66
			47,000	50,000				67
				32,000	28,000	19,000		68
			36,788	41,318		1,200		69
		5,000		40,746	25,550		5,680	70
								71
			1,000	50,000		23,000	50,000	72
		4,000		75,000	13,000	8,000		73
7,500		1,500						74
				50,000	22,000	9,500		75
			50,000	43,000	15,000	5,000		76
				60,000	18,000	25,000		77
				2,000	10,500	2,000		78
					44,300	2,900		79
		2,000		25,000	16,000	5,500		80
				34,260	13,000	5,250		81
	500	2,300	13,000	13,300	17,500			82
3,500		3,000	2,000	16,000	10,000	5,100		83
	150		15,000	10,000	57,000			84
		8,000		18,200		4,800	1,075	85
				35,000	6,000			86
	3,000		25,500	45,000				87
				60,000		8,000		88
500	500	10,000		50,000	19,500	13,000		89
		1,000	21,800	32,000		3,000		90
				41,973	10,500			91
	350	8,000		22,000		5,000		92
				30,000				93
				75,000		8,000		94
				60,000	15,000	1,500		95
				40,000	15,700	40,000		96
8,000		8,000		50,000	8,500	1,000		97
				30,000				98
2,500	1,500	6,000	70,000	22,000	10,500	2,200		99
		1,200		25,000	9,200			100
		2,500		20,000	14,000			101
		2,000		75,000	7,000	10,000		102
1,600		3,500	30,000	30,000	10,500	3,500		103
				20,000		500		104
				22,000				105

TABLE NO. 13—SUPPLEMENTARY INFORMATION, GIVING

No. in order of population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshall
1	Des Moines	$3,500	$2,200	$2,000	$2,500	$------	$2,100	$------	$2,000
2	Sioux City	3,500	1,500	1,500	2,000	--------	1,500	720	1,800
3	Davenport	1,500	--------	2,500	1,800	1,320	1,800	--------	1,800
4	Dubuque	1,400	1,400	1,600	2,000	1,500	1,400	1,120	1,500
5	Cedar Rapids	3,000	1,800	1,800	2,000	--------	1,800	1,200	1,600
6	Waterloo	2,000	2,000	75	2,500	1,800	--------	840	1,500
7	Council Bluffs	1,800	1,800	1,200	1,800	1,500	1,500	1,000	1,500
8	Clinton	1,000	600	1,200	1,500	--------	600	--------	1,200
9	Burlington	2,500	1,300	1,200	1,500	900	1,300	--------	900
10	Ottumwa	2,100	1,200	300	1,200	1,380	1,200	300	-------
11	Fort Dodge	2,500	--------	500	1,650	--------	1,650	--------	1,500
12	Mason City	2,500	--------	125	2,100	--------	1,800	--------	1,440
13	Marshalltown	1,620	--------	--------	1,500	840	1,320	--------	1,200
14	Muscatine	500	--------	400	1,800	--------	1,200	--------	1,080
15	Keokuk	2,100	--------	5	1,500	840	1,800	--------	1,260
16	Boone	1,000	--------	50	1,200	--------	1,200	--------	1,122
17	Iowa City	1,200	--------	--------	1,800	--------	1,000	240	1,080
18	Oskaloosa	1,200	--------	300	1,200	--------	900	475	-------
19	Fort Madison	300	--------	200	1,200	--------	600	--------	-------
20	Centerville	1,200	--------	50	--------	--------	840	--------	900
21	Creston	600	--------	200	--------	--------	300	--------	900
22	Oelwein	350	--------	50	1,200	--------	840	--------	900
23	Charles City	54	--------	25	1,200	--------	600	480	780
24	Cedar Falls	500	--------	--------	600	--------	720	--------	900
25	Fairfield	300	--------	125	--------	--------	600	--------	780
26	Webster City	--------	*1,800	40	--------	--------	1,000	--------	900
27	Shenandoah	225	--------	100	--------	--------	900	--------	720
28	Clarinda	350	*1,700	--------	--------	--------	--------	--------	780
29	Cherokee	300	--------	240	--------	--------	540	--------	600
30	Red Oak	200	--------	200	600	--------	300	--------	900
31	Perry	300	--------	50	1,800	--------	1,200	600	600
32	Chariton	--------	--------	300	--------	--------	600	--------	600
33	Newton	400	--------	--------	25	--------	300	--------	900
34	Albia	300	--------	100	660	--------	780	--------	780
35	Ames	300	900	50	1,800	--------	900	--------	960
36	Le Mars	300	--------	490	630	--------	480	--------	840
37	Grinnell	300	--------	100	--------	--------	1,200	--------	960
38	Atlantic	50	--------	150	--------	--------	720	--------	780
39	Marion	150	--------	75	--------	--------	200	--------	720
40	Washington	300	--------	75	--------	--------	400	--------	720
41	Glenwood	50	--------	120	--------	--------	200	--------	625
42	Spencer	400	--------	--------	--------	--------	1,800	--------	720
43	Estherville	25	--------	50	--------	--------	960	--------	600
44	Mount Pleasant	300	*1,530	100	--------	--------	300	--------	-------
45	Vinton	200	--------	--------	--------	--------	300	--------	780
46	Eagle Grove	150	--------	--------	1,000	--------	720	540	-------
47	Carroll	300	--------	100	1,680	1,020	500	--------	1,020
48	Decorah	100	--------	100	--------	--------	900	--------	720
49	Maquoketa	350	--------	--------	--------	--------	780	--------	600
50	Missouri Valley	500	--------	--------	--------	--------	180	--------	900
51	Knoxville	300	--------	24	--------	--------	900	--------	600
52	Iowa Falls	100	*1,500	35	1,620	250	--------	--------	840
53	Independence	300	--------	100	--------	--------	300	--------	840
54	Belle Plaine	50	--------	25	--------	--------	600	--------	600
55	Algona	50	--------	40	--------	--------	1,200	--------	900
56	Waverly	100	--------	100	144	--------	300	--------	600
57	Indianola	35	--------	295	1,500	--------	900	--------	720

SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Solicitor	Street commissioner	Weighmaster	Physician	Health officers	Councilmen		Chief of fire department	Assistant chief of fire department	Firemen		Police or municipal judge	No. in order of population
					Number	Salary of each			Number	Salary of each		
$2,500	$2,100	$------	$2,250	$------	4	$3,000	$2,500	$1,650	127	$------	$------	1
2,000	1,200	720	720	1,200	4	3,000	1,800	1,320	51	1,000	900	2
2,400	1,800	--------	400	1,200	8	300	1,800	1,410	55	1,080	1,200	3
1,800	1,200	780	600	900	7	300	1,500	1,200	44	1,175	--------	4
2,500	1,500	660	900	1,500	4	2,500	1,600	1,200	31	900	1,500	5
1,800	1,800	--------	--------	600	6	250	1,620	1,290	14	960	1,200	6
1,500	1,000	840	500	500	8	250	1,560	1,080	24	1,020	1,000	7
1,000	960	--------	--------	200	9	240	1,320	1,140	18	960	--------	8
1,800	1,000	720	--------	600	4	1,800	1,500	1,200	14	960	--------	9
1,200	1,000	--------	750	936	2	1,800	1,260	1,050	9	940	600	10
1,500	1,400	900	400	--------	2	2,000	1,400	1,200	6	1,020	960	11
1,500	1,320	--------	--------	1,200	2	2,000	1,440	--------	14	900	600	12
1,000	--------	510	600	--------	2	1,310	--------	900	7	840	--------	13
1,200	900	480	--------	600	8	300	960	840	11	700	100	14
1,200	1,200	780	300	720	2	1,680	1,020	840	11	840	1,000	15
600	720	300	--------	--------	7	50	960	75	4	1,876	--------	16
750	900	--------	150	--------	7	52	1,200	900	30	--------	--------	17
900	--------	240	--------	1,200	7	35	920	--------	8	454	--------	18
300	900	--------	--------	150	7	50	900	780	2	720	--------	19
100	--------	--------	--------	--------	5	50	50	--------	15	--------	--------	20
480	900	--------	--------	--------	7	50	60	--------	1	720	--------	21
200	840	--------	--------	50	6	50	60	--------	2	570	--------	22
300	780	--------	--------	--------	6	50	--------	--------	18	--------	--------	23
300	840	--------	--------	50	6	25	--------	--------	2	720	--------	24
250	600	--------	--------	25	6	50	105	--------	10	80	--------	25
600	--------	720	25	--------	3	--------	660	--------	----	--------	100	26
100	--------	--------	--------	--------	5	50	100	60	----	--------	2,000	27
300	--------	780	--------	100	4	30	25	--------	----	--------	--------	28
300	--------	--------	50	--------	5	50	60	--------	----	--------	--------	29
--------	900	--------	--------	600	5	24	100	25	3	780	--------	30
600	1,200	--------	125	--------	5	50	50	--------	----	--------	1,000	31
--------	--------	--------	--------	50	5	40	--------	--------	----	--------	--------	32
400	900	--------	25	--------	6	50	--------	--------	----	--------	--------	33
300	780	--------	--------	100	6	40	100	--------	----	--------	--------	34
250	1,320	--------	--------	125	6	50	--------	--------	----	--------	--------	35
150	780	--------	100	--------	5	50	100	25	----	--------	--------	36
300	840	--------	--------	300	6	50	150	--------	2	1,080	--------	37
--------	720	--------	--------	100	6	50	--------	--------	1	1,200	--------	38
200	720	172	100	--------	6	25	150	--------	2	25	--------	39
150	780	--------	--------	150	6	40	100	720	----	--------	--------	40
50	900	--------	--------	25	6	50	100	50	----	--------	--------	41
50	780	630	--------	--------	5	50	--------	--------	----	--------	--------	42
240	900	--------	--------	--------	5	50	180	--------	----	--------	--------	43
200	--------	--------	10	--------	6	50	75	--------	----	--------	--------	44
200	840	--------	50	--------	6	40	120	60	----	--------	--------	45
500	510	--------	--------	--------	6	46	--------	--------	----	--------	--------	46
360	--------	--------	--------	--------	6	50	100	--------	----	--------	--------	47
250	420	--------	--------	30	7	27	--------	--------	----	--------	--------	48
300	720	--------	25	--------	6	50	--------	--------	----	--------	--------	49
50	--------	--------	--------	35	5	44	100	--------	----	--------	--------	50
300	600	--------	100	--------	5	30	--------	--------	----	--------	--------	51
150	840	--------	--------	--------	4	50	25	--------	----	--------	--------	52
25	--------	--------	--------	--------	7	50	100	--------	4	100	--------	53
50	720	--------	--------	--------	5	50	--------	--------	----	--------	--------	54
50	--------	--------	--------	--------	6	30	--------	--------	----	--------	--------	55
100	664	--------	52	--------	7	50	50	--------	----	--------	--------	56
240	900	--------	--------	20	6	38	25	--------	----	--------	--------	57

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION.

No. in order of population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshall
58	Denison	300	-------	100	-------	-------	300	-------	720
59	Sheldon	50	-------	30	1,800	-------	900	-------	1,200
60	Cresco	300	-------	50	400	-------	560	-------	1,080
61	Anamosa	80	-------	-------	-------	-------	180	-------	840
62	Storm Lake	43	-------	431	1,713	-------	540	-------	-------
63	Jefferson	75	-------	-------	-------	-------	90	-------	240
64	Manchester	50	*1,440	1	-------	-------	-------	-------	780
65	Pella	300	-------	100	-------	-------	300	-------	600
66	Valley Junction	100	-------	-------	-------	-------	780	-------	720
67	Hampton	150	-------	25	-------	-------	1,000	-------	900
68	Winterset	200	-------	75	-------	-------	480	-------	-------
69	Harlan	75	-------	75	-------	-------	1,200	-------	660
70	Osage	100	-------	25	-------	-------	384	-------	900
71	Clear Lake	19	-------	-------	-------	-------	130	-------	-------
72	Eldora	100	-------	-------	-------	-------	720	-------	720
73	Osceola	350	-------	50	-------	-------	400	-------	-------
74	Mystic	90	-------	40	-------	-------	100	-------	480
75	Nevada	100	-------	1	-------	-------	300	-------	960
76	New Hampton	50	*1,400	50	1,080	-------	-------	-------	660
77	Emmetsburg	-------	-------	25	-------	-------	240	-------	660
78	Tama	50	-------	-------	-------	-------	175	-------	60
79	Colfax	50	-------	1	-------	-------	240	-------	780
80	Clarion	200	-------	50	1,200	-------	-------	-------	900
81	Sac City	25	*1,000	25	-------	-------	-------	-------	720
82	Bloomfield	35	480	200	-------	-------	150	-------	480
83	Lake City	100	-------	60	44	-------	200	-------	360
84	Onawa	50	-------	-------	-------	-------	600	-------	300
85	Hamburg	150	-------	50	-------	-------	125	-------	520
86	Leon	250	-------	75	-------	-------	100	-------	540
87	Tipton	100	-------	60	-------	-------	240	-------	720
88	Waukon	150	-------	-------	-------	-------	-------	-------	900
89	Monticello	100	-------	-------	-------	-------	600	-------	600
90	Seymour	-------	-------	50	-------	-------	150	-------	720
91	Forest City	44	-------	25	-------	-------	100	-------	720
92	Villisca	240	-------	120	-------	-------	300	-------	600
93	Sigourney	200	-------	150	-------	-------	200	-------	600
94	Ida Grove	150	-------	60	-------	-------	200	-------	600
95	Audubon	50	-------	75	1,500	-------	600	-------	660
96	Humboldt	15	-------	50	-------	-------	100	-------	480
97	Hawarden	100	-------	50	-------	-------	180	-------	300
98	Marengo	100	-------	75	-------	-------	75	-------	540
99	Rock Rapids	50	-------	75	-------	-------	150	-------	780
100	Eldon	100	-------	50	-------	-------	100	-------	-------
101	Bedford	100	-------	50	-------	-------	100	-------	660
102	Corning	100	-------	25	-------	-------	162	-------	600
103	Stuart	50	-------	50	-------	-------	220	-------	300
104	What Cheer	100	-------	-------	-------	-------	100	-------	720
105	Toledo	50	-------	50	-------	-------	200	-------	840

*City Manager.

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Solicitor	Street commissioner	Weighmaster	Physician	Health officers	Councilmen		Chief of fire department	Assistant chief of fire department	Firemen		Police or municipal judge	No. in order of population
					Number	Salary of each			Number	Salary of each		
300	720		25		5	50						58
				30	5	50	100	50				59
112	610		25		5	28						60
200					6	15						61
38	680				6	41						62
50	800				5	50						63
					5	50						64
150	400			60	6	40	30					65
60	720		25		5	15						66
150					6	25						67
100	720				4	35						68
	840		25		6	25						69
100				25	6	12	50					70
					5	20						71
50	720			25	6	32						72
					5	30						73
				12	5	12						74
150					6	50						75
35	720				6	18						76
200					6	28	300					77
50	60		50		5	28						78
100	600		1		5	50						79
100				25	6	50						80
25					6	13						81
100					5	32						82
75	600			24	6	40	15					83
75	600	600			6	23						84
	220				5	12						85
50					5	40						86
		480			5	50						87
75					5	50						88
	720	300			5	25						89
25			20		5	12						90
100	305			25	5	41						91
	705	312		80	5	18						92
					6	50						93
100					5	52						94
	840		50		4	50	4					95
					5	15						96
50	420				5	21						97
100	540				5	21						98
200	720	720			5	27	50					99
100	306				5	10						100
100				25	5	50						101
100	600			50	5	40	25					102
50	900			25	5	15						103
100					5	13						104
50				25	5	24						105

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

No. in order of population	CITY	Police or municipal court clerk	Police Captain		Police Lieutenant		Patrolmen		Patrol driver	Police matron
			Number	Salary of each	Number	Salary of each	Number	Salary of each		
1	Des Moines	$-------	6	$1,462	2	$-------	51	$1,100	$ 900	$ 830
2	Sioux City	-------	1	1,080	1	1,140	47	960	900	900
3	Davenport	720	1	1,410	1	1,290	45	1,080	1,080	864
4	Dubuque	-------	2	1,020	2	1,020	34	900	900	900
5	Cedar Rapids	-------	2	1,200	1	960	13	900	900	900
6	Waterloo	600	1	1,200	2	1,080	6	900	1,080	840
7	Council Bluffs	-------	1	1,080	4	960	16	900	960	480
8	Clinton	-------	1	1,020	1	840	12	840	840	-------
9	Burlington	-------	2	1,000	2	930	11	813	720	600
10	Ottumwa	-------	1	1,050	----	-------	6	960	960	-------
11	Fort Dodge	-------	1	1,040	----	-------	9	1,020	-------	-------
12	Mason City	-------	1	1,170	2	900	9	900	930	1,200
13	Marshalltown	-------	----	-------	----	-------	----	-------	840	-------
14	Muscatine	-------	----	-------	----	-------	6	780	-------	-------
15	Keokuk	-------	1	1,020	1	960	6	840	420	-------
16	Boone	-------	----	-------	----	-------	6	879	-------	480
17	Iowa City	-------	1	840	----	-------	5	780	-------	-------
18	Oskaloosa	-------	----	-------	----	-------	4	900	-------	-------
19	Fort Madison	-------	1	900	1	780	5	684	-------	-------
20	Centerville	-------	----	-------	----	-------	3	840	-------	-------
21	Creston	-------	----	-------	----	-------	3	720	-------	-------
22	Oelwein	-------	----	-------	----	-------	1	720	-------	-------
23	Charles City	-------	----	-------	----	-------	2	720	900	-------
24	Cedar Falls									
25	Fairfield	-------	----	-------	----	-------	2	720	-------	-------
26	Webster City	-------	----	-------	----	-------	----	-------	-------	-------
27	Shenandoah	-------	----	-------	----	-------	----	-------	-------	-------
28	Clarinda	-------	----	-------	----	-------	----	-------	-------	-------
29	Cherokee	-------	----	-------	----	-------	----	-------	-------	-------
30	Red Oak	-------	----	-------	----	-------	----	-------	-------	-------
31	Perry	-------	----	-------	----	-------	----	-------	-------	-------
32	Chariton	-------	----	-------	----	-------	----	-------	-------	-------
33	Newton	-------	----	-------	----	-------	----	-------	-------	-------
34	Albia	-------	----	-------	----	-------	----	-------	-------	-------
35	Ames	-------	----	-------	----	-------	----	-------	-------	-------
36	Le Mars	-------	----	-------	----	-------	2	780	-------	-------
37	Grinnell	-------	----	-------	----	-------	----	-------	-------	-------
38	Atlantic	-------	----	-------	----	-------	2	780	-------	-------
39	Marion	-------	----	-------	----	-------	1	660	-------	-------
40	Washington	-------	----	-------	----	-------	----	-------	-------	-------
41	Glenwood	-------	----	-------	----	-------	----	-------	-------	-------
42	Spencer	-------	----	-------	----	-------	----	-------	-------	-------
43	Estherville	-------	----	-------	----	-------	----	-------	-------	-------
44	Mount Pleasant	-------	----	-------	----	-------	1	720	-------	-------
45	Vinton	-------	----	-------	----	-------	----	-------	-------	-------
46	Eagle Grove	-------	----	-------	----	-------	2	780	-------	-------
47	Carroll	-------	----	-------	----	-------	----	-------	-------	-------
48	Decorah	-------	----	-------	----	-------	----	-------	-------	-------
49	Maquoketa	-------	----	-------	----	-------	----	-------	-------	-------
50	Missouri Valley	-------	----	-------	----	-------	----	-------	-------	-------
51	Knoxville	-------	----	-------	----	-------	----	-------	-------	-------
52	Iowa Falls	-------	----	-------	----	-------	----	-------	-------	-------
53	Independence	-------	----	-------	----	-------	----	-------	-------	-------
54	Belle Plaine	-------	----	-------	----	-------	----	-------	-------	-------
55	Algona	-------	----	-------	----	-------	----	-------	-------	-------
56	Waverly	-------	----	-------	----	-------	----	-------	-------	-------
57	Indianola	-------	----	-------	----	-------	1	600	-------	-------

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Supt. of water works	Asst. Supt. of water works	Supt. of light works	Chief engineer of water works	Asst. engineer of water works	Chief engineer of light works	Asst. engineer of light works	Librarian	Asst. librarian	Park commissioner	Park Supt.	No. in order of population
							$ 2,500			$ 1,800	1
$ 1,800			$ 1,440	$ 1,440			2,100	$ 840		1,800	2
							2,000	1,020	$ 300	1,800	3
1,680							1,320	640			4
1,800	$ 1,200		1,380	1,020			1,560			960	5
1,980	1,250		1,500	840			1,200	720	350		6
2,500	1,800		1,200				1,500	552	330		7
							1,200	840			8
							1,320	735		900	9
2,700	1,200		1,380	715			1,000	480		840	10
1,800				960			1,320		960		11
			1,200	900			1,320	900			12
											13
2,000	1,080		1,200	840			1,080	840			14
											15
600			1,080				660	420			16
							1,020	615			17
											18
							660	250			19
							420				20
											21
			900	780			540				22
900							840				23
600		$ 800	960	900	$ 1,320				50		24
1,080	300	840	900	720			660	200			25
480		720			900	$ 900	1,200	720			26
			900	720			840	720			27
							620	240			28
											29
540			1,080				600				30
600							600	240			31
			900	780			600				32
1,200			1,200			960	900	480			33
300			1,080	780	1,380		540				34
			900								35
600		1,200			1,200		720				36
							780	390			37
		1,080					480				38
528		792	408	672	612		665				39
							540	171			40
1,260				900	900		360				41
780						840					42
1,500					900						43
						900	540	300			44
		840			900	900	600				45
300			300	225	900		300				46
510							360	240			47
			750	600							48
							720	216			49
1,320							600				50
720											51
900							600	269			52
1,500			780	780							53
											54
840		1,225			910	910	840				55
840		900	156	132	624	528	460	110			56
480		900			624	528	400	54			57

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION.

No. in order of population	CITY	Police or municipal court clerk	Police Captain		Police Lieutenant		Patrolmen		Patrol driver	Police matron
			Number	Salary of each	Number	Salary of each	Number	Salary of each		
58	Denison									
59	Sheldon									
60	Cresco									
61	Anamosa									
62	Storm Lake									
63	Jefferson									
64	Manchester									
65	Pella									
66	Valley Junction									
67	Hampton									
68	Winterset									
69	Hanlan									
70	Osage									
71	Clear Lake									
72	Eldora									
73	Osceola									
74	Mystic									
75	Nevada									
76	New Hampton									
77	Emmetsburg									
78	Tama									
79	Colfax									
80	Clarion									
81	Sac City									
82	Bloomfield									
83	Lake City									
84	Onawa									
85	Hamburg									
86	Leon									
87	Tipton									
88	Waukon									
89	Monticello									
90	Seymour									
91	Forest City									
92	Villisca									
93	Sigourney									
94	Ida Grove									
95	Audubon									
96	Humboldt						1	240		
97	Hawarden									
98	Marengo									
99	Rock Rapids									
100	Eldon									
101	Bedford									
102	Corning									
103	Stuart									
104	What Cheer									
105	Toledo									

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Supt. of water works	Asst. Supt. of water works	Supt. of light works	Chief engineer of water works	Asst. engineer of water works	Chief engineer of light works	Asst. engineer of light works	Librarian	Asst. librarian	Park commissioner	Park Supt.	No. in order of population
780		880			1,200	1,080					58
720							500				59
			600				600	120			60
											61
			900	780							62
660											63
1,080											64
											65
1,350											66
			900	600							67
420		960			720	720	420	300			68
540	300	840			840	780					69
			1,050								70
											71
770				690							72
							420	210			73
											74
											75
900											76
900											77
							290				78
420											79
							480				80
											81
1,020		840			780		384				82
							300				83
					900	720					84
											85
											86
300				720	1,500	720					87
1,180							300				88
							585				89
1,200											90
925							256				91
400											92
											93
180											94
							600	300			95
720											96
		1,500			840	840	180	105			97
											98
		1,800	1,200		960	840	420	150			99
1,080			900	900			240				100
							480				101
1,000	720										102
		1,500			780	780	300				103
180											104
											105

TABLE NO. 14—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
	Grand total	$16,726,565	$ 19.41	$ 5,851,801	$ 6.81
1	Des Moines	2,033,253	19.25	1,025,770	9.71
2	Sioux City	1,380,115	223.41	448,730	7.26
3	Davenport	815,462	16.82	448,333	9.26
4	Dubuque	1,221,627	29.23	417,541	9.99
5	Cedar Rapids	692,612	17.03	275,613	6.78
6	Waterloo	419,885	12.73	170,820	5.16
7	Council Bluffs	811,484	25.88	240,221	7.66
8	Clinton	244,526	9.33	169,891	6.51
9	Burlington	297,936	12.29	223,206	.92
10	Ottumwa	269,206	11.99	115,424	5.14
11	Fort Dodge	502,251	25.92	131,759	6.80
12	Mason City	1,015,459	59.20	242,148	14.11
13	Marshalltown	169,725	10.56	65,933	4.10
14	Muscatine	265,398	16.72	106,655	6.71
15	Keokuk	281,436	18.42	99,713	6.54
16	Boone	122,240	9.97	56,905	4.64
17	Iowa City	332,851	27.74	85,039	7.06
18	Oskaloosa	117,316	11.19	58,903	5.62
19	Fort Madison	119,083	12.16	36,558	3.73
20	Centerville	35,851	4.59	30,238	3.88
21	Creston	130,235	17.20	88,358	11.67
22	Oelwein	73,820	10.34	25,150	3.52
23	Charles City	64,801	10.17	31,617	4.96
24	Cedar Falls	171,200	27.17	19,314	3.08
25	Fairfield	65,300	10.66	22,994	3.76
26	Webster City	133,081	22.80	14,610	2.50
27	Shenandoah	63,678	11.28	22,784	4.04
28	Clarinda	30,625	5.44	20,028	3.56
29	Cherokee	142,555	25.34	23,173	4.12
30	Red Oak	48,278	8.62	18,685	3.34
31	Perry	89,102	16.18	29,486	5.45
32	Chariton	64,900	12.37	13,734	2.62
33	Newton	144,035	27.80	27,442	5.23
34	Abia	30,298	5.91	16,169	3.15
35	Ames	535,206	105.11	47,579	9.34
36	Le Mars	38,911	7.67	28,019	5.52
37	Grinnell	333,273	65.80	49,972	9.87
38	Atlantic	143,913	28.54	18,846	3.74
39	Marion	155,288	33.21	30,054	6.43
40	Washington	52,757	11.59	22,329	4.91
41	Glenwood	35,640	8.42	16,039	3.93
42	Spencer	91,360	21.87	18,692	4.47
43	Estherville	44,754	10.85	10,124	2.45
44	Mount Pleasant	82,785	20.22	15,294	3.74
45	Vinton	67,172	16.57	16,161	3.99
46	Eagle Grove	57,536	14.24	18,827	4.66
47	Carroll	113,912	28.05	23,685	5.70
48	Decorah	33,223	8.26	26,232	6.52
49	Maquoketa	25,383	6.71	14,516	3.84
50	Missouri Valley	29,950	7.95	19,262	5.11
51	Knoxville	37,229	9.94	14,724	3.93
52	Iowa Falls	109,311	29.40	24,875	6.69
53	Independence	80,025	21.73	15,713	4.27
54	Belle Plaine	24,011	6.54	10,982	2.99
55	Algona	61,202	17.01	13,599	3.78
56	Waverly	46,974	12.93	9,193	2.61
57	Indianola	79,261	22.67	18,891	5.40

PAYMENTS, TOTAL AND PER CAPITA.

Payments for Industrial Municipal Expense		Payments for Outlay				Payments for Decrease of Indebtedness		No. in order of population
		Other than Municipal Industries		Municipal Industries				
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
$ 1,415,238	$ 1.65	$ 4,046,767	$ 4.71	$ 1,290,484	$ 1.50	$ 4,122,275	$ 4.79	
37,260	.35	434,944	4.12	1.061	.01	534,218	5.06	1
67,114	1.09	569,233	9.21	93,594	1.51	201,454	3.26	2
266	-------	100,350	2.06	48,049	.99	218,464	4.50	3
768	.02	136,614	3.27	135	-------	666,569	1.55	4
69,531	1.71	39,685	.98	82,800	2.04	224,983	5.53	5
64,411	1.95	32,495	.98	57,737	1.74	94,422	2.85	6
58,782	1.87	185,306	5.91	19,580	.62	307,595	9.81	7
----------	-------	23,791	.91	----------	-------	50,844	1.94	8
1,400	.06	5,494	.23	33	-------	67,803	2.77	9
42,475	1.89	30,072	1.34	44,507	1.98	36,728	1.63	10
21,455	1.11	220,521	11.38	100,238	5.17	28,178	1.45	11
27,979	1.63	599,882	34.39	49,834	2.90	95,616	5.57	12
40,243	.21	8,998	.56	35,985	2.24	18,566	1.16	13
27,530	1.70	19,251	1.21	34,340	2.16	77,622	4.99	14
5,139	.34	29,863	1.96	515	.03	146,206	9.59	15
25,889	2.11	13,290	1.08	8,096	.66	18,060	1.47	16
2,946	2.44	80,328	6.67	7,600	.63	156,938	13.04	17
15,034	1.43	23,980	2.29	106	.01	19,293	1.84	18
948	.10	55,312	5.65	227	.02	26,038	2.66	19
286	.04	462	.06	350	.04	4,515	.58	20
1,697	.22	2,488	.33	----------	-------	37,692	.50	21
8,744	1.22	9,934	1.39	6,041	.85	23,951	3.35	22
6,101	.96	3,700	.58	1,571	.25	21,818	3.42	23
48,171	7.67	9,679	1.54	66,817	10.63	27,319	4.35	24
10,120	1.65	14,278	2.33	4,485	.73	13,423	2.19	25
55,271	9.47	44,085	7.56	3,293	.56	15,822	2.71	26
7,399	1.31	3,126	.55	4,585	.81	25,784	4.57	27
4,437	.79	1,175	.22	1,332	.22	3,653	.65	28
10,509	1.87	13,119	2.33	5,469	.97	90,285	16.05	29
10,872	1.94	9,206	1.64	5,444	.97	4,071	.73	30
12,531	2.30	3,344	.61	8,125	1.49	35,616	6.53	31
5,615	1.06	7,629	1.45	9,413	1.79	28,509	5.45	32
90,843	17.59	315	.06	14,000	2.71	11,435	2.21	33
4,764	.94	966	.19	4,454	.86	3,945	.77	34
40,562	7.96	390,104	76.62	29,587	5.81	27,374	5.38	35
35	.01	6,801	1.34	----------	-------	4,056	.80	36
12,098	2.35	203,900	40.29	2,910	.57	64,393	12.72	37
31,257	6.20	20,143	3.99	4,164	.82	69,503	13.79	38
8,823	1.88	51,374	10.99	1,208	.26	62,829	13.65	39
12,342	2.71	7,378	1.62	6,198	1.36	4,510	.99	40
3,798	.85	----------	-------	----------	-------	15,803	3.64	41
44,511	10.66	4,518	1.08	15,579	3.73	8,060	1.93	42
23,431	5.68	3,467	.84	----------	-------	7,732	1.88	43
20,651	5.05	22,024	5.38	16,078	3.93	8,738	2.13	44
22,683	5.59	8,942	2.21	15,968	3.94	3,418	.84	45
2,454	.61	20,597	5.10	7,869	1.94	7,789	1.93	46
8,390	2.08	72,667	18.02	4,531	1.12	4,640	1.13	47
3,820	.95	----------	-------	----------	-------	3,171	.79	48
4,520	1.19	367	.09	2,717	.72	3,263	.87	49
6,134	1.63	----------	-------	----------	-------	4,554	1.21	50
7,393	1.97	3,138	.84	464	.12	11,510	3.08	51
4,601	1.24	65,691	17.67	8,516	2.29	5,628	1.51	52
26,564	7.21	31,916	8.66	5,330	1.45	502	.14	53
1,857	.51	3,425	.93	375	.10	7,372	2.01	54
25,709	7.15	10,894	3.03	6,778	1.88	4,222	1.17	55
11,206	3.14	8,876	2.21	9,731	2.73	7,968	2.24	56
24,848	7.11	5,982	1.71	18,310	5.24	11,230	3.21	57

TABLE NO. 14—CONTINUED—CLASSIFIED

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
58	Denison	153,280	44.35	26,142	7.56
59	Sheldon	41,253	12.40	13,418	4.04
60	Cresco	66,589	20.78	24,059	7.52
61	Anamosa	20,611	6.51	9,681	3.06
62	Storm Lake	60,248	19.08	20,627	6.55
63	Jefferson	29,529	9.52	16,779	5.41
64	Manchester	24,713	7.95	14,276	4.60
65	Pella	72,045	23.24	9,685	3.12
66	Valley Junction	44,876	14.81	6,964	2.30
67	Hampton	55,140	18.20	23,817	7.87
68	Winterset	57,845	20.21	8,246	2.88
69	Harlan	62,042	21.58	6,599	2.33
70	Osage	28,406	10.21	9,800	3.52
71	Clear Lake	38,167	13.92	14,001	5.11
72	Eldora	28,289	10.41	4,845	1.78
73	Osceola	24,068	8.86	9,781	3.60
74	Mystic	4,066	1.51	1,994	.74
75	Nevada	93,712	17.07	15,432	5.19
76	New Hampshire	80,262	30.12	6,467	2.43
77	Emmetsburg	48,766	18.41	15,621	5.90
78	Tama	23,373	8.90	10,785	4.11
79	Colfax	27,181	10.42	10,663	4.09
80	Clarion	49,600	19.41	15,198	5.95
81	Sac City	51,374	20.37	15,572	6.17
82	Bloomfield	29,958	13.14	5,731	2.51
83	Lake City	19,379	10.50	7,444	3.35
84	Onawa	30,683	13.42	8,609	3.44
85	Hamburg	12,051	5.46	3,173	1.44
86	Leon	25,540	11.61	8,229	3.74
87	Tipton	45,047	20.23	14,297	6.57
88	Waukon	74,463	17.28	10,060	4.64
89	Monticello	37,372	17.34	16,704	7.73
90	Seymour	21,016	9.78	3,265	1.52
91	Forest City	71,213	33.34	30,276	14.18
92	Villisca	17,056	7.99	9,612	4.51
93	Sigourney	26,238	12.43	8,269	3.92
94	Ida Grove	124,107	59.38	23,217	11.11
95	Audubon	50,163	24.12	15,804	7.58
96	Humboldt	13,756	6,66	5,657	2.74
97	Hawarden	29,859	14.58	5,392	2.63
98	Marengo	12,209	5.97	7,126	3.49
99	Rock Rapids	89,267	43.95	8,868	4.36
100	Eldon	24,220	11.91	4,981	2.45
101	Bedford	12,525	6.42	7,232	3.71
102	Corning	35,244	18.72	9,554	5.07
103	Stuart	68,147	36.83	5,733	3.10
104	What Cheer	9,603	5.31	6,690	3.70
105	Toldeo	16,267	9.45	8,936	5.18

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

Payments for Industrial Municipal Expense		Payments for Outlay				Payments for Decrease of indebtedness		No. in order of population
		Other than Municipal Industries		Municipal Industries				
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per calpta	
7,686	2.22	----------	-------	52,161	15.09	67,291	19.48	58
7,932	2.28	----------	-------	3,024	.91	16,879	5.07	59
963	.30	4,549	1.42	3,713	1.13	33,305	10.41	60
3,863	1.22	393	.12	603	.19	6,071	1.92	61
7,779	2.46	11,306	3.59	4,225	1.34	16,311	5.14	62
7,969	2.57	----------	-------	----------	-------	4,781	1.54	63
4,962	1.59	1,674	.54	3,116	1.00	685	.22	64
9,746	3.14	18,230	5.88	13,346	4.31	21,038	6.79	65
4,826	1.59	11,364	3.75	3,035	1.00	18,687	6.17	66
3,803	1.24	2,491	.82	19,011	6.28	6,018	1.99	67
16,521	5.77	3,706	1.29	18,771	6.56	10,601	3.71	68
7,212	2.55	4,738	1.67	25,530	9.03	17,963	6.00	69
2,781	1.00	9,490	3.41	746	.27	5,589	2.01	70
6,722	2.45	6,607	2.41	----------	-------	10,837	3.95	71
235	.09	9,415	3.47	6,817	2.51	6,977	2.56	72
995	.37	1,430	.52	5,345	1.97	6,517	2.40	73
----------	-------	2,072	.77	----------	-------	----------	-------	74
3,262	1.96	53,502	1.98	11,895	4.43	7,821	2.91	73
13,017	4.88	39,590	14.86	14,301	5.37	6,887	2.58	76
2,965	1.12	5,941	2.24	3,371	1.27	20,868	7.88	77
910	.34	2,370	.90	6,104	2.33	3,204	1.22	78
4,147	1.59	287	.11	851	.32	11,233	4.31	79
615	.24	14,855	5.81	15,549	6.09	3,383	1.32	80
3,957	1.57	30,176	11.97	----------	-------	1,669	.66	81
6,452	2.83	2,524	1.11	9,074	3.98	6,177	2.71	82
656	.29	5,338	2.40	2,725	1.22	7,216	3.24	83
4,493	2.03	1,329	.60	12,475	5.64	3,777	1.71	84
3,970	1.80	639	.29	----------	-------	4,269	1.93	85
1,560	.71	1,979	.90	5,965	2.71	7,807	3.55	86
13,514	6.21	1,232	.56	12,404	5.70	3,600	1.19	87
5,118	2.36	1,713	.79	9,767	4.50	10,805	4.99	88
4,295	1.99	7,894	3.65	2,621	1.21	5,858	2.76	89
13,394	6.24	210	.09	----------	-------	4,147	1.93	90
8,535	3.99	186	.08	6,197	2.90	26,019	12.19	91
3,648	1.71	137	.06	1,339	.62	2,320	1.09	92
4,297	2.03	1,903	.90	443	.21	11,326	5.37	93
3,278	1.57	94,245	45.09	2,395	1.15	972	.46	94
4,873	2.33	3,188	1.53	16,507	7.98	9,791	4.70	95
1,975	.96	4,628	2.24	771	.37	725	.35	96
21,088	10.31	189	.09	2,859	1.39	331	.16	97
1,887	.92	617	.30	1,338	.65	1,241	.61	98
13,710	6.75	3,433	1.69	62,200	30.63	1,056	.52	99
11,644	5.73	686	.34	1,678	.82	5,231	2.57	100
----------	-------	1,076	.55	----------	-------	4,217	2.16	101
7,169	3.80	241	.13	16,641	8.83	1,639	.89	102
17,416	9.42	3,881	2.09	34,837	18.83	6,280	3.39	103
150	.08	171	.09	392	.22	2,200	1.22	104
3,029	1.77	233	.14	113	.07	3,956	2.29	105

TABLE NO. 15—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
	Grand total	$ 17,521,807	$ 20.37
1	Des Moines	2,446,966	23.16
2	Sioux City	1,414,702	22.90
3	Davenport	902,227	18.61
4	Dubuque	1,255,046	30.03
5	Cedar Rapids	694,468	17.07
6	Waterloo	429,075	12.96
7	Council Bluffs	942,715	30.06
8	Clinton	210,786	8.07
9	Burlington	292,276	12.05
10	Ottumwa	242,076	10.77
11	Fort Dodge	428,225	24.71
12	Mason City	968,514	56.45
13	Marshalltown	168,848	10.50
14	Muscatine	252,555	15.91
15	Keokuk	274,170	18.00
16	Boone	133,540	10.89
17	Iowa City	331,679	27.57
18	Oskaloosa	105,884	10.10
19	Fort Madison	110,994	11.32
20	Centerville	39,000	4.97
21	Creston	148,956	19.68
22	Oelwein	70,494	9.87
23	Charles City	71,351	11.18
24	Cedar Falls	179,768	28.61
25	Fairfield	65,925	10.77
26	Webster City	153,900	26.37
27	Shenandoah	64,815	11.49
28	Clarinda	33,251	5.91
29	Cherokee	152,633	26.78
30	Red Oak	53,161	9.56
31	Perry	91,519	16.76
32	Chariton	59,992	11.43
33	Newton	147,449	11.92
34	Abia	40,782	7.93
35	Ames	534,319	104.95
36	Le Mars	44,876	8.85
37	Grinnell	360,452	71.21
38	Atlantic	135,719	26.94
39	Marion	152,943	32.92
40	Washington	52,222	11.48
41	Glenwood	36,899	8.49
42	Spencer	83,849	20.07
43	Estherville	65,192	15.80
44	Mount Pleasant	79,397	19.45
45	Vinton	69,783	17.21
46	Eagle Grove	55,129	13.76
47	Carroll	111,671	27.79
48	Decorah	109,971	27.35
49	Maquoketa	28,442	7.57
50	Missouri Valley	30,300	8.30
51	Knoxville	40,160	10.76
52	Iowa Falls	103,891	29.23
53	Independence	70,729	19.20
54	Belle Plaine	31,684	8.64
55	Algona	82,797	23.05
56	Waverly	55,999	16.02
57	Indianola	87,394	25.29

RECEIPTS, TOTAL AND PER CAPITA.

Receipts from General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans, Increasing Indebtedness, Interest, Refunds		No. in order of population
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
$ 7,726,694	$ 8.99	$ 417.000	$ .46	$ 2,199,633	$ 2.56	$ 7,178,480	$ 8.66	
1,054,398	9.98	68,109	.64	37,235	.35	1,287,324	12.19	1
594.847	9.61	57,211	.93	176,883	2.87	585,761	9.49	2
564,812	11.65	26,879	.56	127	-------	310,409	6.40	3
533,771	12.78	669	.02	1,365	.02	719,241	17.21	4
400,317	8.85	20,171	.49	126,650	3.12	147,330	3.61	5
314,151	9.49	11,975	.36	94,816	2.86	8,133	.25	6
255,871	8.16	3,954	.12	132,078	4.21	550,812	17.57	7
130,118	4.99	38,993	1.49	----------	-------	41,675	1.59	8
208,909	8.61	6,497	.27	1,197	.05	75,673	3.12	9
158,507	7.06	10,666	.47	59,377	2.64	13,526	.60	10
133,678	9.51	4,125	.21	37,608	1.94	252,814	13.05	11
184,210	10.74	19,511	1.13	46,595	2.17	718,198	41.87	12
108,521	6.75	8,440	.52	50,574	3.15	1,313	.08	13
185,219	11.67	11,766	.74	53,014	3.34	2,556	.16	14
142,181	9.33	3,894	.26	4,640	.31	123,455	8.10	15
68,964	5.63	1,136	.09	40,982	3.34	22,458	1.83	16
162,996	13.55	2,997	.25	3,175	.26	162,511	13.51	17
76,405	7.28	2,469	.24	----------	-------	27,010	2.58	18
59,451	6.07	368	.03	980	.10	50,195	5.12	19
36,101	4.63	1,133	.14	1,466	.16	300	.04	20
64,064	8.46	1,859	.25	2,006	.27	81,027	10.70	21
40,595	3.69	4,429	.62	10,302	1.43	15,088	2.11	22
48,116	7.55	1,365	.21	17,202	2.69	4,668	.73	23
40,581	6.46	254	.04	64,366	10.24	74,567	11.87	24
43,079	7.05	1,949	.32	12,493	2.04	8,404	1.36	25
46,773	8.01	2,518	.43	62,767	10.76	41,842	7.17	26
31,620	5.61	1,255	.22	7,854	1.39	24,086	4.27	27
25,724	4.57	590	.11	6,489	1.15	439	.08	28
48,309	8.59	1,464	.26	9,921	1.41	92,939	16.52	29
35,847	6.39	524	.09	16,296	2.99	494	.09	30
46,249	8.47	4,777	.87	15,878	2.91	24,615	4.51	31
40,509	7.73	3,135	.59	9,921	1.89	6,427	1.22	32
36,043	6.97	964	.18	95,298	1.84	15,144	2.93	33
31,015	6.03	25	-------	8,979	1.75	763	.15	34
44,307	8.70	961	.19	84,373	16.57	404,678	79.49	35
33,635	6.63	294	.06	----------	-------	10,947	2.16	36
83,388	16.47	2,616	.51	16,132	3.19	258,316	51.04	37
32,645	6.48	82	.01	43,851	8.70	59,141	11.75	38
105,187	22.71	111	.02	1,472	.31	46,173	9.88	39
34,608	7.61	605	.13	11,094	2.44	5,915	1.30	40
15,294	3.52	203	.04	3,256	.75	18,146	4.18	41
16,788	4.02	4,424	1.06	46,619	11.16	16,018	3.83	42
28,094	6.81	89	.02	34,625	8.39	2,384	.58	43
25,711	6.30	268	.06	31,571	7.74	21,847	5.35	44
29,212	7.21	1,866	.46	31,006	7.65	7,699	1.89	45
30,415	7.53	831	.21	5,715	1.41	18,168	4.61	46
25,439	6.31	821	.20	10,086	2.50	75,325	18.68	47
9,360	2.33	----------	-------	6,369	1.58	94,242	23.44	48
15,361	4.07	3,584	.95	9,288	2.49	209	.06	49
22,543	5.99	625	.16	7,100	1.88	32	-------	50
26,527	7.09	636	.17	9,604	2.59	3,393	.91	51
74,848	21.42	9,895	2.66	10,829	2.91	8,319	2.24	52
30,170	8.19	----------	-------	39,128	10.62	1,431	.39	53
29,497	8.04	101	.03	2,086	.57	----------	-------	54
45,302	12.61	3,871	1.08	33,198	9.24	426	.12	55
22,859	6.54	351	.10	32,187	9.21	602	.17	56
29,059	8.41	12,186	3.53	33,958	9.82	12,191	3.53	57

TABLE NO. 15—CONTINUED—MUNICIPAL

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
58	Denison	163,235	47.24
59	Sheldon	42,052	12.66
60	Cresco	67,648	21.13
61	Anamosa	22,672	7.18
62	Storm Lake	59,518	18.89
63	Jefferson	28,519	9.14
64	Manchester	25,382	7.59
65	Pella	62,400	20.71
66	Valley Junction	42,073	13.90
67	Hampton	83,901	27.73
68	Winterset	57,436	20.07
69	Harlan	64,745	22.97
70	Osage	29,206	10.73
71	Clear Lake	34,668	12.64
72	Eldora	35,642	13.10
73	Osceola	25,231	9.28
74	Mystic	4,853	1.80
75	Nevada	87,331	32.54
76	New Hampshire	75,098	19.22
77	Emmetsburg	50,919	19.22
78	Tama	24,411	9.30
79	Colfax	26,517	10.16
80	Clarion	52,010	20.36
81	Sac City	51,909	20.56
82	Bloomfield	36,679	16.08
83	Lake City	18,560	8.34
84	Onawa	31,008	14.01
85	Hamburg	17,284	7.89
86	Leon	27,158	12.35
87	Tipton	38,347	17.43
88	Waukon	37,406	17.24
89	Monticello	38,073	17.55
90	Seymour	23,058	11.73
91	Forest City	69,110	32.34
92	Villisca	18,548	10.55
93	Sigourney	27,743	13.11
94	Ida Grove	121,452	58.10
95	Audubon	40,592	19.48
96	Humboldt	15,353	7.43
97	Hawarden	35,235	17.21
98	Marengo	12,833	6.29
99	Rock Rapids	91,474	45.03
100	Eldon	27,495	13.53
101	Bedford	16,829	8.63
102	Corning	51,433	27.28
103	Stuart	81,040	18.02
104	What Cheer	8,441	4.65
105	Toldeo	17,720	10.31

RECEIPTS, TOTAL AND PER CAPITA.

Receipts from General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans, Increasing Indebtedness, Interest, Refunds		No. in order of population
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
24,563	7.11	1,471	.42	50,815	14.71	86,386	25.00	58
14,892	4.49	1,962	.59	2,680	.81	22,518	6.77	59
27,998	8.75	265	.08	3,879	1.21	35,506	11.09	60
14,398	4.56	----------	-------	8,274	2.62	----------	-------	61
31,408	9.97	882	.28	7,621	2.42	19,607	6.22	62
13,771	4.44	4,728	1.52	10,020	3.18	----------	-------	63
18,681	5.44	366	.11	6,147	1.98	188	.06	64
35,038	11.31	859	.28	25,962	8.38	541	.74	65
14,403	4.76	168	.05	9,702	3.21	17,800	5.88	66
23,692	7.83	342	.11	5,594	1.85	54,273	17.94	67
20,192	7.06	512	.18	19,863	6.94	16,869	5.89	68
33,137	11.73	1,226	.47	29,854	10.59	528	.18	69
16,008	5.89	473	.16	4,280	1.57	8,445	3.11	70
15,707	5.73	157	.05	3,804	1.39	15,000	5.47	71
26,467	9.73	2,675	.98	6,500	2.39	----------	-------	72
19,326	7.12	9	-------	3,136	1.15	2,760	1.01	73
4,853	1.80	----------	-------	----------	-------	----------	-------	74
73,671	27.46	1,407	.52	4,543	1.69	7,719	2.89	75
19,567	7.34	120	.04	29,126	10.93	26,283	9.87	76
33,604	12.69	315	.12	4,297	1.62	12,703	4.79	77
7,655	2.92	----------	-------	3,919	1.49	12,837	4.89	78
15,071	5.78	848	.32	5,454	2.09	5,144	1.97	79
14,205	5.56	19,903	7.79	3,808	1.49	14,094	5.52	80
47,708	18.92	36	.01	4,072	1.61	93	.02	81
17,669	7.74	----------	-------	16,444	7.21	2,566	1.12	82
10,740	4.83	13	-------	2,049	.92	5,758	2.59	83
7,108	3.19	1,149	.52	17,914	8.11	4,837	2.19	84
13,826	6.28	187	.09	3,211	1.49	60	.03	85
21,821	9.93	----------	-------	5,059	2.30	278	.12	86
17,318	7.87	118	.05	20,911	9.51	----------	-------	82
15,056	6.94	101	.04	4,495	2.07	17,754	8.19	88
24,305	11.21	203	.09	6,167	2.84	7,398	3.41	89
9,104	4.24	24	.01	13,304	6.19	626	.29	90
29,386	13.76	738	.36	7,715	3.61	31,271	14.61	91
12,160	7.60	37	.02	4,293	2.01	2,058	.92	92
18,087	8.53	223	.11	5,135	2.44	4,298	2.03	93
75,241	36.00	3,556	1.70	4,733	2.26	37,922	18.14	94
10,464	5.02	642	.31	3,504	1.68	25,982	12.47	95
10,915	5.29	83	.04	3,230	1.56	1,125	.54	96
12,871	6.29	35	.01	22,074	10.79	255	.12	97
10,104	4.96	12	.01	282	.13	2,435	1.19	98
13,689	6.74	44	.02	54,772	26.96	22,969	11.31	99
7,070	3.42	----------	-------	13,859	6.88	6,566	3.23	100
16,268	8.34	----------	-------	561	.29	----------	-------	101
13,087	6.94	160	.09	2,977	1.57	35,209	18.68	102
10,183	5.51	375	.20	17,488	9.45	52,994	2.86	103
7,443	4.10	----------	-------	965	.53	33	.02	104
14,564	8.46	76	.06	3,080	1.79	----------	-------	105

TABLE NO. 16—WATERWORKS, GENERAL

No. in order of population	CITY	Water Works						
		Municipal						
		Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate per M Gallons		Number of connections	Number of meters
					Maximum	Minimum		
1	Des Moines	-------	-------	$-------	$-------	$-------	-------	-------
2	Sioux City	168.	795	-------	.25	------	8,773	8,580
3	Davenport	-------	-------	-------	-------	------	-------	-------
4	Dubuque	60.5	442	-------	.25	------	4,757	5,030
5	Cedar Rapids	76.	558	-------	.25	.08	7,822	7,587
6	Waterloo	60.5	646	-------	-------	------	5,109	5,009
7	Council Bluffs	68.4	438	50.00	.35	.08	6,491	6,044
8	Clinton	-------	-------	-------	-------	------	-------	-------
9	Burlington	-------	-------	-------	-------	------	-------	-------
10	Ottumwa	42.1	336	-------	.25	.06	-------	1,850
11	Fort Dodge	37.	240	-------	.50	.08	2,900	2,900
12	Mason City	44.4	265	-------	.40	.10	2,848	2,848
13	Marshalltown	-------	-------	-------	-------	------	-------	-------
14	Muscatine	41.	439	-------	.25	.06	3,662	2,002
15	Keokuk	-------	-------	-------	-------	------	-------	-------
16	Boone	30.1	341	-------	.66	.10	1,764	1,764
17	Iowa City	-------	-------	-------	-------	------	-------	-------
18	Oskaloosa	-------	-------	-------	-------	------	-------	-------
19	Fort Madison	20.	160	40.00	.40	.10	1,624	450
20	Centerville	-------	-------	-------	-------	------	-------	-------
21	Creston	-------	-------	-------	-------	------	-------	-------
22	Oelwein	-------	-------	-------	.40	.15	-------	-------
23	Charles City	18.6	114	-------	.30	.07	925	1,009
24	Cedar Falls	22.	141	-------	.30	.80	1,548	1,151
25	Fairfield	13.5	78	-------	.40	.10	852	793
26	Webster City	16.	117	40.00	.30	.07	-------	-------
27	Shenandoah	16.	119	-------	.20	.08	989	971
28	Clarinda	11.	116	-------	.20	------	745	752
29	Cherokee	12.	72	-------	.25	------	930	935
30	Red Oak	17.	103	-------	.25	.10	1,415	1,415
31	Perry	15.	80	20.00	.50	.10	1,350	1,250
32	Chariton	12.	78	-------	.30	------	360	356
33	Newton	19.2	111	11.20	.40	.15	1,050	1,050
34	Abia	7.	57	-------	.50	.15	385	380
35	Ames	20.	100	-------	.40	.13	1,167	1,167
36	Le Mars	13.	70	-------	.40	.15	600	600
37	Grinnell	21.5	101	-------	.40	.30	1,398	1,003
38	Atlantic	17.	125	-------	.30	.10	1,000	300
39	Marion	-------	-------	-------	-------	------	-------	-------
40	Washington	11.	137	-------	.40	------	984	-------
41	Glenwood	3.	21	-------	.60	.20	190	200
42	Spencer	14.	60	-------	.25	.15	480	300
43	Estherville	9.	65	-------	.20	.10	415	400
44	Mount Pleasant	12.	77	-------	.50	.20	592	592
45	Vinton	8.5	60	-------	.40	.08	660	640
46	Eagle Grove	8.5	63	-------	.30	.06	489	481
47	Carroll	8.	75	-------	.35	.07	915	800
48	Decorah	8.	75	-------	.30	.10	-------	600
49	Maquoketa	15.	113	-------	.16	.06	1,182	1,104
50	Missouri Valley	6.	63	-------	.35	.10	652	70
51	Knoxville	14.	52	-------	.40	.15	500	485
52	Iowa Falls	9.	-------	-------	.35	.15	600	590
53	Independence	-------	-------	18.00	.25	.15	591	591
54	Belle Plaine	10.3	60	55.00	.25	------	490	347
55	Algona	------	52	-------	.40	.20	717	659
56	Waverly	-------	73	-------	.40	.05	-------	522
57	Indianola	10.	-------	-------	.30	------	-------	-------

INFORMATION AND COST OF SERVICE.

Water Works							Other City Enterprises					
Private or Corporation												
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 walks	Acres in parks	No in order of population
			Maximum	Minimum				Sanitary	Storm			
------	--------	$------	$------	$------	--------	--------	148.2	168.7	3.9	--------	727.3	1
------	--------	--------	------	------	--------	--------	93.7	82.8	53.8	278.5	902.	2
------	980	38.00	.60	------	--------	--------	91.9	95.7	13.2	--------	107.4	3
------	--------	--------	------	------	--------	--------	87.9	11.5	11.3	160.	163.	4
------	--------	--------	------	------	--------	--------	68.	74.4	19.7	166.1	191.	5
------	--------	--------	------	------	--------	--------	53.7	77.7	1.5	149.	192.	6
------	--------	--------	------	------	--------	--------	43.1	80.2	1.7	261.2	791.9	7
53	392	--------	.30	.06	4,387	2,933	20.	13.	28.	100.	50.	8
53	531	--------	------	------	5,031	200	44.8	4.9	--------	--------	515.2	9
------	--------	--------	------	------	--------	--------	24.6	42.1	7.5	152.5	108.5	10
------	--------	--------	------	------	--------	--------	29.5	31.2	18.7	113.	130.	11
------	--------	--------	------	------	--------	--------	33.1	48.	--------	--------	45.	12
------	--------	--------	------	------	--------	--------	22.2	43.	2.	45.	43.	13
------	--------	--------	------	------	--------	--------	23.9	33.4	--------	50.	83.2	14
------	169	50.00	------	------	--------	--------	40.2	13.1	8.5	--------	72.8	15
------	--------	--------	------	------	--------	--------	14.5	38.	9.	--------	60.	16
------	246	45.00	------	------	--------	--------	29.5	28.	3.	--------	95.	17
------	--------	--------	------	------	--------	--------	14.7	23.	.5	64.	1.	18
------	--------	--------	------	------	--------	--------	14.2	10.	--------	--------	11.	19
12	78	50.00	.50	------	600	575	12.	16.	5.	40.	--------	20
------	142	48.00	------	------	--------	--------	14.7	16.	3.	30.	35.	21
------	--------	--------	------	------	--------	--------	13.5	13.	.5	60.	61.	22
------	--------	--------	------	------	--------	--------	2.	16.	1.5	42.	80.	23
------	--------	--------	------	------	--------	--------	13.	17.5	4.2	58.5	9.5	24
------	--------	--------	------	------	--------	--------	4.3	20.5	6.7	--------	3.	25
------	--------	--------	------	------	--------	--------	14.	20.	5.	15.	5.	26
------	--------	--------	------	------	--------	--------	8.7	15.7	--------	31.	34.6	27
------	--------	--------	------	------	--------	--------	11.	10.5	2.5	30.	20.0	28
------	--------	--------	------	------	--------	--------	6.3	12.7	1.	--------	--------	29
------	--------	--------	------	------	--------	--------	12.5	14.5	3.2	61.	20.	30
------	--------	--------	------	------	--------	--------	6.	14.	2.	35.	20.	31
------	--------	--------	------	------	--------	--------	5.	18.	--------	--------	3.	32
------	--------	--------	------	------	--------	--------	14.5	14.	--------	--------	--------	33
------	--------	--------	------	------	--------	--------	4.2	2.	3.5	--------	14.	34
------	--------	--------	------	------	--------	--------	9.7	24.	12.	30.	3.	35
------	--------	--------	------	------	--------	--------	6.1	20.	--------	24.	6.	36
------	--------	--------	------	------	--------	--------	13.7	29.5	6.2	26.	13.	37
------	--------	--------	------	------	--------	--------	22.5	11.	--------	15.	4.	38
------	--------	--------	.37	------	--------	--------	12.5	23.	5.	35.	2.	39
------	--------	--------	------	------	--------	--------	7.2	------	--------	--------	10.	40
------	--------	--------	------	------	--------	--------	2.	4.	2.	18.	12.	41
------	--------	--------	------	------	--------	--------	5.	10.	--------	22.	27.	42
------	--------	--------	------	------	--------	--------	------	8.	--------	40.	--------	43
------	--------	--------	------	------	--------	--------	7.	8.	10.	50.	34.	44
------	--------	--------	------	------	--------	--------	5.	10.	3.	--------	86.5	45
------	--------	--------	------	------	--------	--------	8.1	13.	.2	43.	44.	46
------	--------	--------	------	------	--------	--------	5.7	8.	8.5	10.5	--------	47
------	--------	--------	------	------	--------	--------	2.	14.	--------	--------	20.	48
------	--------	--------	------	------	--------	--------	4.5	9.7	--------	33.5	5.	49
------	--------	--------	------	------	--------	--------	4.	6.5	--------	12.	40.	50
------	--------	--------	------	------	--------	--------	2.6	6.1	.1	50.	7.	51
------	--------	--------	------	------	--------	--------	8.	7.	3.	25.	35.	52
------	--------	--------	------	------	--------	--------	4.3	10.5	.4	46.	5.7	53
------	--------	--------	------	------	--------	--------	5.7	10.5	1.5	12.	--------	54
------	--------	--------	------	------	--------	--------	4.	10.	5.	--------	2.1	55
------	--------	--------	------	------	--------	--------	2.5	7.	3.5	24.5	2.6	56
------	--------	--------	------	------	--------	--------	7.	9.	--------	--------	.4	57

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		
58	Denison	10.	70	-------	.50	.15	725	720
59	Sheldon	8.	77	-------	------	------	600	600
60	Cresco	5.	44	-------	.40	------	300	418
61	Anamosa	------	------	-------	.40	.12	------	------
62	Storm Lake	6.	48	65.00	.35	------	-------	652
63	Jefferson	------	-------	-------	------	------	-------	------
64	Manchester	8.7	68	-------	.40	.15	625	575
65	Pella	10.	46	-------	.40	------	140	140
66	Valley Junction	8.	63	29.50	.35	------	425	400
67	Hampton	5.	32	-------	.40	.12	570	520
68	Winterset	------	50	-------	.40	.20	602	481
69	Harlan	12.	64	6.00	.30	.10	491	314
70	Osage	------	43	-------	.40	.10	702	702
71	Clear Lake	2.	50	-------	------	------	400	400
72	Eldora	6.5	50	-------	.40	.10	570	504
73	Osceola	3.	32	-------	.50	------	200	200
74	Mystic	------	------	-------	------	------	------	------
75	Nevada	5.	44	-------	.40	------	-------	------
76	New Hampton	6.	57	-------	.30	.09	-------	------
77	Emmetsburg	15.	43	-------	.35	.11	430	426
78	Tama	------	------	-------	------	------	------	------
79	Colfax	5.	53	28.00	.30	.10	423	27
80	Clarion	2.	22	-------	.40	.08	315	315
81	Sac City	5.7	52	-------	.50	.20	476	456
82	Bloomfield	4.5	76	-------	.40	.25	200	190
83	Lake City	3.	32	-------	.40	------	230	254
84	Onawa	------	21	-------	.25	.10	90	4
85	Hamburg	------	------	-------	------	------	------	------
86	Leon	6.	85	-------	.40	------	300	300
87	Tipton	------	------	-------	.40	.20	-------	512
88	Waukon	7.	62	-------	.50	.30	430	430
89	Monticello	------	43	-------	.40	.10	600	535
90	Seymour	3.5	37	-------	.25	.08	54	53
91	Forest City	6.5	30	-------	.40	.10	375	260
92	Villisca	3.7	35	-------	.50	.10	265	264
93	Sigourney	7.	32	-------	------	------	-------	------
94	Ida Grove	6.	44	-------	.20	------	-------	354
95	Audubon	8.	45	-------	.33	.15	300	285
96	Humboldt	5.	30	-------	.40	.10	-------	------
97	Hawarden	3.	25	13.50	.30	.10	-------	------
98	Marengo	4.	48	-------	------	------	140	140
99	Rock Rapids	8.5	40	-------	.20	.15	700	350
100	Eldon	2.	25	-------	.40	.20	110	70
101	Bedford	5.	32	-------	.30	------	50	------
102	Corning	3.5	30	-------	.35	------	325	280
103	Stuart	.4	4	-------	.40	.25	36	35
104	What Cheer	4.	28	-------	.25	------	112	112
105	Toledo	5.2	41	-------	.40	.15	347	290

GENERAL INFORMATION AND COST OF SERVICE.

Water Works							Other City Enterprises					
Private or Corporation												
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 walks	Acres in parks	No in order of population
			Maximum	Minimum				Sanitary	Storm			
-----	-----	-----	-----	-----	-----	-----	2.5	12.	-----	48.	7.5	58
-----	-----	-----	-----	-----	-----	-----	2.2	5.	1.	-----	5.	59
-----	-----	-----	-----	-----	-----	-----	4.	11.	4.	20.	10.	60
-----	-----	-----	-----	-----	-----	-----	5.	2.5	-----	-----	3.5	61
-----	-----	-----	-----	-----	-----	-----	6.	6.	6.	22.	38.	62
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	63
-----	-----	-----	-----	-----	-----	-----	1.2	6.2	.7	30.	8.	64
-----	-----	-----	-----	-----	-----	-----	-----	9.	-----	18.	12.	65
-----	-----	-----	-----	-----	-----	-----	2.	6.6	3.	14.	2.	66
-----	-----	-----	-----	-----	-----	-----	5.	4.	-----	11.	12.	67
-----	-----	-----	-----	-----	-----	-----	2.	-----	2.	-----	40.	68
-----	-----	-----	-----	-----	-----	-----	4.2	5.1	.5	-----	1.	69
-----	-----	-----	-----	-----	-----	-----	1.8	-----	.6	38.	-----	70
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	71
-----	-----	-----	-----	-----	-----	-----	3.5	-----	-----	-----	2.6	72
-----	-----	-----	-----	-----	-----	-----	1.7	1.5	-----	-----	4.0	73
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	74
-----	-----	-----	-----	-----	-----	-----	2.5	7.5	6.5	10.	4.4	75
-----	-----	-----	-----	-----	-----	-----	1.	7.	1.	-----	2.	76
-----	-----	-----	-----	-----	-----	-----	1.	8.	2.	-----	18.	77
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	78
-----	-----	-----	-----	-----	-----	-----	1.	1.7	-----	8.	-----	79
-----	-----	-----	-----	-----	-----	-----	1.	7.	2.	20.	1.5	80
-----	-----	-----	-----	-----	-----	-----	2.5	4.5	1.2	-----	3.7	81
-----	-----	-----	-----	-----	-----	-----	6.	2.7	2.5	23.	1.	82
-----	-----	-----	-----	-----	-----	-----	-----	3.	-----	15.	1.5	83
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	84
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	85
-----	-----	-----	-----	-----	-----	-----	3.	12.5	1.	12.	2.1	86
-----	-----	-----	-----	-----	-----	-----	.1	10.5	3.	-----	-----	87
-----	-----	-----	-----	-----	-----	-----	.7	5.	.5	12.	15.	88
-----	-----	-----	-----	-----	-----	-----	4.2	5.	-----	10.	40.	89
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	16.	1.5	90
-----	-----	-----	-----	-----	-----	-----	4.2	5.	.2	10.	-----	91
-----	-----	-----	-----	-----	-----	-----	.5	2.7	-----	9.7	2.	92
-----	-----	-----	-----	-----	-----	-----	2.	7.	-----	-----	-----	93
-----	-----	-----	-----	-----	-----	-----	1.	5.	2.5	-----	27.	94
-----	-----	-----	-----	-----	-----	-----	2.	7.	-----	20.	-----	95
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	15.	96
-----	-----	-----	-----	-----	-----	-----	-----	3.3	-----	9.	5.	97
-----	-----	-----	-----	-----	-----	-----	1.	-----	-----	12.	2.	98
-----	-----	-----	-----	-----	-----	-----	-----	5.	-----	12.5	3.5	99
-----	-----	-----	-----	-----	-----	-----	-----	3.7	3.3	20.	-----	100
-----	-----	-----	-----	-----	-----	-----	-----	3.	5.	-----	-----	101
-----	-----	-----	-----	-----	-----	-----	4.	2.	-----	6.	2.5	102
-----	-----	-----	-----	-----	-----	-----	-----	.2	-----	8.5	3.	103
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	2.	104
-----	-----	-----	-----	-----	-----	-----	1.5	7.	-----	9.	-----	105

TABLE NO. 17—STREET LIGHTING,

No. in order of population	CITY	Plant Owned and Operated by					
		Arc Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
1	Des Moines	348	$ 65.00	1,600			
2	Sioux City	121	75.00	2,000			
3	Davenport	796	57.00				
4	Dubuque	604	65.00				
5	Cedar Rapids	376					
6	Waterloo	186	62.00				
7	Council Bluffs	83	90.00	5,000			
8	Clinton	287	60.00				
9	Burlington	295	60.00				
10	Ottumwa						
11	Fort Dodge	164	55.00	1,200			
12	Mason City		50.00	400			
13	*Marshalltown						
14	Muscatine	50	65.00				
15	Keokuk	244	60.00				
16	Boone						
17	*Iowa City	187	56.00				
18	Oskaloosa	7	70.00		72	$ 60.00	
19	Fort Madison		60.00				
20	Centerville	16	40.00		90	20.00	
21	Creston	42	72.00	2,000			
22	Oelwein	60	30.00	220			
23	Charles City	39	40.00	100	223	20.00	60
24	*Cedar Falls	67	15.00				
25	Fairfield	45		60	180		39
26	*Webster City						
27	Shenandoah	25	72.00	25.00			
28	Clarinda						
29	*Cherokee	4	78.00	12.00	602	15.00	
30	Red Oak						
31	Perry						
32	Chariton	180					
33	*Newton	19	70.00	2,000			
34	Albia						
35	Ames	7					
36	Le Mars	7					
37	Grinnell	137	20.00	80	27	15.00	48
38	Atlantic						
39	Marion						
40	Washington						
41	Glenwood	176					
42	*Spencer						
43	Estherville						
44	*Mount Pleasant	10			117		
45	*Vinton	50			200		
46	*Eagle Grove	38	30.00	40			
47	Carroll						
48	Decorah	78	33.00	1,200			
49	Maquoketa	40		60			
50	Missouri Valley						
51	Knoxville	8	36.00				
52	Iowa Falls	5	24.00				
53	Independence						
54	Belle Plaine				53		176
55	*Algona	79		300			
56	*Waverly						
57	*Indianola	70			60		

GENERAL INFORMATION, COST OF SERVICE.

Private Parties or Corporations; also Municipal Plants

Incandescent; Candle Power						Gaslight Welsbach and Others		Total amount paid by city for street lighting	Commercial incandescent per K. W. hour.		Gaslight, per M cubic feet	Heating, per M cubic feet	No in order of population
All Night			Moonlight										
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum		Max	Min			
2,076	$ 17.01	60				1,224	$ 22.00	$99,956			$ .90		1
1,404	20.00	32						36,199					2
5	24.00							44,000	.09		.90		3
69	36.00							44,034					4
385								30,015	.15	.02		$.90	5
156	15.00					565	21.00	29,000					6
908	21.25	60						25,285					7
								19,189					8
								22,471	10.	.02	1.00		9
								17,797					10
134	25.31					152	25.00	18,680	.12	.04	.90		11
								13,956					12
								10,700					13
477	24.00							15,049	.13	.07		1.06	14
4	36.00							15,776					15
13	32.00	200	329	$ 18.00	60			8,094	.12	.06	1.30		16
			90	17.00				12,044					17
17	17.00	32	323	25.00	60			13,227	.15	.13	1.50		18
								6,368	.08	.02	1.40		19
73	20.00	60						3,900	.15	.05	1.50	.25	20
			40	18.00	32			4,250	.13	.09	1.45		21
245	16.00	40						4,842	.10	.03	1.50		22
								6,513	.14	.02	1.55		23
			309	12.00				4,713	.10	.02			24
78		60	226		80			3,628					25
								5,119	.10	.03			26
								3,569	.10	.06	1.75		27
								4,594					28
								4,858			1.50		29
92		60	200		60			4,000	.12	.05	1.70		30
	18.00	80		15.00	60			4,158					31
								3,063	.07	.01	1.35		32
100	15.00		86	12,20				3,700					33
								3,560	.11	.05	1.50		34
160								5,076					35
160								5,076					36
								4,355					37
								4,033	.10	.06			38
								4,457	.15	.05	1.20		39
			903					4,107					40
								1,223					41
								2,804	.11	.04			42
50			350		100			4,000					43
40			207					2,155	.10	.05			44
71		100	186		32			3,478	.12	.04			45
135	12.00	40						22,593	. 13	.11	1.50		46
	16.00	60		30.00	200			3,405					47
191	12.00							2,593	.13	.11	1.40		48
126		60						3,380					49
								2,316					50
145	18.00							2,898					51
153	12.00							3,000					52
			400	11.07	60			4,428	.07	.05			53
			131	16.00	100			2,096					54
135		32						2,621	.11	.10			55
264		100						2,927	.12	.05			56
								2,832	.08	.07			57

TABLE NO. 17—CONTINUED—STREET LIGHTING,

No. in order of population	CITY	Plant Owned and Operated by					
		Arc Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
58	*Denison						
59	Sheldon						
60	Cresco						
61	Anamosa						
62	Storm Lake						
63	Jefferson						
64	Manchester	16	45.00	40			
65	Pella						
66	Valley Juntion	5	57.48				
67	Hampton						
68	Winterset						
69	*Harlan	52		50	203		32
70	Osage						
71	Cedar Lake						
72	Eldora						
73	Osceola						
74	Mystic						
75	Nevada						
76	New Hampton						
77	Emmetsburg						
78	Tama						
79	Colfax	46	23.39				
80	Clarion						
81	Sac City	31					
82	*Bloomfield	22	36.00		4	12.00	
83	Lake City						
84	*Onawa	28	29.32				
85	Hamburg						
86	Leon						
87	*Tipton	3	120.00		17	57.00	
88	Waukon						
89	Monticello	1	72.00	60	93	12.60	
90	*Seymour	34	48.00	340			
91	Forest City						
92	Villisca						
93	Sigourney						
94	Ida Grove						
95	Audubon	57	36.00				
96	Humboldt						
97	*Hawarden						
98	Marengo	4		32	79		60
99	*Rock Rapids						
100	Eldon				51		40
101	Bedford						
102	Corning						
103	*Stuart				24	15.00	
104	What Cheer						
105	Toledo	9		100	60		16
		30	26.40				

*Municipal plant.

GENERAL INFORMATION, COST OF SERVICE.

Private Parties or Corporations; also Municipal Plants

Incandescent; Candle Power						Gaslight Welsbach and Others		Total amount paid by city for street lighting	Commercial incandescent per K. W. hour.		Gaslight, per M cubic feet	Heating, per M cubic feet	No in order of population
All Night			Moonlight										
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum		Max	Min			
5								2,964	.12	.01			58
								2,387					59
								2,684					60
								2,640	.14	.06	1.40		61
								2,150					62
130								2,525					63
165								2,511					64
			218		60			1,500					65
73	13.96							1,159	.06		.90		66
								2,951					67
								1,170					68
			180		32			2,613					69
46	36.00	250	115	17.00	60			3,190	.10	.05			70
								2,654					71
65	18.00							2,975	.12	.08			72
41	17.50	40						705	.15	.07			73
			92	20.87				1,987					74
								1,976					75
								1,906	.14	.10			76
								3,112					77
125	15.00	40						2,951					78
114	17.40		28	12.00	50			2,320					79
85								3,585	.13	.07			80
112	15.00							2,520	.15	.08			81
								1,832					82
65	30.00							1,021	.12	.05			83
								900					84
								1,939					85
			88	9.48				2,282					86
								2,153					87
42	30.00							2,588	.15	.07			88
11	12.00	16	59	10.80	03			2,759	.15	.03			89
147								130					90
								1,798					91
								2,044	.16				92
								1,681					93
			79	16.50				3,759					94
								1,656					95
								1,355					96
34		100	1		250	23		2,153	.15	.02			97
								2,172					98
			60		32			1,500	.20	.10			99
96		80						1,130					100
								1,229					101
			76	18.00				2,208					102
40		60	210		40			1,274					103
70	10.80							826					104
87	15.00							2,012	.13	.08			105

TOWN TABLES

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
	Grand total	-------	**411,606**	**$ 4,346,076**	**$ 855,848**
1	Ackley	4.	1,289	$ 31,439	$ 4,404
2	Ackworth	1.	113	176	142
3	Adair	2.25	1,011	15,921	1,571
4	Adel	-------	1,425	24,206	2,667
5	Afton	1.	1,007	10,253	5,639
6	Agency	-------	374	844	29
7	Ainsworth	3.75	432	2,186	150
8	Ackron	1.	1,235	34,524	3,673
9	Albert City	.75	417	1,254	----------
10	Albion	.75	477	994	56
11	Alburnett	.5	169	----------	----------
12	Alden	1.06	806	10,915	2,494
13	Alexander	4.	302	1,519	1,069
14	Allerton	4.	1,015	8,868	2,429
15	Allison	2.25	535	5,110	3,728
16	Alta	1.75	1,078	22,624	5,822
17	Alta Vista	2.	364	3,467	137
18	Alton	-------	988	9,283	365
19	Altoona	.75	520	1,124	354
20	Alvord	.5	363	3,968	464
21	Andover	.25	68	1,521	57
22	Andrew	-------	332	957	917
23	Anita	4.5	1,210	8,436	1,511
24	Ankeny	1.	526	14,323	----------
25	Anthon	1.	758	8,930	61
26	Aplington	.5	510	5,476	1,320
27	Arcadia	-------	381	----------	----------
28	Archer	.06	139	1,871	176
29	Arion	-------	237	4,285	85
30	Arispe	1.	127	99	418
31	Arlington	1.	787	2,922	1,121
32	Armstrong	-------	753	9,587	788
33	Arnold's Park	2.	408	1,850	377
34	Arthur	.5	259	2,532	1,231
35	Ashton	1.	597	2,232	970
36	Aspinwall	-------	108	481	52
37	Atalissa	.13	205	571	39
38	Athelstan	-------	164	----------	----------
39	Auburn	-------	410	4,203	----------
* 40	Audubon	1.56	----------	----------	----------
41	Aurelia	1.	654	8,061	3,664
42	Aurora	-------	293	969	312
43	Avenarius	-------	94	103	582
44	Avoca	-------	1,648	36,703	6,018
45	Ayrshire	-------	300	1,822	118
46	Badger	1.12	222	751	265
47	Bagley	-------	466	10,187	103
48	Bailey	12.75	226	----------	----------
49	Baldwin	.25	257	602	302
50	Bancroft	-------	893	8,439	----------
51	Barnes City	3.87	384	476	919
52	Barnum	-------	152	627	251
53	Bassett	-------	132	170	390
54	Batavia	1.	605	1,493	----------
55	Battle Creek	-------	688	7,909	1,064
56	Baxter	-------	572	4,389	3,039
57	Bayard	.5	706	9,285	225
58	Beacon	1.	489	1,020	711
59	Beaconsfield	.75	163	369	253
60	Beaman	.13	239	1,102	174
61	Beaver	.25	137	353	372

*Reported this year as a city.

NO. 1

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
$ 5,201,924	$ 771,360	$ 4,430,564	$ 1,578,273	$ 695,344	$ 85,353	$ 518,087	$ 279,489	
35,843	3,905	31,938	704		704			1
318	112	206						2
17,492	1,543	15,949	979		808	26	145	3
26,873	1,576	25,297	13,557	973	610	11,965	9	4
15,892	3,175	12,717	986	693	43	115	135	5
873	44	829						6
2,336	90	2,246						7
38,197		38,197	13,849	13,569	278			8
1,254		1,254	394		198	196		9
1,050	86	964						10
								11
13,409	2,369	11,040	1,473	1,057	36	81	299	12
2,588	163	2,425	149			149		13
11,297	1,953	9,344	430		342		88	14
8,838	3,089	5,749	2,755	2,478	64		213	15
28,446	2,759	25,687						16
3,604	2	3,602	52		52			17
9,648	2,584	7,064	1,511		45	1,466		18
1,478	197	1,281	707	576		131		19
4,432	30	4,402	994	315	28	494	157	20
209	90	119	33	10			23	21
1,874	1,248	626	141		18	25	98	22
9,947	710	9,237	300		300			23
14,323		14,323	12,431	11,929	305	197		24
8,991		8,991	4,525	687		12	3,826	25
6,796	439	6,357	3,629	2,634		889	106	26
								27
2,047	232	1,815	1,508	1,500		8		28
4,370	1,519	2,851	2,512	2,454	4	54		29
517	47	470						30
4,043	440	3,603	1,054	865	189			31
10,375	1,147	9,228	2,894	2,087		701	106	32
2,227	104	2,123						33
3,763	1,769	1,994	452	400	52			34
3,202	595	2,607	633	633				35
533	145	388						36
610	56	554	51			51		37
								38
4,203	121	4,082	2,723	2,149	101	473		39
								40
11,725	2,887	8,838	1,605	1,170	10	425		41
1,281	510	771	41		12	29		42
685	495	190						43
42,721	1,898	40,823	29,892	89		29,680	123	44
1,940	180	1,760	275			275		45
1,016	245	771						46
10,290	185	10,105	5,357	4,638	84	635		47
								48
904	62	842	19		19			49
8,439	2,747	5,692						50
1,395	582	813	2				2	51
878		878						52
560	259	301						53
1,493		1,493						54
8,973	421	8,552	5,318	4,206	275	587	250	55
7,428	1,380	6,048	711	123	126	389	73	56
9,510	674	8,836	6,162	6,162				57
1,731	658	1,073	7			7		58
622	83	539	278		160	37	81	59
1,276	43	1,233	99		49	50		60
725	300	425	40	40				61

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
62	Bellevue	-------	1,708	36,267	4,073
63	Belmond	.4	1,419	13,162	2,555
64	Bennett	-------	320	6,558	1,053
65	Benton	-------	213	270	237
66	Berkley	.5	117	371	70
67	Berlin	.75	143	1,195	468
68	Bernard	-------	110	848	1,145
69	Bertram	1.	124	426	35
70	Bettindorf	3.	1,376	19,741	6,983
71	Bevington	-------	-------	-------	-------
72	Birmingham	1.	581	1,460	-------
73	Blairsburg	.5	298	1,353	-------
74	Blairstown	1.	584	21,397	283
75	Blakesburg	.25	339	987	-------
76	Blanchard	-------	422	-------	-------
77	Blencoe	-------	307	1,149	15
78	Blockton	-------	649	1,655	502
79	Blue Grass	.38	227	1,857	1,164
80	Bode	.41	428	17,164	120
81	Bonaparte	.56	643	1,981	583
82	Bondurant	1.5	302	7,428	-------
83	Bouton	.75	204	1,054	27
84	Boxholm	1.	225	1,217	283
85	Boyden	2.	394	13,316	672
86	Braddyville	.56	326	1,295	-------
87	Bradgate	.75	207	815	706
88	Brandon	-------	349	3,174	104
89	Brayton	-------	197	446	216
90	Breda	1.	413	3,540	-------
91	Bridgewater	.2	362	248	888
92	Brighton	1.	1,023	5,836	118
93	Bristow	1.	338	747	412
94	Britt	1.25	1,445	101,321	1,416
95	Brooklyn	1.	1,485	22,940	2,750
96	Brunsville	.25	111	541	473
97	Buckeye	1.	193	1,546	41
98	Buffalo	.13	493	6,443	546
99	Buffalo Center	-------	908	10,179	106
100	Burt	1.	624	24,691	12
101	Bussey	.38	655	1,920	174
102	Calamus	4.	393	1,197	-------
103	Callender	1.	398	1,798	354
104	Calmar	1.	952	24,079	201
105	Calumet	.25	208	1,419	1,042
106	Camanche	2.5	647	871	802
107	Cambridge	4.	683	3,686	434
108	Cantril	.32	465	1,460	7
109	Carbon	.75	304	311	97
110	Carlisle	.59	633	5,034	1,090
111	Carpenter	.33	144	274	107
112	Carson	-------	656	3,502	713
113	Cascade	.8	1,316	10,044	1,199
114	Casey	.75	801	8,349	343
115	Castalia	2.18	262	4,586	452
116	Castana	1.	441	2,603	276
117	Castle Hill	-------	-------	-------	-------
118	Cedar Heights	-------	-------	667	33
119	Center Junction	-------	232	1,458	642
120	Center Point	1.25	910	4,479	1,355
121	Central City	-------	735	-------	-------
122	Centralia	.75	98	77	505
123	Charlotte	2.	384	4,531	506
124	Charter Oak	.25	799	18,412	2,799

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
40,340	5,848	34,492	18,941	16,725	29	732	1,455	62
15,717	3,335	12,382	3,596	427	233	1,340	1,596	63
7,611	1,753	5,858	483	262	221	----	----	64
507	150	357	47	----	45	----	2	65
441	3	438	----	----	----	----	----	66
1,663	581	1,082	593	----	282	10	301	67
2,002	1,753	248	----	----	----	----	----	68
461	99	362	158	----	79	79	----	69
26,724	8,614	18,110	5,504	----	131	706	4,667	70
----	----	----	----	----	----	----	----	71
1,460	----	1,460	363	----	121	200	42	72
1,353	1	1,352	9	----	----	----	9	73
21,680	928	20,752	16,442	15,741	9	----	692	74
987	----	987	----	----	----	----	----	75
----	----	----	----	----	----	----	----	76
1,164	155	1,009	186	----	114	72	----	77
2,157	302	1,855	268	----	43	213	12	78
2,221	1,529	692	----	----	----	----	----	79
17,284	10,182	7,102	14,159	13,451	338	----	370	80
2,564	910	1,654	50	----	----	50	----	81
7,428	----	7,428	4,169	4,116	----	20	33	82
1,081	52	1,029	42	----	42	----	----	83
1,500	108	1,392	304	159	145	----	----	84
13,988	9,653	4,335	10,937	10,929	----	----	8	85
1,295	----	1,295	217	----	65	126	26	86
1,521	661	860	216	----	----	216	----	87
3,278	----	3,278	702	----	390	134	178	88
662	126	536	----	----	----	----	----	89
3,540	----	3,540	211	191	20	----	----	90
1,136	651	485	----	----	----	----	----	91
5,954	51	5,903	2,124	1,093	889	----	142	92
1,159	456	703	92	----	25	67	----	93
102,737	1,666	101,071	89,024	473	64	86,987	1,500	94
25,690	772	24,918	13,437	473	149	----	12,815	95
1,014	418	596	68	----	68	----	----	96
1,587	484	1,103	500	----	14	486	----	97
6,989	569	6,420	3,774	3,774	----	----	----	98
10,285	----	10,285	----	----	----	----	----	99
24,703	23	24,680	15,906	14,630	739	401	136	100
2,094	290	1,804	537	----	31	51	455	101
1,197	195	1,002	114	----	68	37	9	102
2,152	363	1,789	674	46	284	21	323	103
24,280	3	24,277	250	----	250	----	----	104
2,461	888	1,573	456	----	----	----	456	105
1,673	577	1,096	----	----	----	----	----	106
4,120	351	3,769	1,162	----	----	1,162	----	107
1,467	21	1,446	176	----	----	176	----	108
408	47	361	----	----	----	----	----	109
6,124	25	6,099	----	----	----	----	----	110
381	250	131	----	----	----	----	----	111
4,215	942	3,273	----	----	----	----	----	112
11,243	1,681	9,562	1,944	16	----	1,828	100	113
8,692	513	8,179	2,234	1,968	125	141	----	114
5,038	880	4,158	3,010	3,000	----	10	----	115
2,879	249	2,630	42	29	----	----	13	116
----	----	----	----	----	----	----	----	117
700	----	700	57	----	----	57	----	118
2,100	618	1,482	204	191	----	----	13	119
5,834	847	4,987	1,324	650	----	474	200	120
----	----	----	----	----	----	----	----	121
582	469	113	----	----	----	----	----	122
5,037	2,385	2,652	1,366	799	56	511	----	123
21,211	692	20,519	6,159	5,825	28	306	----	124

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
125	Chatsworth	1.	135	152	447
126	Chelsea	1.	582	3,987	437
127	Chester	-------	290	1,752	725
128	Chillicothe	-------	193	250	216
129	Churdan	10.5	694	9,829	1,404
130	Cincinnati	1.75	1,629	3,212	623
131	Clare	.5	284	864	116
132	Clarence	1.	671	8,030	948
133	Clarksville	1.31	965	6,077	3,979
134	Clayton	-------	141	223	558
135	Clearfield	.7	695	2,906	1,707
136	Cleghorn	1.	220	564	1,088
137	Clemons	-------	245	295	274
138	Clermont	1.13	714	2,261	498
139	Cleveland	.5	65	----------	----------
140	Clio	.5	264	507	----------
141	Clover Hills	-------	201	209	174
142	Clutier	1.	276	3,334	109
143	Coburg	5.	176	98	319
144	Coggan	-------	569	8,379	1,992
145	Coin	1.	665	2,454	659
146	Colesburg	.75	320	486	29
147	College Springs	1.	585	1,935	----------
148	Collins	6.	569	4,526	5,124
149	Colo	.75	536	4,237	----------
150	Columbus City	-------	390	658	22
151	Columbus Junction	1.5	1,107	9,427	1,987
152	Conesville	4.	332	369	172
153	Conrad	1.	620	2,774	3,313
154	Conway	-------	277	----------	----------
155	Coon Rapids	1.25	1,218	6,657	1,637
156	Coppack	.5	111	125	31
157	Coralville	-------	148	----------	----------
158	Correctionville	1.	1,056	16,660	719
159	Corwith	4.	557	12,932	----------
160	Corydon	1.	1,757	57,279	8,249
161	Cotter	4.	134	804	322
161	Coulter	2.	307	1,666	337
163	Craig	-------	135	446	193
164	Crawfordsville	-------	323	1,995	290
165	Cromwell	1.	179	348	291
166	Crystal Lake	.25	177	1,122	----------
167	Cumberland	-------	574	3,424	1,463
168	Curlew	-------	173	291	578
169	Cushing	-------	286	3,348	154
170	Cylinder	1.5	161	896	13
171	Dakota City	1.	447	3,925	7,896
172	Dallas	.5	329	1,012	7
173	Dallas Center	-------	856	4,221	202
174	Dana	-------	213	705	136
175	Danburg	-------	578	7,945	3,538
176	Danville	.75	280	4,848	379
177	Davis City	1.	636	2,910	1,608
178	Dayton	1.	806	17,821	3,932
179	Dawson	-------	306	691	500
180	Decatur City	.25	341	765	90
181	Dedham	-------	436	----------	----------
182	Deep River	-------	516	8,840	----------
183	Defiance	-------	401	1,857	925
184	Delaware	-------	----------	285	38
185	Delmar	-------	553	2,566	1,369
186	Delhi	1.	438	1,324	50
187	Deloit	-------	266	710	222

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
599	548	51						125
4,424		4,424	288		113	175		126
2,477	389	2,088						127
466	214	252	185	35		150		128
11,233	1,126	10,107	2,614		35	2,241	338	129
3,835	1,096	2,739	1,421	787		344	290	130
980	9	971	65				65	131
8,978	85	8,893	300	300				132
10,056	3,352	6,704	2,563	1,624	249	556	134	133
781	476	305						134
4,613	239	4,374	82		39	25	18	135
1,652	974	678	278		48		230	136
569	75	494	132				132	137
2,759	383	2,376	640		537	103		138
								139
507		507	185		123	62		140
383	58	325						141
3,443	1,268	2,175	411	78	58	275		142
417	312	105						143
10,371	437	9,934	4,102	4,102				144
3,113	425	2,688						145
515	59	456	300			100	200	146
1,935		1,935	975		290	685		147
9,650	5,430	4,220	1,228	318	55	855		148
4,237	873	3,364	834	172	236		426	149
680		680						150
11,414	2,233	9,181	1,844	56	88	1,698	2	151
541	146	395						152
6,087	1,309	4,778						153
								154
8,294	2,134	6,160	1,807	806	138	605	258	155
156	40	116						156
								157
17,379	1,807	15,572	6,790	6,668	99		23	158
12,932	5,250	7,682	6,574	6,574				159
65,528	5,286	60,242	6,190	5,841		320	29	160
1,126	453	673	255				255	161
2,003	63	1,940	780			46	734	162
639	70	569	100		100			163
2,285	53	2,232	492	476		16		164
639	3	636	204		204			165
1,122	483	639	497				497	166
4,887	1,129	3,758	600	600				167
869	254	615						168
3,502	126	3,376	1,156	350	26	735	45	169
909		909	699	292		407		170
11,821		11,821	2,606	2,319	113	174		171
1,019	11	1,008	261		82	162	17	172
4,423		4,423	1,261	928		327	6	173
841	253	588	168			168		174
11,483	859	10,624	552	390	162			175
5,227	1,476	3,751	2,419	1,760	49	96	514	176
4,518	355	4,163	1,014	435	44	225	310	177
21,753	764	20,989	12,573	12,288		150	135	178
1,191	132	1,059	451		22	305	124	179
855	25	830	40		40			180
								181
8,840	70	8,770	1,039	120	218	701		182
2,782	1,036	1,746						183
323		323						184
3,935	769	3,166	158			98	60	185
1,374	121	1,253	111		111			186
932	233	699						187

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
188	Delta	1.	721	2,775	2,243
189	Denver	.75	478	6,265	1,849
190	Derby	.5	323	640	----------
191	De Soto	.38	298	1,306	322
192	De Witt	1.	1,877	17,427	----------
193	Dexter	.56	810	7,316	2,026
194	Diagonal	1.	492	1,219	342
195	Dickens	-------	291	741	394
196	Dike	1.	379	6,475	1,342
197	Dixon	-------	219	1,996	378
198	Dolliver	-------	108	2,518	673
199	Donahue	-------	85	157	979
200	Donnellson	.64	425	2,833	1,928
201	Doon	.75	612	4,194	645
202	Dougherty	-------	232	1,122	1,206
203	Dow City	.25	571	7,039	411
204	Dows	-------	1,001	5,317	628
205	Drakesville	.5	273	242	64
206	Dumont	1.75	582	2,755	2,263
207	Duncombe	2.5	476	2,880	178
208	Dunkerton	-------	300	2,031	628
209	Dunlap	1.	1,393	7,686	5,294
210	Durango	-------	59	34	372
211	Durant	.5	729	9,345	1,694
212	Dyersville	3.	1,885	13,672	1,870
213	Dysart	.75	937	12,455	7,035
214	Earlham	.75	749	15,731	1,377
215	Earling	-------	307	1,272	962
216	Earlville	.38	582	4,790	2,198
217	Early	-------	534	10,427	1,810
218	East Peru	1.5	300	679	151
219	Eddyville	1.1	1,046	12,444	2,307
220	Edenville	1.	451	2,404	359
221	Edgewood	1.	625	13,409	561
222	Elberon	3.	339	1,342	1,207
223	Eldridge	.5	236	3,030	826
224	Elgin	.56	611	2,199	589
225	Elkader	1.	1,213	7,219	2,454
226	Elkhart	1.	161	959	187
227	Elk Horn	.63	527	1,485	263
228	Elkport	-------	210	497	----------
229	Elliott	.25	558	3,492	980
230	Ellston	.5	212	381	----------
231	Ellsworth	-------	530	10,068	659
232	Elma	1.	871	13,959	7,126
233	Ely	-------	182	224	260
234	Emerson	.5	464	2,805	287
235	Epworth	1.5	452	3,182	182
236	Essex	-------	797	11,279	1,375
237	Everly	1.87	472	3,548	1,569
238	Exira	-------	842	12,619	7,496
239	Exline	1.	651	695	765
240	Fairbank	.38	629	15,483	1,207
241	Farley	-------	729	3,376	218
242	Farmersburg	-------	280	550	327
243	Farmington	1.5	1,194	11,031	347
244	Farnhamville	1.	355	2,802	698
245	Farragut	.75	511	1,886	752
246	Fayette	-------	1,175	7,200	1,491
247	Fenton	-------	304	3,593	413
248	Ferguson	-------	161	260	37
249	Fertile	-------	232	586	14
250	Floris	.56	253	236	187

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
5,018	1,282	3,736	400		400			188
8,114	2,133	5,981	1,404	276	279	415	434	189
640		640	162			129	33	190
1,628	118	1,510	58			44	14	191
17,427		17,427	5,516	495	191	906	3,924	192
9,342	2,195	7,147	35		35			193
1,561	284	1,277						194
1,135	70	1,065	563			563		195
7,817	683	7,134	720	531	37		152	196
2,374	1,107	1,267	381			381		197
3,191	530	2,661	270		220		50	198
1,136	1,060	76	38		38			199
4,761	2,378	2,383	491	127	179	185		200
4,839	590	4,249	1,666	1,666				201
2,328	862	1,466	214		90	105	19	202
7,450	746	6,704	1,149	903	194	25	27	203
5,945	196	5,749						204
306		306	27			27		205
5,018	1,143	3,875						206
3,058		3,058	840	63			777	207
2,659	1,162	1,497	787			400	387	208
12,980	4,889	8,091	701			328	373	209
406	381	25						210
11,039	2,476	8,563	1,413	661	140	612		211
15,542	443	15,099	2,625	688		1,624	313	212
19,490	7,147	12,343	2,163	564	280	299	1,020	213
17,108	3,287	13,821	2,614	1,353			1,261	214
2,234	1,007	1,227	502	168	128	172	34	215
6,988	1,241	5,747	193			193		216
12,237	2,533	9,704	1,450	1,450				217
830	54	776						218
14,751	1,433	13,318	5,776	5,379			397	219
2,763	98	2,665						220
13,970	153	13,817	1,082	242	141	284	415	221
2,549	766	1,783						229
3,856	2,299	1,557	2,226	1,791		425	10	223
2,788	440	2,348	63		18		45	224
9,673	74	9,599	4,049	2,385			1,664	225
1,146		1,146						226
1,748	145	1,603						227
497	63	434	144		144			228
4,472	1,218	3,254	1,043	679	364			229
381	80	301						230
10,727	46	10,681	4,255	4,255				231
21,085		21,085	1,969	1,969				232
484	1	483	59	6		53		233
3,092	785	2,307						234
3,364	761	2,603	191			191		235
12,654	1,514	11,140	7,293	6,831	188		274	236
5,117	906	4,211	892	580	77		235	237
20,115	329	19,786	9,634			60	9,574	238
1,460	350	1,110	18		11	7		239
16,690	9	16,681	9,345	9,345				240
3,594	27	3,567	181		65		116	241
877	361	516	216	216				242
11,378	1,079	10,299	2,875	1,984		456	435	243
3,500	334	3,166	1,722	1,386	180	156		244
2,638	249	2,389	1,431	508	257	258	408	245
8,691	2,431	6,260	600	70	293	70	167	246
4,006	196	3,810	2,010	1,486	68	456		247
297	18	279	67			67		248
600	88	512	17			13	4	249
423		423						250

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
251	Floyd	3.5	362	737	413
252	Fonda	1.	1,106	15,427	7,559
253	Fontanelle	4.06	868	7,717	6,045
*254	Forest City	-------	-------	-------	-------
255	Ft. Atkinson	-------	305	1,089	69
256	Ft. Des Moines	.5	538	1,173	237
257	Foster	-------	129	-------	-------
258	Fostoria	.38	146	195	145
259	Franklin	4.5	133	274	483
260	Fraser	-------	520	976	-------
261	Fredericksburg	1.	635	7,155	50
262	Frederika	-------	204	253	705
263	Fremont	1.	520	6,122	362
264	Galt	.75	185	1,112	-------
265	Galva	.43	478	16,026	2,824
266	Garber	-------	128	258	376
267	Garden Grove	-------	741	2,546	31
268	Garnavillo	.81	368	1,429	1,087
269	Garner	1.38	1,226	6,879	1,760
270	Garrison	.5	489	857	906
271	Garwin	1.	513	2,907	1,175
272	Geneva	.38	205	1,360	28
273	George	-------	704	5,758	2,667
274	Germania	1.	426	10,536	27
275	Gilbert	1.	252	2,165	52
276	Gilbertville	-------	-------	-------	-------
277	Gilman	5.	477	5,653	2,317
278	Gilmore City	1.19	935	6,389	308
279	Gladbrook	1.	959	8,177	3,653
280	Glidden	-------	913	6,352	3,893
281	Goldfield	.95	748	4,410	2,550
282	Goodell	-------	241	787	-------
283	Goose Lake	.25	113	660	306
284	Gowrie	4.	955	13,705	2,687
285	Graettinger	3.25	743	4,583	341
286	Graf	-------	74	-------	-------
287	Grafton	-------	199	353	102
288	Grand Junction	-------	984	2,933	202
289	Grand Mound	-------	481	3,474	107
290	Grand River	-------	363	1,061	48
291	Grand View	-------	375	2,206	9
292	Granger	-------	275	1,812	659
293	Grant	.75	314	1,443	349
294	Grant City	1.	177	73	268
295	Granville	1.	415	3,196	859
296	Gravity	-------	549	2,736	516
297	Gray	1.	184	751	16
298	Greeley	.5	370	6,389	2,349
299	Greene	2.	1,315	13,649	1,328
300	Greenfield	-------	1,624	54,305	6,799
301	Green Island	-------	127	342	102
302	Grimes	1.	351	5,484	330
303	Griswold	1.	1,148	11,182	1,947
304	Grundy Center	1.	1,629	14,426	2,852
305	Gruver	-------	110	347	100
306	Guernsey	-------	177	194	425
307	Guthrie Center	-------	1,678	32,782	7,880
308	Guttenberg	-------	1,886	21,274	53
309	Halbur	.5	168	2,003	97
*310	Hamburg	2.	-------	-------	-------
311	Hamilton	1.	398	412	125
312	Hancock	1.	264	535	1
313	Hanlontown	-------	180	600	1,262

*Reported this year as a city.

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
1,150	314	836	172		172			251
22,986	1,957	21,029	2,417	1,631	72	714		252
13,762	2,255	11,507	1,472	918	437	117		253
								254
1,158	157	1,001						255
1,410	82	1,328						256
								257
340	20	320						258
757	651	106	74				74	259
976		976	85			85		260
7,205	367	6,838	1,055	539		516		261
958	530	428	106			106		262
6,484	509	5,975	2,174			625	1,549	263
1,112		1,112						264
18,850	2,183	16,667	7,169	4,755	131	890	1,384	265
634	533	101	6				6	266
2,577	765	1,812	961			334	627	267
2,516	1,652	864	326		75	86	165	268
8,639	1,246	7,393	207			207		269
1,763	997	766	15			15		270
4,082	602	3,480	595	568	17	10		271
1,388	23	1,365	1,029		216	813		272
8,425	1,546	6,879	2,167		264	1,294	609	273
10,563	6,912	3,651	7,588	7,295	90	203		274
2,217		2,217	164	105	51	8		275
								276
7,970	908	7,062	1,784	1,784				277
6,697	751	5,946	828		366	462		278
11,830	2,466	9,364	1,233	99	384		750	279
10,245	2,279	7,966	199		199			280
6,960	2,257	4,703	745	79	51	340	275	281
787	26	761	250		112	138		282
965	537	429	248		90	158		283
16,392	1,579	14,813	979	64	33		882	284
4,924	127	4,797	340				340	285
								286
455		455	290			290		287
3,135	312	2,823	814		670	144		288
3,581	718	2,863	815	770		45		289
1,109	296	813	97	16	22	35	24	290
2,215	46	2,169	463	85		188	190	291
2,471	280	2,191	575	494		48	33	292
1,792	170	1,622	26			26		293
341	5	336						294
4,055	2,029	2,026	750	662	88			295
3,252	135	3,117	664		490	66	108	296
767	12	755	541			291	250	297
8,738	156	8,582	2,286				2,286	298
14,977	2,603	12,374	3,591	3,100			491	299
61,104	3,866	57,238	29,187	909		27,123	1,155	300
444	407	37	61	61				301
5,814	73	5,741	29		29			302
13,129	1,197	11,932	4,567	3,750		525	292	303
17,278	2,054	15,224	2,868	1,855	205	337	471	304
447	23	424						305
619	67	552						306
40,662	3,809	36,853	14,455	318	416	13,624	97	307
21,327	726	20,601	16,577	15,521		951	105	308
2,100	1,088	1,012	1,511	1,217		294		309
								310
537	50	487	79			27	52	311
536	219	317	69		69			312
1,862	1,098	764	478				478	313

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
314	Harcourt	-------	303	3,517	204
315	Hardy	.5	----------	560	----------
316	Harper	-------	257	321	647
317	Harper's Ferry	2.	315	1,453	160
318	Harvis	4.	308	7,498	244
319	Hartford	1.	238	----------	----------
320	Hartley	1.	1,115	----------	----------
321	Hartwick	-------	113	296	140
322	Harvey	1.	400	1,727	48
323	Hastings	-------	432	1,211	488
324	Havelock	.75	278	2,762	118
325	Hawkeye	-------	614	2,916	380
326	Hazleton	1.	507	1,458	276
327	Hedrick	1.56	926	5,771	1,481
328	Henderson	-------	238	645	651
329	Hepburn	-------	112	----------	----------
330	Hills	.5	210	375	1,112
331	Hillsboro	-------	----------	----------	----------
332	Hinton	-------	291	1,965	194
333	Holland	.5	152	994	----------
334	Holstein	1.	1,137	15,337	6,257
335	Holy Cross	-------	134	792	149
336	Hopeville	-------	91	176	86
337	Hopkinton	-------	836	4,353	943
338	Hornick	-------	309	782	2,285
339	Hospers	.5	557	3,074	104
340	Hubbard	1.25	663	5,810	4,598
341	Hudson	-------	411	7,197	1,127
342	Hull	.63	768	6,615	1,101
*343	Humboldt	2.88	----------	----------	----------
344	Humeston	1.75	1,034	7,003	7
345	Huxley	2.5	357	610	1,272
346	Imogene	.75	314	10,485	141
347	Inwood	1.5	713	6,649	46
348	Ionia	.75	291	605	123
349	Ireton	-------	670	3,596	547
350	Irwin	2.2	347	2,416	495
351	Jackson Junction	6.	151	627	364
352	Jamaica	.38	403	836	930
353	Jamesville	.75	313	1,191	254
354	Jesup	-------	789	4,219	327
355	Jewell Junction	-------	1,074	16,582	1,949
356	Joice	1.	172	977	230
357	Jolley	-------	246	2,667	1,157
358	Kalona	1.	514	3,288	123
359	Kamrar	-------	268	3,682	1,238
360	Kanawha	2.	516	22,734	2,349
361	Kellerton	-------	584	1.745	1,567
362	Kelley	1.5	222	5,479	4,401
363	Kellogg	-------	619	12,780	2,096
364	Kensett	1.	430	1,070	289
365	Kent	-------	166	444	219
366	Kenwood Park	.75	559	8,995	590
367	Keosauqua	1.25	1,018	11,108	1,592
368	Keota	1.	1,071	30,527	2,852
369	Keystone	-------	493	3,782	763
370	Kingsley	-------	350	7,564	4,390
371	Kinross	.19	152	305	47
372	Kirkman	.25	198	552	416
373	Kirksville	.75	278	263	120
374	Kiron	.25	239	2,353	751
375	Klemme	1.	404	2,930	28
376	Knierim	1.	193	716	606

*Reported this year as a city.

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
3,721	991	2,730	2,803	2,742	----------	61	----------	314
560	----------	560	284	----------	----------	284	----------	315
968	392	576	68	----------	----------	68	----------	316
1,613	358	1,255	140	----------	----------	87	53	317
7,742	128	7,614	3,332	1,726	108	1,242	256	318
----------	----------	----------	----------	----------	----------	----------	----------	319
----------	----------	----------	----------	----------	----------	----------	----------	320
436	166	270	180	----------	146	34	----------	321
1,775	----------	1,775	472	175	297	----------	----------	322
1,699	175	1,524	318	----------	----------	317	1	323
2,880	170	2,710	45	----------	----------	45	----------	324
3,296	386	2,910	349	219	65	27	38	325
1,734	359	1,375	359	----------	359	----------	----------	326
7,252	1,397	5,855	----------	----------	----------	----------	----------	327
1,296	450	846	----------	----------	----------	----------	----------	328
----------	----------	----------	----------	----------	----------	----------	----------	329
1,487	1,356	131	----------	----------	----------	----------	----------	330
----------	----------	----------	----------	----------	----------	----------	----------	331
2,159	246	1,913	320	----------	30	234	56	332
994	----------	994	292	187	----------	105	----------	333
21,594	7,797	13,797	6,340	5,541	366	392	41	334
941	556	385	393	90	----------	229	74	335
262	93	169	93	----------	12	72	9	336
5,296	443	4,853	1,049	----------	----------	1,049	----------	337
3,067	2,102	965	414	----------	----------	396	18	338
3,178	----------	3,178	208	----------	57	19	132	339
10,408	3,085	7,323	1,518	410	225	750	133	340
8,324	973	7,351	1,529	1,488	41	----------	----------	341
7,716	1,718	5,998	1,499	1,409	----------	90	----------	342
----------	----------	----------	----------	----------	----------	----------	----------	343
7,010	142	6,868	1,183	882	21	230	50	344
1,882	782	1,100	241	----------	24	217	----------	345
10,626	46	10,580	7,396	7,333	----------	50	13	346
6,395	24	6,671	1,318	1,026	292	----------	----------	347
728	81	647	----------	----------	----------	----------	----------	348
4,143	----------	4,143	----------	----------	----------	----------	----------	349
2,911	191	2,720	514	445	69	----------	----------	350
991	594	397	405	----------	----------	405	----------	351
1,766	501	1,265	428	----------	----------	428	----------	352
1,445	680	765	399	----------	31	368	----------	353
4,546	408	4,138	----------	----------	----------	----------	----------	354
18,531	3,228	15,303	8,606	6,452	99	629	1,426	355
1,207	123	1,084	634	----------	190	444	----------	356
3,824	1,276	2,548	314	52	112	150	----------	357
3,411	1,057	2,354	620	----------	----------	----------	620	358
4,920	1,322	3,598	244	----------	240	4	----------	359
25,083	8,135	16,948	13,589	12,868	293	363	65	360
3,312	938	2,374	----------	----------	----------	----------	----------	361
9,880	1,090	8,790	5,028	4,454	----------	96	478	362
14,876	549	14,327	10,058	9,204	235	154	465	363
1,359	62	1,297	----------	----------	----------	----------	----------	364
663	133	530	----------	----------	----------	----------	----------	365
9,585	552	9,033	4,531	450	446	194	3,441	366
12,700	1,790	10,910	240	----------	----------	240	----------	367
33,379	8,669	24,710	23,059	10,462	198	633	11,766	368
4,545	449	4,096	319	105	88	98	28	369
11,954	5,983	5,971	1,766	1,568	60	138	----------	370
352	31	321	77	----------	39	38	----------	371
968	332	636	----------	----------	----------	----------	----------	372
383	37	346	----------	----------	----------	----------	----------	373
3,104	1,180	1,924	260	39	----------	221	----------	374
2,958	268	2,590	1,328	1,179	76	73	----------	375
1,322	381	941	49	39	----------	10	----------	376

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
377	Knowlton	-------	181	----------	----------
378	Lacona	1.5	526	21,545	539
379	Ladora	.5	215	801	674
380	Lake Mills	4.	1,480	25,741	15,243
381	Lake Park	-------	709	8,997	1,854
382	Lake View	1.88	814	33,216	2,739
383	Lamoni	3.	1,778	14,269	1,635
384	Lamont	.56	592	3,059	17
385	La Motte	1.	298	2,395	822
386	Lanesboro	.75	306	704	317
387	Lansing	3.	1,655	9,660	1,228
388	La Porte City	-------	1,541	8,112	4,047
389	Larchwood	1.	476	7,458	936
390	Larrabee	1.	192	122	464
391	Latimer	-------	357	1,908	1,241
392	Lattners	-------	43	----------	----------
393	Laurel	1.	194	407	966
394	Laurens	-------	848	15,296	8,873
395	Lawler	-------	656	8,707	816
396	Lawton	-------	190	1,510	1,374
397	Le Claire	1.5	688	2,393	----------
398	Ledyard	1.	240	3,101	820
399	Le Grand	1.	364	612	314
400	Lehigh	1.5	1,290	8,524	1,364
401	Leighton	-------	129	295	82
402	Leland	3.	188	450	188
403	Lenox	.75	1,320	10,253	1,191
404	Le Roy	.25	221	517	74
405	Lester	4.	274	3,812	421
406	Letts	-------	456	1,984	18
407	Lewis	.38	652	3,886	1,070
408	Lidderdale	2.25	176	1,650	152
409	Lime Springs	.75	547	2,787	250
410	Linden	1.	324	1,018	118
411	Lineville	-------	752	13,340	2,353
412	Linn Grove	.82	320	3,017	259
413	Lisbon	1.	879	27,006	904
414	Liscomb	1.	307	1,100	964
415	Little Port	.28	206	611	----------
416	Little Rock	-------	634	11,318	2,223
417	Little Sioux	-------	452	1,226	48
418	Livermore	.75	634	6,725	3,491
419	Lockridge	.5	203	580	80
420	Logan	-------	1,641	7,272	3,918
421	Lohrville	4.	696	14,634	1,304
422	Lone Rock	-------	----------	321	906
423	Lone Tree	.75	809	3,484	1,452
424	Long Grove	-------	146	319	482
425	Lorimor	4.	711	2,843	1,403
426	Lost Nation	-------	577	4,520	828
427	Lovilia	-------	521	2,037	798
428	Lowden	1.5	630	5,508	545
429	Low Moor	.5	262	803	59
430	Luana	1.	168	1,446	14
431	Lucas	1.	625	913	36
432	Luther	.75	141	1,524	1,003
433	Lu Verne	1.88	560	7,246	1,295
434	Luxemburg	.5	120	116	164
435	Luzerne	1.	161	799	34
436	Lynnville	-------	453	949	----------
437	Lytton	.19	238	1,761	1,127
438	Macedonia	.13	390	1,078	582
439	Macksburg	-------	304	1,119	47

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
								377
22,084		22,084	20,319	20,124	107	88		378
1,475	638	837						379
40,984	543	40,441	16,796	8,960	302	141	7,393	380
10,851	117	10,734	986	986				381
35,955	1,352	34,603	19,627	5,162	124	172	14,169	382
15,904	3,442	12,462	1,681	582	483	385	231	383
3,076	228	2,848	839	839				384
3,217	536	2,681						385
1,021	109	912	23			23		386
10,888	1,192	9,696	1,764	207			1,557	387
12,159	4,042	8,117	1,073		54	240	779	388
8,394	1,865	6,529	1,810	1,810				389
586	125	461	77			77		390
3,239	1,200	2,039	174	174				391
								392
1,373	917	456	108		24	47	37	393
24,169	4,599	19,570	1,364	158	187	390	629	394
9,523	851	8,672						395
2,884	783	2,101	248	116	132			396
2,393	677	1,716	275				275	397
3,921	1,224	2,697	1,240	1,073		100	67	398
926	40	886						399
9,888	679	9,209	1,297	1,000			297	400
377	116	261	164			164		401
638		638						402
11,444	1,058	10,386						403
591		591	220		186	34		404
4,233	428	3,805	531	11		465	55	405
2,002	242	1,760	849			836	13	406
4,956	869	4,087	1,353	980	328		45	407
1,802	1,329	473	1,169		236	895	38	408
3,037	16	3,021	2	2				409
1,136	393	743	323		235		88	410
15,693	2,192	13,501	341		252	53	36	411
3,276	126	3,150	1,360	922	438			412
27,910	46	27,864						413
2,064	1,182	882	54				54	414
611		611	222		10	60	152	415
13,541	1,916	11,625	2,807	1,723		141	943	416
1,274	200	1,074	368	290	78			417
10,216	3,405	6,811	1,042				1,042	418
660	20	640	167			167		419
11,190	2,425	8,765	1,534	557	550	427		420
15,938	4,350	11,588	1,268	772	161	335		421
1,227	298	929	321		321			422
4,936	524	4,412	204		174	30		423
801	533	268	80		8	48	24	424
4,246	1,206	3,040	821	6	30	613	172	425
5,348	872	4,476	343			343		426
2,835	642	2,193						427
6,053	465	5,588	693	525	80	88		428
862	345	517	408	212	59		137	429
1,460	969	491	751		141		610	430
949	26	923						431
2,527	811	1,716						432
8,541	1,241	7,300	3,635	3,528	107			433
280	86	194	59			59		434
833	103	730						435
949		949						436
2,888	526	2,362	602		82	127	393	437
1,660	500	1,160	45	45				438
1,166	37	1,129	135				135	439

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
440	Madrid	1.25	1,449	8,265	5,114
441	Magnolia	.75	297	1,097	1,194
442	Malcom	1.	426	3,576	1,189
443	Mallard	-------	384	2,201	796
444	Maloy	-------	119	187	348
445	Malvern	1.	1,254	9,230	683
446	Manilla	-------	1,124	16,032	1,688
447	Manly	1.25	982	11,015	1,953
448	Manning	1.56	1,611	12,098	3,955
449	Manson	3.	1,309	13,500	3,312
450	Mapleton	1.	1,200	40,335	1,047
451	Marathon	4.	581	22,521	298
452	Marble Rock	-------	535	8,034	1,983
453	Marcus	-------	987	19,986	1,627
454	Marne	.75	297	816	359
455	Martelle	-------	181	509	143
456	Martinsburg	.66	288	454	673
457	Marysville	.75	216	----------	----------
458	Maysville	.5	58	340	810
459	Masonville	2.62	268	209	510
460	Massena	1.	546	2,406	102
461	Matlock	.75	76	108	331
462	Maurice	.75	307	848	462
463	Maxwell	-------	856	6,477	397
464	Maynard	1.	426	2,599	270
465	McCallsburg	1.	292	5,107	286
466	McCausland	.25	110	84	1,824
467	McClelland	-------	144	464	1,741
468	McGregor	-------	1,244	47,892	6,603
469	McIntire	4.	5,719	1,741	135
470	Mechanicsville	.75	816	5,360	4,103
471	Mediapolis	-------	867	5,944	2,687
472	Melbourne	1.	359	1,715	----------
473	Melcher	.28	560	2,463	375
474	Melrose	-------	469	2,004	49
475	Melvin	.25	278	2,183	1,856
476	Menlo	.5	437	----------	----------
477	Meriden	1.25	265	1,307	968
478	Merrill	1.5	536	8,665	2,332
479	Meservey	1.25	257	2,921	549
480	Meyer	18.25	421	1,372	4
481	Middletown	.25	106	282	98
482	Miles	1.	316	3,331	2,452
483	Milford	2.	823	10,545	2,078
484	Millersburg	1.	197	738	2
485	Milo	-------	607	7,069	2,778
486	Milton	4.	947	3,584	414
487	Minburn	.5	430	3,257	135
488	Minden	1.	429	4,988	3,256
489	Mingo	2.8	305	1,227	371
490	Mitchell	-------	225	444	98
491	Mitchellville	.75	816	4,113	1,971
492	Modale	1.	406	1,167	8
493	Mondamin	.38	452	3,871	987
494	Moneta	-------	88	394	162
495	Monmouth	.75	224	1,006	183
496	Monona	1.	966	9,162	721
497	Monroe	-------	926	8,351	228
498	Montezuma	2.	1,326	12,678	8,023
499	Montour	-------	413	1,279	----------
500	Montrose	1.	702	648	385
501	Moorhead	-------	381	1,928	1,864
502	Moorland	2.	157	549	315

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
13,379	2,594	10,785	1,342	116	155	289	782	440
1,191	245	946	321			321		441
4,765	755	4,010	222		176		46	442
2,997	373	2,624	296	258	28	10		443
535	409	126	91		91			444
9,913	245	9,668						445
17,720	1,078	16,642	2,762	2,124	161	256	221	446
12,968	807	12,161	2,784	2,340	290	154		447
16,053	2,218	13,835	983	268	54		661	448
16,812	4,431	12,381	643	27	301	315		449
41,382	747	40,635	32,877	2,024		923	29,930	450
22,819	1,250	21,569	13,910	13,910				451
10,017	910	9,107						452
21,613	10,089	11,524	11,108	10,614	494			453
1,175	360	815						454
652	20	632	4				4	455
1,127	296	831						456
								457
1,150	1,026	124	10	10				458
719	100	619	36		36			459
2,508	109	2,399	1,199		174		1,025	460
439	274	165	16			16		461
1,310	175	1,135	123		95	28		462
6,874	375	6,499	2,745	2,434	106	105	100	463
2,869	5	2,864						464
5,393		5,393	4,179		132	1,440	2,607	465
1,908	1,630	278	40		40			466
2,205	1,293	912						467
54,495	5,712	48,783	30,590	601	29,289		700	468
1,876	6	1,870	473	83	186	57	147	469
9,463	3,654	5,809	263		50	213		470
8,631	2,734	5,897						471
1,715	158	1,557	443			343	100	472
2,838	94	2,744	159			159		473
2,053		2,053	263			109	154	474
4,039	1,981	2,058	99		25	74		475
								476
2,275	1,147	1,128	29		23		6	477
10,997	4,125	6,872	1,352	1,231	121			478
3,470	470	3,000	2,011	346		1,665		479
1,376	9	1,367						480
380	59	321						481
5,783	2,479	3,304	837	618	71	148		482
12,623	2,690	9,933	4,273	1,375	589	1,688	621	483
740	319	421						484
9,847	531	9,316	271		71	200		485
3,998	418	3,580	1,186		662	364	160	486
3,392	59	3,333	294	282		12		487
8,244		8,244						488
1,598	455	1,143	250			250		489
542	97	445						490
6,084	8	6,076	7	7				491
1,175	8	1,167	350		113	133	104	492
4,858	504	4,354	266		66		200	493
556		556	271		252	19		494
1,189	191	998	456		63	250	143	495
9,883	742	9,141	35				35	496
8,579	338	8,241	594		390		204	497
20,701	5,153	15,548	2,302	1,701	51	218	332	498
1,279		1,279	548		70	478		499
1,033	228	805	47			47		500
3,792	1,454	2,338	375	205	68	102		501
864	492	372						502

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
503	Moravia	1.88	741	2,662	402
504	Morning Sun	1.	904	4,499	218
505	Morrison	-------	218	626	660
506	Moulton	1.	1,352	3,410	6,931
507	Mt. Ayr	-------	1,708	23,030	4,259
508	Mt. Union	-------	200	594	404
509	Mt. Vernon	1.	1,568	19,689	9,323
510	Moville	.5	801	10,255	618
511	Murray	1.	847	3,596	----------
512	Nashua	4.	1,282	8,419	1,581
513	Neola	-------	977	7,654	1,469
514	New Albin	.17	613	2,611	----------
515	Newell	1.25	787	12,705	916
516	Newhall	-------	248	1,546	91
517	New Hartford	.5	474	2,735	34
518	New Liberty	-------	116	790	2,436
519	New London	.75	1,162	27,506	1,758
520	New Market	3.	737	1,962	479
521	New Providence	1.	249	618	124
522	New Sharon	4.	1,225	10,931	2,198
523	New Vienna	.75	211	958	481
524	New Virginia	1.	409	1,044	17
525	Nichols	2.38	425	1,881	514
526	Nodaway	-------	359	1,149	41
527	Nora Springs	3.	1,148	9,022	1,020
528	Northboro	1.	219	510	401
529	North Buena Vista	-------	164	141	1
530	North English	-------	933	6,508	1,772
531	North Liberty	.75	186	874	158
532	North McGregor	.75	575	1,842	14
533	North Tabor	-------	160	----------	----------
534	North Washington	-------	123	293	534
535	Northwood	2.	1,525	14,294	12,182
536	Norwalk	1.	359	551	767
537	Norway	1.	493	2,841	782
538	Numa	.56	738	1,144	351
539	Oakland	-------	1,196	47,765	2,849
540	Oakville	-------	416	1,233	----------
541	Ocheyedan	1.	725	4,349	541
542	Odebolt	1.	1,236	28,351	2,903
543	Ogden	1.25	1,403	12,700	8,331
544	Olds	.5	163	287	391
545	Olin	1.	706	6,479	5,708
546	Ollie	1.	341	1,599	103
547	Oneida	1.5	145	756	33
548	Onslow	-------	231	2,170	724
549	Orange City	.75	1,417	13,419	4,149
550	Orchard	-------	141	281	328
551	Orient	-------	496	15,676	770
552	Orleans	-------	135	846	122
553	Ossian	1.	853	2,781	10
554	Osterdock	-------	97	12	11
555	Oto	-------	366	1,745	250
556	Ottosen	-------	153	989	205
557	Oxford	-------	577	4,536	310
558	Oxford Junction	1.	852	6,375	97
559	Oyens	-------	82	608	1,031
560	Pacific Junction	.75	660	2,869	237
561	Packwood	1.	295	582	742
562	Palmer	1.	222	9,632	632
563	Panama	.25	168	1,031	23
564	Panora	-------	1,107	14,828	289
565	Parkersburg	.44	1,027	10,891	4,312

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
3,064	547	2,517	1,075	----------	200	675	200	503
4,717	365	4,352	613	478	135	----------	----------	504
1,286	449	837	332	----------	----------	323	9	505
10,341	6,052	4,289	394	----------	394	----------	----------	506
27,289	5,080	22,209	----------	----------	----------	----------	----------	507
998	571	427	367	20	259	----------	88	508
29,012	11,300	17,712	5,328	406	----------	2,101	2,821	509
10,873	2,482	8,391	4,531	3,743	51	737	----------	510
3,506	----------	3,596	300	----------	57	243	----------	511
10,000	1,185	8,815	793	100	26	386	281	512
9,123	799	8,324	637	----------	----------	212	425	513
2,611	783	1,828	245	----------	72	19	154	514
13,621	2,897	10,724	2,911	1,581	----------	1,065	265	515
1,637	74	1,563	311	----------	----------	11	300	516
2,769	106	2,663	631	247	384	----------	----------	517
3,226	2,941	285	----------	----------	----------	----------	----------	518
29,264	504	28,760	10,948	10,383	----------	565	----------	519
2,441	315	2,126	----------	----------	----------	----------	----------	520
742	180	562	254	----------	50	204	----------	521
13,129	1,205	11,924	1,219	29	105	862	223	522
1,439	136	1,303	115	----------	49	66	----------	523
1,061	----------	1,061	15	----------	15	----------	----------	524
2,395	325	2,070	132	----------	74	58	----------	525
1,190	83	1,107	15	----------	----------	----------	15	526
10,042	1,083	8,959	1,060	371	121	568	----------	527
911	173	738	43	----------	43	----------	----------	528
142	128	14	----------	----------	----------	----------	----------	529
8,280	2,145	6,135	810	436	238	111	25	530
1,032	----------	1,032	411	----------	159	----------	252	531
1,856	182	1,674	349	349	----------	----------	----------	532
----------	----------	----------	----------	----------	----------	----------	----------	533
827	692	135	99	----------	----------	99	----------	534
26,476	8,923	17,553	7,993	600	----------	----------	7,393	535
1,318	780	538	85	----------	85	----------	----------	536
3,623	577	3,046	1,211	64	21	190	936	537
1,495	415	1,080	471	----------	43	94	334	538
50,614	2,902	47,712	37,020	2,643	14	31,755	2,608	539
1,233	----------	1,233	----------	----------	----------	----------	----------	540
4,890	688	4,202	689	272	----------	355	62	541
31,254	2,214	29,040	16,249	13,303	1,231	1,606	109	542
21,031	6,379	14,652	6,851	5,714	333	----------	804	543
678	11	667	21	----------	4	17	----------	544
12,187	4,397	7,790	----------	----------	----------	----------	----------	545
1,702	91	1,611	876	----------	7	40	829	546
789	19	770	375	----------	----------	65	310	547
2,894	1,101	1,793	1,116	1,105	----------	----------	11	548
17,568	2,459	15,109	3,991	----------	----------	----------	3,991	549
609	2	607	----------	----------	----------	----------	----------	550
16,446	347	16,099	14,247	14,186	6	31	24	551
968	----------	968	54	----------	54	----------	----------	552
2,791	37	2,754	----------	----------	----------	----------	----------	553
23	2	21	----------	----------	----------	----------	----------	554
1,995	216	1,779	71	71	----------	----------	----------	555
1,194	815	379	816	----------	219	4	593	556
4,846	313	4,533	329	164	155	10	----------	557
6,472	225	6,247	4,250	----------	200	3,301	749	558
1,639	1,393	246	----------	----------	----------	----------	----------	559
3,106	161	2,945	----------	----------	----------	----------	----------	560
1,324	294	1,030	49	----------	----------	34	15	561
10,264	1,838	8,426	6,921	6,467	----------	71	383	562
1,054	44	1,010	118	11	46	61	----------	563
15,117	650	14,467	625	625	----------	----------	----------	564
15,208	2,135	13,068	4,197	1,378	----------	564	2,255	565

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
566	Parnell	.25	380	1,868	1,806
567	Paton	1.	359	2,488	3,053
568	Patterson	6.	132	359.	38
569	Paullina	.4	875	21,018	1,612
570	Persia	1.	382	1,989	3,455
571	Peterson	-------	534	11,404	884
572	Pierson	-------	499	8,762	1,876
573	Pilot Mound	1.	347	3,776	679
574	Pioneer	-------	108	----------	----------
575	Pisgah	-------	403	1,332	174
576	Plainfield	.3	325	919	569
577	Plano	-------	----------	----------	----------
578	Pleasanton	.5	265	388	115
579	Pleasant Plain	1.	172	252	103
580	Pleasantville	-------	825	34,168	----------
581	Plover	.56	----------	843	26
582	Plymouth	1.	374	5,430	1,333
583	Pocahontas	-------	1,194	17,645	134
584	Polk City	1.	257	669	253
585	Pomeroy	-------	935	11,322	3,569
586	Popejoy	-------	238	485	----------
587	Portsmouth	2.	338	2,403	949
588	Postville	-------	1,003	20,706	2,113
589	Prairieburg	.75	227	1,363	610
590	Prairie City	3.	817	4,275	1,215
591	Prescott	-------	452	1,671	348
592	Preston	.26	654	7,925	649
593	Primghar	.75	923	7,807	3,179
594	Princeton	1.	428	2,071	201
595	Promise City	-------	278	281	565
596	Protivin	1.	185	503	145
597	Pulaski	1.	456	627	----------
598	Quasqueton	1.	466	992	----------
599	Quimby	1.	286	845	794
600	Quincy	-------	77	----------	----------
601	Radcliffe	1.	729	5,083	1,591
602	Rake	1.	231	1,222	30
603	Ralston	2.5	200	982	----------
604	Randalia	.13	141	156	152
605	Randolph	.5	320	12,381	381
606	Rathbun	-------	622	439	339
607	Readlyn	.5	319	1,911	1,264
608	Reasnor	.75	205	978	----------
609	Redding	1.	292	348	331
610	Redfield	1.25	669	7,952	1,065
611	Reinbeck	-------	1,257	----------	----------
612	Rembrandt	1.	228	3,998	1,273
613	Remsen	.38	1,098	10,776	782
614	Renwick	-------	483	----------	----------
615	Riceville	1.	945	6,653	1,013
616	Richland	-------	619	2,970	310
617	Richardsville	1.	95	210	305
618	Ricketts	.25	143	6,912	52
619	Ridgeway	3.18	389	1,405	603
620	Rinard	1.	156	897	66
621	Ringsted	1.	447	2,476	1,911
622	Rippey	-------	403	1,970	1,161
623	Riverside	1.5	656	8,435	36
624	Riverton	-------	654	1,427	13
625	Robins	2.49	125	237	227
626	Rock Falls	-------	108	242	342
627	Rockford	-------	1,138	9,336	3,818
628	Rock Valley	1.31	1,306	8,625	194

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
3,674	1,567	2,107	15	15				566
5,541	2,671	2,870						567
397	2	395						568
22,630	2,212	20,418	1,654	1,243	151	260		569
5,444	1,795	3,649						570
12,288	1,449	10,839	7,235	1,739			5,496	571
10,638	1,880	8,758	1,239	1,115	105		19	572
4,455	494	3,961	270	231	25		14	573
								574
1,506	113	1,393						575
1,488	569	919	108		108			576
								577
503	63	440						578
355		355						579
34,168		34,168	23,215	22,915			300	580
869		869	282		177	5	100	581
6,763	448	6,275	472			472		582
17,779	1,198	16,581	2,461	1,737		724		583
922	149	773	64		64			584
14,891	2,299	12,592	4,059	178		3,636	245	585
485		485						586
3,352	1,707	1,645	433	158			275	587
22,819	12,930	9,889	2,895	2,761	134			588
1,973	144	1,829	97		97			589
5,490	473	5,017	585	325	54	125	81	590
2,019	313	1,706	154		154			591
8,574	378	8,196	1,190	198	76	661	255	592
10,986	2,449	8,537	3,006	1,015		173	1,818	593
2,272	364	1,908	710		110		600	594
746	534	312						595
648		648	169	119		50		596
627	96	531	22		22			597
992	3	989	162			162		598
1,639	798	841	353		194	159		599
								600
6,674	1,254	5,420	291	41			250	601
1,252		1,252	385	57		241	87	602
982	121	861	21		21			603
308	48	260						604
12,762	847	11,915	5,120	5,120				605
778	138	640						606
3,175	1,518	1,657	912	495	353	55	9	607
978		978	348		72	125	151	608
679	258	421	132		78	54		609
9,017	342	8,675	1,018	962	2	49	5	610
								611
5,271	80	5,191	3,519	3,500			19	612
11,558	1,302	10,256	949	746	111	87	5	613
								614
7,666	332	7,334	959	713		246		615
3,280	149	3,131						616
515	458	57						617
6,964	488	6,476	5,499	5,436	63			618
2,008	582	1,426	488	45		443		619
963	297	666	220				220	620
4,387	475	3,912	96		96			621
3,131	932	2,199	371		179		192	622
8,471	1,920	6,551	5,353	2,334		533	2,486	623
1,440		1,440	35		35			624
464	188	276						625
584	382	202	34		19	15		626
13,154	2,562	10,592	110		91		19	627
8,819	43	8,776	1,636	1,467		138	31	628

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
629	Rockwell	3.5	726	2,989	1,735
630	Rockwell City	4.	1,864	15,946	4,205
631	Rodman	-------	161	----------	----------
632	Rodney	.09	175	182	86
633	Roland	1.	691	8,619	5,599
634	Rolfe	1.	1,115	10,024	1,526
635	Rome	-------	163	398	42
636	Rose Hill	-------	257	417	520
637	Rowan	.9	326	1,632	41
638	Royal	.25	312	2,773	513
639	Rudd	-------	448	17,826	22
640	Runnells	-------	390	762	243
641	Russell	.94	660	2,040	252
642	Ruthven	1.	744	3,280	4,079
643	Rutland	1.	235	893	78
644	Ryan	.75	483	3,579	109
645	St. Ansgar	.44	852	4,073	465
646	St. Anthony	4.	218	345	149
647	St. Charles	-------	455	1,218	266
648	St. Lucas	-------	146	114	77
649	St. Olaf	2.	145	424	3
650	St. Paul	1.25	62	376	386
651	Sabula	1.	944	7,342	5,237
652	Salem	1.	516	925	6
653	Salix	-------	339	2,672	44
654	Sanborn	1.	1,456	8,951	6,106
655	Sandyville	1.	110	102	198
656	Searville	1.5	162	398	387
657	Schaller	1.25	680	5,998	1,332
658	Schleswig	.25	567	21,749	636
659	Scranton	1.38	902	4,644	----------
660	Searsboro	1.5	207	448	164
661	Sergeant Bluff	.75	507	3,853	1,782
662	Shambaugh	.5	*298	493	296
663	Shannon City	1.	289	938	159
664	Sharpsburg	-------	166	230	414
665	Sheffield	4.75	1,035	11,612	1,292
666	Shelby	1.	623	16,541	556
667	Sheldahl	.88	226	229	231
668	Shell Rock	1.25	829	4,565	2,147
669	Shellsburg	-------	605	2,334	1,907
670	Sherrill	-------	122	79	191
671	Sibley	.8	1,755	60,847	1,437
672	Sidney	1.19	1,074	11,636	1,591
673	Silver City	1.	483	1,121	744
674	Sioux Center	-------	1,209	6,194	852
675	Sioux Rapids	1.	1,023	9,324	1,465
676	Slater	3.75	670	3,956	59
677	Sloan	.75	588	3,508	1,398
678	Smithland	.25	336	1,879	346
679	Soldier	1.	244	2,058	----------
680	Solon	1.	441	2,542	2,788
681	Somers	-------	178	1,041	299
682	South English	.2	333	819	365
683	Spillville	.38	314	1,317	455
684	Spirit Lake	-------	1,602	22,414	4,933
685	Spragueville	-------	101	256	78
686	Spring Brook	.75	130	179	29
687	Spring Hill	-------	85	----------	----------
688	Springville	5.	637	3,790	1,495
689	Stacyville	-------	696	2,504	128
690	Stanhope	-------	357	9,461	20
691	Stanton	.91	705	6,191	1,090

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
4,724	1,929	2,795						629
20,151	482	19,669	673	123	217	320	13	630
								631
268	108	160						632
14,218	5,371	8,847	2,330	1,188	355	772	15	633
11,550	2,014	9,536	5,949	4,196	24	849	880	634
440	83	357	172			172		635
937	206	731	116			87	29	636
1,673	5	1,668						637
3,286	219	3,067						638
17,848	230	17,618						639
1,005	93	912						640
2,292	80	2,212	249		200	49		641
7,359	3,973	3,386	1,061	681		17	363	642
971	599	372	722			722		643
3,688	730	2,958	1,314	675	129	495	15	644
4,538	442	4,096	308		308			645
494	86	408	89		44	45		646
1,484	132	1,352	700			700		647
191	49	142						648
427	121	306	380	192		188		649
762	490	272	91				91	650
12,579	4,105	8,474	5	5				651
931	33	898						652
2,716	409	2,307	122		100		22	653
15,057	3,270	11,787	952	511	385		56	654
300	212	88	41		7	34		655
785	200	585	216			216		656
7,330	662	6,668	2,136	1,509	159	468		657
22,385		22,385	551	346	155	50		658
4,644	387	4,257	328	220		108		659
612	127	485	129				129	660
5,635	685	4,950						661
789	85	704						662
1,097	149	948	90	70			20	663
644	248	396						664
12,904	773	12,131	921	381	22		518	665
17,097	80	17,017	12,218	12,128	42	35	13	666
460	312	148						667
6,712	1,373	5,339	764	499	207		58	668
4,241	1,535	2,706	193		170		23	669
270	154	116	23			23		670
62,284	3,613	58,671	4,346	3,899	447			671
13,227	6,626	6,601	230	116	84	30		672
1,865	355	1,510	78			78		673
7,046	1,472	5,574	402		353	49		674
10,789		10,789	2,231	443	164		1,624	675
4,015	349	3,666	1,643	546	104	993		676
4,906	2,105	2,801	671	211	34		426	677
2,225	467	1,758	309	60	200		49	678
2,058	102	1,956	100				100	679
5,330	1,734	3,596	520			520		680
1,340	126	1,214	516			516		681
1,184	460	724	416		286	130		682
1,772	468	1,304	116	116				683
27,347	5,149	22,198	2,661	1,465	549		647	684
334	163	171						685
208	68	140						686
								687
5,285	1,356	3,929						688
2,632	40	2,592	238	57		181		689
9,481	1,486	7,995	5,076	4,089		29	958	690
7,281	507	6,774	422	142		280		691

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
692	Stanwood	-------	547	5,609	131
693	State Center	1.	1,037	40,015	3,198
694	Steamboat Rock	-------	414	973	1,019
695	Stockport	1.	363	2,391	201
696	Stockton	1.	121	378	151
697	Story City	5.	1,576	29,672	7,003
698	Stout	2.25	147	1,090	87
699	Stratford	-------	601	4,564	1,159
700	Strawberry Point	-------	1,157	23,154	4,829
701	Struble	-------	160	1,145	854
702	Sully	1.	346	2,028	976
703	Sumner	2.25	1,585	11,017	2,022
704	Superior	1.	188	540	274
705	Sutherland	1.	812	8,814	919
706	Swaledale	.5	207	1,327	210
707	Swan	1.	271	437	107
708	Swea City	-------	595	9,417	----------
709	Tabor	-------	1,048	----------	----------
710	Templeton	-------	276	881	562
711	Terrill	.5	452	----------	----------
712	Thayer	-------	188	327	707
713	Thompson	1.	565	13,551	1,894
714	Thor	1.	297	539	360
715	Thornburg	-------	221	310	116
716	Thornton	1.	311	1,635	183
717	Thurman	.5	357	1,297	435
718	Tingley	.75	411	1,134	272
719	Titonka	-------	353	1,791	68
720	Toronto	.5	141	269	348
721	Traer	1.	1,378	20,668	871
722	Treynor	-------	205	839	745
723	Tripoli	1.25	854	22,884	639
724	Truro	-------	322	1,355	14
725	Turin	.25	202	381	236
726	Udell	.38	192	306	206
727	Underwood	-------	295	----------	----------
728	Union	-------	600	14,634	8,284
729	University Park	1.	435	472	917
730	Urbana	-------	393	7,556	921
731	Ute	-------	560	20,581	2,748
732	Vail	1.	685	5,586	480
733	Valeria	1.	92	827	----------
734	Van Horn	1.	505	5,616	9,017
735	Van Meter	-------	472	1,243	880
736	Van Wert	.25	469	983	235
737	Varina	.38	245	1,259	191
738	Victor	-------	754	7,567	423
739	Vincent	1.	183	631	613
740	Vining	1.13	164	346	831
741	Volga	1.	456	1,391	1,588
742	Wadena	-------	279	678	236
743	Walcott	-------	461	3,589	262
744	Walker	.75	526	2,106	2,042
745	Wallingford	1.	188	796	118
746	Wall Lake	-------	726	10,232	3,252
747	Walnut	1.	1,008	16,863	10,570
748	Wapello	1.75	1,532	12,375	2,099
749	Washta	1.25	432	1,370	1,223
750	Waterville	-------	192	1,289	120
751	Waucoma	-------	449	5,356	209
752	Waukee	-------	354	2,542	380
753	Wayland	1.	560	2,871	381
754	Webb	.75	185	1,267	2

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
5,740	74	5,666	1,145	1,065		80		692
43,213	3,228	39,985	16,490	3,668	3	73	12,746	693
1,992	643	1,349						694
2,592	156	2,436	1,755	246	131		1,378	695
529	141	388	51			41	10	696
36,675	3,254	33,421	8,366	2,548		4,977	841	697
1,177	151	1,026	659	85	446	128		698
5,723	1,406	4,317	1,873	1,178			695	699
27,983	6,561	21,422	10,155	104		240	9,811	700
1,999	1,050	949	197	197				701
3,004	438	2,566	619	49	517		53	702
13,039	1,014	12,025	2,454	2,205	28	192	29	703
814	167	647	170	39	61	70		704
9,733	305	9,428	674		101	235	338	705
1,537	355	1,182	53			53		706
544	54	490	159		100	59		707
9,417		9,417	5,735	4,394	429	829	83	708
								709
1,443	181	1,262	50	50				710
								711
1,034	201	833	60		60			712
15,445	534	14,911	4,490	3,741	52	35	662	713
899	153	746	193			150	43	714
426	86	340						715
1,818	780	1,038	783		80		703	716
1,732	447	1,285						717
1,406	253	1,153						718
1,859	10	1,849	135		53	82		719
617	355	262	100			100		720
21,539	5,897	15,642	9,775	3,949	97	1,822	3,907	721
1,584	655	929	559		393	95	71	722
23,523	7,670	15,853	18,630	1,509	240	1,852	15,029	723
1,369	388	981	164		164			724
617	120	497						725
512	21	491	119			119		726
								727
22,918	805	22,113						728
1,389	505	884						729
8,477		8,477	2,866	1,800	141		925	730
23,329	1,517	21,812	16,991	16,045	92	636	218	731
6,066	1,479	4,587	2,719	2,564	54	63	38	732
827		827	504	165		339		733
14,633	1,169	13,464	415		338	17	60	734
2,123	451	1,672	62		14	48		735
1,218	567	651	96		61	30	5	736
1,450	670	780	975			175	800	737
7,990	1,162	6,828	556		142	414		738
1,244	273	971	175	25	25	100	25	739
1,177	306	871	33		33			740
2,979	1,596	1,383	359				359	741
914	342	572	417	350		67		742
3,851	1,005	2,846	11		11			743
4,148	1,603	2,545	154	79		36	39	744
914	154	760						745
13,484	2,590	10,894	3,049	1,378		952	719	746
27,433	4,467	22,966	5,343	2,298	45	3,000		747
14,474	3,439	11,035	662		388	236	38	748
2,593	1,361	1,232	787		87	700		749
1,409	65	1,344						750
5,565	355	5,210	1,906	1,906				751
2,922	405	2,517	217			217		752
3,252	139	3,113	2,120	609	60	1,451		753
1,269	9	1,260	255		65	140	50	754

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of towns	Cash on hand at close of year
755	Weldon	-------	289	542	264
756	Wellman	.75	839	5,226	2,490
757	Wellsburg	1.	385	4,481	1,580
758	Welton	-------	75	355	978
759	Wesley	.63	466	6,682	46
760	West Bend	-------	701	8,353	302
761	West Branch	1.5	712	7,652	2,573
762	West Burlington	-------	1,091	3,000	727
763	West Chester	.5	233	356	302
764	Westfield	.01	198	461	36
765	Westgate	.5	266	1,190	150
766	West Liberty	1.	1,760	224,192	5,643
767	West Mitchell	1.	138	219	----------
768	West Point	.5	564	5,614	1,974
769	West Side	-------	401	3,174	768
770	West Union	3.	1,773	14,329	4,105
771	Wheatland	.5	558	2,479	1,695
772	Whiting	1.	642	15,740	33
773	Whittemore	-------	588	7,648	1,347
774	Whitten	3.75	236	759	536
775	Willey	.5	71	31	371
776	Williams	.9	550	4,474	4,672
777	Williamsburg	.91	1,157	13,356	6,570
778	Wilton	.7	1,176	13,985	845
779	Winfield	1.	1,007	6,949	1,683
780	Winthrop	.75	564	6,016	1,726
781	Wiota	1.	245	464	789
782	Woden	1.	163	383	502
783	Woodbine	-------	1,613	31,261	2,584
784	Woodburn	3.	389	1,051	310
785	Woodward	1.	820	7,944	313
786	Woolstock	1.	337	3,573	3,398
787	Worthington	.5	327	648	1,643
788	Wyoming	.5	707	5,074	941
789	Yale	-------	305	4,136	347
790	Yetter	-------	132	826	269
791	Yorktown	-------	212	2,714	693
792	Zearing	1.	536	1,993	726
793	Zwingle	-------	85	279	271

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
806	254	552	73		6	67		755
7,716	2,773	4,943	810	270	540			756
6,061	740	5,321	973	952	21			757
1,333	1,266	67	14		14			758
6,728	25	6,703	1,580		417	1,030	133	759
8,655	29	8,626	1,434	1,166		170	98	760
10,225	3,019	7,206	1,635	502	145	452	536	761
3,727	889	2,838	965	68	297	510	90	762
658	95	563	63			63		763
497	22	475	112		45	67		764
1,340	317	1,023	412	412				765
229,835	7,802	222,033	191,801	8,239		183,112	450	766
219	4	215						767
7,588	2,161	5,427	1,000	650	73	170	107	768
3,942	408	3,534	165		165			769
18,434	4,052	14,382						770
4,147	1,461	2,713	26			26		771
15,773	7,060	8,713	9,334	9,279			55	772
8,995		8,995	1,235	944		291		773
1,295	206	1,089						774
402	295	107						775
9,146	4,238	4,908	187	91		96		776
19,926	9,242	10,684						777
14,830	104	14,726						778
8,632	986	7,646	2,689	199	32	1,781	677	779
7,742	1,323	6,419	503		41	182	280	780
1,253	791	462						781
885	412	473						782
33,845	1,810	32,035	23,033	4,461	200	75	18,297	783
1,361	245	1,116	42		42			784
8,257	359	7,898	6,205	1,921	533	251	3,500	785
6,971	3,648	3,323	514	197	21	210	86	786
2,291	1,835	456	85		33		52	787
6,015	1,046	4,969	316		193	123		788
4,483	210	4,273	1,351	157	116	1,078		789
1,095	526	569						790
3,407	139	3,268	2,050	50			2,000	791
2,719	1,027	1,692	187			187		792
550	390	160	130		67		63	793

TABLE NO 2—PAYMENT OF TOWNS FOR

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
	Grand total	**$2,767,803**	**$19,139**	**$36,351**	**$11,077**	**$43,445**	**$143,300**	**$97,047**	**$ 10,537**
1	Ackley	$ 30,735	$ 224	$ 121	$ 2	$ 365	$ 727	$ 849	$ 626
2	Ackworth	176	5	5	5	30	-------	95	-------
3	Adair	14,942	12	152	-------	-------	428	349	10
4	Adel	10,649	63	160	181	149	496	473	138
5	Afton	9,267	65	136	52	75	368	438	17
6	Agency	844	12	25	10	60	84	99	-------
7	Ainsworth	2,186	23	18	10	81	62	660	-------
8	Akron	20,675	109	111	50	120	940	423	65
9	Albert City	860	6	30	3	30	24	124	-------
10	Albion	994	16	15	15	59	24	252	-------
11	Alburnett	-------	-------	-------	-------	-------	-------	-------	-------
12	Alden	9,442	28	55	-------	64	688	-------	-------
13	Alexander	1,370	12	25	10	171	60	200	-------
14	Allerton	8,438	5	40	50	50	555	440	-------
15	Allison	2,355	-------	59	25	58	83	381	6
16	Alta	22,624	-------	480	-------	-------	100	748	133
17	Alta Vista	3,415	12	24	-------	22	220	71	-------
18	Alton	7,772	75	70	25	163	216	291	88
19	Altoona	417	7	50	3	34	80	3	3
20	Alvord	2,974	50	82	35	60	2	90	-------
21	Andover	119	28	20	12	12	-------	-------	-------
22	Andrew	816	-------	20	15	50	75	32	-------
23	Anita	8,136	6	100	-------	30	-------	920	-------
24	Ankeny	1,892	-------	17	-------	66	50	-------	-------
25	Anthon	4,405	53	-------	10	230	900	-------	7
26	Aplington	1,847	12	33	-------	10	101	228	-------
27	Arcadia	-------	-------	-------	-------	-------	-------	-------	-------
28	Archer	363	-------	-------	-------	-------	-------	-------	-------
29	Arion	1,773	11	32	12	149	17	81	-------
30	Arispe	99	13	14	5	29	-------	-------	-------
31	Arlington	1,868	-------	91	-------	19	12	-------	-------
32	Armstrong	6,693	41	96	10	142	627	106	-------
33	Arnold's Park	1,850	66	64	25	103	290	260	-------
34	Arthur	2,080	25	50	10	91	330	330	-------
35	Ashton	1,599	13	26	-------	60	615	134	46
36	Aspinwall	481	2	17	24	71	60	15	-------
37	Atalissa	520	-------	10	6	-------	-------	8	5
38	Athelstan	-------	-------	-------	-------	-------	-------	-------	-------
39	Auburn	1,480	-------	27	15	-------	56	-------	-------
* 40	Audubon	-------	-------	-------	-------	-------	-------	-------	-------
41	Aurelia	6,456	110	130	75	194	133	128	-------
42	Aurora	928	6	22	-------	39	42	-------	-------
43	Avenarius	103	9	12	15	36	-------	-------	-------
44	Avoca	6,811	100	125	9	88	725	49	-------
45	Ayrshire	1,547	40	39	-------	24	198	-------	-------
46	Badger	751	-------	25	-------	-------	-------	-------	-------
47	Bagley	4,830	15	50	12	70	25	-------	-------
48	Bailey	-------	-------	-------	-------	-------	-------	-------	-------
49	Baldwin	583	15	18	5	46	42	-------	-------
50	Bancroft	8,439	50	35	-------	60	324	192	-------
51	Barnes City	474	85	14	-------	41	79	-------	-------
52	Barnum	627	18	35	15	71	-------	138	-------
53	Bassett	170	-------	5	5	-------	-------	-------	-------
54	Batavia	1,493	18	30	20	32	262	258	-------
55	Battle Creek	2,591	20	40	35	75	240	600	-------
56	Baxter	3,678	18	53	38	95	240	240	-------
57	Bayard	3,123	19	93	15	82	326	104	-------
58	Beacon	1,013	15	29	21	35	107	-------	-------
59	Beaconsfield	91	5	12	-------	20	-------	-------	-------

*Reported this year as city.

GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates In. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
$304,601	$85,947	$338,244	$733,980	$41,188	$20,344	$36,525	$3,319	$122,436	$379,010	$340,487	
$ 1,517	$ 3,469	$ 3,175	$ 15,574	$ 35	-------	175	10	153	1,151	2,562	1
32	-------	-------	-------	4	-------	-------	-------	-------	-------	-------	2
407	-------	163	2,423	81	291	128	-------	-------	3,448	7,050	3
718	-------	1,736	1,200	20	184	84	10	127	2,100	2,610	4
271	-------	399	4,372	108	-------	15	-------	204	1,270	1,477	5
100	135	-------	-------	284	-------	-------	-------	35	-------	-------	6
142	-------	263	358	24	-------	-------	-------	30	100	415	7
1,016	-------	1,250	11,666	-------	304	34	-------	2,869	1,718	-------	8
107	-------	-------	208	149	-------	-------	10	87	-------	82	9
53	-------	-------	-------	-------	-------	187	-------	-------	-------	373	10
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	11
802	-------	3,771	263	17	-------	-------	28	2,553	1,169	4	12
56	-------	275	112	9	-------	-------	-------	-------	440	-------	13
567	-------	-------	4,038	10	148	-------	-------	-------	650	1,885	14
120	-------	897	476	77	8	-------	-------	65	100	-------	15
1,442	65	810	17,329	59	173	-------	10	1,275	-------	-------	16
87	-------	252	1,180	15	10	-------	10	843	-------	669	17
1,175	430	920	1,245	-------	-------	-------	15	128	2,779	152	18
196	-------	-------	3	25	-------	-------	10	3	-------	-------	19
-------	-------	327	1,181	16	-------	221	-------	480	430	-------	20
26	-------	-------	-------	21	-------	-------	-------	-------	-------	-------	21
193	-------	-------	369	16	17	-------	-------	29	-------	-------	22
1,625	-------	1,262	1,080	50	-------	25	-------	757	1,430	851	23
290	33	-------	633	21	-------	-------	-------	54	300	428	24
266	1,006	766	182	63	-------	-------	10	272	226	414	25
31	-------	-------	-------	50	-------	-------	-------	81	1,301	-------	26
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	27
38	-------	-------	108	-------	4	35	-------	28	150	-------	28
160	-------	397	837	18	56	-------	-------	3	-------	-------	29
33	-------	-------	-------	-------	-------	-------	-------	5	-------	-------	30
487	-------	-------	-------	838	-------	-------	10	-------	411	-------	31
975	34	1,695	926	20	180	-------	15	264	1,081	481	32
-------	-------	-------	-------	21	-------	5	-------	709	307	-------	33
212	-------	112	-------	-------	-------	-------	-------	-------	920	-------	34
159	136	400	-------	-------	-------	-------	10	-------	-------	-------	35
138	-------	-------	93	6	-------	55	-------	-------	-------	-------	36
145	-------	77	72	3	-------	-------	-------	-------	-------	194	37
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	38
-------	-------	-------	-------	16	-------	-------	-------	405	961	-------	39
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	40
246	-------	570	2,675	3	58	3	10	-------	1,143	978	41
133	-------	-------	600	82	-------	4	-------	-------	-------	-------	42
14	-------	-------	-------	12	-------	5	-------	-------	-------	-------	43
1,225	-------	1,537	1,482	34	410	125	10	-------	-------	892	44
-------	-------	252	-------	22	-------	-------	-------	279	530	163	45
700	-------	-------	-------	16	-------	-------	10	-------	-------	-------	46
-------	-------	301	1,560	12	34	-------	10	150	992	1,599	47
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	48
64	-------	274	-------	2	-------	-------	10	45	51	11	49
6	-------	3,957	1,799	-------	-------	2,016	-------	-------	-------	-------	50
67	-------	-------	128	16	-------	34	10	-------	-------	-------	51
-------	-------	-------	90	4	25	-------	10	-------	-------	221	52
145	-------	-------	-------	9	-------	-------	-------	6	-------	-------	53
189	-------	-------	230	58	96	10	-------	159	-------	131	54
-------	120	360	420	-------	-------	50	-------	-------	420	211	55
840	-------	-------	1,293	128	90	139	10	-------	-------	494	56
143	-------	-------	-------	146	10	-------	10	26	500	1,649	57
311	-------	-------	415	23	15	37	5	-------	-------	-------	58
45	-------	-------	-------	9	-------	-------	-------	-------	-------	-------	59

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
60	Beaman	1,003	3	25	29	18	28	81	-------
61	Beaver	313	-------	-------	-------	-------	-------	-------	-------
62	Bellevue	17,326	25	120	40	118	497	120	139
63	Belmond	9,566	200	246	10	85	683	284	-------
64	Bennett	6,075	15	45	-------	65	70	-------	-------
65	Benton	223	1	-------	6	4	4	22	-------
66	Berkley	371	10	15	-------	-------	-------	-------	-------
67	Berlin	602	4	5	-------	20	-------	27	36
68	Bernard	848	15	21	15	33	-------	373	-------
69	Bertram	268	-------	-------	-------	-------	3	-------	-------
70	Bettendorf	14,237	75	100	25	127	645	300	156
71	Bevington	-------	-------	-------	-------	-------	-------	-------	-------
72	Birmingham	1,097	10	45	-------	45	60	236	-------
73	Blairsburg	1,344	13	50	15	61	-------	-------	-------
74	Blairstown	4,955	66	102	14	-------	740	-------	-------
75	Blakesburg	987	6	35	12	27	1	-------	-------
76	Blanchard	-------	-------	-------	-------	-------	-------	-------	-------
77	Blencoe	963	-------	10	22	-------	17	116	4
78	Blockton	1,387	119	25	6	5	154	-------	5
79	Blue Grass	1,057	18	30	20	21	53	91	-------
80	Bode	3,005	1	18	64	5	67	245	-------
81	Bonaparte	1,931	-------	25	25	47	105	99	-------
82	Bondurant	3,259	2	22	-------	23	21	165	-------
83	Bouton	1,012	-------	9	5	-------	1	-------	43
84	Boxholm	913	25	19	10	55	25	197	-------
85	Boyden	2,379	21	31	10	87	64	-------	15
86	Braddyville	1,078	50	25	6	30	84	74	-------
87	Bradgate	599	18	10	10	50	30	-------	-------
88	Brandon	2,472	2	41	-------	179	64	-------	100
89	Brayton	446	14	13	-------	-------	33	77	-------
90	Breda	3,329	15	45	15	75	870	-------	-------
91	Bridgewater	248	-------	-------	-------	10	84	-------	-------
92	Brighton	3,712	10	65	20	61	429	567	-------
93	Bristow	655	11	12	-------	40	10	120	-------
94	Britt	12,297	274	298	-------	-------	600	700	36
95	Brooklyn	9,503	5	253	25	131	739	1,000	55
96	Brunsville	473	75	60	37	51	50	-------	-------
97	Buckeye	1,046	18	25	-------	-------	-------	-------	-------
98	Buffalo	2,669	34	60	26	64	261	-------	-------
99	Buffalo Center	10,179	-------	120	-------	-------	239	516	-------
100	Burt	8,785	30	218	15	67	105	-------	-------
101	Bussey	1,383	50	9	5	39	462	65	-------
102	Calamus	1,083	15	15	10	56	120	52	120
103	Callender	1,124	30	50	-------	50	149	95	27
104	Calmar	963	33	27	43	63	2	78	-------
105	Calumet								
106	Camanche	871	-------	37	131	-------	38	-------	-------
107	Cambridge	2,524	10	29	15	50	160	108	-------
108	Cantril	1,284	3	10	5	17	55	187	-------
109	Carbon	311	17	18	11	66	16	91	-------
110	Carlisle	5,034	-------	35	35	20	300	300	-------
111	Carpenter	274	-------	-------	-------	-------	3	-------	-------
112	Carson	3,502	34	76	36	164	203	-------	-------
113	Cascade	8,100	16	122	10	59	865	497	34
114	Casey	6,115	11	172	-------	66	37	262	2
115	Castalia	1,576	12	25	5	28	5	89	-------
116	Castana	2,561	-------	16	-------	-------	321	-------	-------
117	Castle Hill	-------	-------	-------	-------	-------	-------	-------	-------
118	Cedar Heights	610	-------	-------	-------	-------	-------	-------	40
119	Center Junction	1,254	25	35	10	19	25	-------	-------
120	Center Point	3,155	26	51	56	76	139	13	-------
121	Central City	-------	-------	-------	-------	-------	-------	-------	-------
122	Centralia	77	5	6	6	23	-------	24	-------

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates In. League of Municipalities	Miscellaneous	Interest on bonds and bonds re-deemed	Amount of temporary loans and warrants of previous ——'s item paid	Number
101	-------	-------	310	78	-------	-------	-------	7	-------	323	60
214	-------	94	-------	-------	-------	-------	-------	5	-------	-------	61
722	-------	2,617	10,507	34	71	-------	-------	1,447	233	636	62
1,373	283	2,138	1,519	1,201	25	126	10	76	1,307	-------	63
107	-------	523	2,124	34	-------	360	10	755	1,263	704	64
107	-------	-------	-------	4	-------	-------	-------	75	-------	-------	65
132	-------	-------	-------	13	-------	1	-------	-------	-------	200	66
374	-------	-------	115	21	-------	-------	-------	-------	-------	-------	67
349	-------	-------	-------	8	-------	24	10	-------	-------	-------	68
110	-------	-------	-------	-------	-------	-------	10	45	-------	100	69
8,535	-------	1,598	2,445	132	-------	742	91	-------	1,925	2,341	70
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	71
150	-------	-------	189	-------	20	-------	-------	-------	-------	342	72
322	-------	-------	-------	18	15	-------	-------	-------	850	-------	73
-------	-------	2,924	596	121	7	-------	10	-------	375	-------	74
313	60	-------	-------	-------	-------	10	-------	251	-------	272	75
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	76
237	-------	-------	63	113	-------	-------	-------	164	-------	217	77
458	-------	-------	312	29	-------	2	-------	-------	272	-------	78
510	-------	-------	264	27	-------	-------	5	18	-------	-------	79
97	-------	-------	1,525	31	10	-------	-------	82	860	-------	80
321	71	348	260	25	-------	-------	15	16	-------	574	81
55	-------	125	2,574	32	92	10	-------	-------	138	-------	82
91	-------	-------	205	3	-------	36	-------	-------	126	493	83
-------	-------	-------	-------	-------	10	-------	-------	96	-------	476	84
149	-------	969	206	172	34	-------	10	21	500	-------	85
2	-------	-------	504	35	75	19	-------	34	-------	140	86
237	-------	-------	225	19	-------	-------	-------	-------	-------	-------	87
-------	-------	-------	1,324	3	10	2	-------	-------	120	600	88
132	-------	-------	162	-------	-------	-------	-------	15	-------	-------	89
202	306	223	777	80	-------	50	-------	271	400	-------	90
134	-------	-------	-------	20	-------	-------	-------	-------	-------	-------	91
1,319	-------	-------	20	459	41	15	10	148	532	16	92
255	-------	-------	175	17	-------	-------	10	-------	-------	5	93
2,101	-------	4,694	1,242	14	71	100	10	-------	700	1,457	94
305	-------	2,019	3,494	183	24	100	10	-------	1,137	23	95
92	10	-------	-------	-------	-------	5	-------	75	-------	18	96
666	-------	-------	17	6	-------	15	10	289	-------	-------	97
260	-------	-------	1,179	82	-------	43	20	-------	620	20	98
390	-------	74	2,792	12	-------	50	-------	-------	850	5,136	99
706	-------	801	1,129	49	-------	19	10	321	3,651	1,664	100
695	-------	-------	28	14	-------	6	10	-------	-------	-------	101
183	-------	10	376	81	-------	45	-------	-------	-------	-------	102
269	4	-------	244	27	10	-------	-------	81	-------	88	103
3,099	17	1,789	1,456	477	-------	45	10	-------	282	15,749	104
172	10	-------	144	183	-------	-------	10	27	-------	171	105
255	-------	-------	323	32	55	-------	-------	-------	-------	-------	106
592	-------	586	406	-------	203	39	10	125	15	176	107
212	-------	-------	-------	5	12	-------	-------	-------	-------	778	108
-------	-------	-------	-------	39	-------	-------	-------	53	-------	-------	109
169	-------	-------	2,592	-------	-------	-------	-------	232	440	911	110
4	-------	-------	-------	-------	-------	30	-------	-------	-------	237	111
212	-------	971	498	5	236	14	-------	-------	227	826	112
2,612	-------	1,503	1,487	97	-------	125	-------	455	-------	218	113
299	-------	964	2,543	35	-------	43	-------	245	1,436	-------	114
521	-------	-------	725	28	-------	55	-------	-------	-------	83	115
238	-------	533	-------	94	-------	50	10	156	1,143	-------	116
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	117
419	-------	-------	3	68	-------	75	-------	5	-------	-------	118
941	-------	60	113	10	5	1	10	-------	-------	-------	119
351	-------	671	498	50	90	-------	-------	26	680	428	120
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	121
-------	-------	-------	-------	13	-------	-------	-------	-------	-------	-------	122

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
123	Charlotte	3,165	12	52	25	60		229	
124	Charter Oak	12,253	60	100	25	153	401		
125	Chatsworth	152	25	25		29			4
126	Chelsea	3,699	77	83	15	82	120	360	
127	Chester	1,752							
128	Chillicothe	65	5	8	2	10	6		
129	Churdan	7,215	23	63	15	117	370		
130	Cincinnati	1,791	12	36	43	13	139	168	47
131	Clare	799	145	50	10	20			
132	Clarence	7,730			50		201		
133	Clarksville	3,514	180	42		105	377	222	64
134	Clayton	223	5	25	10	20	5	16	9
135	Clearfield	2,824	15	29	20	60	521	265	4
136	Cleghorn	286	14	33	14	69	12	18	
137	Clemons	163	24	12			13		
138	Clermont	1,621	24	43	5	42	65	180	
139	Cleveland								
140	Clio	322	15	15	10	19	100	83	
141	Clover Hills	209				209			
142	Clutier	2,923	15	20	10	60	220		
143	Coburg	98	5	7	20			24	
144	Coggon	4,277	25	36		59	250		
145	Coin	2,454	18	29	50	82	137	243	
146	Colesburg	186		25					
147	College Springs	960	8	20	10	39			
148	Collins	3,298	23	109		264	405	135	
149	Colo	3,403	67	89	40	101	403		
150	Columbus City	658	20	20	15	60	12	127	
151	Columbus Junction	7,583	78	38	50	160	404	535	143
152	Conesville	360	6	12	18	30	50		
153	Conrad	2,774		25		166	780	284	
154	Conway								
155	Coon Rapids	4,850	26	41	25	76	318	38	1
156	Coppock	125	24	10	4	10		22	
157	Coralville								
158	Correctionville	9,870	50	60	25	67	134	710	
159	Corwith	6,358	15	65	12	77			
160	Corydon	51,089	15	126	111	169	647	634	158
161	Cotter	549		15				296	
162	Coulter	886	25	25	10	32	60		
163	Craig	346	100	40	25	32	7	28	25
164	Crawfordsville	1,503	15	20		107		165	
165	Cromwell	144	2	3		8	4		
166	Crystal Lake	625	51				165		
167	Cumberland	2,824	20	45	37	89	181		
168	Curlew	291		30				90	
169	Cushing	2,192	7	30		34			
170	Cylinder	197		25			78	13	
171	Dakota City	1,319	12	22	15	48	78		
172	Dallas	751		25			64		
173	Dallas Center	2,960	16	62		55	43	116	3
174	Dana	537	36	15	1	56	48	7	
175	Danburg	7,393	16	32	160	102	123		
176	Danville	2,429	10	25	10	38	13	112	33
177	Davis City	1,896	24	28	12	65	121	85	
178	Dayton	5,248	25	43	10	90	611	66	127
179	Dawson	240	6	10		50	15	98	
180	Decatur City	725	7	13	5	29	63		
181	Dedham								
182	Deep River	7,801	25	15	155	70	260	248	
183	Defiance	1,857		37			58		
184	Delaware	285					62		
185	Delmar	2,408	55	61		102	247		

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates In. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
1,056	-------	544	552	20	-------	-------	------	100	515	-------	123
475	-------	927	8,922	27	-------	-------	10	273	-------	880	124
7	-------	-------	45	7	-------	-------	10	-------	-------	-------	125
329	-------	307	326	70	-------	-------	------	-------	22	1,908	126
1,024	-------	191	-------	-------	-------	-------	------	-------	173	364	127
22	-------	-------	-------	12	-------	-------	------	-------	-------	-------	128
-------	-------	4,669	-------	21	25	170	10	319	1,095	318	129
343	-------	-------	-------	122	80	225	------	-------	563	-------	130
87	-------	107	72	105	-------	-------	------	-------	-------	203	131
2,181	-------	1,888	2,834	15	-------	15	------	486	60	-------	132
669	-------	515	-------	**1**	**611**	16	------	-------	-------	382	133
43	25	21	-------	15	-------	-------	------	29	-------	-------	134
181	-------	-------	800	128	-------	22	------	-------	435	344	135
119	-------	-------	-------	-------	-------	7	------	-------	-------	-------	136
90	-------	-------	-------	24	-------	-------	------	-------	-------	-------	137
400	-------	-------	532	52	-------	63	10	205	-------	-------	138
-------	-------	-------	-------	-------	-------	-------	------	-------	-------	-------	139
57	-------	-------	-------	-------	-------	21	------	-------	-------	2	140
-------	-------	-------	-------	-------	-------	-------	------	-------	-------	-------	141
------	-------	-------	-------	-------	411	-------	------	-------	2,111	76	142
18	-------	-------	-------	6	-------	-------	------	-------	-------	18	143
253	-------	499	1,658	13	-------	-------	10	193	1,181	-------	144
896	-------	75	564	43	57	-------	10	250	-------	-------	145
134	-------	-------	-------	17	-------	-------	10	-------	-------	-------	146
-------	-------	-------	540	23	10	-------	------	310	-------	-------	147
783	-------	668	118	24	26	144	10	65	714	-------	148
517	-------	666	375	76	-------	-------	------	79	990	-------	149
15	-------	-------	274	15	-------	-------	------	-------	-------	-------	150
750	10	1,718	1,006	51	25	-------	------	-------	2,609	6	151
-------	-------	-------	-------	-------	-------	-------	------	253	-------	-------	152
-------	544	-------	165	22	-------	297	10	-------	-------	481	153
-------	-------	-------	-------	-------	-------	-------	------	-------	-------	-------	154
1,[illegible]	-------	1,365	768	48	165	17	10	198	428	-------	155
55	-------	-------	-------	-------	-------	-------	------	-------	-------	-------	156
-------	-------	-------	-------	-------	-------	-------	------	-------	-------	-------	157
194	-------	811	6,056	190	194	-------	10	216	1,153	-------	158
284	-------	904	2,206	37	309	69	10	1,235	871	264	159
1,525	-------	2,727	14,052	114	212	8	15	-------	29,603	973	160
238	-------	-------	-------	-------	-------	-------	------	-------	-------	-------	161
464	-------	-------	185	-------	-------	44	------	-------	-------	41	162
38	-------	-------	-------	35	-------	-------	------	16	-------	-------	163
129	-------	391	67	53	-------	-------	------	-------	550	6	164
114	-------	-------	-------	11	-------	2	------	-------	-------	-------	165
14	-------	-------	38	10	-------	337	------	-------	-------	10	166
471	-------	994	-------	103	61	30	------	343	450	-------	167
-------	-------	-------	-------	-------	-------	-------	------	171	-------	-------	168
422	-------	814	-------	17	-------	31	------	400	425	354	169
-------	-------	-------	-------	30	-------	-------	------	-------	-------	51	170
429	-------	206	166	48	-------	10	------	-------	275	10	171
75	-------	-------	196	8	-------	-------	------	-------	-------	383	172
492	-------	-------	1,124	59	-------	62	10	725	-------	193	173
129	-------	-------	198	47	-------	-------	------	-------	-------	-------	174
422	-------	1,022	1,599	193	-------	208	10	793	350	2,363	175
168	-------	-------	1,215	24	-------	31	------	-------	750	-------	176
168	-------	72	436	4	19	35	10	-------	508	309	177
1,253	25	746	734	168	411	-------	10	156	512	261	178
-------	-------	-------	43	18	-------	-------	------	-------	-------	-------	179
105	88	-------	281	13	-------	21	------	63	-------	37	180
-------	-------	-------	-------	-------	-------	-------	------	-------	-------	-------	181
173	-------	596	4,456	20	-------	-------	------	243	538	1,002	182
44	-------	175	-------	12	-------	4	------	34	928	565	183
49	-------	-------	-------	22	-------	143	------	2	-------	7	184
516	-------	594	181	35	-------	25	------	41	551	-------	185

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
186	Delhi	1,213	6	50			32		13
187	Deloit	710	25	48	25	15	136		
188	Delta	2,375	30	81	25	123	597	7	
189	Denver	4,861	24	106	14	35	324	156	9
190	Derby	478	6	12	3	30	25		
191	De Soto	1,248	24	25		68	17	25	
192	De Witt	11,911	383	225		155	1,141	982	24
193	Dexter	7,281	24	27	23	82	133	502	12
194	Diagonal	1,219	6	11	6	36	141		
195	Dickens	178	12	25	10	55	22		
196	Dike	5,755	25	28	15	47	61	197	58
197	Dixon	1,615	15	38		68			14
198	Dolliver	2,248	19	30	5	97	10		
199	Donohue	119				53			
200	Donnellson	2,342	12	32		59	457		
201	Doon	2,528		31			93	438	
202	Dougherty	908	7	29	10	32	146		5
203	Dow City	5,890	33	40	69	65	110		2
204	Dows	5,317		50	25		453	800	
205	Drakesville	215	7	8	5	29	23		
206	Dumont	2,755	2	30	1		210	360	52
207	Duncombe	2,040	25	25	1	5	6		
208	Dunkerton	1,244	6	15	10	28		66	
209	Dunlap	6,985	62	121		91	454	625	
210	Durango	34	2	1		7			
211	Durant	7,932	30	220	20	50	120	240	
212	Dyersville	11,047		125	40	97	1,119	429	93
213	Dysart	10,292	50	150		153	787	225	
214	Earlham	13,117	25	150	25	81	126		10
215	Earling	770		25			30	64	
216	Earlville	4,597		50		93	171	72	
217	Early	8,977	19	34	2	150	151	445	15
218	East Peru	679		8		59	120	164	
219	Eddyville	6,668	67	72	3	85	662	255	
220	Edenville	2,404	50	46	20	152	61	153	
221	Edgewood	12,327	15	32		56	5	139	
222	Elberon	1,342	17	105		61	93		1
223	Eldridge	804	11	30	10	49			
224	Elgin	2,136	22	40	20	83	60	131	
225	Elkader	3,170	25	40	88	172	491	502	22
226	Elkhart	959		30				5	
227	Elk Horn	1,485		10			31		
228	Elkport	353	1	36	5	23		82	
229	Elliott	2,449	30	135	77	112	165	165	
230	Elliston	381	20	19	18		18	58	
231	Ellsworth	5,813		50	10		30	240	
232	Elma	11,990	12	50		60	720	384	
233	Ely	165	12	16	6	35			7
234	Emerson	2,805	68	44	23	76	319	317	226
235	Epworth	2,991		21				129	
236	Essex	3,986	42	73	25	117	240	246	
237	Everly	2,656	24	126	10	65	71	100	
238	Exira	2,985	15	60	60	60	741		
239	Exline	677	8	49	12	60	19	89	
240	Fairbank	6,138	12	73	25	43	715	226	
241	Farley	3,195		50		89	600		
242	Farmersburg	334	1	35		5	60		
243	Farmington	8,156	100	105	25	55	696	263	
244	Farnhamville	1,080		36			33	127	
245	Farragut	455	54	55	10	75	104	101	
246	Fayette	6,600	1	176	26	21	438		
247	Fenton	1,583	15	46	15	48	41	93	
248	Ferguson	193							

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
418				30						664	186
381								80			187
330			1,072	19		41	10			40	188
1,450	294	459	1,718	22					250		189
33			248							121	190
99			444	16	104				176	250	191
1,839		3,153	2,837	181	116	27	20	42		786	192
175			4,608	44	86	139			1,426		193
444			34	15		19		295		212	194
54											195
737		468	2,955	21	21		10	30	980	102	196
435		581		65			10	17	372		197
87		560		13	5	3	10	67	300	1,042	198
				14				52			199
75		111		5		498	10		900	183	200
306	308	701		6			10	74	538	23	201
272			102	52					253		202
274		590	2,939	27		199		16	1,270	256	203
579	325	477	1,251	20					560	777	204
46			33					51		13	205
823	298	446		56			10	82	385		206
73			324	33				494	307	747	207
610			348	25		126	10				208
1,399		1,435		78	25	31	10	1,638	601	415	209
24											210
615	183	578	4,872			328	15	661			211
1,748	214	1,671	2,123	625		355	30	1,191	1,187		212
438		600	4,582	7		5		74	3,219	2	213
467		848	8,308	80	328	92	10		1,900	667	214
113		277	200	21			10	30			215
444		629	1,315				5		962	856	216
1,056		1,332	2,996	19	80	10	10		550	2,108	217
119			209								218
1,766		2,741		40		345		52	340	240	219
435		345	241					53	550	298	220
38			2,335	44				74	8,898	691	221
561		451	7	24			10			12	222
124		505			5		10		60		223
583			600	257			10		326	4	224
			1,020	16	46		10	27	140	571	225
894					26			4			226
624			291	40		5				484	227
65			95			45				1	228
90		197	405	10	246	68		50	401	298	229
186				40		10		12			230
126				31		25		413	646	4,242	231
1,696		394	1,716			210			650	6,098	232
14			45	27				3			233
573			562	315		10			272		234
895		560	753	32		7	10	34	550		235
549	127	561	482	30		128	10		1,356		236
231			1,278	46			10	108	587		237
284			576	45		80		733	331		238
133			292			5	10				239
601		401	794	22		13			2,285	928	240
172		576	864				10		100	734	241
201				15			10	7			242
486		66	4,840	28		10	10	405	360	707	243
385			144	25		35			295		244
								56			245
647		402	1,244	35			10	680	2,248	672	246
83		859	69	10					276	28	247
100				5	6					82	248

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
249	Fertile	569	-------	25	-------	25	-------	-------	-------
250	Floris	236	-------	19	3	-------	9	39	-------
251	Floyd	565	-------	25	-------	-------	50	99	-------
252	Fonda	13,010	29	270	3	132	120	415	-------
253	Fontanelle	6,245	27	29	25	67	113	365	2
*254	Forest City	-------	-------	-------	-------	-------	-------	-------	-------
255	Ft. Atkinson	1,089	21	13	5	28	9	155	-------
256	Ft. Des Moines	1,173	2	12	3	3	60	-------	-------
257	Foster	-------	-------	-------	-------	-------	-------	-------	-------
258	Fostoria	195	-------	10	-------	-------	-------	-------	14
259	Franklin	200	5	12	-------	12	26	39	-------
260	Fraser	891	6	17	18	26	-------	-------	-------
261	Fredericksburg	6,100	1	85	1	5	-------	-------	-------
262	Frederika	147	16	25	3	36	31	-------	-------
263	Fremont	3,948	15	25	15	61	329	210	-------
264	Galt	1,112	12	35	3	23	9	81	-------
265	Galva	8,866	39	100	56	60	2	838	-------
266	Garber	252	1	20	1	5	-------	107	-------
267	Garden Grove	1,585	19	42	-------	38	240	15	-------
268	Garnavillo	1,103	2	23	10	5	9	41	-------
269	Garner	6,672	100	75	-------	77	175	810	15
270	Garrison	842	26	25	-------	76	122	96	-------
271	Garwin	2,312	-------	48	-------	38	58	323	-------
272	Geneva	331	-------	35	-------	-------	13	52	-------
273	George	3,591	-------	53	15	59	720	-------	-------
274	Germania	2,948	-------	77	218	-------	125	-------	-------
275	Gilbert	2,001	34	19	-------	5	2	11	-------
276	Gilbertville	-------	-------	-------	-------	-------	-------	-------	-------
277	Gilman	3,869	-------	20	-------	-------	64	-------	-------
278	Gilmore City	5,561	-------	20	-------	229	230	-------	-------
279	Gladbrook	6,944	20	98	25	141	79	112	49
280	Glidden	6,153	50	50	-------	69	319	-------	-------
281	Goldfield	3,665	27	34	15	142	148	373	20
282	Goodell	537	-------	20	10	-------	80	80	-------
283	Goose Lake	412	25	25	5	23	-------	-------	-------
284	Gowrie	12,726	13	31	-------	68	592	-------	52
285	Graettinger	4,243	54	50	25	57	124	180	-------
286	Graf	-------	-------	-------	-------	-------	-------	-------	-------
287	Grafton	62	-------	30	10	10	3	-------	-------
288	Grand Junction	2,119	50	22	20	57	200	6	13
289	Grand Mound	2,659	25	56	10	198	598	179	-------
290	Grand River	964	-------	11	-------	-------	40	-------	-------
291	Grand View	1,743	12	22	-------	60	275	60	18
292	Granger	1,237	-------	37	16	-------	10	-------	23
293	Grant	1,417	15	53	20	80	2	-------	-------
294	Grant City	73	-------	10	6	-------	-------	19	-------
295	Granville	2,446	11	30	-------	58	302	298	10
296	Gravity	2,072	24	30	25	77	33	67	-------
297	Gray	210	-------	16	-------	-------	2	-------	8
298	Greeley	4,103	-------	25	-------	-------	-------	94	-------
299	Greene	10,058	14	216	10	83	740	329	116
300	Greenfield	25,118	25	1,128	50	108	656	350	-------
301	Green Island	281	-------	40	-------	57	21	64	-------
302	Grimes	5,455	-------	180	-------	-------	-------	220	-------
303	Griswold	6,615	27	91	35	126	835	-------	-------
304	Grundy Center	11,558	37	235	50	928	688	394	132
305	Gruver	347	-------	-------	-------	-------	-------	30	-------
306	Guernsey	194	8	11	-------	29	-------	-------	-------
307	Guthrie Center	18,327	253	38	7	173	814	381	101
308	Guttenburg	4,697	1	160	25	9	480	-------	-------
309	Halbur	492	-------	25	-------	-------	-------	-------	-------
*310	Hamburg	-------	-------	-------	-------	-------	-------	-------	-------

*Reported this year as a city.

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
519											249
62						10		93		1	250
108			133	23						127	251
896			6,622	1,744	5				1,099	1,675	252
396		32	3,212	288		40	10	129	1,501	9	253
											254
81		690	8		31	31		48			255
	431		9	43		52		92	114	352	256
											257
14				17				140			258
50				33	3	5		15			259
810				11		3					260
388	1,055	33	2,044		124		10	75	1,175	1,104	261
				14				22			262
322			582	15	2,374						263
775	30		68	40						36	264
1,217	225	420	5,026	36			10	91	605	141	265
73				15			10	20			266
		1,034		18		39		27		113	267
195			602	85	65	20	10	36			268
734		1,231	854	22		75	48	721	1,384	1	269
196			76					25			270
405		360	419	36			22	26	577		271
			195					36			272
341		190	500	16	72		10	23	550	1,042	273
309	545	1,000	109	15					550		274
513		588		31					465	333	275
											276
176		1,537	406	137	202				618	709	277
	603	1,448		44	74		10	176	827	1,900	278
653		1,882	943	257		5	10		662	1,998	279
352		1,024	811		72			171	3,235		280
258		399	586	68	233	5	10	186	1,161		281
			100	144		5	10	88			282
		63	139							132	283
684		922	753	113		5	10	935	533	8,015	284
		329	1,886	12					12	1,514	285
											286
				10							287
614		1	490	72		31	10		375	158	288
		753	414	8		11	23			384	289
164			154	70						525	290
219			30	43						1,004	291
245			643	37					226		292
120				19				911		197	293
33				5							294
162		228	387	12				38	910		295
536			630	81			10	507		52	296
113				2				52		17	297
			2,839	22				156	440	531	298
2,473	1,429	2,210		432		241			1,750	15	299
1,305	141	94	14,965			75		1,539	3,369	1,313	300
13			56	17			10	3			301
196		41	1,389			36		232	1,243	1,918	302
499	733	700	1,233	26	95	192	10			2,013	303
1,662	87	2,083	1,700	30	18	90	23	996	1,202	1,113	304
33				6						278	305
						145		1			306
1,493	833	4,813	1,505	97	3	71			4,735	3,010	307
400		678	2,641		20		10	86	158	29	308
62		152	248		5						309
											310

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
311	Hamilton	333	52	24	10	34			
312	Hancock	466		10				15	
313	Hanlontown	122		15			81		
314	Harcourt	714	19	15	5	17	24	194	
315	Hardy	276	16	35	1	5			
316	Harper	253	16	25	17	74	6	12	
317	Harper's Ferry	1,313	10	78	1	33	315		7
318	Harris	4,166	27	55		116	900	329	17
319	Hartford								
320	Hartley								
321	Hartwick	116		2		4	1		
322	Harvey	1,255	50	20	15	60	60	50	
323	Hastings	893	26	39	10	58	132	80	
324	Havelock	2,717			12		25		
325	Hawkeye	2,567	3	33	1	5	26	312	
326	Hazleton	1,099	20	25		15	90	88	
327	Hedrick	5,771	138	60		75	220	314	24
328	Henderson	645					131		
329	Hepburn								
330	Hills	375	21	19		51	21		
331	Hillsboro								
332	Hinton	1,645	19	50	29	81	380	10	8
333	Holland	702		12			117	94	
334	Holstein	8,997	134	275	50	149	786	677	2
335	Holy Cross	399	12	12	5	60		60	
336	Hopeville	83	7	3				21	
337	Hopkinton	3,304		51		50	258	218	
338	Hornick	368	12	33		48	122	104	
339	Hospers	2,866	50	40	15	60	123		70
340	Hubbard	4,292	12	50		28	146	386	11
341	Hudson	5,668		15	15		150	130	
342	Hull	5,116	29	66	2	70	182	359	
*343	Humboldt								
344	Humeston	5,820	1	8		209	198	500	5
345	Huxley	369		25					
346	Imogene	3,089	31	39	2	111			
347	Inwood	5,331		31	115		110	98	
348	Ionia	605		15		1			
349	Ireton	3,596	25	25	25	48	304		
350	Irwin	1,992	7	7	20	35	7		
351	Jackson Junction	222	5	5	12	25		165	
352	Jamaica	408				25	68	153	
353	Janesville	792	3	45	10	15	90		
354	Jesup	4,219	20	35	15	42	360	294	
355	Jewell Junction	7,976	54	70	25	115	205	288	
356	Joice	343		20			6	125	
357	Jolley	2,353	12	59		66	29	4	
358	Kalona	2,668		25			120	765	
359	Kamrar	3,438	6	21			14		
360	Kanawha	9,145	87	89	30	120	294	70	
361	Kellerton	1,745		21		92	277		
362	Kelley	451	15	32	6	25	24		8
363	Kellogg	2,722	11	50	15	65	200	190	
364	Kensett	1,070		16					
365	Kent	444		17					
366	Kenwood Park	4,464	26	82	50	127	74		
367	Keosauqua	10,868	80	50	25	60	125	250	
368	Keota	7,468	55	91	20	96	320	350	54
369	Keystone	3,463	52	78	25	120	834	340	
370	Kingsley	5,798	79	78	25	124	660		43
371	Kimross	228	28	15	5	15	25	42	
372	Kirkman	552		35	19				

*Reported this year as a city.

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates In. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
127				17	69						311
432										9	312
				12	3	1	10				313
344				52		25		19			314
85				6				128			315
63				25	14			1			316
282			97	21		45		100	66	258	317
187		504	1,456	14		10	10		541		318
											319
											320
99				10							321
156			198			640				6	322
128			390	20	10						323
314			1,414	22				223	150	557	324
216		408	622	56		62		35	788		325
197			600	54		10					326
1,336		1,133	896	37		112			1,426		327
238	8		240	8		20					328
											329
230				33							330
											331
		63	81		5	40		519	360		332
46			187	17		7				222	333
442		2,583	2,354	208	124		10		1,203		334
28		100	96	26							335
37				14		1					336
		578	839		3	22			381	904	337
						5		44			338
309		274	621	72		89	10	109	420	604	339
659		601	874	22			10	138	1,099	256	340
1,014		628	1,872	15	17	39	10	413	1,231	119	341
1,061		930	1,544	647			15	11		200	342
											343
401		604	1,242	68	66			100	1,705	719	344
219			110	5			10				345
203			2,419	65			10	71	138		346
636		752	650			12		668	827	1,432	347
354			131	87	14	3					348
595		423	806	26				28	1,290	1	349
279			1,009	36		5		2	495		350
				10							351
			15	20			10	117			352
247			305	19		48	10				353
570		1,123	717		10	20		63	948	2	354
1,538	43	336	798	2					1,240	3,262	355
94				8		90					356
818			1,083	6					276		357
1,254			299	7				198			358
183	1,342	743	59	9		61		29	466	505	359
290		2,188	1,911	204		53	10		1,351	2,448	360
580			496	79	26	32		22	120		361
109			118	73		10			31		362
361		300	582	34		63			250	601	363
397			600	33				24			364
300			114	12						1	365
447	15	735	654	37	15	355	10	123	495	1,219	366
		1,479	3,790	20		3,744			1,245		367
580	1,229	1,855	716	44	227	186	10	42	1,329	264	638
361		312	468	53		60	10		750		369
988	162	208	699			100	10	954	1,668		370
40				23						35	371
180			243	18			10	47			372

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
373	Kirkville	233	6	6	6	30	-------	10	-------
374	Kiron	2,093	3	-------	-------	-------	110	62	-------
375	Klemme	1,602	-------	70	15	-------	27	-------	-------
376	Knierim	667	22	35	25	65	-------	-------	-------
377	Knowlton	-------	-------	-------	-------	-------	-------	-------	-------
378	Lacona	1,926	12	47	5	54	225	66	-------
379	Ladora	801	56	43	10	61	23	145	5
380	Lake Mills	8,945	1	58	-------	15	523	506	74
381	Lake Park	8,011	12	24	-------	31	265	-------	-------
382	Lake View	13,589	59	241	-------	155	203	-------	12
383	Lamoni	12,588	215	132	25	81	673	311	100
384	Lamont	2,220	-------	-------	-------	78	552	-------	-------
385	La Motte	2,395	25	7	25	54	446	-------	-------
386	Lanesboro	681	10	18	-------	45	-------	44	14
387	Lansing	7,896	50	142	25	57	547	292	36
388	La Porte City	7,039	211	100	25	85	816	-------	141
389	Larchwood	5,648	21	50	5	109	551	-------	74
390	Larrabee	45	4	5	-------	-------	-------	36	-------
391	Latimer	1,824	19	42	10	49	136	229	-------
392	Lattners	-------	-------	-------	-------	-------	-------	-------	-------
393	Laurel	299	12	21	-------	44	-------	219	-------
394	Laurens	13,932	-------	120	-------	-------	875	24	-------
395	Lawler	8,707	14	128	10	64	730	225	-------
396	Lawton	1,262	20	23	19	69	55	2	-------
397	Le Claire	2,118	35	81	30	69	234	172	40
398	Ledyard	1,861	-------	-------	10	-------	41	60	-------
399	Le Grand	612	7	20	6	32	5	6	-------
400	Lehigh	7,227	32	50	87	33	300	-------	-------
401	Leighton	131	-------	-------	-------	-------	-------	28	-------
402	Leland	450	6	25	15	30	67	152	-------
403	Lenox	10,253	90	49	149	103	480	483	52
404	Le Roy	297	6	11	7	24	59	13	-------
405	Lester	3,281	50	26	8	56	180	240	-------
406	Letts	1,135	12	31	20	48	230	-------	-------
407	Lewis	2,533	78	24	-------	10	111	-------	-------
408	Lidderdale	481	15	20	-------	69	-------	-------	33
409	Lime Springs	2,785	80	-------	99	24	48	258	10
410	Linden	695	25	44	-------	80	109	64	-------
411	Lineville	12,999	17	10	50	81	619	442	-------
412	Linn Grove	1,657	50	-------	-------	-------	18	-------	-------
413	Lisbon	27,006	-------	-------	20	129	578	430	21
414	Liscomb	1,046	-------	-------	-------	-------	26	169	-------
415	Littleport	389	5	25	3	25	37	16	-------
416	Little Rock	8,511	-------	7	-------	20	-------	658	-------
417	Little Sioux	858	7	15	10	25	16	-------	-------
418	Livermore	5,683	30	52	39	84	110	165	-------
419	Lockridge	413	-------	-------	-------	-------	-------	-------	-------
420	Logan	5,738	-------	84	25	-------	638	915	97
421	Lohrville	13,366	54	54	14	1,093	472	27	-------
422	Lone Rock	-------	-------	-------	-------	-------	-------	-------	-------
423	Lone Tree	3,250	84	44	51	137	152	273	11
424	Long Grove	239	-------	21	10	-------	-------	-------	47
425	Lorimor	2,022	13	22	45	55	284	361	13
426	Lost Nation	4,177	260	7	-------	74	130	271	82
427	Lovilia	2,037	12	37	10	52	562	-------	53
428	Lowden	4,815	-------	-------	4	-------	305	300	-------
429	Low Moor	395	20	20	15	55	3	23	8
430	Luana	695	11	40	2	10	19	-------	-------
431	Lucas	913	25	15	10	24	276	-------	-------
432	Luther	1,524	20	18	-------	50	28	20	-------
433	Lu Verne	3,611	4	68	4	54	10	-------	-------
434	Luxemberg	57	-------	10	-------	18	1	-------	-------
435	Luzerne	799	-------	-------	-------	-------	130	-------	-------

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
180				20			5				373
270		453	5	3			10	27	1,150		374
510		104	459	92		21	10		294		375
314			89	9			10	1		97	376
											377
				20	15		10	130	375	267	378
25			355	47		28		3			379
952	107	2,331	1,056	18	616	402	10	175		2,101	380
422		165	4,849			664		703	876		381
1,486	785	905	6,638	52			10	503	1,320	1,130	382
819		1,335	1,104	75	8	21	20	2,372	4,728	569	383
343		374	306				15		475	77	384
284		133	572					62	785	2	385
363			112					75			386
1,501		1,009	1,133		24	128		1,076	1,876		387
1,377	857	830	860	14	50	50	10	605		1,008	388
920			2,654	122	52		10	615	465		389
											390
370		132				11		236	590		391
											392
			3								393
234		701	9,934	43	15	253		622	851	260	394
599		743	3,199	16		303			1,216	1,460	395
147		249		41		13	10	8	446	160	396
702			489	231			10	25			397
473		900	50	31				49	242	5	398
156		6	371					3			399
467	53	1,521	1,521	118	200	66	12	46	1,101	1,620	400
										103	401
92			25		10			28			402
2,003	104	1,395	1,197	65		93			2,318	1,632	403
65			31	43			20	4		14	404
926		215	621	48				671	240		405
260			373	43		26				92	406
353		1,143	444	28		25			170	147	407
97			54	2		10		181			408
469			350						375	1,072	409
348				20		5					410
105	5		4,639	100	261	26		14	750	5,880	411
336		102	390	9		25	5	32	495	195	412
138	19,840	628	1,346		328	55		50		3,443	413
373			450	6	12		10				414
										278	415
681		1,242	785	99	167	5		988	400	3,459	416
246			476	13	10					40	417
158		1,221	2,444	49				312	1,019		418
94			126	2		80		13		98	419
476		906	1,374	2		74			1,000	147	420
1,423		780	1,379	22	169	29		92	3,050	4,708	421
											422
147		765	548	109	104	60	30	201	55	509	423
95				66							424
279			667	52		14	10	103	104		425
702		542	546	11	27	381		52	1,092		426
737			345	60		9	10	150			427
812		280	428				10	1,030	742	904	428
69			67	15				100			429
375			67	123		10		38			430
336			199	22						6	431
50		550	74	13		6	10	103	288	294	432
587		237	1,344	31		35		335	902		433
				28							434
			80	14				556		19	435

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
436	Lynnville	946	35	19	12	88	239	229	30
437	Lytton	1,159	9	15	-------	-------	46	20	-------
438	Macedonia	1,033	24	27	-------	-------	75	14	-------
439	Macksburg	984	8	9	35	29	119	118	-------
440	Madrid	6,923	88	97	20	291	793	282	38
441	Magnolia	776	-------	6	-------	-------	38	-------	-------
442	Malcom	3,354	11	34	22	48	330	300	-------
443	Mallard	1,905	24	64	12	60	132	185	-------
444	Maloy	96	-------	-------	-------	-------	-------	-------	-------
445	Malvern	9,230	40	565	62	240	367	840	-------
446	Manilla	13,270	48	97	50	121	1,155	200	-------
447	Manly	8,231	63	-------	49	56	960	-------	-------
448	Manning	11,115	157	491	75	171	1,506	-------	-------
449	Manson	12,857	27	64	-------	241	761	757	522
450	Mapleton	7,458	27	112	25	166	775	298	-------
451	Marathon	8,611	25	25	-------	120	500	300	-------
452	Marble Rock	8,034	10	63	20	58	100	152	-------
453	Marcus	8,878	73	112	5	174	782	373	155
454	Marne	816	28	29	-------	61	-------	80	-------
455	Martelle	505	13	14	-------	29	12	-------	-------
456	Martinsburg	454	18	12	-------	30	-------	45	-------
457	Marysville	-------	-------	-------	-------	-------	-------	-------	-------
458	Maysville	330	4	10	4	19	-------	17	-------
459	Masonville	173	9	9	1	45	-------	-------	-------
460	Massent	1,207	21	42	25	93	264	50	-------
461	Matlock	92	1	3	-------	7	-------	-------	5
462	Maurice	725	36	56	19	30	-------	108	57
463	Maxwell	3,732	24	31	25	138	774	-------	-------
464	Maynard	2,599	5	16	23	23	7	120	-------
465	McCallsburg	928	9	50	-------	54	115	134	-------
466	McCausland	44	1	-------	-------	-------	29	-------	10
467	McClelland	464	13	47	30	56	-------	-------	40
468	McGregor	17,302	2	210	25	423	480	360	48
469	McIntire	1,268	14	42	10	56	12	184	-------
470	Mechanicsville	5,097	17	43	25	81	308	300	-------
471	Mediapolis	5,944	36	44	-------	67	110	455	-------
472	Melbourne	1,272	57	18	5	77	83	140	-------
473	Melcher	2,304	126	12	-------	-------	277	-------	-------
474	Melrose	1,741	16	19	28	80	246	60	-------
475	Melvin	2,084	-------	27	-------	-------	110	20	-------
476	Menlo	-------	-------	-------	-------	-------	-------	-------	-------
477	Meriden	1,278	29	28	22	69	85	-------	-------
478	Merrill	7,313	50	75	50	60	720	-------	9
479	Meservey	910	-------	4	-------	-------	-------	-------	-------
480	Meyer	1,372	-------	10	10	18	-------	160	-------
481	Middletown	282	-------	7	-------	27	-------	31	-------
482	Miles	2,494	13	43	15	44	26	-------	-------
483	Milford	6,272	66	43	20	119	596	760	-------
484	Millersburg	738	14	15	8	23	-------	68	-------
485	Milo	6,798	17	13	12	72	126	-------	-------
486	Milton	2,398	25	20	15	85	72	480	29
487	Minburn	2,963	-------	8	-------	-------	9	22	-------
488	Minden	4,988	6	29	43	51	590	-------	30
489	Ming	977	18	34	22	62	48	72	-------
490	Mitchell	444	5	10	-------	20	-------	19	-------
491	Mitchellville	4,106	14	25	-------	60	250	270	6
492	Modale	817	25	25	12	52	179	102	-------
493	Mondamin	3,605	7	10	77	53	551	-------	1
494	Moneta	123	4	-------	-------	8	-------	14	-------
495	Monmouth	550	-------	23	-------	-------	-------	85	-------
496	Monona	9,127	16	100	37	5	135	441	133
497	Monroe	7,757	108	56	40	87	210	315	136
498	Montezuma	10,376	36	86	52	146	1,013	-------	-------

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
242				16				39			436
120			204	107		38		10		590	437
24		314	18	18		18		101	400		438
			26	23						617	439
1,106		722	1,223	413		50	60		750	990	440
344			275			25	10	78			441
299		279	757	19		6		52	488	709	442
465		602		20		10	10		280	41	443
80						16					444
3,718			1,080			50		535		1,733	445
306		705	7,744	27	174	103		570	500	1,470	446
415		910	461	23		29			990	4,275	447
1,096		2,270	1,640	65	1	250	51	571	1,425	1,346	448
868		2,803	1,139	103	337	85	10	3	4,416	721	449
369		2,312	735	41	8	57	15	835	848	835	450
1,024		1,891	889	45			10	730	1,070	1,982	451
25		1,193	2,337	19		15		980	3,062		452
1,284		2,124	911	10	12	402	10		2,451		453
236		322	36	12	12						454
195			224	6		11		1			455
61			288								456
											457
233			12	15				16			458
96				13							459
368				5		15		102		222	460
55		10		8				3			461
67			315	20			15			2	462
375		503	852	50		15	10	285	650		463
221		428	455	13			10	157	440	681	464
222			20	4		190	10			120	465
				1				3			466
95				180				3			467
4,069	7,107	1,117	1,187	500	77		10		1,600	89	468
260			121	40	20	36	10			463	469
1,253		781	1,224	37		11	10	169	838		470
825		756	1,433	143		36	10	170	400	1,459	471
364			480	29			10	4		5	472
277			219	51		11		154		1,177	473
			483	6		19		39		745	474
228			1,482	26		10		181			475
											476
709			305	26				5			477
102		811	3,774	49		263			1,350		478
48							10	238	610		479
1,174											480
105				5		36				71	481
393		428	713	48	58	13		10	690		482
136		863	1,048			59	78	507	1,917	60	483
149			436			15		10			484
385			5,664	22	20				187	280	485
		150	864	20			10		628		486
231		8	1,291	10	53			7	275	1,049	487
577		345	2,251	24	10	9	10	93	920		488
456		9	237		19						489
178			18	194							490
107		402	825	159	494			183	1,230	81	491
85				34				35		268	492
518						30		26		2,332	493
30				6		61					494
417					15	10					495
720	1,463	1,933	1,216	305	50	25	25	710	1,813		496
420			5,555	78		10		192	550		497
931	131	1,017	1 594	328				2,038	1,711	1,293	498

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
499	Montour	731	-------	50	6	-------	120	161	-------
500	Montrose	601	50	40	89	58	153	91	5
501	Moorhead	1,553	-------	3	20	-------	-------	-------	-------
502	Moorland	549	15	15	15	22	-------	-------	-------
503	Moravia	1,587	56	38	25	56	246	186	-------
504	Mrning Sun	3,886	16	33	15	59	400	390	-------
505	Mrrison	294	14	10	17	39	9	-------	25
506	Moulton	3,016	87	50	87	57	100	154	-------
507	Mt. Ayr	23,030	63	264	48	178	331	1,211	163
508	Mt. Union	227	-------	20	10	-------	20	-------	-------
509	Mt. Vernon	14,361	-------	33	-------	138	506	385	108
510	Movills	5,724	16	65	20	73	64	60	-------
511	Murray	3,296	15	30	68	93	438	56	-------
512	Nashua	7,626	109	67	10	65	410	456	-------
513	Neola	7,017	20	186	100	60	867	-------	-------
514	New Albin	2,366	13	48	5	59	553	-------	-------
515	Newell	9,794	3	75	-------	-------	40	-------	38
516	Newhall	1,235	-------	30	-------	41	115	-------	184
517	New Hartford	2,104	11	40	-------	57	114	107	-------
518	New Liberty	790	25	25	30	60	45	39	5
519	New London	16,558	70	330	25	150	302	300	-------
520	New Market	1,962	84	12	10	-------	240	240	-------
521	New Providence	364	4	2	29	18	-------	83	-------
522	New Sharon	9,712	123	181	40	299	958	-------	-------
523	New Vienna	843	15	25	15	76	35	65	1
524	New Virginia	1,029	9	29	7	38	10	6	-------
525	Nichols	1,749	14	-------	45	28	233	57	-------
526	Nodaway	1,184	50	13	11	60	200	27	-------
527	Nora Springs	7,902	4	73	-------	-------	507	428	-------
528	Northboro	467	-------	26	-------	88	27	83	-------
529	North Buena Vista	141	1	-------	-------	64	14	55	-------
530	North English	5,608	37	51	30	150	863	-------	2
531	North Liberty	463	5	10	-------	-------	9	-------	-------
532	North MacGregor	1,493	53	-------	-------	115	138	-------	16
533	North Tabor								
534	North Washington	194	6	15	10	30	-------	-------	-------
535	Northwood	6,301	254	229	15	376	894	184	3
536	Norwalk	466	7	21	15	29	21	90	-------
537	Norway	1,630	3	35	10	62	364	-------	-------
538	Numa	673	28	28	16	82	143	188	-------
539	Oakland	10,745	49	75	20	232	694	-------	3
540	Oakville	1,233	7	15	10	30	72	-------	-------
541	Obeyedan	3,660	19	45	-------	123	266	70	5
542	Odebolt	12,102	50	105	12	87	1,198	-------	53
543	Ogden	5,849	125	120	25	164	965	-------	34
544	Olds	266	30	18	15	53	-------	34	-------
545	Olin	6,479	12	29	10	55	155	-------	-------
546	Ollie	723	16	54	10	102	31	149	-------
547	Oneida	381	3	10	-------	-------	-------	-------	-------
548	Onslow	1,054	20	39	5	38	88	-------	-------
549	Orange City	9,428	50	60	60	76	604	-------	-------
550	Orchard	281	-------	-------	-------	-------	-------	-------	-------
551	Orient	1,429	3	55	10	43	238	75	-------
552	Orleans	792	11	12	15	60	-------	97	-------
553	Ossian	2,781	5	62	5	25	300	300	-------
554	Osterdock	12	-------	5	5	-------	-------	2	-------
555	Oto	1,674	14	37	10	3	159	143	-------
556	Ottosen	173	-------	8	-------	35	1	21	-------
557	Oxford	4,207	14	62	51	64	19	540	3
558	Oxford Junction	2,125	13	60	-------	56	240	180	-------
559	Ovens	608	12	24	12	60	48	-------	-------
560	Pacific Junction	2,869	13	12	25	51	46	137	-------
561	Packwood	533	6	40	5	37	283	-------	-------

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates In, League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
			373	12						9	499
47				33	15		20				500
176		856						122	300	76	501
460								22			502
123			540	70	25					222	503
187		92	840	16		25	10	20	1,337	446	504
8			128	34			10				505
281			759	3	126	33			1,279		506
7,797	2,058	4,179	1,917	115		393		144	3,521	648	507
143				15			10	9			508
2,269	386	2,434	2,250	1,354	293	85	10		4,110		509
306		339	3,722	19				159	881		510
225			989		10		10		285	1,077	511
967	400	1,984	1,256			6	20	479	1,397		512
79		2,819	2,819	57			10				513
1,324			86	26		144	5	103			514
2,629		1,084	2,699	18	166			1,337	1,050	655	515
239				93		24		125		384	516
72		581	377	40		1	10	70	624		517
467				84			10				518
1,213		590	10,001		20	5	10		3,292	250	519
876			477	23							520
			216	11				1			521
318		1,355	2,041	108		100	10	70	1,127	2,972	522
194		267	30	59	2		10	49			523
570								208		161	524
57	12			95		27		1,054	127		525
270			81	15			10			397	526
1,190		671	1,517	51		264		108	102	3,047	527
87			156								528
5								2			529
552		1,829	728	58	55	2		40	1,079	222	530
146			193			25				75	531
661			397	19		12	10	72			532
											533
123								10			534
907		931	1,357	67	428	64	10	182	400		535
267				12				4			536
608		285	83	32		18		130			537
			19	18		141	10				538
459	30	1,508	1,068	2		488		3,698	490	1,929	539
184				18		60	10			827	540
359		529	745	63	194	1	10	62	960	209	541
3,912	114	2,309	1,424	890		602	10		1,225	21	542
538				278		25			1,885	1,690	543
91				9		6	10				544
2,896	238	1,366	114	16			10	74	578	926	545
143			154	51	13						546
60			4	5		272				27	547
135			255	22			10	2	440		548
898		3,508	1,501	182	79		10	948	565	887	549
274								7			550
91			595	44		98	10		167		551
403			14	10				20		150	552
1,027			741	17			10	251		38	553
											554
71		653	67	90		5				424	555
79				14		10		4		1	556
968		457	617	51		377	10		873	101	557
242		534	574	52	40		10	124			558
452											559
338			595	53		258	38	71		1,232	560
111				6	35		10				561

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
562	Palmer	2,711	5	14	5	28	7	5	-------
563	Panama	913	16	21	21	38	3	15	-------
564	Panora	14,203	26	40	108	89	284	277	-------
565	Parkersburg	6,694	49	46	-------	136	588	-------	-------
566	Parnell	1,853	100	25	25	60	100	45	-------
567	Paton	2,488	6	3	-------	43	25	32	-------
568	Patterson	359	-------	8	-------	-------	12	-------	-------
569	Paullina	19,364	12	79	94	60	669	34	-------
570	Persia	1,989	-------	35	25	-------	94	180	-------
571	Peterson	4,169	-------	-------	30	514	-------	78	-------
572	Pierson	7,523	15	45	20	57	126	126	-------
573	Pilot Mound	3,506	25	23	13	56	4	-------	-------
574	Pioneer	-------	-------	-------	-------	-------	-------	-------	-------
575	Pisgah	1,332	-------	-------	-------	-------	103	100	-------
576	Plainfield	811	12	25	10	60	61	-------	-------
577	Plano	-------	-------	-------	-------	-------	-------	-------	-------
578	Pleasanton	388	3	10	-------	1	123	-------	-------
579	Pleasant Plain	252	3	7	10	14	9	2	-------
580	Pleasantville	10,953	-------	-------	-------	-------	234	-------	-------
581	Plover	561	17	58	9	35	4	51	-------
582	Plymouth	4,958	-------	5	-------	-------	114	55	12
583	Pocahontas	15,184	17	127	-------	118	309	878	4
584	Plk City	605	-------	25	-------	-------	25	-------	106
585	Pomeroy	7,263	24	198	-------	37	156	445	-------
586	Popejoy	485	-------	15	-------	-------	27	-------	-------
587	Portsmouth	1,970	9	45	10	38	110	162	-------
588	Postville	17,811	82	77	-------	87	383	365	5
589	Praieburg	1,266	-------	-------	-------	-------	-------	-------	-------
590	Prairie City	3,690	14	76	25	381	733	120	-------
591	Prescott	1,517	25	41	15	64	293	175	50
592	Preston	6,735	-------	91	-------	-------	127	453	-------
593	Primghar	4,801	45	65	-------	134	67	-------	-------
594	Princeton	1,361	18	69	5	62	5	-------	-------
595	Promise City	281	6	20	5	40	21	24	-------
596	Protivin	334	3	-------	-------	13	-------	-------	-------
597	Pulaski	605	-------	13	-------	-------	8	24	10
598	Quasqueton	830	-------	36	25	-------	180	150	-------
599	Quimby	492	11	56	15	26	26	170	-------
600	Quincy	-------	-------	-------	-------	-------	-------	-------	-------
601	Radcliffe	4,792	12	52	-------	60	6	-------	-------
602	Rake	837	-------	10	-------	-------	24	199	-------
603	Ralston	961	25	25	10	33	1	-------	-------
604	Randalia	156	-------	-------	7	-------	50	24	-------
605	Randolph	7,261	6	24	-------	64	13	-------	-------
606	Rathbun	439	77	25	36	35	-------	-------	118
607	Readlyn	999	18	7	10	38	24	-------	-------
608	Reasnor	630	10	25	-------	50	1	-------	25
609	Redding	216	4	4	-------	14	-------	72	-------
610	Redfield	6,934	53	79	25	64	134	54	48
611	Reinbeck	-------	-------	-------	-------	-------	-------	-------	-------
612	Rembrandt	479	-------	10	10	-------	-------	-------	37
613	Remsen	9,827	75	62	25	76	600	660	115
614	Renwick	-------	-------	-------	-------	-------	-------	-------	-------
615	Riceville	5,694	23	35	-------	101	370	105	1
616	Richland	2,970	26	65	20	60	81	38	-------
617	Rickardsville	210	6	12	6	30	5	-------	-------
618	Ricketts	1,413	29	29	15	87	40	-------	15
619	Ridgeway	917	5	43	-------	22	61	-------	-------
620	Rinard	677	5	4	-------	-------	-------	-------	-------
621	Ringsted	2,380	12	16	-------	56	132	115	-------
622	Rippey	1,599	60	25	-------	54	72	204	-------
623	Riverside	3,082	22	22	12	147	2	600	-------
624	Riverton	1,392	3	4	-------	14	70	-------	-------

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates In League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
31		2,059		187	8	50			312		562
95		45	125	2			10		522		563
156	559	360	9,290	18				105	601	2,290	564
494	119	573	1,236	134	1	5			375	2,938	565
			343	74		50				1,031	566
347			1,086	12		300		234	400		567
32				83						224	568
211	8,587	1,026	3,618	97	75	50	10	2,079	1,663	1,000	569
238		575	564						278		570
584	200	712	594					743	714		571
502		1,186	2,038	16	80		10	362	576	2,364	572
92	28		1,711	17		50		93	537	857	573
											574
1,129											575
120			411	17		95					576
											577
112			135	4							578
199				8							579
491			6,878	10	165	10	10	886	500	1,769	580
204				56		126				1	581
542		4,157				2	10	61			582
595		889	7,020	109			10	192	1,666	3,250	583
84			29	74		234				28	584
1,106		867	3,205	111		169		10	935		585
227			216								586
513		324	104	20	5	25			605		587
1,131	10,292	1,925	866	99			10	236	2,225	28	588
38		295						600	250	83	589
202		226	1,064		50		10			789	590
280			84	54		27	10	23		376	591
419		635	3,789	55	2	11		35		1,118	592
213	9	982	312	11	151	323		1,680	726	82	593
375			389	14						424	594
144					19	2					595
9		75	100	10		6	10		73	35	596
20			500					30			597
329				52	45	5				8	598
129				39		20					599
											600
197		497	489	1,378					282	1,819	601
139				12		48	15			390	602
602			178	47				40			603
42				33							604
299			5,944	71			10	188	113	529	605
133				15							606
218		273	28	43			10		330		607
95										424	608
			122								609
264		717	4,208	38	100				826	324	610
											611
111			6	92		10		90	113		612
250	123	804	4,694	191			15		2,137		613
											614
194		502	480	16				295	373	3,199	615
982			415	23					806	454	616
151											617
143		444	396	17		68		10	120		618
149			615	22							619
580				3		16				69	620
1,007		251	274	25		15			58	419	621
		575	81	138					390		622
			1,461	10		10	10	35	751		623
309			607	53	30		10	50		242	624

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
625	Robins	237	10	9		40			
626	Rock Falls	208	2	12		12	6		
627	Rockford	9,226		23		5	648		18
628	Rock Valley	6,989	21	42	71	89	144	440	131
629	Rockwell	2,989		40	25		600	373	2
630	Rockwell City	15,273	37	261	14	321	460	970	395
631	Redman								
632	Rodney	182	27	27		20	12	12	
633	Roland	4,075	38	35	64	58	194	180	142
634	Rolfe	6,289	18	41	10	44	85	483	
635	Rome	226	18	8	6	14		42	
636	Roschill	301	16	19		45	11	20	
637	Rowan	1,632	5	7	15	27	78	119	
638	Royal	2,773				61	114		
639	Rudd	17,826	35	314	30	100	134	587	
640	Runnells	762		12	30	9	71		
641	Russell	1,791	13	17	40	60	18	160	18
642	Ruthven	2,219	24	17	34		359		
643	Rutland	171					4	166	
644	Ryan	2,265	2	52			376		7
645	St. Ansgar	3,765	25	35		60	71	329	
646	St. Ansgar	256				12		164	
647	St. Charles	518					78	68	
648	St. Lucas	114	2	2				41	
649	St. Olaf	44	1	20	1	5			
650	St. Paul	285	18	24	5	60	58	37	
651	Sabula	7,337	305	39	25	76	663		
652	Salem	925	119			85	120		78
653	Salix	2,550		43	10	6	230		
654	Sanborn	7,999	54	152		113	150	348	124
655	Sandyville	61							
656	Scarville	182						93	
657	Schaller	3,862	89	50	10	130	260	313	7
658	Schleswig	21,198	38	68	25	110	73	65	11
659	Scranton	4,316					197	200	48
660	Scarsboro	319	9	21	6	47		75	
661	Sergeant Bluff	3,853	250	120					
662	Shambaugh	493	6	16		27	30		
663	Shannon City	848	37	33	10	145	103	85	
664	Sharpsburg	230	6	18		26	3	17	
665	Sheffield	10,691					717	517	52
666	Shelby	4,323	12	75		62	2	365	3
667	Sheldahl	229	15	16			25		
668	Shell Rock	3,801		36			183		
669	Shellsburg	2,141	25	25	10	45	6		
670	Sherrill	56	2	2	2	9			
671	Sibley	56,501	34	573	60	167	734	901	13
672	Sidney	11,406	26	50	75	70	4	300	167
673	Silver City	1,043	55	25	20	69	93	81	
674	Sioux Center	5,792	17	55	14	121	273	580	42
675	Sioux Rapids	7,093	17	57	7		666	189	38
676	Slater	2,313	279	38	8	124	88	138	
677	Sloan	2,837		12	20		677	109	
678	Smithland	1,570		25		15	86	90	16
679	Soldier	1,958	12	12	12	30	190		
680	Solon	2,022	100	86	23	51	643		
681	Somers	525	3	17		24	100	36	
682	South English	403	9	14	5	31	60	83	
683	Spillville	1,201	10	20	10	30		65	
684	Spirit Lake	19,753	58	433		203	578	695	262
685	Spragueville	256		10			60		
686	Spring Brook	179	5	20	10	25		5	
687	Spring Hill								

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates In. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
178											625
167				9							626
155		2,132	1,820	12		25		1,540	220	2,628	627
290		919	1,268	429	93		10	565		2,477	628
160		643	704			168		26	248		629
1,825		3,929	1,756	200		45	10	3,391	1,050	609	630
											631
34			36	14							632
203	350	820	1,086	27	426	323	10	43		76	633
89		135	3,771	15		38	10		1,477	73	634
101							20			17	635
39			151								636
872	253		237	19							637
288			2,101	18		40			151		638
184		14,293	68	303		24	10	1,092	578	74	639
79				46						515	640
210			821	120				19		295	641
433		340		9	40	220	10		298	235	642
								1			643
22		847	428	52		10	15	109	75	270	644
89		691	249	73	21	5	20	415	650	1,032	645
				3		67	10				646
235					42	3				92	647
61						8					648
				10				7			649
				83							650
176		80	3,326	14	88	25		329	2,191		651
74			300		11					138	652
173		829	367	150				100	642		653
787	839	886	1,127	45	255	155	32	784	1,659	489	654
61											655
42			34	13							656
292	138	525	887	166		62	10	111	492	320	657
569		971	8,835	234	20		10	136	2,097	7,936	658
1,052		1,289	607	111	70	40	10		690	2	659
										161	660
434			2,648						401		661
87			265	10				52			662
370			57	8							663
137				17		6					664
498	575	619	1,082	296	65	300	10		2,369	3,621	665
356		680	600	99		1,121	10			938	666
			60	10			10	93			667
1,163		517	720	84		2	10		575	511	668
313		647	377	20	60			282	331		669
41											670
229	128	3,218	26,785	307		40		1,708	8,258	13,346	671
691		2,294	1,067	18	129	50			1,697	4,768	672
221			395	66			10	8			673
829			544	136		92	10	881	720	1,478	674
138		1,944	870	150	80	5		457		2,475	675
95		407	313	7	6	226		17	551	16	676
152		199	541	24				168	935		677
195		271						62	423	387	678
535		954		33		17			163		679
76		605	364	29		10		35			680
245			74	17				9			681
95				20		85				1	682
123		107	252	38			10		500	36	683
1,739	179	2,790	1,685	137		34	10	1,455	3,777	5,718	684
84								102			685
28						6				80	686
						15					687

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
688	Springville	3,790	434	34	10	85	121	235	-------
689	Stacyville	2,266	-------	25	-------	-------	450	50	-------
690	Stanhope	4,385	1	44	-------	89	3	184	-------
691	Stanton	5,769	70	50	74	89	164	-------	24
692	Stanwood	4,464	24	19	-------	130	11	366	-------
693	State Center	23,525	34	237	-------	99	566	217	146
694	Steamboat Rock	973	20	11	-------	99	25	129	35
695	Stockport	636	5	20	42	22	36	-------	-------
696	Stockton	327	6	15	10	30	-------	-------	-------
697	Story City	21,306	33	120	-------	197	128	-------	125
698	Stout	431	12	13	10	58	-------	-------	-------
699	Stratford	2,691	25	17	12	63	-------	-------	1
700	Strawberry Point	12,999	-------	239	-------	286	552	168	-------
701	Struble	948	50	50	24	69	153	-------	19
702	Sully	1,409	20	20	10	60	231	87	-------
703	Sumner	8,563	-------	42	-------	-------	360	244	12
704	Superior	370	-------	26	7	-------	42	72	-------
705	Sutherland	8,140	14	53	-------	59	700	227	4
706	Swaledale	1,274	-------	19	-------	8	164	61	6
707	Swan	278	9	9	24	40	-------	75	-------
708	Swea City	3,682	14	170	-------	66	130	89	-------
709	Tabor	-------	-------	-------	-------	-------	-------	-------	-------
710	Templeton	831	16	28	-------	67	71	215	-------
711	Terrill	-------	-------	-------	-------	-------	-------	-------	-------
712	Thayer	267	11	10	-------	21	-------	56	-------
713	Thompson	9,061	30	55	25	161	624	32	-------
714	Thor	346	10	41	6	49	24	142	-------
715	Thornburg	310	10	15	6	19	5	22	-------
716	Thornton	852	-------	33	5	-------	50	-------	-------
717	Thruman	1,297	50	26	23	51	120	120	-------
718	Tingley	1,134	-------	25	20	-------	184	180	145
719	Titonka	1,656	-------	25	-------	-------	-------	-------	-------
720	Toronto	169	25	9	8	42	30	-------	-------
721	Traer	10,893	46	170	-------	145	819	348	49
722	Treynor	280	17	-------	-------	-------	180	-------	-------
723	Tripoli	4,254	31	125	-------	161	845	753	-------
724	Truro	1,191	18	33	6	77	63	87	-------
725	Turin	381	4	15	-------	18	117	-------	-------
726	Udell	187	16	19	-------	18	-------	13	-------
727	Underwood	-------	-------	-------	-------	-------	-------	-------	-------
728	Union	14,634	-------	155	-------	-------	75	147	-------
729	University Park	472	-------	37	9	-------	-------	401	5
730	Urbana	4,690	37	68	6	28	110	-------	-------
731	Ute	3,590	24	37	27	55	644	-------	-------
732	Vail	2,867	-------	-------	67	83	401	-------	-------
733	Valeria	323	-------	39	-------	-------	-------	-------	-------
734	Van Horn	5,201	61	55	40	98	158	97	133
735	Van Meter	1,181	12	15	10	24	80	107	-------
736	Van Wert	887	7	6	5	28	23	46	-------
737	Varina	284	-------	-------	-------	-------	55	65	52
738	Victor	7,011	18	29	25	73	31	360	13
739	Vincent	456	1	12	25	6	100	50	20
740	Vining	313	-------	4	-------	-------	-------	-------	-------
741	Volga	1,032	6	12	-------	30	34	23	-------
742	Wadena	261	25	11	7	30	3	93	-------
743	Walcott	3,578	-------	94	-------	105	884	-------	36
744	Walker	1,952	28	28	10	66	6	11	-------
745	Wallingford	796	12	15	5	-------	25	-------	-------
746	Wall Lake	7,183	10	260	-------	50	332	-------	75
747	Walnut	11,520	40	42	-------	93	360	360	-------
748	Wapello	11,718	54	91	31	273	696	165	133
749	Washta	583	11	26	10	53	250	147	-------
750	WWaterville	1,289	-------	-------	-------	-------	-------	-------	-------

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates In. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
1,187		431	600	566				87			688
280		275	219	15				145	605	202	689
216		3,233		164			10		441		690
423		227	256	22		5	10	1,284	600	2,471	691
967		430	697	10				37	450	1,323	692
1,035	771	925	15,358	14		179	10		1,135	2,799	693
127			451	20		9				47	694
255			139	24				8		85	695
			144			112	10				695
3,143		1,897	11,145	40	237	139	10	1,066	1,268	1,758	697
277			4	30	11	12				4	698
307		873	320	156			10	218	505	184	699
185		832	3,230	41	259			15	7,187	5	700
104			146	64		66				203	701
244		239		22					476		702
687	4	3,981	1,505	44	40	100	20	58	323	1,143	703
85		44		15		29		50			704
425	144	880	745	84		67	10	222	175	4,331	705
92				75	10				839		706
100				21							707
		1,010	1,148	18			10		907	120	708
											709
		328	25	18					63		710
											711
159				10							712
58		690	3,192	4	9	10	10		1,086	3,075	713
31				38				5			714
	77							156			715
54			139	330		228				13	716
262		45	338			15				247	717
267			58	14					24	217	718
459			108	6						1,058	719
39				10		6					720
1,572	5	1,651	1,302	86		588	20	1,755	2,328	9	721
			28	23		5	10	17			722
179	23	1,168	607	97			10	30	225		723
486			390	17				14			724
200				11				16			725
74			28			9	10				726
											727
1,299	10,103	965	231	15		494			188	962	728
				20							729
76		993	1,018	73					495	1,786	730
365		811	961	32	20	22		10	576	6	731
168		40		46	15		5	98	1,236	708	732
102			144	10						28	733
98			3,334	77					1,050		734
			377	16	65				475		735
237			324	24	125			62			736
89			13				10				737
1,388		699	3,902	108	10	50			300	5	738
150		20		47		25					739
169								13	127		740
73			750	38	5	20		41			741
			25	6	29	22	10				742
421	6	745	783	29			10	246		219	743
562		574	6	77			10	47		527	744
429				303		7					745
1,296		698	2,474	17	90		5		1,672	204	746
709		897	7,628			919	10		154	258	747
	39	1,256	1,224	100	107	75	10	3,763	3,193	503	748
				15		23		48			749
594		600	22	63				10			750

TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
751	Waucoma	3,450	6	17	50	29	9	-------	-------
752	Waukee	2,325	3	21	82	15	87	-------	-------
753	Wayland	751	40	25	6	60	96	264	-------
754	Webb	1,012	11	24	10	38	5	-------	-------
755	Weldon	460	112	25	-------	54	6	-------	-------
756	Wellsburg	3,508	181	70	40	68	317	487	26
757	Welman	4,416	50	20	26	87	801	-------	-------
758	Welton	341	25	25	12	22	75	2	-------
759	Wesley	5,102	29	47	6	-------	120	246	-------
760	West Bend	6,919	-------	207	-------	118	358	357	-------
761	West Branch	6,017	29	82	36	138	356	355	-------
762	West Burlington	2,035	42	37	20	81	135	71	7
763	West Chester	293	18	18	5	41	24	-------	-------
764	West eld	349	9	37	-------	39	67	-------	-------
765	Westgate	778	29	-------	-------	-------	-------	-------	-------
766	West Liberty	32,391	112	181	34	327	738	-------	16
767	West Mitchell	219	3	3	5	15	-------	38	-------
768	West Point	4,614	27	26	42	60	395	120	5
769	West Side	3,009	43	69	-------	96	312	-------	-------
770	West Union	14,329	29	129	125	138	651	635	429
771	Wheatland	2,453	18	50	-------	129	165	165	-------
772	Whiting	6,406	-------	69	-------	-------	-------	-------	37
773	Whittemore	6,413	50	100	173	-------	154	-------	-------
774	Whitten	759	21	15	10	46	14	44	-------
775	Willey	31	1	10	-------	5	-------	-------	-------
776	Williams	4,287	13	46	23	74	340	-------	33
777	Williamsburg	13,356	20	87	60	120	710	-------	-------
778	Wilton	13,985	60	120	25	101	664	200	-------
779	Winfield	4,260	30	95	12	51	165	250	12
780	Winthrop	5,513	3	25	3	12	230	811	-------
781	Wiota	464	-------	24	24	-------	260	-------	-------
782	Woden	383	-------	16	-------	-------	20	33	-------
783	Woodbine	8,228	41	46	-------	92	950	300	-------
784	Woodburn	1,009	-------	-------	-------	-------	3	101	-------
785	Woodward	1,739	84	25	62	48	379	13	-------
786	Woolstock	3,059	77	145	5	45	21	-------	-------
787	Worthington	563	15	25	15	73	105	26	-------
788	Wyoming	4,758	30	15	25	75	229	310	-------
789	Yale	2,785	14	22	-------	107	303	-------	-------
790	Yetter	826	-------	-------	-------	-------	-------	-------	-------
791	Yorktown	664	25	12	10	52	26	-------	-------
792	Zearing	1,806	12	36	-------	60	120	172	-------
793	Zwingle	149	-------	22	-------	-------	-------	-------	-------

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Sewers and sewage disposal	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Ia. League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous year's issue paid	Number
217			1,433	23		202		47	800	617	751
379			1,359	12		110			257		752
260											753
67	52		175	9	110	44				467	754
97			175								755
135		657	354		30	113			215	815	756
1,695		235	751	23		495	10		223		757
118			50	5		7					758
95		996		45		83	20		440	2,982	759
		594	4,042	22		43		238	940		760
828		648	991	113	147	28	10	483	1,063	710	761
196		182	452	73		15			724		762
95			58	34							763
184				13							764
16		193	122	29					364	25	765
2,325	1,154	3,780	10,189	64	494	510	35	1,011	7,982	3,439	766
145				10							767
289		38	3,033	239	39	40	10	251			768
480		480	267	12	28			363		859	769
2,538	346	1,904	1,758	97	166	12		931	3,331	1,110	770
84		576	503	14			10	208		531	771
272			4,339	18	10	15	10	620	500	516	772
263	8	1,087	3,351	41				311	873	2	773
51			550	2		3				3	774
15											775
566		1,171	495	130		58		413	925		776
1,553	68	2,322	1,271			25	10	7,110			777
		4,903	4,902	642		67		698	1,603		778
460		527	932	21	155		10	53	826	661	779
169		580	2,599	15		20	10	11	1,025		780
100			51	5							781
301				10				3			782
227		1,107	1,180	22	165	35		1,064		2,999	783
91			372					442			784
			425			13	5		450	235	785
599			1,657	12		10	8		330	350	786
191			65	33		15					787
1,112		1,011	695	176					950	130	788
		61						46	1,056	1,176	789
											790
239				236		25		24		15	791
838		12	300	29				32		195	792
121				6							793

TABLE NO. 3.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
	Grand total	$4,430,564	$2,322,752	$1,715,407	$59,130	$86,633	$435,138	$26,444
1	Ackley	31,938	12,963	9,810	234	50	2,869	-------
2	Ackworth	206	206	206	-------	-------	-------	-------
3	Adair	15,949	10,234	9,674	51	459	-------	50
4	Adel	25,297	19,870	7,860	352	522	11,107	29
5	Afton	12,717	4,977	4,575	30	347	-------	25
6	Agency	829	535	492	-------	43	-------	-------
7	Ainsworth	2,246	1,782	1,742	-------	16	-------	24
8	Akron	38,197	8,158	6,761	213	104	-------	1,080
9	Albert City	1,254	1,076	972	-------	77	10	17
10	Albion	964	964	958	-------	6	-------	-------
11	Alburnett	-------	-------	-------	-------	-------	-------	-------
12	Alden	11,040	5,955	5,652	167	132	-------	4
13	Alexander	2,425	2,096	1,917	45	134	-------	-------
14	Allerton	9,344	5,694	5,621	-------	73	-------	-------
15	Allison	5,749	2,892	2,743	60	89	-------	-------
16	Alta	25,687	6,085	5,439	171	457	-------	18
17	Alta Vista	3,602	1,508	1,364	110	34	-------	-------
18	Alton	7,064	5,893	5,668	23	163	-------	39
19	Altoona	1,281	1,281	1,145	70	14	52	-------
20	Alvord	4,402	1,782	1,594	84	91	-------	13
21	Andover	119	119	272	33	59	-------	-------
22	Andrew	626	404	319	24	47	-------	14
23	Anita	9,237	6,550	6,208	-------	342	-------	-------
24	Ankeny	14,323	1,311	1,308	-------	3	-------	-------
25	Anthon	8,991	3,180	2,872	75	201	-------	32
26	Aplington	6,357	2,758	2,639	96	23	-------	-------
27	Arcadia	-------	-------	-------	-------	-------	-------	-------
28	Archer	1,815	315	254	-------	61	-------	-------
29	Arion	2,851	798	746	10	38	-------	4
30	Arispe	470	453	453	-------	-------	-------	-------
31	Arlington	3,603	3,091	2,874	-------	168	-------	49
32	Armstrong	9,228	4,784	3,791	-------	368	602	23
33	Arnold's Park	2,123	2,123	1,755	108	260	-------	-------
34	Arthur	1,994	1,684	1,481	40	155	-------	8
35	Ashton	2,607	2,268	2,153	39	76	-------	-------
36	Aspinwall	388	388	259	40	84	-------	5
37	Atalissa	554	536	513	3	15	-------	5
38	Athelstan	-------	-------	-------	-------	-------	-------	-------
39	Auburn	4,082	2,148	1,990	77	71	-------	10
* 40	Audubon	-------	-------	-------	-------	-------	-------	-------
41	Aurelia	8,838	4,491	4,048	177	266	-------	-------
42	Aurora	771	771	412	-------	48	-------	311
43	Avenarius	190	190	144	-------	-------	-------	46
44	Avoca	40,823	33,690	8,523	223	439	24,497	8
45	Ayrshire	1,760	1,623	1,431	119	73	-------	-------
46	Badger	771	771	672	63	36	-------	-------
47	Bagley	10,105	2,282	2,132	103	47	-------	-------
48	Bailey	-------	-------	-------	-------	-------	-------	-------
49	Baldwin	842	579	521	-------	38	-------	20
50	Bancroft	5,692	3,672	3,179	345	148	-------	-------
51	Barnes City	813	813	663	-------	150	-------	-------
52	Barnum	878	866	836	25	5	-------	-------
53	Bassett	301	301	184	12	1	-------	104
54	Batavia	1,493	1,435	1,387	6	-------	42	-------
55	Battle Creek	8,552	5,043	4,555	103	367	-------	18
56	Baxter	6,048	3,591	3,364	134	93	-------	-------
57	Bayard	8,836	3,589	3,211	78	152	148	-------
58	Beacon	1,073	1,053	1,004	49	-------	-------	-------

*Reported this year as city.

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
$965,213	**$328,230**	**$636,983**	**$97,748**	**$26,158**	**$44,893**	**$26,697**	**$1,044,851**	**$650,133**	**$327,025**	**$67,693**	
$ 17,975	$ 1,252	$ 16,723					1,000			1,000	1
											2
5,635	111	5,524	$ 50		$ 50		30		5	25	3
2,063	2,407	196	457	$ 145	276	36	2,367		2,367		4
4,872	426	4,446	325		325		2,543		95	2,448	5
			294		294						6
464	464										7
10,472	1,037	9,435					19,567	18,523	1,044		8
							178		167	11	9
											10
											11
1,355	1,312	43	1,538	9	1,526	3	2,192		2,002	190	12
207	207		6		6		116		116		13
3,598		3,598	52		43	9					14
701	701		107		107		2,049	2,003	46		15
8,967	1,147	7,820	10,635			10,635					16
1,972	593	1,379	122		20	102					17
1,024	1,024		120		4	116	27		27		18
											19
1,716	240	1,476	904		904						20
											21
			176	63	113		46			46	22
2,687	2,687										23
12,158	12,158		226			226	628		628		24
527	527						5,284		5,284		25
2,841		2,841	758	670	88						26
											27
							1,500	1,500			28
653	383	270					1,400			1,400	29
							17		17		30
437	437		15	15			60		60		31
1,094	1,094		265		265		3,085		3,085		32
											33
310	310										34
339	339										35
											36
18	18										37
											38
1,910		1,910	24			24					39
											40
4,195	599	3,596					152		152		41
											42
											43
1,831	1,831		392	176	216		4,910	4,910			44
71	71		65			65	1		1		45
											46
4,138		4,138	10		10		3,675		2,949	726	47
											48
238	238		25		25						49
1,339	687	652					681		658	23	50
			12		12						51
											52
											53
							58		58		54
3,509	1,332	2,177									55
1,788		1,788	669		127	542					56
5,247	1,259	3,988									57
			20		20						58

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
59	Beaconsfield	539	474	411	40	23		
60	Beaman	1,233	962	879	62	21		
61	Beaver	425	425	337	43	45		
62	Bellevue	34,492	5,813	5,301	302	61	149	
63	Belmond	12,382	10,024	8,789	308	496	31	400
64	Bennett	5,858	1,876	1,697	93	33		53
65	Benton	357	357	325		32		
66	Berkley	438	438	383	16	16	23	
67	Berlin	1,082	1,082	1,008	46	24		4
68	Bernard	249	249	249				
69	Bertram	362	362	362				
70	Bettendorf	18,110	17,894	17,213		181	452	48
71	Bevington							
72	Birmingham	1,460	1,372	1,362		10		
73	Blairsburg	1,352	924	712	120	81		11
74	Blairstown	20,752	2,779	2,585	45	149		
75	Blakesburg	987	987	974		13		
76	Blanchard							
77	Blencoe	1,009	865	753	38	74		
78	Blockton	1,855	1,855	1,710	67	69		9
79	Blue Grass	692	658	567	60	31		
80	Bode	7,102	1,789	1,514	105	170		
81	Bonaparte	1,654	1,320	1,261		59		
82	Bondurant	7,428	1,084	1,084				
83	Bouton	1,029	1,029	899	51	79		
84	Boxholm	1,392	1,330	1,220	96	6		8
85	Boyden	4,335	2,692	2,349	90	89	1	164
86	Braddyville	1,295	1,247	1,227		20		
87	Bradgate	860	860	680		180		
88	Brandon	3,278	1,517	1,342		105	70	
89	Brayton	536	536	441	3	83		9
90	Breda	3,540	1,582	1,369	111	92		10
91	Bridgewater	485	485	417		68		
92	Brighton	5,903	5,033	4,080		450	503	
93	Bristow	703	703	703				
94	Britt	101,071	38,039	5,026	126	1,000	31,887	
95	Brooklyn	24,918	8,714	8,230	30	104		350
96	Brunsville	596	596	525	42	18		11
97	Buckeye	1,103	1,103	875	75	97		56
98	Buffalo	6,420	1,270	1,044	156	12		58
99	Buffalo Center	10,285	2,949	2,483		466		
100	Burt	24,680	4,127	3,188	261	608	50	20
101	Bussey	1,804	1,413	1,139	272	2		
102	Calamus	1,002	956	909	6	41		
103	Callender	1,789	1,623	1,430	174	15	4	
104	Calmar	24,277	3,638	3,479	6	120		33
105	Calumet	1,573	1,079	956	95	28		
106	Camanche	1,096	1,096	906	32	20	138	
107	Cambridge	3,769	2,540	2,101	3	435		1
108	Cantril	1,446	876	840		36		
109	Carbon	361	351	200	6	145		
110	Carlisle	6,099	2,674	2,614		55		5
111	Carpenter	131	131	39	32	60		
112	Carson	3,273	2,233	2,163	40	30		
113	Cascade	9,562	8,441	8,236	54	113		38
114	Casey	8,179	4,280	4,089	45	112		34
115	Castalia	4,158	482	453	1	16	12	
116	Castana	2,630	1,664	1,500	38	123		3
117	Castle Hill							
118	Cedar Heights	700						

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
			65	65							59
			15			15	256		256		60
											61
13,525	2,266	11,259	437		108	329	14,717	14,717			62
1,758	1,758		237	57	180		363		363		63
2,679	504	2,175	1,303		1,303						64
											65
											66
											67
											68
											69
			216	120	96						70
											71
			59	25	34		29		29		72
			4		4		424		424		73
59	59		14		14		17,900	15,300	2,479	121	74
											75
											76
			15		15		129		129		77
											78
							34			34	79
3,039	652	2,387	18	6	12		2,256		2,100	156	80
334	334										81
223		223	92		92		6,029	5,000	1,029		82
											83
			62	62							84
110	110		266		266		1,266		1,167	99	85
							48		48		86
											87
1,761		1,761									88
											89
1,527	307	1,220	16		16		415		415		90
											91
332		332	135		135		403		282	121	92
											93
3,078	3,078						59,954	54,825	5,129		94
3,534	2,183	1,351	30		30		12,640	12,640			95
											96
											97
1,150		1,150					4,000	4,000			98
6,491	708	5,783	123			123	722		722		99
1,620	1,049	571	8	6	2		18,925	16,629	2,296		100
			391	389	2						101
							46		46		102
							166		145	21	103
2,251	1,752	499	15	15			18,373	15,156	762	2,455	104
			154		154		340		340		105
											106
269	269		160	51	109		800		800		107
							570		570		108
			10		3	7					109
3,425		3,425									110
											111
522	522		185		185		333		333		112
757	757		356	356			8		8		113
2,660	952	1,708					1,239		1,239		114
659		659					3,017	3,017			115
668	668		298	1	297						116
											117
							700			700	118

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
119	Center Junction	1,482	1,001	900	45	56		
120	Center Point	4,987	4,210	4,097	61	51		1
121	Central City							
122	Centralia	113	99	99				
123	Charlotte	2,652	2,247	2,164		61		22
124	Charter Oak	20,519	4,330	4,214	35	58		23
125	Chatworth	51	51			40		11
126	Chelsea	4,424	4,382	4,327		55		
127	Chester	2,088	1,951	1,730	103	118		
128	Chillicothe	252	252	252				
129	Churdan	10,107	4,711	3,855		653	70	133
130	Cincinnati	2,739	2,549	2,065	8	395		81
131	Clare	971	971	963		8		
132	Clarence	8,893	3,716	3,666	27	23		
133	Clarksville	6,704	4,099	3,633	214	220	18	14
134	Clayton	305	305	305				
135	Clearfield	4,374	3,955	3,712	133	41	10	59
136	Cleghorn	678	678	580	60	33	5	
137	Clemons	494	494	350		38		106
138	Clermont	2,376	2,376	2,131	106	101		38
139	Cleveland							
140	Cleo	507	500	444		40		16
141	Clover Hills	325	325	309				16
142	Clutier	2,175	1,597	1,279		303		15
143	Coburg	105	105	105				
144	Coggon	9,934	3,114	3,036	12	52		14
145	Coin	2,688	2,603	2,443	110	30		20
146	Collsburg	456	456	377	37	32		10
147	College Springs	1,935	1,628	1,621		7		
148	Collins	4,220	3,349	3,008	118	208		15
149	Colo	3,364	2,725	2,652	2	69		2
150	Columbus City	680	680	677		3		
151	Columbus Junction	9,181	7,361	7,058		264		39
152	Conesville	395	391	364		27		
153	Conrad	4,778	4,070	3,571	127	21	351	
154	Conway							
155	Coon Rapids	6,160	4,486	3,708		778		
156	Coppack	116	116	116				
157	Coralville							
158	Correctionville	15,572	3,958	3,760		198		
159	Corwith	7,682	3,786	3,660	91	35		
160	Corydon	60,242	39,238	10,906		59	28,273	
161	Cotter	673	673	652	20	1		
162	Coulter	1,940	1,314	1,164	140	10		
163	Craig	569	569	442	63	59		5
164	Crawfordsville	2,232	1,530	1,508			22	
165	Cromwell	656	496	457	38	1		
166	Crystal Lake	639	625	539	59	20		7
167	Cumberland	3,758	3,017	2,763	198	31		25
168	Curlew	615	615	595			5	15
169	Cushing	3,376	2,106	1,948	45	113		
170	Cylinder	909	909	802	3	96		8
171	Dakota City	11,821	1,231	965	124	122	20	
172	Dallas	1,008	813	744	19	50		
173	Dallas Center	4,423	2,513	2,391	36	41	22	23
174	Dana	588	588	554	5	29		
175	Danbury	10,624	2,905	2,479	192	224		10
176	Danville	3,751	642	573	60	9		
177	Davis City	4,163	3,780	3,513	81	186		
178	Dayton	20,989	4,919	4,425	153	225	75	41

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
327	327		154	154							119
742	742		35	11	4	20					120
											121
							14			14	122
405	405										123
9,860	1,251	8,609					6,329		6,329		124
											125
24	24						18		18		126
127	127		10		10						127
											128
429	429		1,031	1,031			3,936		3,936		129
82		82	108		98	10					130
											131
2,013	1,086	927	1,626	1,135	491		1,538		1,538		132
1,044	1,044		1,431	577	794	60	130			130	133
											134
			9	1	8		410	400		10	135
											136
											137
											138
											139
							7			7	140
											141
92	92						486		486		142
											143
2,781	286	2,495					4,039		4,039		144
			85		85						145
											146
							307		307		147
798	798		73	73							148
392	392		5		5		242		242		149
											150
1,725	1,725						95		65	30	151
							4			4	152
671	340	331	30		15	15	7		7		153
											154
1,555	1,555		119	114	5						155
											156
											157
6,698	1,094	5,604	140		140		4,776		4,776		158
2,115	397	1,718	60		60		1,721			1,721	159
15,713	3,621	12,092	312	303	9		4,979		4,892	87	160
											161
							626		626		162
											163
702	702										164
			140	140							165
							14			14	166
737	634	103	4			4					167
											168
310	310		160		147	13	800		400	400	169
											170
							10,590	10,273	317		171
							195		195		172
			69		69		1,841		1,841		173
											174
6,969	764	6,205	741		582	159	9		9		175
1,268		1,268	29	29			1,812		1,800	12	176
202	202		31		6	25	150		150		177
767	754	13	32		32		15,271	15,271			178

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
179	Dawson	1,059	646	577	69			
180	Decatur City	830	823	770	41	12		
181	Dedham							
182	Deep River	8,770	4,342	4,146	90	102		4
183	Defiance	1,746	1,695	1,556	9	130		
184	Delaware	323	323	298	7	18		
185	Delmar	3,166	2,179	1,725	72	99	283	
186	Delhi	1,253	924		3	73	848	
187	Deloit	699	699	639		60		
188	Delta	3,736	3,727	3,616		55	56	
189	Denver	5,981	2,511	2,362	117	22		10
190	Derby	640	330	288	37			5
191	De Soto	1,510	1,415	1,306	105	4		
192	De Witt	17,427	10,931	10,544		356	31	
193	Dexter	7,147	2,919	2,896	9	14		
194	Diagonal	1,277	1,277	1,120	15	110		32
195	Dickens	1,065	1,065	816		70		179
196	Dike	7,134	3,327	2,950	127	242		8
197	Dixon	1,267	946	856	48	33		9
198	Dolliver	2,661	1,135	979	55	90		11
199	Donohue	76	76	11	45			20
200	Donnellson	2,383	1,965	1,824	52	76		13
201	Doon	4,249	3,583	3,108	162	90		223
202	Dougherty	1,466	1,412	1,278	36	98		
203	Dow City	6,704	2,811	2,484	42	260	25	
204	Dows	5,749	4,474	3,817	49	608		
205	Drakesville	306	306	306				
206	Dumont	3,875	3,455	3,250	95	96		14
207	Duncombe	3,058	2,637	2,511		126		
208	Dunkerton	1,497	1,497	1,368	47	35		47
209	Dunlap	8,091	6,685	5,729		379		577
210	Durango	25	18	18				
211	Durant	8,563	4,645	4,329	168	101		47
212	Dyersville	15,099	10,502	9,595		488	229	190
213	Dysart	12,343	6,001	5,797	62	142		
214	Earlham	13,821	3,884	3,622	204	58		
215	Earling	1,227	977	800	61	99		17
216	Earlville	5,747	2,666	2,634	25	7		
217	Early	9,704	3,667	3,230	271	86	66	14
218	East Peru	776	772	692		36		44
219	Eddyville	13,318	4,030	3,764	42	224		
220	Edenville	2,665	2,333	2,133	43	140		17
221	Edgewood	13,817	2,255	2,080	52	86		37
222	Elberon	1,783	1,527	1,426	54			47
223	Eldridge	1,557	1,099	980	30	82		7
224	Elgin	2,348	2,197	2,033	105	59		
225	Elkader	9,599	7,728	6,545	108	278	563	234
226	Elkhart	1,146	1,102	635	9	2	456	
227	Elkhorn	1,603	1,603	1,232	147	200		24
228	Elkport	434	135	122		13		
229	Elliott	3,254	2,599	2,407	94	78		20
230	Ellston	301	301	262		32		7
231	Ellsworth	10,681	2,640	2,383	137	120		
232	Elma	21,085	3,699	3,264	170	73	36	156
233	Ely	483	479	396	37	46		
234	Emerson	2,307	2,018	1,864	45	112		7
235	Epworth	2,603	2,033	2,025		8		
236	Essex	11,140	4,360	4,181	63		116	
237	Everly	4,211	1,722	1,341	87	269	6	19
238	Exira	19,786	2,881	2,791		30		60

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
			413	413							179
							7		7		180
											181
3,341	391	2,950	79	50		29	1,008			1,008	182
14	14		37	37							183
											184
869	869		70		70		48		25	23	185
			6	6			323		173	150	186
											187
			9		9						188
3,427	666	2,761					43			43	189
4		4	306			306					190
			85	15	70		10			10	191
3,622	3,622		1,086	1,138	348	500	888		888		192
3,914		3,914	276	5	111	160	38		38		193
											194
											195
3,797	559	3,238	10		10						196
321	321										197
141	141						1,385		1,385		198
											199
192	192		88	88			138		138		200
488	487	1	177	2	175		1		1		201
			53	34	19		1		1		202
3,893	484	3,409									203
943	943		98	98			234		234		204
											205
365	365		15		15		40		40		206
316	310	6	105		30	75					207
											208
1,406	1,406										209
							7			7	210
3,096	904	2,192	822		822						211
2,027	2,027		2,570	3	2,567						212
6,336	847	5,489	6			6					213
8,500	630	7,870	437	2	435		1,000		1,000		214
232	232		18		8	10					215
3,071	508	2,563	10		10						216
4,143	510	3,633	507	350	157		1,387		1,387		217
			4		4						218
8,327		8,327					961		961		219
140	140						192		192		220
11,511		11,511					51		15		221
102	102						154		154		222
366	366		92	52		40					223
			151		151						224
			1,871	1,854		17					225
			44		44						226
											227
							299		299		228
460	460		195		195						229
											230
3,408	553	2,855					4,633	4,500	66	67	231
17,386	440	16,946									232
							4			4	233
			227		227		69		69		234
567	567		3		3						235
280	280										236
2,439		2,439	50		50		6,500	6,500			237
467	467		5			5	16,433	15,400	998	35	238

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
239	Exline	1,110	1,110	1,092	12			6
240	Fairbank	16,681	3,578	3,320	175	66		17
241	Farley	3,567	2,645	2,599		46		
242	Farmersburg	516	516	415	101			
243	Farmington	10,299	3,303	3,153		147		3
244	Farnhamville	3,166	979	720	130	25	97	7
245	Farragut	2,389	2,201	2,044	99	58		
246	Fayette	6,260	4,985	4,769	125	30		61
247	Fenton	3,810	2,121	1,793	100	210	6	12
248	Ferguson	279	279	253	21			5
249	Fertile	512	512	475	37			
250	Floris	423	423	422		1		
251	Floyd	836	836	670		166		
252	Fonda	21,029	8,460	7,527	240	693		
253	Fontanelle	11,507	6,896	6,271	147	438		40
*254	Forest City							
255	Ft. Atkinson	1,001	1,001	921	69	1		10
256	Ft. Des Moines	1,328	1,084	790	39	22	232	1
257	Foster							
258	Fostoria	320	317	296		21		
259	Franklin	106	73	46	2	25		
260	Fraser	976	976	974	2			
261	Fredericksburg	6,838	2,551	2,521		30		
262	Frederika	428	428	363		59		6
263	Fremont	5,975	3,406	3,008	83	27		288
264	Galt	1,112	756	692	21	43		
265	Galva	16,667	7,457	5,145	156	716	1,423	17
266	Garber	101	101	69	30	2		
267	Garden Grove	1,812	1,722	1,631				91
268	Garnavillo	864	803	737	58	2		6
269	Garner	7,393	4,849	4,318	176	264	78	13
270	Garrison	766	766	487	144	102		33
271	Garwin	3,480	2,920	2,687		233		
272	Geneva	1,365	776	570	39	20	64	83
273	George	6,879	4,517	4,034	165	109	209	
274	Germania	3,651	1,603	1,356	64	175		8
275	Gilbert	2,217	1,584	1,543	30	11		
276	Gilbertville							
277	Gilman	7,062	3,783	3,618	100	33		32
278	Gilmore City	5,946	2,808	2,616		192		
279	Gladbrook	9,364	6,091	5,601	180	210	100	
280	Glidden	7,966	4,667	4,624		43		
281	Goldfield	4,703	4,330	4,083	205	25		17
282	Goodell	761	692	476	66	124	10	16
283	Goose Lake	429	406	338	33	35		
284	Gowrie	14,813	6,389	6,224	111	52		2
285	Graettinger	4,797	1,691	1,353	158	171		9
286	Graf							
287	Grafton	455	455	333	51	71		
288	Grand Junction	2,823	2,712	2,361	152	162		37
289	Grand Mound	2,863	2,155	2,037	69	15		34
290	Grand River	813	813	621		192		
291	Grand View	2,169	903	835	49	19		
292	Granger	2,191	1,178	1,106	60	12		
293	Grant	1,622	1,622	1,428	81	102		11
294	Grant City	336	134	134				
295	Granville	2,026	1,997	1,496	81	89		331
296	Gravity	3,117	2,882	2,702	89	85		6
297	Gray	755	640	506	57	44		33
298	Greeley	8,582	2,031	1,946	28	57		

*Reported this year as city.

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
											239
1,107	388	719	18		18		11,978	8,014	3,964		240
813	741	72	20		20		89		89		241
											242
4,958	1,248	3,710	1,338	14		1,324	700			700	243
2,176		2,176	9		9		2			2	244
			188		188						245
806	757	49	36		5	31	433		10	423	246
691	691						998		998		247
											248
											249
											250
											251
10,787	2,599	8,188	886	188		698	896		896		252
4,545	123	4,422	18	6	12		48		48		253
											254
											255
							244		241	3	256
											257
							3		3		258
			33		33						259
											260
3,965		3,965	382	112		270					261
											262
			236	236			2,333		1,273	1,060	263
							356		356		264
5,010	1,071	3,939					4,200		4,200		265
											266
			90		90						267
			27	4	23		34			34	268
1,692	1,692		35		35		817		499	318	269
											270
560	560										271
							589		589		272
576	576		862		862		924		924		273
512	512		200	200			1,336		1,336		274
284	284						349		349		275
											276
2,914	2,914		365		365						277
851	851		12		12		2,275		2,275		278
1,616	1,616		178	178			1,479		1,479		279
2,910	1,700	1,210	389		289	100					280
368	368		2	2			3		3		281
							60		60		282
23	23										283
699	699		217		217		7,508	6,500	983	25	284
2,591	887	1,704	5		5		510		510		285
											286
											287
							111		111		288
703	703		5		5						289
											290
							1,266		1,266		291
1,013		1,013									292
											293
			202	202							294
29	29										295
							235		235		296
			6		6		109		109		297
6,511		6,511	26	2	10	14	14		14		298

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
299	Greene	12,374	7,098	6,088	203	533	274	-------
300	Greenfield	57,238	36,108	9,836	371	611	25,290	-------
301	Green Island	37	33	30	-------	3	-------	-------
302	Grimes	5,741	2,462	2,310	152	-------	-------	-------
303	Griswold	11,932	5,798	4,624	225	608	-------	341
304	Grundy Center	15,224	11,367	11,351	-------	-------	16	-------
305	Gruver	424	399	389	-------	10	-------	-------
306	Guernsey	552	552	434	90	28	-------	-------
307	Guthrie Center	36,853	26,478	11,983	393	30	14,035	37
308	Guttenberg	20,601	3,429	2,441	-------	130	513	345
309	Halbur	1,012	689	653	-------	36	-------	-------
*310	Hamburg	-------	-------	-------	-------	-------	-------	-------
311	Hamilton	487	428	353	-------	75	-------	-------
312	Hancock	317	314	210	-------	104	-------	-------
313	Hanlontown	764	764	679	75	10	-------	-------
314	Harcourt	2,730	941	825	114	-------	-------	2
315	Hardy	560	446	357	42	47	-------	-------
316	Harper	576	576	527	-------	31	18	-------
317	Harper's Ferry	1,255	955	920	34	1	-------	-------
318	Harris	7,614	1,983	1,846	104	33	-------	-------
319	Hartford	-------	-------	-------	-------	-------	-------	-------
320	Hartley	-------	-------	-------	-------	-------	-------	-------
321	Hartwick	270	270	252	18	-------	-------	-------
[illegible]	[illegible]	1,775	950	724	82	53	-------	91
323	Hastings	1,524	1,036	929	70	32	-------	5
[illegible]	Havelock	2,710	868	697	-------	171	-------	-------
325	Hawkeye	2,910	2,446	2,346	-------	59	-------	41
326	Hazelton	1,375	1,375	1,259	96	20	-------	-------
327	Hedrick	5,855	5,511	5,236	120	155	-------	-------
328	Henderson	846	846	489	60	297	-------	-------
329	Hepburn	-------	-------	-------	-------	-------	-------	-------
330	Hills	131	74	42	2	3	-------	5
331	Hillsboro	-------	-------	-------	-------	-------	-------	-------
332	Hinton	1,913	1,613	1,445	39	128	1	-------
333	Holland	994	662	574	16	72	-------	-------
334	Holstein	13,797	10,493	9,657	396	418	-------	22
335	Holy Cross	385	199	-------	-------	-------	199	-------
336	Hopeville	169	169	133	14	11	-------	11
337	Hopkinton	4,853	3,757	3,142	116	111	386	2
338	Hornick	965	941	792	-------	145	-------	4
339	Hospers	3,178	2,981	2,724	150	98	-------	9
340	Hubbard	7,323	5,668	5,334	178	134	20	2
341	Hudson	7,351	2,989	2,751	51	171	6	10
342	Hull	5,998	4,074	3,400	132	504	-------	38
*343	Humboldt	-------	-------	-------	-------	-------	-------	-------
344	Humeston	6,868	4,909	4,754	-------	152	-------	3
345	Huxley	1,100	1,067	933	-------	134	-------	-------
346	Imogene	10,580	888	421	-------	110	338	19
347	Inwood	6,671	4,858	4,631	153	74	-------	-------
348	Ionia	647	647	552	-------	95	-------	-------
349	Ireton	4,143	3,831	3,471	-------	353	-------	7
350	Irwin	2,720	1,127	991	90	46	-------	-------
351	Jackson Junction	397	397	397	-------	-------	-------	-------
352	Jamaica	1,265	1,257	1,100	-------	85	72	-------
353	Janesville	765	765	747	16	2	-------	-------
354	Jesup	4,138	3,451	3,097	165	189	-------	-------
355	Jewell unction	15,303	5,722	5,246	207	269	-------	-------
356	Joice	1,084	1,084	930	-------	150	-------	4
357	Jolley	2,548	1,527	1,457	51	17	-------	2
358	Kalona	2,354	1,440	1,322	3	89	-------	26

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
1,154	1,154		120		120		4,002	3,000	19	983	299
19,572	2,321	17,251					1,558		1,558		300
			4		4						301
2,429	70	2,359	50		50		800		800		302
1,381	1,381		58		58		4,695		4,695		303
2,957	2,957						900		900		304
							25		25		305
											306
4,485	4,485		914	99	815		4,976		4,052	924	307
4,207	783	3,424	39	8	31		12,926	10,005	2,921		308
323	323										309
											310
			49	7	42		10			10	311
							3			3	312
											313
							1,789		1,789		314
			2	2			112		112		315
											316
			300		282	18					317
1,921	168	1,753	5		5		3,705		3,705		318
											319
											320
											321
							825		125	700	322
			15		15		473		473		323
1,692		1,692	9		9		141		141		324
412	412		52		52						325
											326
340	295	45	4			4					327
											328
											329
16		16					41			41	330
											331
286	286		3		3		11			11	332
							332		327	5	333
2,856	2,599	257	448	448							334
186	186										335
											336
729	729		63		63		304		304		337
							24		24		338
150	150		43	2	41		4		4		339
686	686		826	334	3	489	143		143		340
3,621	553	3,068	741	427	85	229					341
1,646	946	700	278		278						342
											343
802	802		193	37	94	62	964			964	344
			20		20		13			13	345
4,665		4,665					5,027	5,027			346
299	299		922		922		592		592		347
											348
312	312										349
1,592		1,592					1		1		350
											351
			5		5		3		3		352
											353
663	663		20	20			4		4		354
423	423		21		15	6	9,137	6,884	2,253		355
											356
1,021		1,021									357
			164	158			750			750	358

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
359	Kamrar	3,598	3,375	1,915	65	17	1,342	36
360	Kanawha	16,948	4,816	4,214	117	477	-------	8
361	Kellerton	2,374	2,374	2,037	143	175	19	-------
362	Kelley	8,790	1,192	1,134	3	55	-------	-------
363	Kellogg	14,327	3,874	3,576	203	95	-------	-------
364	Kensett	1,297	1,257	1,178	-------	62	-------	17
365	Kent	530	530	480	48	2	-------	-------
366	Kenwood Park	9,033	4,282	4,129	-------	28	100	25
367	Keosauqua	10,910	6,050	6,000	-------	50	-------	-------
368	Keota	24,710	23,040	6,953	321	22	15,729	15
369	Keystone	4,096	3,795	2,883	171	191	467	83
370	Kingsley	5,971	4,828	4,150	269	319	-------	90
371	Kinross	321	281	202	29	46	-------	4
372	Kirkman	636	521	472	25	24	-------	-------
373	Kirkville	346	271	261	10	-------	-------	-------
374	Kiron	1,924	1,476	1,430	36	5	-------	5
375	Klemme	2,590	2,085	1,247	160	121	327	230
376	Knierim	941	941	820	70	51	-------	-------
377	Knowlton	-------	-------	-------	-------	-------	-------	-------
378	Lacona	22,084	1,442	1,383	-------	59	-------	-------
379	Ladora	837	822	725	63	34	-------	-------
380	Lake Mills	40,441	12,518	3,671	342	702	7,801	2
381	Lake Park	10,734	4,208	3,706	198	304	-------	-------
382	Lake View	34,603	10,989	3,777	171	165	6,851	25
383	Lamoni	12,462	9,330	7,951	134	251	963	31
384	Lamont	2,848	1,995	1,749	45	171	-------	30
385	La Motte	2,681	2,622	2,552	39	6	25	-------
386	Lanesboro	912	858	717	82	42	17	-------
387	Lansing	9,696	6,897	6,399	135	192	146	25
388	La Porte City	8,117	7,957	7,353	150	430	24	-------
389	Larchwood	6,529	1,830	1,309	3	93	196	229
390	Larrabee	461	454	446	-------	8	-------	-------
391	Latimer	2,039	1,743	1,454	171	118	-------	-------
392	Lattners	-------	-------	-------	-------	-------	-------	-------
393	Laurel	456	445	296	107	42	-------	-------
394	Laurens	19,570	4,873	4,074	180	504	-------	115
395	Lawler	8,672	2,715	2,403	79	233	-------	-------
396	Lawton	2,101	1,626	1,504	63	50	-------	9
397	Le Claire	1,716	1,275	1,233	15	27	-------	-------
398	Ledyard	2,697	1,968	1,896	-------	72	-------	-------
399	Le Grand	886	886	821	65	-------	-------	-------
400	Lehigh	9,209	4,776	4,527	-------	229	-------	20
401	Leighton	261	261	251	-------	10	-------	-------
402	Leland	638	540	505	7	28	-------	-------
403	Lenox	10,386	8,139	7,822	-------	259	38	20
404	Le Roy	591	586	490	35	61	-------	-------
405	Lester	3,805	2,201	2,127	-------	74	-------	-------
406	Letts	1,760	1,223	1,062	72	89	-------	-------
407	Lewis	4,087	3,020	2,700	90	230	-------	-------
408	Lidderdale	473	473	269	32	51	-------	121
409	Lime Springs	3,021	2,936	2,869	-------	67	-------	-------
410	Linden	743	738	642	25	22	-------	49
411	Lineville	13,501	9,065	2,874	-------	311	5,880	-------
412	Linn Grove	3,150	2,279	1,976	-------	53	-------	250
413	Lisbon	27,864	22,250	4,373	-------	4	17,873	-------
414	Liscomb	882	811	703	65	22	-------	21
415	Littleport	611	202	187	6	9	-------	-------
416	Little Rock	11,625	5,261	4,969	78	205	-------	9
417	Little Sioux	1,074	915	736	135	44	-------	-------
418	Livermore	6,811	3,343	2,844	126	347	-------	26

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
219	219		4	4							359
6,897	1,704	5,193	5		5		5,230		5,230		360
											361
							7,598	7,547		51	362
271	271		19	19			10,163	10,000		163	363
			40		40						364
											365
1,223	1,223		6		6		3,522	2,069	1,450	3	366
4,810	295	4,515	50		50						367
1,400	1,400		270	10	240	20					368
294	294		7	1	6						369
1,143	1,143										370
							40		40		371
98	98		19	10			7			7	372
			75		75						373
429	429						19			19	374
495	495						10		10		375
											376
											377
1,548		1,548	58		53	5	19,036	15,000	4,036		378
			15	15							379
1,328	1,328		351	251		100	26,244	26,238	6		380
5,687	286	5,401	839		839						381
9,797	1,623	8,174	317	317			13,500	5,067	8,433		382
2,102	2,102		590			590	440		2	438	383
372	372		55	55			426		426		384
			58			58	1		1		385
27		27	27		27						386
1,679	1,679		1,071	505	541	25	49		49		387
			70			70	90			90	388
3,175		3,175	1,524		1,524						389
							7			7	390
296	296										391
											392
			11		10	1					393
14,209	529	13,680	356	85	271		132		132		394
5,326	733	4,593					631		631		395
388	388		1			1	86		86		396
			208		208		233		233		397
163	163						566		66	500	398
											399
4,183	2,092	2,091	250		250						400
											401
			91	36	28	27	7		7		402
888	888						1,359		1,359		403
							5		5		404
524	80	444	1,080	112	968						405
							537		537		406
999	999						68		1	67	407
											408
67	67		18	3	15						409
							5		5		410
4,306	4,041	265	130			130					411
190	190						681		681		412
410	410		207		181	26	4,997	4,997			413
			71		71						414
							499		499		415
330	330		1,916	624	1,292		4,118		2,418	1,700	416
150		150	9	4	5						417
3,468	659	2,809									418

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
419	Lockridge	640	640	542	-------	7	-------	91
420	Logan	8,765	6,534	6,285	244	5	-------	-------
421	Lohrville	11,588	6,211	5,586	194	270	-------	161
422	Lone Rock	929	929	916	-------	13	-------	-------
423	Lone Tree	4,412	3,635	3,252	172	191	-------	20
424	Long Grove	268	245	233	12	-------	-------	-------
425	Lorimor	3,040	2,915	2,505	119	181	-------	110
426	Lost Nation	4,476	3,810	2,301	30	231	857	391
427	Lovilia	2,193	2,193	1,834	-------	346	13	-------
428	Lowden	5,588	4,711	4,503	164	26	18	-------
429	Low Moor	517	516	423	-------	93	-------	-------
430	Luana	491	491	443	24	20	-------	4
431	Lucas	923	923	596	3	82	154	88
432	Luther	1,716	1,623	1,486	36	2	99	-------
433	Lu Verne	7,300	3,017	2,462	-------	540	-------	15
434	Luxemberg	194	194	166	28	-------	-------	-------
435	Luzerne	730	730	703	-------	19	-------	8
436	Lynnville	949	949	612	12	66	253	6
437	Lytton	2,362	2,230	1,925	126	160	-------	19
438	Macedonia	1,160	647	478	45	106	-------	18
439	Macksburg	1,129	708	677	-------	31	-------	-------
440	Madrid	10,785	6,876	6,315	155	385	-------	21
441	Magnolia	946	946	817	-------	71	-------	58
442	Malcom	4,010	3,198	2,967	2	229	-------	-------
443	Mallard	2,624	2,152	1,930	93	110	-------	19
444	Maloy	126	126	126	-------	-------	-------	-------
445	Malvern	9,668	5,898	5,611	-------	287	-------	-------
446	Manilla	16,642	5,670	5,399	3	262	-------	6
447	Manly	12,161	4,584	3,748	51	552	-------	33
448	Manning	13,835	10,194	9,225	369	574	-------	26
449	Manson	12,381	7,915	7,022	279	295	357	12
450	Mapleton	40,635	17,587	4,261	36	401	12,884	2
451	Marathon	21,569	2,447	2,216	126	102	-------	-------
452	Marble Rock	9,107	2,977	2,735	-------	211	-------	27
453	Marcus	11,524	6,944	5,960	289	404	-------	291
454	Marne	815	628	498	9	115	-------	6
455	Martelle	632	632	577	52	3	-------	-------
456	Martinsburg	831	831	794	24	3	-------	10
457	Marysville	-------	-------	-------	-------	-------	-------	-------
458	Maysville	124	72	32	27	13	-------	-------
459	Masonville	619	619	550	-------	69	-------	-------
460	Massena	2,399	1,886	1,649	132	76	-------	29
461	Matlock	165	165	116	24	25	-------	-------
462	Maurice	1,135	1,130	996	85	40	-------	9
463	Maxwell	6,499	4,288	3,887	127	238	36	-------
464	Maynard	2,864	2,173	2,068	64	24	-------	17
465	McCallsburg	5,393	2,660	909	99	302	1,350	-------
466	McCausland	278	277	233	15	29	-------	-------
467	McClelland	912	514	436	20	56	-------	2
468	McGregor	48,783	28,628	8,817	161	50	17,796	1,804
469	McIntire	1,870	1,870	1,744	31	60	-------	35
470	Mechanicsville	5,869	4,619	4,395	-------	277	-------	17
471	Mediapolis	5,897	3,760	3,548	127	85	-------	-------
472	Melbourne	1,557	1,071	892	146	81	-------	22
473	Melcher	2,744	2,347	1,995	61	256	-------	35
474	Melrose	2,053	1,553	1,404	-------	149	-------	-------
475	Melvin	2,058	901	626	153	122	-------	-------
476	Menlo	-------	-------	-------	-------	-------	-------	-------
477	Meriden	1,128	1,098	1,009	48	40	1	-------
478	Merrill	6,872	3,814	3,445	135	216	-------	18

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
											419
2,219	2,219						12		12		420
1,604	700	904	581	1		580	3,192		3,069	123	421
											422
617	617		160	5	155						423
							23			23	424
			125	120	5						425
665	665		1	1							426
											427
410	335	75	422	357	65		45		45		428
			1			1					429
											430
											431
88	88		5		5						432
2,917	1,989	928	57			57	1,309		1,286	23	433
											434
											435
											436
							132		132		437
499	499						14		14		438
							421		285	136	439
909	909						3,000			3,000	440
											441
508	508						304		304		442
397	397		37	35	2		38		38		443
											444
791	791						2,979		1,506	1,473	445
10,344	612	9,732					628	500	128		446
3,090	3,090		141	1	50	90	4,546		4,546		447
3,555	3,555		86			86					448
3,367	3,367						1,049		49	1,000	449
1,611	1,611		668	74	504	90	20,779	15,959	4,813		450
1,296	435	861					17,829	12,254	5,573	2	451
6,079	1,031	5,048					55			55	452
1,390	1,390		67	2		65	3,123		3,083	40	453
148	148		39		39						454
											455
											456
											457
							52			52	458
											459
			513		513						460
											461
			3			3	2		2		462
386	386		17		17		1,808		1,808		463
115	115						576		576		464
30	30		101	101			2,602	2,100	493	9	465
			1			1					466
							398		358	40	467
1,777	1,777		20		20		18,358	18,000		358	468
											469
1,190	1,190										470
1,915	841	1,074	222			222					471
			51	51			435		313	122	472
			2		2		395		395		473
							500			500	474
1,128		1,128					29		29		475
											476
			30	20	10						477
2,999	333	2,666	59		59						478

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
479	Meservey	3,000	1,631	1,468	-------	64	-------	99
480	Meyer	1,367	1,367	1,185	182	-------	-------	-------
481	Middletown	321	317	266	48	3	-------	-------
482	Miles	3,304	2,692	2,513	48	131	-------	-------
483	Milford	9,933	6,339	5,826	310	203	-------	-------
484	Millersburg	421	421	308	12	101	-------	-------
485	Milo	9,316	4,491	4,463	13	15	-------	-------
486	Milton	3,580	3,570	3,428	110	32	-------	-------
487	Minburn	3,333	1,014	873	72	69	-------	-------
488	Minden	8,244	2,971	2,788	65	100	-------	18
489	Mingo	1,143	1,143	871	-------	22	250	-------
490	Mitchell	445	445	410	30	5	-------	-------
491	Mitchellville	6,076	5,528	5,430	67	31	-------	-------
492	Modale	1,167	1,063	822	82	159	-------	-------
493	Mondamin	4,354	1,844	1,255	64	525	-------	-------
494	Moneta	556	556	521	-------	35	-------	-------
495	Monmouth	998	917	563	-------	16	93	245
496	Monona	9,141	7,537	7,400	8	129	-------	-------
497	Monroe	8,241	3,705	3,316	-------	389	-------	-------
498	Montezuma	15,548	8,735	7,950	297	383	-------	105
499	Montour	1,279	909	849	58	-------	-------	2
500	Montrose	805	764	663	-------	100	-------	1
501	Moorhead	2,338	1,766	1,614	76	76	-------	-------
502	Moorland	372	372	369	-------	3	-------	-------
503	Moravia	2,517	2,195	1,968	175	52	-------	-------
504	Morning Sun	4,352	4,327	4,034	240	53	-------	-------
505	Morrison	837	812	754	3	55	-------	-------
506	Moulton	4,289	4,109	3,778	96	193	-------	42
507	Mt. Ayr	22,209	12,740	12,482	-------	224	-------	34
508	Mt. Union	427	427	370	51	6	-------	-------
509	Mt. Vernon	17,712	12,803	12,286	210	307	-------	-------
510	Moville	8,391	2,925	2,544	159	220	-------	2
511	Murray	3,596	3,576	3,392	99	49	-------	36
512	Nashua	8,815	5,701	5,012	-------	318	296	75
513	Neola	8,324	3,081	2,475	110	457	-------	39
514	New Albin	1,828	1,547	1,306	142	84	-------	15
515	Newell	10,724	5,536	5,161	180	195	-------	-------
516	Newhall	1,563	1,197	691	99	185	-------	222
517	New Hartford	2,663	2,586	2,443	11	132	-------	-------
518	New Liberty	285	235	150	45	28	-------	12
519	New London	28,760	8,337	8,116	195	26	-------	-------
520	New Market	2,126	2,126	1,964	-------	77	-------	85
521	New Providence	562	562	521	39	2	-------	-------
522	New Sharon	11,924	7,934	6,989	143	324	-------	478
523	New Vienna	1,303	961	858	93	3	-------	
524	New Virginia	1,061	313	210	75	28	-------	-------
525	Nichols	2,070	1,668	1,295	37	127	70	139
526	Nodaway	1,107	1,107	903	36	155	-------	13
527	Nora Springs	8,959	5,767	5,401	127	228	11	-------
528	Northboro	738	738	677	47	14	-------	-------
529	North Buena Vista	14	14	9	-------	-------	5	-------
530	North English	6,135	4,864	4,425	147	272	20	-------
531	North Liberty	1,032	957	878	73	6	-------	-------
532	North McGregor	1,674	1,589	1,319	112	33	125	-------
533	North Tabor	-------	-------	-------	-------	-------	-------	-------
534	North Washington	135	125	84	21	20	-------	-------
535	Northwood	17,553	8,050	7,320	276	454	-------	-------
536	Norwalk	538	462	412	37	13	-------	-------
537	Norway	3,046	2,330	2,099	80	105	8	38
538	Numa	1,080	982	898	23	61	-------	-------

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
							1,369		1,369		479
											480
							4			4	481
517	517		95	3	92						482
2,638	2,638		200	135		65	756		756		483
											484
4,819		4,819	6		6						485
			10		10						486
1,650		1,650	89		80	9	580		580		487
5,271	386	4,885	2			2					488
											489
											490
57	57		453		308	145	38			38	491
			79	60	9	10	25		25		492
							2,510		2,510		493
											494
			81		81						495
1,181	1,181		423	423							496
3,786		3,786					750			750	497
1,159	1,159		651	300	326	25	5,003	5,000	3		498
							370		370		499
			41	1	40						500
562	562		10			10					501
											502
			122	3	119		200		200		503
			25		25						504
			25		25						505
			180		180						506
1,433	1,433		252	134	113	5	7,784		7,673	111	507
											508
3,771	3,771		1,122	895	227		16			16	509
5,466	1,068	4,398									510
			20		20						511
3,076	3,076						38			38	512
5,243	660	4,583									513
			111		111		170		170		514
3,447	3,447		1,741	147	1,594						515
			66		66		300			300	516
77	77										517
							50			50	518
13,280	1,280	12,000					7,143	4,000	543	2,600	519
											520
											521
1,310	1,310		17		17		2,663		2,663		522
316	316		26		9	17					523
							748		748		524
			402		349	53					525
											526
788	786	2	170	170			2,234		2,234		527
											528
											529
1,254	1,254		17	10	7						530
							75			75	531
50	50		35		35						532
											533
			10	1	9						534
1,137	1,137		954		140	814	7,312	7,155		257	535
			56	16	40		20			20	536
472	472		244	244							527
			4		4		94		94		538

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
539	Oakland	47,712	37,211	6,201	172	694	27,013	3,131
540	Oakville	1,233	738	723		10		5
541	Ocheyedan	4,202	3,694	3,474	34	186		
542	Odebolt	29,040	10,460	9,779	198	254	187	42
543	Ogden	14,652	6,793	6,793				
544	Olds	667	656	583	65	8		
545	Olin	7,790	4,080	3,630	98	89	247	16
546	Ollie	1,611	1,089	1,049	3	37		
547	Oneida	770	198	175		23		
548	Onslow	1,793	1,536	1,407	59	66		4
549	Orange City	15,109	7,155	6,136		103		916
550	Orchard	607	607	577	30			
551	Orient	16,099	1,132	857	150	125		
552	Orleans	968	960	824	7		126	3
553	Ossian	2,754	2,719	2,530	114	75		
554	Osterdock	21	21	16		5		
555	Oto	1,779	1,046	897	6	143		
556	Ottosen	379	379	255	81	43		
557	Oxford	4,533	4,147	3,570		127	448	2
558	Oxford Junction	6,247	2,771	2,434	150	139		48
559	Oyens	246	246	190		24	32	
560	Pacific Junction	2,945	2,045	1,810	6	158		71
561	Packwood	1,030	1,030	1,026		4		
562	Palmer	8,426	1,062	853	48	150		11
563	Panama	1,010	975	863	70	32		10
564	Panora	14,467	4,379	4,201	6	66		106
565	Parkersburg	13,068	8,522	6,792	18	198	912	259
566	Parnell	2,107	1,273	1,242		31		
567	Paton	2,870	754	668	8	5		
568	Patterson	395	395	325		70		
569	Paullina	20,418	10,729	5,757	3	142	4,478	
570	Persia	3,649	3,013	2,777		155		8
571	Peterson	10,839	6,907	2,654		38	4,204	8
572	Pierson	8,758	3,863	3,670		48		48
573	Pilot Mound	3,961	1,341	1,268		48		
574	Pioneer							
575	Pisgah	1,393	1,067	981		82		4
576	Plainfield	919	919	849	8	42		
577	Plano							
578	Pleasanton	440	440	389		51		
579	Pleasant Plain	355	355	334	17	4		
580	Pleasantville	34,168	5,631	5,212		418		
581	Plover	869	212		99	113		
582	Plymouth	6,275	1,269	957	29	11		272
583	Pocahontas	16,581	4,674	3,962		198	514	
584	Polk City	773	680	583		97		
585	Pomeroy	12,592	6,927	3,711	228	341	2,647	
586	Popejoy	485	485	421		64		
587	Portsmouth	1,645	1,262	1,052	39	171		
588	Postville	9,889	7,650	7,234	246	119		51
589	Prairieburg	1,829	1,608	1,580		28		
590	Prairie City	5,017	4,681	4,408	66	186		21
591	Prescott	1,706	1,706	1,661		39	5	1
592	Preston	8,196	2,769	2,531	55	167		16
593	Primghar	8,537	4,265	3,796	240	224		5
594	Princeton	1,908	1,284	1,232	13	39		
595	Promise City	312	312	255	52	5		
596	Protivin	648	416	398		8	10	
597	Pulaski	531	423	411		12		
598	Quasqueton	989	692	591	3	98		

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
2,916	2,916		18		18		7,567		7,507	60	539
			15		15		480		480		540
401	401		104		90	14	3		3		541
2,467	2,467						16,113	15,479	572	62	542
7,429	1,806	5,623	430		430						543
			11		9	2					544
1,226	1,226		51	26		15	2,433		2,144	289	545
							522		522		546
							572		572		547
257	257										548
1,773	1,773		145			145	6,036	5,064	887	85	549
											550
4,192		4,192					10,775	10,024	751		551
			8								552
			35		35						553
											554
327	327		6		6		400			400	555
											556
292	292		94		11	83					557
416	416		109		109		2,951		2,951		558
											559
							900		400	500	560
											561
269	269						7,095	5,055	1,182	858	562
8	8		27	1	26						563
7,918	740	7,178					2,170		2,170		564
2,283	980	1,303	372		732		1,891		1,891		565
							834		834		566
2,038		2,038	78	78							567
											568
8,636	1,782	6,85	60		60		1,000			1,000	569
636	636										570
634	634		792		792		2,506		2,506		571
2,216	444	1,7	112		112		2,567		1,567	1,000	572
2,106		2,10					514		213	301	573
											574
							326		326		575
											576
											577
											578
											579
4,925		4,925	20		20		23,592	20,000	3,520	72	580
							657		657		581
10,215	1,037	9,178	42	42			5,006	5,004	2		582
							1,650		340	1,310	583
			93		65	28					584
5,665	622	5,043									585
											586
383	383										587
2,070	2,070		11	2		9	158			158	588
178	178						43		43		589
336	336										590
											591
3,706		3,706					1,721			1,721	592
1,786	1,786		97		97		2,389		2,389		593
			24		24		600		600		594
											595
84	84		148	148							596
							108		108		597
							297		297		598

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
599	Quimby	841	841	604	84	153		
600	Quincy							
601	Radcliffe	5,420	4,133	3,849	231	53		
602	Rake	1,252	895	678	117	100		
603	Ralston	861	830	820	8	2		
604	Randalia	260	260	239	21			
605	Randolph	11,915	745	569	13	80	77	6
606	Rathbun	640	640	285	188	158		9
607	Readlyn	1,657	1,337	1,165	103	52		17
608	Reasnor	978	962	904		53		5
609	Redding	421	421	420		1		
610	Redfield	8,675	2,735	2,700	3	27		5
611	Reinbeck							
612	Rembrandt	5,191	647	522		125		
613	Remsen	10,256	6,120	5,441	288	356		35
614	Renwick							
615	Riceville	7,334	3,266	3,221	1	43		1
616	Richland	3,131	2,897	2,661	198	38		
617	Rickardsville	57	57	57				
618	Ricketts	6,476	355	257	54	35		9
619	Ridgeway	1,426	955	914		41		
620	Rinard	666	419	331	36	40		12
621	Ringsted	3,912	3,650	3,251	212	187		
622	Rippey	2,199	1,910	1,902		8		
623	Riverside	6,551	3,825	3,816	9			
624	Riverton	1,440	1,354	1,311		23		20
625	Robins	276	276	276				
626	Rock Falls	202	202	184	18			
627	Rockford	10,592	5,703	5,238	262	179		24
628	Rock Valley	8,776	4,924	3,939	259	684		42
629	Rockwell	2,795	1,609	1,282	111	111		105
630	Rockwell City	19,669	14,507	13,584	292	607		24
631	Rodman							
632	Rodney	160	160	121	28	9		2
633	Rolfe	9,536	4,057	3,121	261	609	25	41
634	Roland	8,847	3,420	3,063	252	105		
635	Rome	357	340	325		14		1
636	Rose Hill	731	723	720	3			
637	Rowan	1,668	1,277	1,142	42	38	55	
638	Royal	3,067	1,227	1,227				
639	Rudd	17,618	1,444	1,199	19	226		
640	Runnells	912	689	588		101		
641	Russell	2,212	2,212	2,180		32		
642	Ruthven	3,386	2,663	2,388	124	137		14
643	Rutland	372	372	310	60	2		
644	Ryan	2,958	2,169	2,031	25	104		9
645	St. Ansgar	4,096	3,187	2,853	141	193		
646	St. Anthony	408	211	154	24	33		
647	St. Charles	1,352	1,345	840		82		423
648	St. Lucas	142	142	139	2	1		
649	St. Olaf	306	306	285		15		6
650	St. Paul	272	12	10		2		
651	Sabula	8,474	2,740	2,597		120		23
652	Salem	898	795	784		11		
653	Salix	2,307	1,964	1,741		223		
654	Sanborn	11,787	9,430	6,797	54	287	1,338	954
655	Sandyville	88	88	88				
656	Scarville	585	585	550	35			
657	Schaller	6,668	4,938	4,556	150	166		66
658	Schleswig	22,385	4,152	3,473	217	364		98

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
											599
											600
799	799		31		31		457		361	96	601
							357		357		602
							31		31		603
											604
4,172		4,172					6,998	4,498		2,500	605
											606
320	320										607
							16			16	608
											609
5,871	927	4,944	18	1	17		51			51	610
											611
							4,544	4,544			612
4,136	1,580	2,556									613
											614
169	169						3,899		3,881	18	615
91		81	10	10			143	143			616
											617
1,055	237	818					5,066	4,017	149	900	618
461		461					10			10	619
			37	34	3		210			210	620
256	256						6		6		621
269	269						20		10	10	622
1,626	415	1,211	600			600	500			500	623
			86	81	5						624
											625
											626
1,870	1,870		114			114	2,905		1,517	1,388	627
1,319	1,319		783		783		1,750			1,750	628
725	725						461		461		629
4,899	4,899		190	52		138	73		73		630
											631
											632
1,427	1,427						4,052		3,938	114	633
5,325	545	4,780	4	2	2		98		1	97	634
							17			17	635
			8	8							636
							391		391		637
1,840		1,840									638
277	277						15,897	13,782		2,115	639
			3	3			220		220		640
											641
438	438		100		100		185			185	642
											643
729	649	80					60		60		644
611	495	116					298		298		645
							197		197		646
							7		7		647
											648
											649
			260		260						650
5,618	947	4,671	116		116						651
			3		3		100		100		652
273	273		70		25	45					653
737	737		262		140	122	1,358		1,358		654
											655
											656
1,730	1,730										657
7,788	744	7,044	31	9		22	10,414	10,068	346		658

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
659	Scranton	4,257	2,959	2,771	111	59		18
660	Searsboro	485	485	345		122		18
661	Sergeant Bluff	4,950	902	596	150	111		
662	Shambaugh	704	704	646	4	54		
663	Shannon City	948	857	847		10		
664	Sharpsburg	396	396	278	48	70		
665	Sheffield	12,131	7,306	6,764	187	355		
666	Shelby	17,017	3,174	3,025	93	48		8
667	Sheldahl	148	148	148				
668	Shell Rock	5,339	4,379	4,040	137	202		
669	Shellsburg	2,706	2,316	2,132	77	107		
670	Sherrill	116	116	116				
671	Sibley	58,671	14,646	14,275		371		
672	Sidney	6,601	4,253	4,157		96		
673	Silver City	1,510	1,475	1,427		48		
674	Sioux Center	5,574	3,433	2,816	318	34		265
675	Sioux Rapids	10,789	4,737	4,279	189	264		5
676	Slater	3,666	3,191	2,919	111	161		
677	Sloan	2,801	2,596	2,481		112		3
678	Smithland	1,758	1,401	1,275	36	63		27
679	Soldier	1,956	1,090	1,085		3		2
680	Solon	3,596	3,184	2,785	108	68	200	23
681	Somers	1,214	1,208	1,102	96	4		6
682	South English	724	724	636	82	6		
683	Spillville	1,304	1,166	1,071	88	3	4	
684	Spirit Lake	22,198	12,671	12,224	231	216		
685	Spragueville	171	171	17		145		9
686	Spring Brook	140	140	140				
687	Spring Hill							
688	Springville	3,999	2,283	1,593	39			651
689	Stacyville	2,592	2,201	2,093	39	60		
690	Stanhope	7,995	1,925	1,478	185	259		3
691	Stanton	6,774	4,632	4,427	117	68		19
692	Stanwood	5,666	3,197	2,659	48	91	399	
693	State Center	39,985	20,296	5,279	52	570	14,384	11
694	Steamboat Rock	1,349	1,318	1,253	36	29		
695	Stockport	2,436	879	762		117		
696	Stockton	388	366	330	30	5		1
697	Story City	33,421	6,935	6,120	174	286	332	23
698	Stout	1,026	526	519		7		
699	Stratford	4,317	3,109	2,654	238	217		
700	Strawberry Point	21,422	4,267	2,647	105	407	1,102	6
701	Struble	949	703	656	26	21		
702	Sully	2,566	2,476	2,155		159		162
703	Sumner	12,095	7,701	7,069	462	143		27
704	Superior	647	645	589	38	18		
705	Sutherland	9,498	4,558	3,725	225	200	380	28
706	Swaledale	1,182	554	370	61	65		58
707	Swan	490	490	453		37		
708	Swea City	9,417	3,886	3,524	209	147		6
709	Tabor							
710	Templeton	1,262	1,142	1,007	71	25	10	29
711	Terril							
712	Thayer	833	733	733				
713	Thompson	14,911	4,310	3,799	211	293		7
714	Thor	746	745	544	160	39		
715	Thornburg	340	340	312	23	5		
716	Thornton	1,038	869	666	61	142		
717	Thurman	1,285	1,113	1,041	51	10		11
718	Tingley	1,153	1,072	1,031	27			14

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
875	875						423			423	659
											660
3,178		3,178					870	750	120		661
											662
			91		75	16					663
											664
864	864		137	10	127		3,824		3,824		665
256	256		10		10		13,577	12,064	1,513		666
											667
926	926		22	4	18		12		12		668
360	360		30		30						669
											670
31,906	2,547	29,359	1,451	2		1,449	10,668		10,606	62	671
1,923	1,923		201		201		224		224		672
			35		35						673
			1,143		1,143		998		998		674
1,724	1,669	55					4,328	3,328	1,000		675
455	455		20		5	15					676
205		205									677
334	334		23	23							678
248	248		298			298	320			320	679
392	359	33	20		20						680
							6		1	5	681
											682
137	137		1		1						683
3,801	3,801		3			3	5,723		5,723		684
											685
											686
											687
1,126	393	733	520		297	223					688
385	385		6			6					689
290	290						5,780	5,765		15	690
193	193		1,196			1,196	753		753		691
1,009	1,009		17		17		1,443		1,443		692
12,777	744	12,033	135		37	98	6,777		6,777		693
			1		1		30		30		694
246		246	11		6	5	1,300		1,300		695
12		12	10		10						696
19,239	2,386	16,853	5,335	5,185	150		1,912		1,912		697
							500			500	698
391	391						817		817		699
7,708	2,115	5,593	199		30	169	9,248	9,103		145	700
			23		23		223		223		701
90	90										702
1,506	1,506		21	15	6		2,797		2,797		703
			2		2						704
332	316	16	9	9			4,529	4,500	29		705
							628	600	28		706
											707
4,468	454	4,014	147	48	99		916			916	708
											709
120	120										710
											711
			100			100					712
2,972	500	2,472	194	64	125	5	7,435	6,006	1,290	139	713
							1		1		714
											715
			154		129	25	15			15	716
							172		172		717
			81		81						718

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
719	Titonka	1,849	1,849	1,588	150	109		2
720	Toronto	262	262	194	9	45		14
721	Traer	15,642	12,029	11,069		323	584	53
722	Treynor	929	929	797	63	54		15
723	Tripoli	15,853	13,900	5,670	186	217	7,559	268
724	Truro	181	899	777	97			25
725	Turin	497	497	371	55	48		23
726	Udell	491	491	491				
727	Underwood							
728	Union	22,113	8,237	3,187	188	89	4,337	436
729	University Park	884	884	795	62	1		26
730	Urbana	8,477	1,454	1,436		14		4
731	Ute	21,812	2,054	1,787	6	230		31
732	Vail	4,587	2,905	2,747	3	144		11
733	Valeria	827	651	547	33	5	65	1
734	Van Horn	13,464	3,821	3,575		246		
735	Van Meter	1,672	1,558	1,500	39	19		
736	Van Wert	651	651	460	93	90	4	4
737	Varina	780	780	751		5		24
738	Victor	6,828	2,849	2,727	67	47		8
739	Vincent	971	971	801	75	70		25
740	Vining	871	871	869		2		
741	Volga	1,383	1,383	1,383				
742	Wadena	572	563	390		29		144
743	Walcott	2,846	1,286	1,027	111	132		16
744	Walker	2,545	2,196	2,147	27	22		
745	Wallingford	760	760	666	60	31		3
746	Wall Lake	10,894	3,631	3,362	65	204		
747	Walnut	22,966	5,260	4,680	261	319		
748	Wapello	11,035	9,484	7,168		464	1,803	49
749	Washta	1,232	1,048	844	90	114		
750	Waterville	1,344	744	658	75			11
751	Waucoma	5,210	1,289	1,236		53		
752	Waukee	2,517	839	748	69	10		12
753	Wayland	3,113	2,208	1,472	197	63	476	
754	Webb	1,260	611	607		4		
755	Weldon	552	552	489		63		
756	Wellsburg	5,321	2,649	2,117	134	385		13
757	Wellman	4,943	4,654	4,145		509		
758	Welton	67	67	19		48		
759	Wesley	6,703	2,941	2,590	93	258		
760	West Bend	8,626	2,871	2,527		148		196
761	West Branch	7,206	5,181	5,006		141	17	17
762	West Burlington	2,838	2,720	2,544	139	37		
763	West Chester	563	531	525		6		
764	Westfield	475	475	403		70		2
765	Westgate	1,023	917	884		33		
766	West Liberty	222,033	126,749	9,088	405	567	116,654	35
767	West Mitchell	215	215	176				39
768	West Point	5,427	1,780	1,605	112	63		
769	West Side	3,534	2,316	2,076	91	149		
770	West Union	14,382	11,086	10,703		326		57
771	Wheatland	2,713	1,939	1,816		123		
772	Whiting	8,713	2,402	2,119	78	171		34
773	Whittemore	8,995	3,460	3,194		158		108
774	Whitten	1,089	1,085	998	84	3		
775	Willey	107	107	7	9			91
776	Williams	4,908	3,830	3,299	165	355		11
777	Williamsburg	10,684	10,684	7,215	194	47	3,228	

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
											719
											720
2,203	2,203		498	435	18	45	912		912		721
											722
1,912	1,912		39	35	4		2		2		723
							82		74	8	724
											725
											726
											727
696	696						13,180	12,000		1,180	728
											729
1,943	462	1,481					5,080	3,500	1,572	8	730
1,048	1,025	23	38	38			18,672	12,690	5,982		731
1,682	691	991									732
							176		59	117	733
9,536		9,536	95	2	93		12			12	734
28		28	86		86						735
											736
											737
2,668	1,082	1,586					1,311		1	1,310	738
											739
											740
											741
							9			9	742
1,036	1,036		7			7	517		517		743
344	344		5		5						744
											745
4,893	1,218	3,675	1,928	17	1,911		442		442		746
6,989	189	6,800	11		2	9	10,706	10,006	700		747
799	799		28			28	724	585	100	39	748
			105		105		79		79		749
							600		600		750
2,390		2,390	237			237	1,294		1,294		751
1,604		1,604	74	71	3						752
							905			905	753
							649		649		754
											755
720	720						1,952		1,952		756
289	289										757
											758
1,545	1,545		639	505	14	120	1,578		1,578		759
3,432	88	3,344	50			50	2,273		2,273		760
956	956		359		359		710		710		761
			118		118						762
			25		25		7			7	763
											764
106	106										765
19,067	5,800	13,267	1,608	1,159	342	107	74,609	66,065	8,544		766
											767
3,279		3,279	358		358		10			10	768
1,158	1,158		60		60						769
3,200	3,200						96			96	770
570	570		88		88		116		107	9	771
2,762		2,762	129		100	29	3,420			3,420	772
5,451	1,468	3,983	74		12	62	10			10	773
			4	4							774
											775
1,022	1,022		56	12	24	20					776
											777

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Special assessments	Miscellaneous
778	Wilton	14,726	4,797	3,999	6	463		329
779	Winfield	7,646	6,312	4,823	176	243	958	112
780	Winthrop	6,419	3,199	3,056	32	111		
781	Wiota	462	448	448				
782	Woden	473	473	473				
783	Woodbine	32,035	15,673	5,996	9,152	88		437
784	Woodburn	1,116	1,105	943	9	153		
785	Woodward	7,898	3,936	3,436	60	440		
786	Woolstock	3,323	1,569	1,452	80	37		
787	Worthington	456	433	300	24	90		19
788	Wyoming	4,969	3,810	3,511		123		176
789	Yale	4,273	3,591	3,343	69	163		16
790	Yetter	569	569	491	72	6		
791	Yorktown	3,268	858	761	54	33		10
792	Zearing	1,692	1,692	1,230	93	158	210	1
793	Zwingle	160	160	153		7		

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total strets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
8,949	4,475	4,474	980	-------	980	-------	-------	-------	-------	-------	778
575	575	-------	134	20	27	87	625	-------	-------	625	779
3,214	825	2,389	-------	-------	-------	-------	6	-------	6	-------	780
-------	-------	-------	-------	-------	-------	-------	14	-------	-------	14	781
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	782
1,808	1,808	-------	67	-------	-------	67	14,487	7,613	1,874	5,000	783
-------	-------	-------	11	-------	7	4	-------	-------	-------	-------	784
545	545	-------	-------	-------	-------	-------	3,417	-------	3,417	-------	785
1,754	-------	1,754	-------	-------	-------	-------	-------	-------	-------	-------	786
-------	-------	-------	23	-------	7	16	-------	-------	-------	-------	787
889	889	-------	270	-------	270	-------	-------	-------	-------	-------	788
142	142	-------	540	-------	10	530	-------	-------	-------	-------	789
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	790
-------	-------	-------	410	-------	410	-------	2,000	2,000	-------	-------	791
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	792
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	793

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

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
	Grand total	$ 4,708,677	$ 1,425,930	$ 2,546,907	$ 128,766	$ 522,551	$ 84,523	
1	Ackley	26,150	20,150		2,000	4,000		
2	Ackworth							20.29
3	Adair	20,005		20,000		5		19.79
4	Adel	33,865	5,500	15,000	4,459	8,906		23.76
5	Afton	27,614		25,000		2,266	348	27.42
6	Agency							
7	Ainsworth	2,000		2,000				4.63
8	Akron	19,000		13,000		4,361	1,639	15.38
9	Albert City	1,675			11	1,664		4.02
10	Albion	220				220		.46
11	Alburnett							
12	Alden	8,742	6,740			2,002		10.85
13	Alexander	8,116		8,000		116		26.87
14	Allerton	3,000		3,000				2.96
15	Allison	4,000		4,000				7.48
16	Alta							
17	Alta Vista							
18	Alton	8,027		8,000		27		8.12
19	Altoona							
20	Alvord	7,500	7,500					20.66
21	Andover							
22	Andrew							
23	Anita	18,600	18,600					15.37
24	Ankeny	628				628		1.19
25	Anthon	9,784		4,500		5,284		12.91
26	Aplington	4,500		4,500				8.82
27	Arcadia							
28	Archer	1,400		1,400				10.07
29	Arion	1,400			1,400			5.91
30	Arispe	17				17		.13
31	Arlington	8,060		8,000		60		10.24
32	Armstrong	3,935	850			3,085		5.22
33	Arnold's Park	5,107	5,100			7		12.52
34	Arthur	6,500	6,500					25.10
35	Ashton							
36	Aspinwall							
37	Atalissa							
38	Athelstan							
39	Auburn	1,200	1,200					2.92
* 40	Audubon							
41	Aurelia	22,152	9,500	12,500		152		33.87
42	Aurora							
43	Avenarius	717					717	7.63
44	Avoca	9,822	4,822	5,000				5.96
45	Ayrshire	341				1	340	1.14
46	Badger							
47	Bagley	18,508		8,500		10,008		39.72
48	Bailey							
49	Baldwin	711	700			11		2.77
50	Bancroft	3,158	2,500			658		3.53
51	Barnes City							
52	Barnum							
53	Bassett							
54	Batavia	58				58		.10
55	Battle Creek	8,500	7,000			1,500		12.35
56	Baxter	3,000	3,000					5.24
57	Bayard	15,000		15,000				21.25

*Reported this year as a city.

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
$338,585,083	$157,274,756	$67,756,403	$21,557,518	$91,996,406	$ 153,785,935	-----	2,972,063	---	----
$ 1,991,668	$ 1,185,800	$ 251,608	----------	554,260	913,612	44	----------	---	1
142,236	61,620	17,644	$ 36,372	26,600	55,509	11	42,700	5	2
811,800	359,540	156,628	23,460	272,172	407,079	51	59,280	5	3
923,835	563,816	214,012	39,048	106,959	311,178	35.6	5,083	5	4
707,976	325,644	129,944	37,048	215,340	338,499	30	27,606	----	5
437,948	100,124	18,880	262,704	56,240	151,667	9	1,898	----	6
439,865	171,532	58,600	----------	209,733	260,966	25	8,272	----	7
801,332	409,768	196,972	46,484	148,108	311,164	38	214,320	----	8
495,250	178,296	130,944	19,060	166,950	249,025	17	7,600	4	9
194,818	118,480	18,688	10,696	46,954	36,066	25	6,000	5	10
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828,840	348,440	100,040	52,660	327,700	452,985	38	34,428	5	12
339,330	261,370	61,700	16,260	----------	84,610	28	205,788	3	13
651,113	535,452	86,020	----------	29,641	185,000	31	34,840	5	14
636,919	382,876	84,848	52,264	116,931	146,928	18	----------	---	15
968,668	425,512	209,756	----------	333,400	492,217	29	----------	---	16
352,400	147,692	112,228	18,180	74,300	143,825	-----	49,669	5	17
807,134	365,288	116,840	152,456	172,550	331,196	40	54,768	4	18
291,470	180,300	25,070	----------	86,100	136,429	23	31,000	5	19
349,094	124,900	85,804	16,728	121,662	178,520	35	----------	---	20
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237,990	87,500	24,284	560	125,646	153,732	-----	----------	---	22
1,197,852	535,140	178,812	----------	483,900	662,388	30	36,000	---	23
----------	----------	----------	----------	89,098	216,556	29	----------	---	25
571,934	294,382	162,994	16,460	89,098	216,556	29	----------	---	25
808,771	259,388	78,808	----------	470,575	555,124	19	----------	---	26
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83,772	27,136	35,392	16,444	4,800	24,543	20	----------	---	28
214,604	83,720	40,364	90,520	----------	53,651	13	----------	---	29
88,871	49,695	23,771	----------	15,405	33,772	10	----------	---	30
503,054	265,958	112,486	----------	124,610	219,221	32.7	----------	---	31
657,978	306,488	91,661	----------	259,829	359,366	31	6,910	---	32
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232,848	120,696	85,404	13,748	13,000	67,960	30	----------	---	34
498,476	315,708	117,068	----------	65,700	173,894	30	----------	---	35
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464,403	195,392	178,352	----------	90,659	158,895	13	----------	---	39
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587,173	262,940	124,152	37,036	163,045	276,577	33	53,724	4	41
583,872	136,688	61,344	26,840	359,000	415,218	14.5	20,896	---	42
95,912	53,888	5,388	36,636	----------	23,978	10	----------	---	43
1,322,500	717,996	249,600	68,204	286,700	275,166	31	27,536	5	44
273,475	121,724	108,036	14,396	29,319	87,858	18	18,336	4	45
348,209	119,245	7,332	1,880	219,752	348,209	16.5	52,975	6.5	46
373,310	222,988	88,256	----------	62,066	134,377	28	----------	---	47
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206,189	93,524	51,496	----------	61,169	97,424	10	----------	---	49
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355,544	161,096	73,616	464	120,368	176,162	7.5	----------	5	51
235,860	114,940	36,080	46,940	37,900	87,390	25	67,000	5	52
70,992	39,082	31,910	----------	----------	18,452	14	----------	---	53
378,944	157,836	95,108	----------	126,000	184,211	26	22,420	---	54
369,704	232,876	63,228	----------	73,600	147,626	35	----------	---	55
679,380	240,548	134,400	----------	304,432	398,169	27	----------	---	56
537,897	267,232	88,168	----------	182,557	271,392	33	----------	---	57

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

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
58	Beacon							
59	Beaconsfield							
60	Beaman	920				920		3.85
61	Beaver							
62	Bellevue	25,490		14,000	11,390	100		14.92
63	Belmond	26,363		26,000		363		18.58
64	Bennett	3,500		3,500				10.94
65	Benton							
66	Berkley	132			114		18	1.13
67	Berlin							
68	Bernard							
69	Bertram							
70	Bettendorf	16,000		16,000				11.63
71	Bevington							
72	Birmingham	429				429		.74
73	Blairsburg	1,451				1,451		4.87
74	Blairstown	17,479		15,000		2,479		29.93
75	Blakesburg	116				116		.34
76	Blanchard							
77	Blencoe	729				729		2.37
78	Blockton	1,000		1,000				1.54
79	Blue Grass							
80	Bode	18,100	16,000			2,100		42.29
81	Bonaparte							
82	Bondurant	6,029		5,000	1,029			19.96
83	Bouton	557				557		2.73
84	Boxholm	1,277				1,277		5.68
85	Boyden	10,000		10,000				25.38
86	Braddyville	48				48		.15
87	Bradgate							
88	Brandon	2,000		2,000				5.73
89	Brayton							
90	Breda	9,309	8,000		1,3			22.54
91	Bridgewater							
92	Brighton	582		300		282		.57
93	Bristow							
94	Britt	63,454	54,825	3,500		5,129		43.91
95	Brooklyn	19,850	13,850	6,000				13.37
96	Brunsville							
97	Buckeye							
98	Buffalo	7,600		7,600				15.42
99	Buffalo Center	21,922		21,200		722		24.14
100	Burch	19,796		17,500		2,296		31.72
101	Bussey							
102	Calamus	46				46		.12
103	Callender	145				145		.36
104	Calmar							
105	Calumet	340				340		1.63
106	Camanche							
107	Cambridge	4,736	3,900			836		6.93
108	Cantril	570				570		1.23
109	Carbon							
110	Carlisle	9,000		8,000		1,000		14.22
111	Carpenter							
112	Carson	17,084		15,000		2,084		26.04
113	Cascade	8				8		
114	Casey	17,413		15,000		2,413		21.74
115	Castalia	3,000		3,000				11.45
116	Castana	2,100		2,100				4.76
117	Castle Hill							
118	Cedar Heights	770			700	70		

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
298,217	84,468	11,372	50,617	151,760	226,337	26	----------	----	58
130,518	58,124	24,982	----------	47,412	68,188	14	----------	----	59
176,857	53,096	61,520	----------	62,241	90,895	22	----------	----	60
186,384	47,232	70,828	20,072	48,252	72,825	47	9,392	----	61
1,369,294	679,472	225,428	70,384	394,010	637,831	22	----------	----	62
1,520,903	688,952	193,864	162,840	475,247	736,655	33.5	123,960	4	63
348,493	178,072	60,634	----------	109,787	169,463	20	----------	----	64
134,484	51,336	30,576	35,532	17,040	46,406	10	18,000	----	65
58,140	29,632	28,508	----------	----------	14,535	26	----------	----	66
260,148	76,368	122,132	28,168	33,480	90,147	27	22,044	----	67
50,033	30,033	20,000	----------	----------	11,099	5	----------	----	68
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3,073,510	1,693,692	661,640	132,228	585,950	1,206,140	28	137,180	5	70
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490,787	225,224	54,316	18,372	192,875	267,353	15	67,724	5	72
184,790	96,344	62,300	----------	26,146	65,807	13	18,950	4	73
381,266	61,275	24,083	16,388	279,520	304,957	27	----------	----	74
321,412	126,448	70,864	1,100	123,000	172,603	12	----------	----	75
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236,608	106,412	80,244	----------	49,952	96,616	21	----------	----	77
488,676	212,560	97,332	33,800	144,984	230,907	15	50,556	5	78
216,980	115,560	47,100	----------	54,320	94,985	10	----------	----	79
365,876	151,668	94,580	17,128	102,500	168,344	39	----------	5	80
211,441	54,092	27,154	5,516	124,760	146,437	12	8,664	5	81
259,121	185,067	41,439	----------	32,615	89,241	10	125,827	10	82
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291,909	157,979	35,980	----------	97,950	146,440	18	----------	5	84
400,576	123,524	95,396	16,904	164,752	223,708	37.5	----------	----	85
310,184	187,184	52,060	----------	70,940	130,751	23	62,040	----	86
205,714	87,920	68,644	----------	49,150	87,791	15	19,360	3.5	87
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176,307	159,908	16,399	----------	----------	44,076	24	----------	----	90
347,740	127,848	75,360	8,860	135,672	188,729	5	----------	----	91
983,408	440,820	204,668	72,972	264,948	444,563	18	13,200	----	92
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896,282	509,336	259,874	61,872	65,200	272,970	23	11,812	----	94
2,166,248	707,632	282,536	33,380	1,142,700	1,398,587	27	----------	----	95
102,000	50,000	34,000	18,000	----------	39,000	20	----------	----	96
172,052	93,152	41,400	37,500	----------	71,138	27	----------	----	97
189,884	143,160	29,620	17,104	----------	45,856	18	----------	----	98
726,232	303,512	179,300	51,188	192,232	350,747	22	23,726	----	99
435,691	238,569	144,752	----------	52,370	148,200	26	----------	----	100
458,588	187,236	81,102	----------	190,250	257,434	13.5	7,800	5	101
232,668	154,040	64,028	1,200	13,400	68,217	18	11,000	3	102
368,112	153,800	73,500	21,000	119,812	181,842	24	27,215	4	103
573,288	365,024	83,496	43,680	81,088	204,188	27	----------	----	104
221,456	61,812	48,208	15,156	96,280	127,574	24	----------	----	105
206,320	145,280	17,340	----------	43,700	84,355	13	----------	----	106
503,506	205,920	122,932	131,112	43,542	158,533	18	173,952	4	107
353,214	118,892	51,696	----------	182,626	225,523	13	----------	----	108
67,640	48,724	13,716	----------	5,200	20,810	12	----------	----	109
534,224	277,384	72,144	----------	184,696	272,078	25	20,596	3	110
115,842	42,572	36,232	19,008	18,030	42,483	------	11,057	----	111
442,824	210,272	105,596	16,456	110,500	193,581	26.5	----------	----	112
1,368,040	601,292	494,312	11,136	261,300	537,985	18	2,436	5	113
653,087	264,032	158,244	----------	230,811	336,380	37	13,948	5	114
312,170	164,748	53,216	32,476	61,730	123,428	4	102,572	----	115
283,052	147,144	84,880	48,228	2,800	72,863	25	----------	----	116
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TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
119	Center Junction							
120	Center Point	13,000	13,000					14.29
121	Central City							
122	Centralia							
123	Charlotte	9,000		9,000				23.44
124	Charter Oak	29,935		16,000		13,935		37.47
125	Chatsworth							
126	Chelsea	16,022		16,000	22			27.53
127	Chester	2,025		850		1,175		6.98
128	Chillicothe							
129	Churdan	17,936	14,000			3,936		25.84
130	Cincinnati	1,000	1,000					.61
131	Clare	1,282	1,000			282		4.51
132	Clarence	2,538		1,000		1,538		3.78
133	Clarkville							
134	Clayton							
135	Clearfield	500	500					.72
136	Cleghorn							
137	Clemons							
138	Clermont							
139	Cleveland							
140	Clio	7					7	.03
141	Clover Hills							
142	Clutier	2,486		2,000		486		9.01
143	Coburg							
144	Coggon	5,539	1,500			4,039		9.73
145	Coin							
146	Colesburg	200					200	.63
147	College Springs	307				307		.52
148	Collins	4,500		4,500				7.91
149	Colo	18,242		18,000		242		34.03
150	Columbus City							
151	Columbus Junction	13,378		10,000		64	3,314	12.09
152	Conesville							
153	Conrad	8,507		8,500		7		13.72
154	Conway							
155	Coon Rapids	8,200	5,850	1,750		600		6.73
156	Coppock							
157	Coralville							
158	Correctionville	25,721	21,000			4,721		24.36
159	Corwith	20,301		16,500	1,721	2,080		36.45
160	Corydon	92,443		85,122		7,321		52.61
161	Cotter							
162	Coulter	626				626		2.04
163	Craig	300			300			2.22
164	Crawfordsville	12,049		10,000		1,867	182	37.30
165	Cromwell							
166	Crystal Lake	14			14			.08
167	Cumberland	9,200		8,500	700			16.03
168	Curlew							
169	Cushing	1,200				1,200		4.20
170	Cylinder	477		360	117			2.96
171	Dakota City	10,317		10,000		317		23.08
172	Dallas	295				195	100	.90
173	Dallas Center	1,842				1,842		2.15
174	Dana							
175	Danbury	7,008	7,000			8		12.12
176	Danville	6,300		4,500		1,800		22.50
177	Davis City	9,150		9,000		150		14.39
178	Dayton	19,000	4,000	15,000				23.57
179	Dawson	598				598		1.95

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R., R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
248,714	80,256	51,036	54,372	63,050	109,466	11			119
701,200	364,156	106,016	44,624	186,494	315,183	38	37,192	5	120
									121
45,648	33,116	10,620	112	18,000	12,762		28,200		122
177,668	146,648	31,020			44,417	31.5			123
486,132	313,620	115,056	27,256	30,200	144,183	34	9,740	1	124
103,916	42,544	46,972		14,400	36,779		19,202		125
						30		5	126
221,528	118,884	61,594		41,050	86,150	28			127
51,216	27,308	19,108		4,800	16,404	10.5			128
846,694	656,108	120,636		69,950	264,136	32			129
505,292	283,892	112,360	59,540	49,500	163,448	25			130
164,380	86,780	64,100	13,500		41,095		14,980	5	131
599,308	394,052	152,680	52,576		149,827	21			132
1,120,004	447,508	109,512	84,064	478,920	639,191	16			133
72,458	30,138	15,720		26,600	38,064	10	3,642	3	134
654,980	282,360	124,612	30,572	218,025	327,261	30	9,084	5	135
225,464	85,456	57,772	23,268	58,968	140,592	10	9,664		136
						21			137
507,372	298,720	98,836		109,817	209,206	17	23,528	3	138
									139
100,855				100,855		15			140
247,891	228,254	19,637			62,153	5	194,524	5	141
268,448	120,232	83,600	41,616	23,000	84,362	21	22,176	6	142
51,136	12,808	27,528		10,800	20,884				143
633,327	312,924	102,444	42,124	175,835	272,182	28			144
658,836	220,812	175,868	66,812	180,344	301,967	17	50,328	5	145
152,120	105,560	46,240		320	136,750	8	8,000	4	146
388,572	101,580	77,408		119,584	186,831				147
1,976,607	1,453,428	162,044	105,928	255,207	685,557	20	358,272	5	148
379,078	188,108	90,916	41,224	58,830	138,893	34	24,700	4	149
176,710	79,196	19,944		77,570	102,355	20.3			150
1,008,362	540,916	249,780		217,666	415,330	30.3	73,640	5	151
209,740	52,640	43,740	109,280	94,080	145,495			4	152
867,827	281,336	177,096	50,420	358,975	486,188	24	39,652		153
									154
674,644	433,324	164,388	18,432	58,500	213,536	28.25	41,564	4	155
22,780	12,780	10,000			5,695	10	5,504	4	156
									157
683,014	354,796	164,916	42,532	120,770	261,331	26			158
382,503	156,880	101,880	61,218	62,525	142,519	38	31,760	5	159
1,720,788	879,752	363,720	49,800	427,516	750,834	31.5	16,184	5	160
463,518	280,664	56,184		126,670	210,882	5			161
372,422	269,372	56,620		46,430	127,928	19			162
129,344	70,260	47,884		11,200	40,736	12			163
314,222	146,912	72,324	8,852	86,130	143,153	24	9,080	3.5	164
						10			165
175,092	45,020	65,500	41,436	23,046	61,035	22			166
604,983	275,236	141,720	30,072	157,995	269,742	22.5	21,528	5	167
136,000	93,780	42,220			34,015	10			168
						35			169
140,250	102,440	16,910		20,900	50,737	27	68,580		170
253,936	151,396	22,512	57,028	23,000	80,734	31	49,124	5	171
170,196	85,592	26,004		67,600	95,499	23	22,500	5	172
1,031,255	387,172	174,764	14,420	454,899	598,987	13	1,434	5	173
168,016	71,826	39,704		56,486	114,368	19	12,800	4	174
286,704	160,116	47,456	44,132	35,000	97,926	30	59,812		175
494,432	201,450	94,276	2,112	196,594	271,053	6	55,314	5	176
220,024	162,676	63,948	2,400		132,634	59	9,070	5	177
307,337	111,195	50,960	8,132	227,050	704,158	22			178
									179

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

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
180	Decatur City	7				7		.02
181	Dedham							
182	Deep River	9,500	9,500					18.41
183	Defiance	7,817	7,499		318			19.49
184	Delaware							
185	Delmar	6,730	5,750			980		12.17
186	Delhi	872				872		1.99
187	Deloit							
188	Delta							
189	Denver	5,000		5,000				10.46
190	Derby	306					306	.95
191	De Soto	3,200	3,200					10.74
192	De Witt	2,153				2,153		1.15
193	Dexter	15,546		15,500		46		19.19
194	Diagonal	200			200			.41
195	Dickens							
196	Dike	9,200		7,500	1,700			24.27
197	Dixon	6,200		6,200				28.31
198	Dolliver	6,385	5,000			1,385		59.12
199	Donohue							
200	Donnellson	7,638		7,500		138		17.97
201	Doon	6,501		6,500		1		10.62
202	Dougherty	1,051	1,050			1		4.53
203	Dow City	7,100		5,600		1,500		12.43
204	Dows	1,734		1,500		234		1.73
205	Drakesville	169				169		.62
206	Dumont	7,040	7,000			40		12.10
207	Duncombe	6,674	6,674					14.02
208	Dunkerton							
209	Dunlap	12,243	4,000	8,000		243		8.79
210	Durango							
211	Durant							
212	Dyersville	13,500	13,500					7.16
213	Dysart	30,500		30,500				32.55
214	Earlham	27,000	1,00	25,000		1,000		36.05
215	Earling							
216	Earlville	10,000	9,500		500			17.18
217	Early	14,315		10,000	2,918	1,397		26.81
218	East Peru							
219	Eddyville	8,869	2,000	4,000		2,869		8.48
220	Edenville	12,207		10,000		2,207		27.07
221	Edgewood	3,051	3,000			51		4.88
222	Elberon	154				154		.45
223	Eldridge	1,000	1,000					4.24
224	Elgin	2,900	2,900					4.75
225	Elkader	3,500	3,500					2.89
226	Elkhart							
227	Elkhorn							
228	Elkport	299				299		1.42
229	Elliott	9,203		8,000		1,203		16.49
230	Ellston							
231	Ellsworth	13,566		13,500		66		25.60
232	Elma	13,000		13,000				14.93
233	Ely							
234	Emerson	1,312				1,312		2.83
235	Epworth	10,640		10,000		640		23.54
236	Essex	9,000	9,000					11.29
237	Everly	7,500	7,500					15.89
238	Exira	17,748	16,750			998		21.08
239	Exline							
240	Fairbank	15,978	4,000	8,014		3,964		28.40

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
257,900	109,340	78,460	----------	70,100	117,050	17.5	----------	----	180
----------	----------	----------	----------	----------	----------	----	----------	----	181
694,934	282,328	144,060	856	267,690	374,501	34	9,924	17	182
----------	----------	----------	----------	----------	----------	----	----------	----	183
115,977	57,829	9,964	35,984	12,200	38,144	15	----------	----	184
469,116	222,812	81,932	118,272	46,100	151,854	15	----------	5	185
298,478	139,916	54,580	21,012	82,970	136,847	----	----------	----	186
----------	----------	----------	----------	----------	----------	20	----------	----	187
755,316	307,280	140,404	32,928	274,704	394,857	25.5	32,928	5	188
718,782	312,196	70,592	14,954	321,040	420,468	23	30,426	5	189
77,532	25,729	14,853	----------	36,950	47,095	5	----------	----	190
274,188	120,596	56,448	18,596	78,548	127,458	26	10,224	5	191
1,401,396	730,340	257,856	----------	413,200	660,249	35	----------	----	192
653,767	334,316	112,604	33,908	172,939	293,146	20	13,536	5	193
305,626	169,088	63,088	17,344	56,106	117,736	19	21,092	5	194
----------	----------	----------	----------	----------	----------	----	----------	----	195
356,160	173,204	120,680	18,456	43,820	121,905	31	46,728	----	196
260,386	110,380	44,540	4,616	100,850	139,933	10	21,560	10	197
112,930	51,150	58,352	3,428	----------	28,233	28	12,226	----	198
166,400	74,580	47,380	6,840	37,600	69,800	----	----------	----	199
409,216	214,580	69,060	63,076	62,500	149,179	17	9,400	4	200
310,976	183,344	100,348	27,284	----------	98,207	39	----------	----	201
291,730	80,352	94,052	27,066	90,260	140,628	23	21,744	3	202
304,404	168,940	74,348	24,116	37,000	103,851	30	----------	----	203
536,212	425,940	109,272	----------	----------	133,803	28	----------	----	204
182,064	70,532	23,124	15,504	72,904	100,194	9	----------	----	205
----------	----------	----------	----------	----------	----------	23	----------	----	206
437,606	218,500	76,640	77,540	64,926	158,096	32	107,440	5	207
381,935	108,320	112,440	----------	161,175	216,365	16	----------	----	208
1,015,336	513,784	222,256	68,002	211,296	412,306	26.5	19,912	5	209
25,844	9,744	4,732	11,368	----------	6,461	----	----------	----	210
596,616	516,264	80,352	----------	----------	149,154	20	----------	----	211
1,628,144	1,030,716	458,532	126,448	12,448	461,372	25	123,688	5	212
1,255,072	633,232	235,828	29,872	356,140	580,873	27	13,348	----	213
611,484	279,352	99,424	44,128	188,580	294,056	34	11,502	5	214
159,536	73,768	85,768	----------	----------	39,884	20	----------	----	215
555,800	229,096	102,752	24,492	199,460	288,565	25	----------	----	216
472,902	269,200	62,602	----------	141,100	224,050	33	----------	5	217
210,892	73,116	48,684	49,284	39,808	82,579	----	44,280	4	218
660,180	308,636	65,832	5,102	280,610	375,502	----	----------	----	219
387,272	159,076	107,512	35,364	85,320	160,808	23	32,242	5	220
528,913	262,888	88,428	38,768	138,829	236,305	20	19,600	4	221
352,240	119,948	93,212	107,580	31,500	111,685	14	44,967	4	222
----------	----------	----------	----------	----------	----------	----	----------	----	223
511,156	284,684	130,416	4,456	91,600	196,489	21	83,636	5	224
1,291,268	516,184	197,168	32,496	545,420	731,895	31	----------	----	225
155,300	84,460	70,840	----------	----------	38,825	12	9,630	4	226
697,678	247,320	108,764	----------	341,594	430,615	12	22,720	5	227
67,305	39,341	9,064	----------	18,900	31,309	5	----------	----	228
481,552	202,028	160,508	4,455	114,561	209,659	32	7,976	----	229
42,777	14,753	9,402	4,642	13,980	42,777	----	----------	----	230
333,868	176,496	84,572	----------	72,800	138,067	46	----------	----	231
729,404	355,804	159,512	32,688	181,400	318,401	22	67,248	3	232
209,234	87,528	38,256	1,100	82,350	113,971	9	11,556	3	233
538,637	175,316	88,728	22,508	252,085	323,737	22	----------	----	234
----------	----------	----------	----------	----------	----------	29	639	----	235
----------	----------	----------	----------	----------	----------	28	----------	----	236
497,187	159,534	108,534	41,544	187,575	264,964	16	----------	----	237
930,987	316,704	179,544	26,308	408,429	539,068	31	----------	----	238
483,864	134,523	78,492	77,284	193,565	268,649	18	115,920	4	239
575,003	261,563	120,424	22,216	170,800	271,851	30	----------	----	240

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

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
241	Farley	3,089		3,000		89		4.24
242	Farmersburg							
243	Farmington	6,000	* 6,000					5.03
244	Farnhamville	5,000		5,000				14.08
245	Farragut							
246	Fayette	14,639		13,000	423	1,216		12.46
247	Fenton	5,998		5,000		998		19.73
248	Ferguson							
249	Fertile							
250	Floris							
251	Floyd							
252	Fonda	23,395		22,500		895		21.16
253	Fontanelle	30,077		30,000		77		34.65
*254	Forest City							
255	Ft. Atkinson							
256	Ft. Des Moines	2,141	1,900			241		3.98
257	Foster							
258	Fostoria	3				3		.02
259	Franklin							
260	Fraser							
261	Fredericksburg	15,170		15,170				23.89
262	Frederika							
263	Fremont	1,273				1,273		2.45
264	Galt	460				460		2.48
265	Galva	8,400				8,400		17.57
266	Garber							
267	Garden Grove							
268	Garnavillo							
269	Garner	9,152	7,000		318	1,834		7.46
270	Garrison							
271	Garwin	10,500		10,500				20.47
272	Geneva	589				589		2.87
273	George	11,924	11,000			924		16.94
274	Germania	11,336		10,000		1,336		26.61
275	Gilbert	10,875		9,000	1,526	349		43.15
276	Gilbertville							
277	Gilman	14,500	13,500		1,000			30.40
278	Gilmore City	19,083		15,000		4,083		20.41
279	Gladbrook	15,050		12,500		2,550		15.69
280	Glidden	21,000	21,000					23.00
281	Goldfield	11,503	11,500			3		15.38
282	Goodell	69				69		.28
283	Goose Lake	2,200		2,200				19.47
284	Gowrie	11,270	3,900	6,500		870		11.80
285	Graettinger	1,413				1,013	100	1.90
286	Graf							
287	Grafton							
288	Grand Junction	1,460	1,350			110		1.48
289	Grand Mound	6,400				6,400		13.30
290	Grand River	510				510		1.40
291	Grand View	1,266				1,266		3.38
292	Granger	3,600	1,100	2,500				13.09
293	Grant	3,691				597	3,094	11.75
294	Grant City							
295	Granville	2,800		2,800				6.75
296	Gravity	235				235		.43
297	Gray	108				108		.59
298	Greeley	8,000	8,000					21.62
299	Greene	14,317	2,500	10,855	943	19		10.89
300	Greenfield	37,773	36,215			1,558		23.26
301	Green Island							

*Reported this year as city.

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
490,724	263,184	95,704	70,136	61,700	168,956	30	39,296	5	241
									242
700,768	392,344	136,952	81,472	90,000	234,734	20			243
215,199	88,448	2,968	7,004	116,779	150,368	8.5	38,016	3	244
450,880	173,376	126,042	19,202	132,260	211,914	22			245
1,051,308	436,256	162,664	55,876	396,512	560,211	25	27,860	5	246
268,351	121,832	64,800		81,719	128,377	30			247
									248
297,328	139,820	48,280		109,228	156,253	10	51,320	4	249
									250
353,500	173,008	55,188	37,172	88,141	154,483	14			251
915,640	488,144	232,500	70,664	124,332	322,150	48			252
805,760	215,236	245,644	108,648	236,232	378,614	39	148,660	5	253
									254
234,316	109,564	62,032	21,520	41,200	89,479	19			255
109,120	156,140	2,260	10,720		42,280	24			256
									257
142,100	50,228	39,204	11,068	41,600	66,725	10	16,692	4	258
31,252	19,072	6,280		5,900	12,238	10			259
									260
501,671	227,816	123,576	140,988	9,291	501,671	24			261
									262
590,548	253,204	109,220	60,004	168,120	273,727	31	66,004	4	263
171,588	52,544	52,292	19,412	47,340	80,902	20			264
447,684	245,356	135,428		66,900	162,096	43.2			265
111,704	40,568	17,912	44,024	9,200	34,826	3			266
293,030	218,380	55,010	1,140	18,500	171,857	13			267
569,354	216,252	66,644		286,458	357,182	6	56,980	5	268
726,096	241,752	277,524	91,420	115,400	268,073	35.5	33,896	5	269
463,232	233,220	125,228	21,984	82,800	177,908	5	9,084	4	270
554,552	214,968	166,376	31,268	141,940	245,093	23.5	29,544	5	271
209,368	106,828	60,340		42,200	85,005	14.5			272
									273
340,150	137,378	137,378		65,394	134,083				274
222,994		53,804		169,190		35			275
									276
503,018	186,252	108,236	18,420	190,110	268,337	36.5			277
459,619	274,811	109,248	25,592	49,968	154,133	26.5	41,340		278
1,228,444	841,667	386,777			307,066	31			279
748,093	453,576	138,000	21,417	135,100	304,417	28			280
522,344	278,876	108,088		135,380	232,121	33	34,984	4	281
111,106	63,792	37,114		10,200	40,019	22			282
70,520	55,860	14,660			17,630	25			283
1,016,170	497,440	203,720	193,240	121,770	345,370	32	160,220	4	284
552,250	181,730	185,976	26,864	157,680	256,324	46.5	2,463	5	285
									286
219,286	84,508	46,288	22,260	66,230	104,494		6,672	4	287
770,960	396,720	99,080	74,900	200,290	342,965	13	10,980	4	288
393,190	169,620	97,820		125,750	192,610	29			289
267,512	118,004	76,808		72,700	121,403				290
335,022	125,120	54,180	4,228	151,494	197,376	13.5			291
539,580	103,876	39,960	23,824	371,920	413,835	29	8,424	5	292
162,348	100,440	40,408		21,500	56,712	35	28,500	3	293
54,577	46,437	8,140			13,637	6			294
205,972	131,024	59,448		15,500	53,118	31			295
570,145	176,212	85,784	27,552	280,597	352,984	19			296
199,716	90,864	47,072	46,432	15,348	61,440	9.7	44,508		297
610,798	353,068	93,650	76,760	87,320	218,692	21			298
1,665,535	619,904	292,840	42,728	710,063	948,927	20			299
1,556,334	690,312	284,928	55,916	525,178	782,967	34.5	198,000		300
96,588	32,992	8,720	52,976	1,900	25,572				301

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

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
302	Grimes	3,800		3,000		800		10.83
303	Griswold	4,701				4,701		4.09
304	Grundy Center	7,609	6,709			900		4.67
305	Gruver	25				25		.23
306	Guernsey							
307	Guthrie Center	50,631	33,782	9,000		4,849	3,000	30.17
308	Guttenberg	12,921		10,000		2,921		6.85
309	Halbur							
*310	Hamburg	41,617	20,200	15,000		6,417		18.88
311	Hamilton							
312	Hancock							
313	Hanlontown							
314	Harcourt	1,789				1,789		5.90
315	Hardy	112				112		
316	Harper							
317	Harper's Ferry	306		275		31		.97
318	Harris	12,705		9,000		3,705		41.25
319	Hartford							
320	Hartley							
321	Hartwick							
322	Harvey	825			700	125		2.06
323	Hastings	473				473		1.09
324	Havelock	3,500		3,000		500		12.59
325	Hawkeye	5,500		5,500				8.96
326	Hazelton							
327	Hedrick	16,500		16,500				17.82
328	Henderson							
329	Hepburn							
330	Hills							
331	Hillsboro							
332	Hinton	6,000		6,000				20.62
333	Holland	327				327		2.15
334	Holstein	24,000		24,000				21.11
335	Holy Cross							
336	Hopeville							
337	Hopkinton	7,747	5,000	2,165		582		9.27
338	Hornick	24				24		.08
339	Hospers	8,205		7,000		1,205		14.73
340	Hubbard	5,343		5,200		143		8.06
341	Hudson	5,450	3,750			1,700		13.26
342	Hull							
*343	Humboldt							
344	Humeston	33,980		31,000	2,980			32.96
	Huxley							
346	Imogene	5,000	5,000					15.92
347	Inwood	17,055		15,000		2,055		23.92
348	Ionia							
349	Ireton	3,500		3,500				5.22
350	Irwin	6,001	6,000			1		17.29
351	Jackson Junction							
352	Jamaica	3				3		.01
353	Janesville							
354	Jesup	8,704		8,700		4		11.03
355	Jewell Junction	24,201		22,000		2,201		22.53
356	Joice							
357	Jolley	5,000	5,000					20.33
358	Kalona							
359	Kamrar	7,019	7,000			19		26.19
360	Kanawha	30,431		25,000		5,431		58.97
361	Kellerton	2,000	2,000					3.42
362	Kelley	8,003	8,000			3		36.05

*Reported this year as city.

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
340,954	161,666	127,018	----------	52,270	124,440	23.5	----------	----	302
869,226	476,080	122,620	----------	270,570	420,214	27	----------	----	303
1,842,723	845,036	405,128	55,934	536,625	863,150	32	20,032	5	304
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296,060	214,848	53,712	----------	27,500	94,640	10	----------	----	306
1,623,057	885,024	312,928	21,180	403,925	708,708	39.2	12,904	7	307
807,242	449,836	121,760	92,826	142,820	308,926	14	----------	----	308
107,392	61,104	46,288	----------	----------	26,848	25	----------	----	309
1,354,080	727,344	289,396	91,096	247,144	532,680	46.5	5,976	----	310
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412,548	113,856	60,348	43,944	194,400	248,937	7	----------	5	312
311,695	113,088	56,316	45,940	96,351	150,187	17	42,904	5	313
333,414	162,020	39,940	85,220	46,234	118,029	10	83,160	4	314
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202,944	73,388	56,776	----------	72,780	105,321	10	----------	----	316
230,835	88,992	31,156	80,650	30,037	80,188	20	----------	----	317
233,148	100,456	96,940	32,252	3,500	60,912	35	----------	----	318
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129,666	39,026	38,180	----------	52,460	71,159	8	----------	----	321
134,128	92,108	42,020	----------	----------	33,532	-----	----------	----	322
271,735	99,972	70,368	29,924	71,471	121,537	18	9,252	3.5	323
165,876	80,000	60,476	----------	25,400	60,613	-----	18,580	----	324
641,548	316,076	145,884	31,298	148,290	271,607	17.5	21,256	5	325
610,294	190,158	119,936	7,500	292,700	372,097	12	----------	----	326
870,924	327,752	148,676	119,988	274,508	423,612	35	65,508	----	327
718,566	284,528	359,088	----------	74,950	235,854	-----	----------	----	328
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197,742	73,976	22,266	----------	101,500	125,560	-----	9,748	3	330
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83,173	50,485	23,888	----------	8,800	27,393	20	----------	----	333
1,317,842	694,476	233,948	53,058	336,360	581,733	42.5	110,076	5	334
39,592	29,384	10,208	----------	----------	9,900	4	1,600	4	335
19,032	4,596	11,172	----------	3,264	7,206	-----	----------	----	336
641,902	383,300	131,468	51,264	75,870	217,378	21	----------	----	337
161,140	67,128	94,012	----------	----------	40,285	20.5	----------	----	338
278,180	149,856	93,344	5,500	29,480	95,780	40	----------	----	339
763,337	396,340	157,632	----------	209,365	347,930	37	70,000	2	340
614,176	187,528	112,012	26,156	288,480	369,904	24	----------	----	341
580,189	243,652	176,804	40,240	119,493	234,667	25	----------	----	342
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411,836	219,824	79,852	----------	112,160	87,079	9	80,072	4	345
248,104	117,420	54,552	----------	76,132	62,026	7	----------	----	346
----------	----------	----------	----------	----------	----------	40	----------	----	347
241,736	84,884	45,552	----------	111,300	146,409	10	23,836	4	348
481,160	241,216	101,820	39,376	98,748	194,341	32	39,040	----	349
281,204	150,144	70,668	60,392	----------	115,595	18.5	----------	----	350
220,276	182,888	34,388	----------	3,000	57,319	5	----------	----	351
342,288	127,580	47,708	----------	167,000	210,822	15	15,432	5	352
297,568	132,764	52,549	----------	112,195	158,593	10	----------	----	353
766,802	381,548	154,532	46,772	183,950	329,663	20	----------	----	354
969,722	505,972	153,276	186,632	123,842	335,312	33	----------	----	355
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182,428	41,864	44,308	72,468	23,788	63,448	15	----------	----	357
551,029	228,916	126,180	19,396	176,537	270,160	13	----------	----	358
277,506	131,580	63,404	54,736	27,786	90,216	33	37,496	4	359
726,152	409,132	121,688	42,732	152,600	295,988	-----	----------	----	360
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283,790	134,148	47,480	67,680	34,482	96,849	22	275,344	4	362

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

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
363	Kellogg	12,034		10,000	2,034			19.44
364	Kensett							
365	Kent							
366	Kenwood Park	13,559		8,350		5,209		24.26
367	Keosauqua							
368	Keota	36,719	34,000				2,719	34.28
369	Keystone	2,600	800	1,800				5.27
370	Kingsley							
371	Kinross	40				40		.26
372	Kirkman							
373	Kirkville							
374	Kiron	2,000		2,000				8.37
375	Klemme	2,010		2,000		10		4.98
376	Knierim							
377	Knowlton							
378	Lacona	19,136		15,000		4,136		36.38
379	Ladora							
380	Lake Mills	35,495	35,489			6		23.98
381	Lake Park	19,600	16,500			3,100		27.44
382	Lake View							
383	Lamoni	44,014	1,000	38,803	4,200	11		24.76
384	Lamont	9,430		9,000		430		15.93
385	La Motte	4,501	4,500			1		15.10
386	Lanesboro							
387	Lansing	10,050		10,000		50		6.07
388	La Porte City	5,212	900	4,312				3.38
389	Larchwood	13,000	3,000	10,000				27.31
390	Larrabee							
391	Latimer	2,000	2,000					5.60
392	Lattners							
393	Laurel							
394	Laurens	15,632		15,500		132		18.43
395	Lawler	14,131	13,500			631		21.54
396	Lawton	4,187	100	4,000		87		22.04
397	Le Claire	233				233		.34
398	Ledyard	5,566	5,000		500	66		23.19
399	Le Grand							
400	Lehigh	22,000	20,000			2,000		17.05
401	Leighton							
402	Leland	12					12	.06
403	Lenox	44,321		42,000		2,321		33.58
404	Le Roy	5				5		.02
405	Lester	4,000	4,000					14.60
406	Letts	537				537		1.18
407	Lewis	5,001		5,000		1		7.67
408	Lidderdale							
409	Lime Springs	8,915		7,500		1,415		16.29
410	Linden	5				5		.02
411	Lineville	15,000		15,000				19.95
412	Linn Grove	10,761		9,000		1,761		33.63
413	Lisbon	13,647	13,497			150		15.53
414	Liscomb							
415	Littleport	409				409		1.99
416	Little Rock	2,418				2,418		3.81
417	Little Sioux							
418	Livermore	13,500	13,500					21.29
419	Lockridge	167				167		21.29
420	Logan	20,000	20,000					12.19
421	Lohrville	16,569	7,000			9,569		23.81
422	Lone Rock							
423	Lone Tree	1,100	1,100					1.36

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural land in incorporation	Mills levied	Number
524,809	236,362	68,324	----------	220,123	296,294	----------	----------	----	363
503,723	175,552	83,408	20,036	224,727	294,476	21	49,008	4	364
179,024	71,964	44,036	8,824	54,200	85,406	12	6,404	----	365
563,944	421,248	21,596	55,300	65,800	199,336	33	----------	----	366
608,569	429,500	88,096	21,520	159,453	300,232	----------	35,320	5	367
1,223,692	514,292	253,540	33,688	422,172	622,552	28	----------	----	368
796,228	282,348	161,640	23,140	329,100	445,882	32	17,324	5	369
817,061	685,076	42,817	----------	89,168	271,141	29.5	----------	----	370
87,826	34,336	31,956	----------	21,534	38,107	10	4,960	5	371
165,652	61,456	40,884	37,340	25,972	60,892	11	6,780	4	372
189,338	90,980	32,396	----------	56,962	87,806	8	54,796	4	373
336,900	123,236	84,352	23,844	105,468	163,326	21	----------	----	374
191,732	139,872	51,860	----------	----------	47,632	24	----------	----	375
185,288	99,544	42,052	6,794	36,898	79,091	15	----------	----	376
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410,494	200,896	98,440	25,616	85,542	160,780	19	----------	----	378
376,958	140,380	58,376	----------	178,202	227,891	10	----------	----	379
1,392,232	710,796	226,964	142,076	312,396	582,357	40	66,236	4	380
456,824	197,224	153,064	43,656	62,880	161,360	43	6,141	----	381
736,851	325,460	116,860	13,601	280,930	394,910	25	72,072	5	382
1,141,290	568,344	226,248	129,104	217,594	448,518	42	31,916	7	383
459,556	201,988	80,676	24,492	152,400	229,189	20	----------	----	384
253,232	145,428	28,836	16,128	62,840	112,538	48	14,440	----	385
212,464	150,451	56,940	648	4,425	56,435	28.5	25,600	----	386
1,005,174	439,712	259,628	59,526	246,308	436,024	----------	----------	----	387
1,514,410	721,600	352,304	66,796	373,710	658,885	27	119,068	5	388
125,772	47,164	47,164	17,444	14,000	41,948	30	----------	----	389
187,000	56,372	69,048	17,224	44,356	80,017	10	142,644	10	390
460,768	239,560	89,136	33,072	99,000	189,442	29	----------	----	391
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261,356	121,556	29,984	20,136	89,680	132,590	5	56,500	1	393
689,254	397,992	215,672	----------	75,590	229,006	36	7,400	----	394
511,828	180,864	180,864	----------	150,100	240,532	55	----------	----	395
207,882	89,120	59,432	23,280	36,050	79,008	40	20,856	----	396
530,430	254,540	38,340	70,900	166,650	254,375	10	----------	----	397
538,048	202,992	301,008	----------	34,048	159,548	30	25,600	5	398
240,764	123,632	31,732	----------	85,400	124,241	20	----------	----	399
----------	----------	----------	----------	----------	----------	40.5	----------	5	400
64,898	32,996	23,952	----------	7,950	22,187	----------	----------	----	401
151,715	102,412	33,688	----------	15,615	49,640	15	----------	----	402
1,116,256	606,452	190,364	----------	319,440	518,644	41	----------	----	403
175,884	44,664	25,468	30,320	75,432	100,545	11	15,408	5	404
418,532	227,356	66,220	120,656	4,300	107,853	40	163,196	5	405
413,716	188,672	82,908	32,836	109,300	185,404	20	21,192	5	406
333,672	222,472	92,404	18,796	----------	83,418	29	----------	----	407
183,388	154,728	28,660	----------	----------	45,847	6	----------	----	408
584,088	253,284	81,924	28,380	220,500	315,394	24	15,988	4	409
305,380	164,640	55,052	10,961	74,727	140,611	10.4	64,664	5	410
491,993	263,052	114,308	32,696	81,937	184,451	36	6,204	5	411
285,988	144,636	86,016	31,136	24,200	89,647	34	14,392	5	412
1,160,959	376,359	168,396	----------	616,204	752,393	23	100,164	4	413
246,756	113,176	57,884	23,236	52,460	101,034	26	58,040	5	414
162,676	64,372	24,028	17,876	56,400	82,969	8	----------	----	415
712,016	383,744	150,752	93,752	83,768	240,830	----------	----------	----	416
255,856	128,948	87,808	----------	39,100	93,289	12	6,520	5	417
522,854	192,428	118,096	----------	212,330	289,961	34	----------	----	418
259,191	145,988	45,344	15,129	52,730	104,345	7	16,000	6	419
3,063,720	814,476	210,492	79,752	1,959,000	2,236,180	23	----------	----	420
1,458,834	269,700	872,256	200,478	116,400	458,858	43.5	----------	5	421
79,914	----------	26,584	53,330	----------	----------	15	----------	----	422
828,808	354,672	177,776	35,960	260,400	402,502	22.5	36,824	5	423

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

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
424	Long Grove							
425	Lorimor	100	100					.14
426	Lost Nation	11,500		11,500				19.93
427	Lovilia							
428	Lowden	13,545	13,500			45		21.50
429	Low Moor	200			200			.76
430	Luana	30				30		.18
431	Lucas	469				469		.75
432	Luther	5,204	4,800		404			36.91
433	Lu Verne	16,286		15,000		1,286		29.08
434	Luxemberg							
435	Luzerne	400			400			2.48
	Lynnville							
437	Lytton	132				132		.55
438	Macedonia	8,000	8,000					20.51
439	Macksburg	1,464			136	1,328		4.82
440	Madrid	17,815		14,000	3,000	815		12.29
441	Magnolia							
442	Malcom	3,804	3,500			304		8.92
443	Mallard	3,668	2,300			38	1,330	9.55
444	Maloy							
445	Malvern	4,034	4,000			34		3.22
446	Manilla	24,128		24,000		128		21.47
447	Manly	22,545		18,000		4,545		22.96
448	Manning	8,000		8,000				4.97
449	Manson	4,949		3,900	1,000	49		3.78
450	Mapleton	26,772	2,500	19,459		4,813		22.31
451	Marathon	22,364	4,000	12,000		6,364		38.49
452	Marble Rock	29,962		28,140		1,822		56.00
453	Marcus	29,083		26,000		3,083		29.47
454	Marne							
455	Martelle							
456	Martinsburg							
457	Marysville							
458	Maysville							
459	Masonville	17				17		.06
460	Massena							
461	Matlock							
462	Maurice	2				2		.01
463	Maxwell	4,308	2,500			1,808		5.03
464	Maynard	8,988		8,000		988		21.10
465	McCallsburg	2,685	2,100		9	576		9.20
466	McCausland							
467	McClelland	358				358		2.49
468	McGregor	20,500		19,000	1,500			16.48
469	McIntire							
470	Mechanicsville	6,500	6,500					7.97
471	Mediapolis	3,803		2,800		1,003		4.39
472	Melbourne	313				313		.87
473	Melcher	395				395		.71
474	Melrose	649				649		1.38
475	Melvin	29				29		.10
476	Menlo							
477	Meriden							
478	Merrill	14,500		14,500				27.05
479	Meservey	4,869	3,500			1,369		18.95
480	Meyer							
481	Middletown							
482	Miles	13,000		13,000				41.13
483	Milford	26,114	3,500	21,500		1,114		31.73
484	Millersburg							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in Incorporation	Mills levied	Number
267,27	75,220	51,488	15,620	124,950	547,122	8	----------	--	424
518,02	265,416	75,520	68,660	108,430	210,829	23	239,220	6	425
393,9	297,676	96,252	----------	----------	98,482	39.2	----------	---	426
453,96	286,088	57,532	----------	110,347	191,244	22	----------	---	427
796,04	280,596	119,180	31,116	365,150	535,873	32	----------	---	428
124,51	60,860	35,136	22,972	5,550	25,290	12	11,180	5	429
262,33	103,512	21,728	----------	137,090	168,400	10	49,256	4	430
116,599	----------	116,599	----------	----------	----------	23	18,000	5	431
149,924	99,396	38,080	12,448	----------	37,480	32	40,264	---	432
506,310	204,772	85,504	101,784	114,250	212,280	16	----------	---	433
63,316	50,104	11,612	----------	1,600	17,029	-----	----------	---	434
305,901	128,148	81,284	----------	95,569	147,927	-----	----------	---	435
188,770	121,172	67,598	----------	----------	47,410	-----	----------	---	436
311,172	116,480	90,716	17,048	86,928	142,989	21	8,000	5	437
287,625	85,332	99,728	18,880	83,685	134,670	20	----------	---	438
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1,025,698	556,372	176,876	----------	292,450	475,762	33.5	25,269	---	440
97,576	30,197	13,499	----------	53,880	64,804	18	2,944	5	441
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352,011	119,120	85,733	18,516	128,642	184,484	27	3,500	4	443
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1,929,655	449,772	162,800	45,144	371,939	556,391	42	1,700	3	445
830,096	471,390	130,090	57,636	170,890	335,668	46	19,500	1	446
629,565	374,596	116,180	90,004	48,785	193,980	28	49,620	5	447
1,429,616	701,360	250,788	310,268	167,200	482,804	43	----------	---	448
1,246,819	643,936	241,296	120,668	240,919	489,894	23	----------	---	449
790,253	400,276	219,58	15,303	155,000	327,858	38	----------	---	450
402,696	243,344	115,15	----------	44,200	133,824	21	----------	---	451
----------	----------	----------	----------	----------	----------	32.5	----------	---	452
717,148	465,204	163,7	49,504	98,700	253,312	32	51,236	5	453
234,302	99,020	41,87	----------	93,410	134,037	12	----------	---	454
229,077	134,064	31,9	5,792	57,265	104,562	-----	----------	---	455
351,176	56,008	33,2	26,840	234,972	266,023	25	----------	---	456
65,960	47,400	16,4	----------	2,100	----------	1.3	12,224	4	457
38,052	23,540	8,1	320	6,000	14,013	2	----------	---	458
260,412	151,480	46,0	46,804	16,100	77,178	10	84,536	5	459
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66,548	35,81	25,076	----------	5,660	20,882	5	----------	---	461
219,904	77,204	60,044	54,156	28,500	76,351	20	19,800	4	462
983,612	342,376	185,200	----------	455,936	587,855	26	----------	---	463
554,644	158,736	74,344	32,964	288,600	355,111	23	----------	---	464
421,409	134,516	73,568	50,900	162,425	227,171	26	43,124	5	465
58,207	37,420	14,020	2,007	4,700	26,566	19	----------	---	466
161,438	54,336	53,220	22,780	31,102	32,779	10	----------	---	467
919,706	479,844	210,216	59,796	169,850	357,314	42	----------	---	468
709,244	578,012	88,332	----------	42,900	209,486	22	----------	---	469
795,376	94,080	71,896	----------	629,400	670,894	20	----------	---	470
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512,172	275,012	95,540	----------	141,620	234,808	9	329,840	---	472
631,080	206,168	97,308	38,272	289,332	374,769	28	----------	---	473
152,881	----------	50,205	----------	102,676	----------	29	----------	---	474
186,108	101,104	63,604	----------	21,400	62,577	12	----------	---	475
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134,698	38,484	45,228	47,216	3,770	32,732	28	----------	---	477
379,650	197,584	89,064	----------	93,008	164,670	35	----------	---	478
237,624	110,988,	42,944	56,692	27,000	51,676	36	----------	5	479
782,428	698,996	83,432	----------	----------	195,607	-----	----------	4	480
259,066	77,004	44,544	22,468	115,050	151,054	5	17,728	5	481
438,960	200,332	50,008	46,560	142,060	216,285	33	61,148	4.5	482
894,904	460,360	280,144	26,640	127,760	319,615	31	63,660	---	483
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TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
485	Milo	9,000		7,500		1,500		14.83
486	Milton	19,500		19,500				20.59
487	Minburn	5,580	5,000			580		12.98
488	Minden	7,725	7,010			715		18.01
489	Mingo							
490	Mitchell							
491	Mitchellville	16,000		15,500	500			19.60
492	Modale	25				25		.06
493	Mondamin	2,510				2,510		5.55
494	Monota							
495	Monmouth							
496	Monona	15,500		15,500				16.05
497	Monroe	1,250	500		750			1.35
498	Montezuma	25,869	13,000	12,867			2	19.51
499	Montour	371				371		.99
500	Montrose							
501	Moorhead	5,513		5,000		513		14.47
502	Moorland	49				49		.31
503	Moravia	201				201		.27
504	Morning Sun	17,500	17,500					19.36
505	Morrison							
506	Moulton	5,000	5,000					3.70
507	Mt. Ayr	82,244	13,000	59,080		9,956	208	48.15
508	Mt. Union							
509	Mt. Vernon	23,805	8,000	1,000	7,000	7,805		15.18
510	Moville	18,100		13,800		4,300		22.60
511	Murray	400	400					.47
512	Nashua	6,000					6,000	4.68
513	Neola							
514	New Albin	170				170		.28
515	Newell	10,000		9,500		500		12.70
516	Newhall	1,782			1,782			7.19
517	New Hartford	1,496	1,496					3.16
518	New Liberty							
519	New London							
520	New Market							
521	New Providence							
522	New Sharon	14,665	8,000	4,000		2,665		11.97
523	New Vienna							
524	New Virginia	749				749		1.83
525	Nichols	500	500					1.18
526	Nodaway							
527	Nora Springs	6,602		2,540		4,062		5.75
528	Northboro							
529	North Buena Vista							
530	North English	1,000		1,000				1.07
531	North Liberty							
532	North McGregor							
533	North Tabor							
534	North Washington							
535	Northwood	15,112		15,112				9.91
536	Norwalk							
537	Norway	100			100			.22
538	Numa	300				300		.40
539	Oakland	20,452		12,945		7,507		17.10
540	Oakville	930				930		2.23
541	Oelweyedan	17,003	17,000			3		23.45
542	Odebolt	31,872	13,300	18,000		572		2.57
543	Ogden	23,000			23,000			16.39
544	Olds							
545	Olin	7,126		4,400		2,726		10.09

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
858,959	308,164	102,876	29,852	418,067	528,290	32	18,932	5	485
828,428	481,632	131,716	63,189	151,900	321,032	20	162,248	5	486
246,830	109,792	64,472	9,784	62,782	111,294	17	1,541	5	487
4,202,540	181,276	82,464	3,642,800	296,000	1,272,635	36			488
185,234	91,968	55,080		38,186	74,948	10.5	11,548	5	489
122,686	58,132	31,036	18,808	14,710	41,539	10	6,240	5	490
465,952		71,751		394,201		38			491
323,656	171,564	83,752	43,580	24,760	98,984	11			492
287,284	129,952	90,368	30,312	36,652	99,310	18	4,704	5	493
									494
229,868	91,972	51,800	26,096	60,000	102,467	16	25,384	5	495
1,490,400	490,832	111,864	40,964	846,740	1,007,655	30			496
1,117,629	403,900	95,387	63,304	555,038	695,686	21			497
1,392,667	607,968	211,944	46,468	526,287	842,827	32	131,144	4	498
284,772	114,848	74,456	28,504	66,964	121,371	13	9,864		499
279,763	164,520	42,380	37,788	35,075	96,247	15	21,760	5	500
327,094	126,488	99,746	19,860	81,000	142,528				501
133,135	102,243	19,192		11,700	42,313		54,895	8	502
553,891	252,072	110,524		190,395	281,269	18	35,676	5	503
586,697	383,980	34,250	12,232	156,235	289,538	35.5			504
183,312	111,024	41,788		30,500	68,703	15			505
									506
1,498,676	857,340	231,240	69,708	339,788	629,360	40.5			507
241,967	70,140	66,148	21,100	84,579	123,926	7			508
									509
354,448	193,016	104,332		57,100	131,437	33			510
1,123,600	384,648	143,632		595,320	727,390	25	40,640	5	511
1,135,265	552,516	188,760	63,764	330,225	531,485	23	127,236	5	512
						25			513
407,432	215,128	118,160	12,228	61,916	148,295		2,660		514
960,252	435,688	213,688		316,876	479,220	27.4			515
352,450	119,448	72,628	14,236	146,138	196,716	10			516
356,863	154,552	97,464		104,847	167,851	26			517
131,008	87,300	40,340	8,268	45,100	66,577	4			518
1,149,114	505,796	637,358	5,960		287,276	34			519
513,977	226,072	84,032		203,873	281,399	21.2			520
238,490	122,500	49,240		66,750	109,695	15	72,560		521
1,099,688	392,588	161,356	44,432	501,312	650,906	40	24,884	5	522
173,032	106,452	65,380	1,200		43,258	18			523
354,000	114,000	114,000		126,000	183,000				524
381,920	214,120	10,620	61,360	95,820	191,195	13			525
									526
1,086,021	432,252	205,164	96,000	352,605	535,959	32	463,384	5	527
200,455	57,404	80,436	20,196	42,419	81,928	14	6,660		528
37,486	28,870	8,616			9,371		8,858		529
927,136	362,516	256,868	16,952	290,800	450,084	25.5			530
248,412	98,760	28,112		121,540	153,258	15			531
288,672	117,120	66,328	33,568	71,656	125,910	23			532
									533
									534
1,550,163	814,048	300,212	52,260	383,643	675,273	39	171,988	4	535
530,561	192,668	69,848	39,952	228,093	363,710	1	51,804	2.5	536
532,093	172,376	98,888	31,148	229,681	305,284	26	17,076	5	537
212,700	118,164	34,328	49,888	10,320	60,915	17	8,600	5	538
									539
297,675	171,104	96,380	13,826	16,365	86,695	10			540
698,948	278,144	120,472	269,432	30,900	197,912	29			541
1,114,296	566,956	406,260	42,980	98,100	351,899	39	9,304	5	542
1,184,427	677,812	162,780		343,835	553,983	22			543
303,953	91,832	71,476	9,876	130,769	174,065	9	11,044	5	544
725,522	279,892	85,972	35,408	324,250	424,568	27			545

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

Number	TOWNS	Total debt	Classified by Character					Per capita	
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt	
546	Ollie	522				522			1.53
547	Onsida	785				785			3.39
548	Onslow	8,000		8,000					34.63
549	Orange City	5,887		5,000		887			4.15
550	Orchard								
551	Orient	751				751			1.51
552	Orleans								
553	Ossian								
554	Osterdock								
555	Oto	400			400				1.09
556	Ottosen								
557	Oxford	5,486	5,486						9.50
558	Oxford Junction	2,952				2,952			3.46
559	Oyens								
560	Pacific Junction								
561	Packwood	900			500	400			1.38
562	Palmer	6,882	2,900	5,000	800	1,182			44.51
563	Panama	200	200						1.19
564	Panora	14,170		12,000		2,170			12.80
565	Parkersburg	14,476	7,500			3,076			11.17
566	Parnell	834				834			2.19
567	Paton	8,000	8,000						2.22
568	Patterson								
569	Paullina	17,500		12,500					14.28
570	Parsia	3,500		3,500					9.16
571	Peterson	15,687	3,500	9,681		2,506			29.37
572	Pierson	13,067	10,500		1,000	1,567			26.18
573	Pilot Mound	4,392		4,000		392			12.64
574	Pioneer								
575	Pisgah	1,967				1,967			4.88
576	Plainfield								
577	Plano								
578	Pleasanton								
579	Pleasant Plain								
580	Pleasantville	26,422	20,000	3,520		2,902			32.02
581	Plover	657				657			
582	Plymouth	2				2			.01
583	Pocahontas	21,840	1,500	20,000		340			18.29
584	Polk City	281				281			1.09
585	Pomeroy	15,000		15,000					16.04
586	Popejoy								
587	Portsmouth	1,270				1,270			3.75
588	Postville	25,104		24,000		1	1,103		25.02
589	Prairieburg	6,385		5,000		1,385			28.12
590	Prairie City	1,112				1,112			1.31
591	Prescott	1,136				1,136			2.51
592	Preston	3,000			3,000				4.58
593	Primghar	16,889	14,500			2,389			18.29
594	Princeton	1,000			400	600			2.33
595	Promise City								
596	Protovin	1,350	1,200			150			7.29
597	Pulaski	108					108		.23
598	Quasqueton	600				297	303		1.28
599	Quimby								
600	Quincy								
601	Radcliffe	9,480		8,000		1,480			13.00
602	Rake	358				358			1.54
603	Ralston	289	289						1.44
604	Randalia								
605	Randolph	6,500		4,500	2,000				20.31
606	Rathbun								

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
443,142	218,692	93,756	600	130,09	208,356	22			546
219,965	92,572	26,760	99,345	38	55,056	19		5	547
396,50	118,09	63,172		145,264	188,065	32	10,300	5	548
866,597	**522,012**	**162,112**	**14,969**	167,50	342,278	34			549
									550
453,078	175,124	101,964	23,792	152,198	227,418	8	9,600	5	551
263,668	226,628	37,040			65,917	10			552
840,008	400,480	149,728		289,800	427,352	15			553
34,992	21,269	12,733			10,106		8,079	4	554
124,040	78,472	24,316		21,252	51,200	28	980		555
									556
509,361	221,728	131,924	2,784	242,865	331,974	32			557
528,768	275,472	99,164	10,082	144,050	247,291	20			558
103,103	40,000	20,000		103,103	118,103				559
267,236	124,000	58,548	62,588	22,100	83,384	30	20,876		560
281,168	158,008	49,180		73,980	126,022	7.5	89,744	5	561
290,984	113,632	67,844	50,100	59,408	117,302	19.5	55,344	5	562
272,788	75,544	54,288		142,956	178,469	19			563
1,037,328	567,932	152,668	44,208	272,520	463,722	20			564
1,210,062	536,580	353,940	54,292	265,250	498,953	30			565
226,824	120,240	52,364		54,220	97,371	20			566
207,260	122,640	69,160	15,460		93,900	20	7,390		567
43,338	9,740	14,520	4,558	14,520	21,724	13.5			568
703,736	361,700	206,916	28,372	106,748	255,995	38			569
407,485	198,876	99,620	34,346	74,643	157,851	32	21,412	5	570
604,928	237,672	125,556		241,700	332,507	30			571
679,740	393,828	91,336	110,916	83,660	232,680	45			572
281,859	137,716	40,688		103,455	148,056	20	39,004	4	573
									574
350,797	177,888	74,612	43,452	54,845	128,833	17	47,540	5	575
235,459	95,140	63,820	19,484	57,015	101,626	11	4,780	5	576
									577
121,388	82,600	38,788			30,347	12	17,724	5	578
131,971	78,244	19,272	30	34,425	58,839				579
1,032,554	454,652	165,664	18,108	394,130	553,736	38	36,506	10	580
									581
274,138	123,228	43,720		107,190	148,955	22			582
745,799	397,968	180,056	38,496	129,279	284,909	35.5	48,952	5	583
									584
						23			585
180,475	144,412	36,063			45,119	5			586
266,348	173,572	43,660		49,116	103,424	19			587
1,220,302	625,232	259,620		335,450	556,663				588
227,736	132,744	35,996	8,396	50,600	94,884	31			589
844,170	308,840	156,640		378,690	505,570	27	21,732	5	590
363,902	177,144	67,052		119,766	160,815	21			591
462,320	205,640	108,440	15,892	132,348	214,841	26			592
557,382	185,228	149,724	17,480	204,950	293,058	36	2,840		593
322,760	170,160	46,700		105,900	160,115	18	38,580		594
404,282	208,730	143,330	33,272	18,950	115,282	4.2			595
113,952	79,080	14,972		19,900	43,413	20	5,920	5	596
264,826	119,184	51,662		93,980	75,300	6.5	36,376	5	597
290,440	131,672	66,568	27,200	65,000	121,360	19	25,000	4	598
219,588	87,008	76,676	18,304	37,600	83,097	15	3,212	4	599
									600
692,813	221,400	141,980	44,688	284,745	386,772	38			601
									602
						19			603
121,752	39,268	28,696	12,952	40,836	61,065	17	5,972	5	604
419,568	117,768	189,802		111,998	185,064	20			605
99,884	24,528	24,528	50,828		24,971				606

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

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
607	Readlyn	6,000	6,000					18.80
608	Reasnor	16			16			.08
609	Redding							
610	Redfield	15,000		15,000				22.42
611	Reinbeck							
612	Rembrandt	4,500		4,500				19.73
613	Remsen	3,000		3,000				2.73
614	Renwick							
615	Riceville	12,281		8,400		3,881		12.99
616	Richland	1,750	1,750					2.82
617	Richardsville							
618	Ricketts	5,049		4,000	900	149		35.30
619	Ridgeway							
620	Rinard	880			210	670		5.64
621	Ringsted	2,100		2,100				4.69
622	Rippey	6,500	6,500					16.12
623	Riverside	15,000		15,000				22.87
624	Riverton	903				903		1.38
625	Robins							
626	Rock Falls							
627	Rockford	5,876		5,500		376		5.16
628	Rock Valley	1,000			1,000			.76
629	Rockwell	6,561		5,500	600	461		9.03
630	Rockwell City	24,779		21,000		3,779		13.29
631	Rodman							
632	Rodney							
633	Rolfe	3,938				3,938		3.53
634	Roland	19,964	17,500			2,464		2.88
635	Rome	100			100			.61
636	Rose Hill							
637	Rowan	391				391		1.19
638	Royal	5,500	5,500					17.63
639	Rudd	15,592	13,700		1,602	290		34.80
640	Runnells	2,663				2,663		6.82
641	Russell							
642	Ruthven	5,900	4,700			1,200		7.93
643	Rutland							
644	Ryan	1,866		1,500	306	60		3.86
645	St. Ansgar	2,797		2,500		297		3.28
646	St. Anthony	197				197		.90
647	St. Charles	7				7		1.53
648	St. Lucas							
649	St. Olaf							
650	St. Paul							
651	Sabula	10,000	10,000					10.59
652	Salem	238				238		.46
653	Salix	10,000	10,000					29.49
654	Sanborn	41,428	39,459			1,969		28.45
655	Sandyville							
656	Scarville							
657	Schaller	2,900	2,900					4.26
658	Schleswig	25,346	5,000	20,000		346		4.47
659	Scranton	3,923		3,500	423			4.34
660	Searsboro	8,120		8,000		120		39.22
661	Sergeant Bluff							
662	Shambaugh							
663	Shannon City							
664	Sharpsburg							
665	Sheffield	31,906	4,500	26,500		906		30.83

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
273,016	196,296	75,180	1,540	----------	68,249	11	----------	----	607
----------	----------	----------	----------	----------	----------	----	----------	----	608
348,842	123,624	77,448	46,668	101,102	63,037	5	----------	----	609
455,881	229,944	97,624	48,476	79,837	173,848	27.5	67,228	5	610
----------	----------	----------	----------	----------	----------	----	----------	----	611
193,578	78,304	99,928	----------	15,346	59,904	15	----------	----	612
924,933	385,332	224,296	16,680	298,625	455,202	37	----------	----	613
----------	----------	----------	----------	----------	----------	----	----------	----	614
774,604	350,792	163,552	40,460	219,800	358,501	22	----------	----	615
----------	----------	----------	----------	----------	----------	20	----------	----	616
16,880	10,004	6,876	----------	----------	4,220	5	16,928	4	617
170,696	78,448	59,240	22,408	10,600	50,624	5	----------	----	618
448,636	223,912	77,988	74,436	72,300	166,384	8	145,476	5	619
128,499	78,216	30,936	8,547	10,800	46,635	10	38,682	----	620
557,452	169,768	125,788	12,396	249,500	326,487	31	24,724	----	621
320,844	166,056	76,388	----------	78,400	139,011	32	----------	----	622
731,246	301,424	29,212	24,920	375,690	574,134	----	----------	----	623
360,376	129,780	97,704	26,732	106,160	169,714	17	----------	----	624
281,432	138,300	19,028	85,100	30,004	99,611	3	----------	----	625
80,019	24,728	22,548	----------	32,743	44,567	10	----------	----	626
841,362	379,976	205,856	----------	255,530	401,958	----	----------	----	627
784,178	308,032	204,332	89,368	182,446	332,879	25.7	51,912	----	628
646,319	319,256	127,684	38,464	160,915	282,263	25	----------	----	629
1,562,240	799,856	304,064	190,190	268,130	591,657	38	----------	----	630
----------	----------	----------	----------	----------	----------	----	----------	----	631
116,912	54,408	39,852	17,052	5,600	33,428	15	----------	----	632
988,309	436,284	250,860	16,052	285,113	460,924	22.7	19,481	5	633
556,189	271,404	120,260	19,592	144,933	247,747	35	31,616	5	634
79,374	44,580	26,500	7,860	434	20,169	15	----------	----	635
193,676	65,168	71,308	----------	57,200	91,319	18	----------	----	636
242,706	115,240	39,488	14,178	73,800	116,026	20	27,800	7	637
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----------	----------	----------	----------	----------	----------	26	----------	----	639
387,220	143,720	57,720	20,400	165,380	220,840	10	45,460	5	640
688,330	267,472	78,716	49,008	293,134	391,933	23	30,132	5	641
631,588	268,748	154,576	34,084	174,180	288,532	----	----------	----	642
233,068	100,744	67,888	61,012	3,424	60,835	5	35,344	4	643
612,340	355,092	111,772	40,536	104,940	231,790	26	----------	----	644
943,774	497,512	146,128	4,384	295,750	461,044	14	4,668	5	645
184,062	95,920	49,092	----------	39,050	75,303	13	----------	----	646
428,914	129,244	124,870	----------	174,800	228,328	----	----------	----	647
101,212	28,804	72,408	----------	----------	25,303	----	----------	----	648
216,880	62,804	69,028	22,940	62,108	101,050	8	----------	----	649
----------	----------	----------	----------	----------	----------	----	----------	----	650
604,788	289,616	46,572	200,000	68,600	202,647	17	----------	----	651
335,852	147,336	65,116	----------	123,400	176,461	9	10,320	5	652
206,148	105,112	54,036	----------	47,000	86,787	52	----------	----	653
742,376	438,980	189,212	34,284	79,900	245,514	42	----------	----	654
130,120	68,388	39,232	----------	22,500	49,405	2	51,156	3	655
165,246	123,972	31,724	----------	9,550	48,474	10	----------	----	656
658,344	323,664	155,000	39,996	139,684	269,349	31	48,872	4	657
980,752	342,040	99,116	23,096	516,500	632,563	28	----------	----	658
490,000	371,000	119,000	----------	----------	122,500	29	60,000	5	659
134,016	55,824	32,792	----------	45,400	67,554	14	----------	----	660
----------	----------	----------	----------	----------	----------	----	----------	----	661
159,187	76,844	48,164	----------	34,179	65,431	20.5	7,388	10	662
----------	----------	----------	----------	----------	----------	----	----------	----	663
158,830	55,884	36,296	36,024	30,626	61,252	5	----------	----	664
1,049,980	659,972	128,644	109,964	151,400	376,045	35	----------	----	665

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

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
666	Shelby	13,513	12,000			1,513		21.69
667	Sheldahl	1,200	1,200					5.30
668	Shell Rock	1,412	1,000			412		1.70
669	Shellsburg	1,500	1,500					2.47
670	Sherrill							
671	Sibley	59,606		49,000		10,606		33.39
672	Sidney	21,724		21,500		224		20.23
673	Silver City							
674	Sioux Center	4,498	3,500			998		3.72
675	Sioux Rapids	4,300	3,300			1,000		4.20
676	Slater	12,000	12,000					17.91
677	Sloan	9,100		9,100				15.47
678	Smithland	9,418		7,000	1,218	1,200		28.02
679	Soldier	5,518	2,700		2,798	20		22.61
680	Solon							
681	Somers	500				500		2.80
682	South English							
683	Spillville	6,400		5,800		600		20.38
684	Spirit Lake	35,334	6,000	18,000	600	10,734		22.65
685	Spragueville							
686	Spring Brook							
687	Spring Hill							
688	Springville							
689	Staceyville	12,030	11,000		1,030			17.28
690	Stanhope	13,765		13,765				38.55
691	Stanton	13,796		12,000		1,796		19.56
692	Stanwood	10,444	9,000			1,444		19.09
693	State Center	28,277		21,500		6,777		27.26
694	Steamboat Rock							
695	Stockport	1,300				1,300		3.58
696	Stockton							
697	Story City	17,912	16,000			1,912		11.36
698	Stout	500			500			3.40
699	Stratford	10,317		9,500		817		17.17
700	Strawberry Point	9,141	9,049			92		7.90
701	Struble	223				223		1.39
702	Sully	8,500	8,500					24.56
703	Sumner	9,354		300		9,054		5.90
704	Superior							
705	Sutherland	8,029	4,500	3,500		29		9.88
706	Swaledale	628	600			28		3.03
707	Swan							
708	Swea City	22,354		13,500	1,500	4,354		37.57
709	Tabor							
710	Templeton	181				181		.65
711	Terril							
712	Thayer							
713	Thompson	24,988	23,000			1,988		44.23
714	Thor	1				1		
715	Thornburg							
716	Thornton							
717	Thurman	187				187		.52
718	Tingley							
719	Titonka							
720	Toronto							
721	Traer	12,112	8,500			912	2,700	59.08
722	Treynor							
723	Tripoli	4,502		4,500		2		5.27
724	Truro	74				74		.22

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
503,018	228,432	88,886	----------	185,700	265,029	36	----------	----	666
360,175	88,544	15,080	31,356	225,195	293,050	17	----------	----	667
701,240	414,568	82,300	----------	204,372	328,589	26	----------	----	668
472,868,	205,316	99,632	40,620	127,300	213,692	21	1,352	5	669
48,720	39,300	9,420	----------	----------	12,180	5	12,932	5	670
1,269,894	768,848	272,292	131,904	96,850	390,111	38	----------	----	671
969,773	373,468	188,304	10,800	397,201	540,344	27.5	7,857	5	672
372,800	157,960	95,340	----------	119,500	182,825	19.3	----------	----	673
778,364	442,660	134,796	50,408	150,500	307,466	21	9,336	4	674
1,008,252	591,584	259,776	70,916	175,976	406,545	29	----------	----	675
852,161	389,452	110,752	133,492	218,465	376,888	24	172,704	----	676
477,258	271,808	114,000	----------	91,450	187,902	30.5	----------	----	677
----------	----------	----------	----------	----------	----------	37	----------	----	678
176,336	102,408	57,292	6,686	9,950	56,561	49.1	3,321	4	679
532,118	238,476	54,792	----------	238,850	312,167	29	----------	----	680
149,719	65,396	50,163	----------	34,160	63,049	8	9,160	4	681
308,728	96,000	64,048	----------	148,680	188,692	9.5	5,284	4	682
188,586	103,004	36,632	----------	48,950	83,850	25	----------	----	683
1,620,804	974,040	322,208	60,356	264,200	603,351	36	48,608	4	684
114,840	87,628	25,112	----------	2,100	36,285	6	----------	----	685
102,016	37,392	10,424	----------	54,200	66,154	------	37,393	----	686
----------	----------	----------	----------	----------	----------	------	----------	----	687
1,001,478	386,935	150,864	----------	463,679	598,129	22.5	3,320	----	688
534,300	162,780	107,960	30,940	232,620	308,040	25	----------	----	689
444,900	159,088	127,244	41,368	117,200	199,125	10	37,728	4	690
1,022,146	364,400	177,444	27,452	452,850	595,174	26	14,400	----	691
543,493	259,052	117,460	----------	166,981	261,109	23	11,700	----	692
944,764	515,492	104,244	50,096	274,932	442,390	32.5	----------	----	693
326,499	131,832	48,037	----------	146,630	191,599	25	----------	----	694
225,332	132,692	42,088	----------	50,552	94,247	15	40,480	5	695
76,684	41,868	14,016	14,800	6,000	23,671	15	----------	----	696
1,641,856	782,956	233,392	133,628	491,880	779,374	23	224,200	5	697
335,160	169,756	51,396	68,408	45,600	117,960	9	100,192	4	698
503,610	204,556	126,304	----------	172,750	255,465	25	6,088	4	699
1,309,415	669,948	203,180	60,596	375,691	609,122	12.5	87,305	----	700
102,012	53,932	23,780	----------	24,300	43,728	------	----------	----	701
368,740	177,460	53,540	----------	137,740	195,490	27	----------	----	702
1,499,405	885,044	184,256	----------	430,105	697,430	25	----------	----	703
197,678	105,868	43,564	32,996	15,250	60,857	12	45,656	4	704
729,786	307,280	145,904	47,076	229,526	354,591	31.5	----------	----	705
154,575	64,864	43,772	----------	45,939	73,098	15.5	19,648	5	706
----------	----------	----------	----------	----------	----------	14	----------	----	707
613,803	269,024	166,732	14,618	163,429	276,022	35	----------	----	708
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----------	----------	----------	----------	----------	----------	16	----------	----	712
281,340	159,292	122,048	----------	----------	70,335	48	----------	----	713
305,392	105,296	103,896	----------	96,200	148,498	7	37,156	7	714
----------	----------	----------	----------	----------	----------	------	----------	----	715
241,216	143,920	88,396	----------	8,900	66,979	23	----------	----	716
248,120	118,420	43,548	----------	86,152	126,644	19	18,216	----	717
197,745	163,498	34,247	----------	----------	49,436	10	----------	----	718
----------	----------	----------	----------	----------	----------	------	----------	----	719
159,478	42,850	15,028	92,000	9,600	47,070	8	2,400	4	720
1,500,212	719,576	288,644	38,172	462,820	724,418	33	13,464	5	721
95,662	20,033	14,395	34	61,200	69,815	18.5	----------	----	722
1,209,778	608,108	218,864	4,156	379,150	586,307	23	42,560	5	723
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TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per capita	
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt	
725	Turin								
726	Udell								
727	Underwood								
728	Union	18,306	8,000	5,600		4,706		30.51	
729	University Park								
730	Urbana	12,500		12,500				31.80	
731	Ute	23,080	12,600	4,400		5,990		4.12	
732	Vail	13,414	9,300			4,114		19.58	
733	Valeria	176			117	59		1.91	
734	Van Horn	9,500		9,500				18.81	
735	Van Meter	3,000	3,000					6.35	
736	Van Wert								
737	Varina								
738	Victor	1,001			1,000	1		1.33	
739	Vincent								
740	Vining	400	400					2.43	
741	Volga								
742	Wadena								
743	Walcott	3,800				3,800		8.24	
744	Walker	4,420				4,420		8.40	
745	Wallingford								
746	Wall Lake	12,942		12,500		442		17.82	
747	Walnut	17,940	1,940	10,000		6,000		17.79	
748	Wapello	26,209	7,000	19,109		100		17.10	
749	Washta								
750	Waterville	600				600		3.12	
751	Waucoma	18,270		16,000		2,270		40.69	
752	Waukee	7,000		7,000				19.77	
753	Wayland	800			800			1.42	
754	Webb	767				767		4.14	
755	Weldon								
756	Wellsburg	8,352	2,400	4,000		1,952		21.69	
757	Wellman	4,450		4,450				5.30	
758	Welton								
759	Wesley	9,578		8,000		1,578		20.55	
760	West Bend	16,413		12,500		3,913		23.41	
761	West Branch	11,210		10,500		710		15.74	
762	West Burlington	6,600	5,200	1,400				6.04	
763	West Chester								
764	Westfield								
765	Westgate	2,900	1,600			1,300		10.90	
766	West Liberty	83,519	13,356			13,790	56,373	47.45	
767	West Mitchell	39				39		.39	
768	West Point								
769	West Side	7,699			7,699			19.19	
770	West Union	11,903	11,903					6.71	
771	Wheatland	107				107		.19	
772	Whiting	3,420			3,420			5.32	
773	Whittemore	16,000	1,500	14,500				27.21	
774	Whitten								
775	Willey								
776	Williams	7,500	2,000	5,500				13.63	
777	Williamsburg	11,000	11,000					9.50	
778	Wilton	1,000		1,000				.85	
779	Winfield	17,725		15,000		2,725		17.60	
780	Winthrop	9,506		9,500		6		16.85	
781	Wiota								
782	Woden								
783	Woodbine	14,487		7,613	5,000	1,874		8.97	

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
						10			725
						5			726
									727
584,474	279,104	73,620		231,750	319,931	34		4	728
317,626	203,948	8,928		104,750	157,969	16	33,016	1	729
279,579	126,144	59,140	8,280	86,015	134,531	25.5			730
305,160	180,264	71,056	13,240	40,600	76,070	24	18,192		731
382,256	211,120	92,604	38,832	39,700	125,339	28	15,484	4	732
100,660	29,232	26,228		45,200	58,869	30			733
715,328	338,132	118,140	34,040	225,016	347,594	25	46,204	5	734
270,740	116,740	154,000			67,685	24	6,032	5	735
248,859	26,724	56,148	42,596	123,391	155,008	6.2			736
169,080	71,548	57,996	17,048	22,488	59,136	21			737
951,724	360,172	168,324	21,368	401,860	539,327	15			738
199,370	92,900	47,020	38,300	21,150	65,705	22	44,580	5	739
149,600	41,940	34,860	56,300	16,500	49,771	21	51,342	4	740
207,182	36,724	67,268	35,840	67,350	102,308	15			741
						8			742
694,710	348,980	212,300		133,430	273,450	16			743
560,932	278,716	168,830	31,776	81,610	201,440	19	38,234	4	744
141,521	70,180	44,204	7,909	19,228	49,801				745
545,250	249,164	107,720	69,316	119,050	228,598	32	11,992		746
749,756	463,220	133,028	33,488	120,020	277,454	29	28,400		747
1,193,050	788,196	162,768	29,636	212,450	457,600	27.5	36,696	5	748
386,938	133,268	87,800	29,920	135,950	198,697	10	35,928		749
229,003	60,928	68,040	84,820	15,215	68,662	15			750
252,278	42,840	15,044	6,090	188,304	204,297	15	1,999	2	751
348,111	114,568	59,816	57,496	116,231	174,201	23	62,648	5	752
569,792	223,080	96,772		249,940	329,903	15			753
202,904	77,968	65,808	24,236	34,892	76,995	15	9,600	4	754
163,464	104,092	59,372			40,866	8			755
471,349	173,324	105,632	36,492	155,901	239,763	35			756
827,254	470,212	94,596	2,836	259,610	148,403	21	19,525	4	757
73,440	41,700	26,840		4,900	22,285	4	660	4	758
311,448	143,444	97,868	27,956	42,180	109,497	34			759
471,513	253,360	74,265		143,888	225,794	22			760
1,569,751	701,632	241,656	93,512	532,951	792,151	29.5			761
373,267	302,592	43,220		27,455	113,983	29			762
247,450	82,420	52,436	8,944	103,650	139,600	10	8,680	5	763
121,366	48,488	30,302	9,460	33,116	55,179				764
302,474	128,056	62,920	28,336	83,162	137,990	18	20,000	5	765
2,273,112	1,021,308	302,204		949,600	1,280,478	21.5			766
86,082	47,248	5,144	40	33,600	46,708	10			767
481,662	221,360	136,500	25,972	97,830	194,038	16.5			768
						37.5			769
1,949,626	796,864	346,316	62,348	744,098	1,045,980				770
411,272	169,352	103,208	23,780	114,932	189,067	22			771
415,208	218,480	129,560	49,672	17,496	116,924	25			772
438,630	161,204	119,564	26,256	131,606	208,362	35			773
324,679	97,686	45,664	41,176	140,153	186,284	22	38,204	5	774
24,464	5,452	5,512		13,500	16,256		5,452	2	775
500,342	288,112	109,724	31,316	161,190	268,478	36			776
1,358,998	524,084	182,088		652,826	829,819	22			777
1,440,150	492,780	255,020	53,180	639,170	839,415	17			778
1,087,449	440,020	266,192	55,936	325,301	515,838	26	29,704	5	779
602,422	214,464	121,404	18,004	248,550	337,018	30			780
160,950	81,620	46,080		33,250	66,175	8			781
176,043	75,860	52,004	32,199	15,980	55,995	15			782
246,852	192,110	52,264	2,478	384,756	605,046	29	1,256		783

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

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

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

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

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Grand total	$7,701,306	$1,013,514	$3,650,149	$1,352,559	$146,400	$630,553	$386,420	$21,703
Ackley	42,800	2,100	10,000	25,000	----------	$ 2,500	$ 2,700	$ 500
Adair	40,500	1,200	----------	35,000	$ 3,500	----------	500	300
Adel	58,350	2,100	40,000	----------	4,000	10,000	2,000	250
Agency	3,900	3,750	----------	----------	----------	----------	----------	150
Ainsworth	11,050	1,000	8,000	----------	----------	1,400	500	150
Akron	35,510	710	10,000	23,000	----------	----------	1,000	800
Albert City	3,250	3,200	----------	----------	----------	----------	----------	50
Albion	195	----------	75	----------	----------	----------	----------	120
Alburnett	600	----------	----------	----------	----------	----------	300	300
Alexander	9,625	75	8,400	----------	----------	----------	750	400
Allerton	7,700	3,650	----------	----------	1,000	2,500	350	200
Allison	12,300	800	10,000	----------	1,000	----------	500	----------
Alta	44,750	1,000	----------	40,000	----------	1,000	2,750	----------
Alta Vista	19,500	3,100	8,500	6,500	----------	----------	450	950
Alton	26,000	1,500	15,000	----------	----------	6,500	1,300	1,700
Altoona	2,100	----------	----------	----------	----------	2,000	----------	100
Alvord	15,150	----------	5,000	6,000	----------	----------	2,500	1,650
Andover	1,535	900	----------	----------	----------	----------	535	100
Andrew	4,300	3,000	----------	----------	----------	----------	800	500
Anita	26,300	6,700	17,600	----------	----------	----------	----------	2,000
Ankeny	12,196	----------	12,196	----------	----------	----------	----------	----------
Anthony	7,525	1,025	6,000	----------	----------	----------	500	----------
Arion	11,000	700	5,000	4,000	----------	----------	800	500
Arispe	200	----------	----------	----------	----------	----------	----------	200
Archer	400	----------	----------	----------	----------	----------	----------	400
Arlington	13,655	1,695	9,000	700	----------	1,400	450	410
Armstrong	9,750	1,000	5,000	----------	500	2,000	750	500
Arnold's Park	2,050	1,500	----------	----------	----------	----------	----------	550
Arthur	17,100	2,100	12,000	----------	----------	1,500	1,500	----------
Atalissa	700	----------	100	----------	----------	----------	600	----------
Ashton	16,000	3,000	8,000	----------	----------	2,000	3,000	----------
Aspinwall	50	----------	----------	----------	----------	----------	----------	50
Auburn	5,000	2,500	----------	2,000	----------	300	200	----------
Aurelia	17,900	----------	8,000	9,200	----------	----------	500	200
Aurora	19	----------	----------	----------	----------	----------	19	----------
Avoca	35,500	11,000	15,000	----------	3,000	500	6,000	----------
Ayrshire	2,500	----------	2,500	----------	----------	----------	----------	----------
Badger	3,000	500	----------	----------	----------	2,000	----------	500
Bagley	16,000	3,500	----------	12,000	----------	----------	500	----------
Baldwin	6,800	400	6,000	----------	----------	----------	300	100
Bancroft	10,050	50	7,500	1,500	----------	----------	1,000	----------
Barnes City	830	780	----------	----------	----------	----------	50	----------
Barnum	2,250	2,100	----------	----------	----------	50	100	----------
Bassett	200	200	----------	----------	----------	----------	----------	----------
Batavia	285	285	----------	----------	----------	----------	----------	----------
Battle Creek	11,500	3,500	6,000	----------	----------	----------	----------	2,000
Baxter	2,810	1,210	----------	1,000	----------	----------	350	250
Bayard	46,650	3,250	16,500	15,500	----------	6,000	800	4,600
Beaconsfield	400	200	----------	----------	----------	200	----------	----------
Beaman	1,525	953	----------	72	----------	----------	500	----------
Beaver	264	----------	134	----------	----------	----------	----------	130
Bellevue	67,665	1,500	20,542	36,379	----------	6,000	2,194	1,050
Belmond	70,200	12,400	30,000	----------	----------	3,500	1,500	22,800
Bennett	10,800	3,500	3,000	3,500	----------	----------	400	400
Benton	225	225	----------	----------	----------	----------	----------	----------
Berkley	154	----------	----------	----------	----------	----------	139	15
Berlin	1,710	----------	----------	----------	----------	----------	1,500	210
Bettendorf	6,800	6,200	----------	----------	----------	----------	600	----------
Birmingham	700	500	----------	----------	200	----------	----------	----------
Blairsburg	2,500	1,500	----------	----------	----------	----------	----------	1,000
Blairstown	700	----------	----------	----------	----------	----------	700	----------

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Blakesburg	750						750	
Blencoe	2,975	475				1,500	1,000	
Blockton	3,625	575				1,000	1,900	150
Blue Grass	175						175	
Bonaparte	9,925	450	7,000				2,450	25
Bondurant	1,600	1,050			500		25	25
Bouton	565						565	
Boxholm	1,993	1,893						
Boyden	12,450	1,300	10,000		300		800	50
Braddyville	1,300	500			800			
Bradgate	850	800					50	
Brandon	3,140	290		2,200			650	
Breda	22,364	6,050	10,500	5,114	200			500
Bridgewater	300						300	
Brighton	7,350	3,100			3,000		650	600
Bristow	950	150				500	200	100
Britt	22,800	1,050	18,000				1,750	2,000
Brooklyn	29,500	7,100	15,000	5,000			2,150	250
Brunsville	69	50					4	15
Buckeye	486							486
Buffalo	11,300	2,500		8,000			500	300
Buffalo Center	21,860	210	10,000	11,000			500	150
Burt	20,350	750	6,000	12,000			1,550	50
Bussey	5,850	750				5,000		100
Calumus	700						700	
Callender	2,900	825				1,000	250	825
Calmar	29,100	3,500	20,000			300	1,200	4,100
Calumet	5,300	2,700				2,000	500	100
Cambridge	8,200	2,000	4,000		1,200		1,000	
Carpenter								
Carson	15,333		14,621				512	200
Cascade	21,950	3,500	15,000			1,400	1,000	1,050
Casey	23,975	2,000	17,000	2,000		2,000	775	200
Castalia	3,875			3,000			450	425
Castana	10,800	3,500	5,000			2,000	250	50
Center Junction	1,800	100	1,500		1,200		1,000	200
Center Point	8,440	1,040	5,000				100	100
Charlotte	9,500	650	8,000			300	550	
Charter Oak	47,100	10,000	10,000	25,000		600	1,000	500
Chatsworth	835	450					185	200
Chelsea	22,200	3,200	18,000				1,000	
Chillicothe	40			*40				
Cincinnati	8,200	3,700			2,500	500	1,250	250
Clare	4,320		3,000			500	500	320
Clarence	10,200	1,100	7,500				1,600	
Clarksville	28,000	1,000	17,000		8,000		2,000	
Clayton	1,000		400		500		100	
Clearfield	2,050	550				1,500		
Cleghorn	300	200						100
Clemons	435						135	300
Clermont	10,180	100				10,000	80	
Clover Hills								
Clutier	9,025	1,525	5,000		500		1,000	1,000
Coggon	13,860		9,000	3,000		600	900	360
Coin	1,475	575	200		500		150	50
Colesburg	839	525					239	75
College Springs	3,650	50			1,500	2,000		100
Collender	3,210	1,010				1,000	400	800
Collins	12,700	1,500	8,000			1,000	1,000	200
Colo	20,695	3,385	14,175		2,000		900	235
Columbus Junction	10,800	3,000	7,000				600	200
Conesville	25						25	
Conrad	13,250	1,500	10,000	450			1,000	300

*Gas.

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Coon Rapids	26,800	5,500	11,000			3,000	1,000	6,300
Correctionville	41,350	5,000	10,000	25,000	1,000		250	100
Corwith	16,750	250	8,000	5,000	1,000	1,000	1,400	100
Corydon	105,700	2,500	42,000	30,000			1,200	30,000
Coulter	1,600					1,500	100	
Craig	1,480	1,030					450	
Crawfordsville	12,040		11,000				1,040	
Cromwell	1,000					1,000		
Crystal Lake								
Cumberland	6,825	1,025	5,000			300	300	200
Curlew	500	200					100	200
Cushing	188,549	177,924	9,000		400		1,100	125
Cylinder	3,200	300	500				1,200	1,200
Dallas	300					300		
Dallas Center	5,550	1,500				3,000	800	250
Dana	50						50	
Danbury	20,450	50	6,000	8,500		5,000	400	500
Danville	7,863	10		7,000		303	550	
Dawson	850	650					200	
Dayton	18,950	4,600	11,000			2,200	700	450
Deep River	8,180	2,030	3,000	2,500			400	250
Defiance	12,600	1,000	10,000			1,000	600	
Delaware								
Delhi	1,700	1,500					200	
Delta	600	600						
Delmar	14,504	2,504	10,000	1,000			1,000	
Denver	26,700	1,500	10,000	10,000		4,000	1,200	
Derby	50						50	
De Soto	5,500	500		3,200	1,000	200	600	
De Witt	56,550	500	25,000		10,000		7,000	14,050
Dexter	11,975	825		10,000	500		600	50
Diagonal	1,800	1,000				600	200	
Dickens	275		100				100	75
Dike	14,600		7,000	4,200	400		1,500	1,500
Dixon	8,200	1,200	6,000				1,000	
Dolliver	6,040	700	4,500		300		440	100
Donahue	590						575	15
Donnellson	8,690	690	8,000					
Doon	6,400		4,000	700			1,300	400
Dow City	21,250	3,500	5,000	7,000		5,000	750	
Dows	14,875		13,275				1,100	500
Drakesville	170						170	
Dumont	10,400	200	7,000			3,000	200	
Dunkerton	100							100
Dunlap	54,500	4,000	20,000			8,000	1,500	21,000
Durant	9,960	2,210	4,950				1,800	1,000
Dyersville	94,900	16,500	75,000				1,500	1,900
Dysart	43,400	3,000	19,000	16,500		3,000	1,600	300
Earlham	61,000	1,500	15,000	30,000	3,000	10,000	1,000	500
Earling	1,700	450	550				700	
East Peru	740	740						
Eddyville	18,425	4,900		10,000		1,500	1,000	1,025
Edenville (P. O. R.)	13,400	400	12,000			1,000		
Edgewood	4,575	2,500				2,000	50	25
Elberon	2,425	525	1,000				300	600
Eldridge	13,850		10,000			250	3,000	600
Elgin	4,100	3,600					500	
Elkader	106,500	5,000	100,000				1,500	
Elliott	13,200	800	10,000			1,500	600	300
Ellston	475	475						
Elma	37,640	2,100	15,000	20,000			540	
Ely	1,035	660					375	
Emerson	3,000	600	100			800	1,400	100

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Epworth	12,000	1,200	10,00				800	
Everly	10,000	1,200		8,000			500	300
Exira	25,800	1,000	19,00			5,000	300	500
Fairbank	7,400	1,500	3,00			2,500	400	
Farmersburg	500						500	
Farmington	39,600	15,100	5,000	10,000		8,000	750	750
Farnhamville	9,700	400		7,000		2,000	300	
Farragut	5,000	2,500				2,500		
Fayette	15,350	1,500	8,000	4,500			1,350	
Fenton	8,050	450	7,000				600	
Ferguson								
Fontanelle	42,000	2,900	15,000	20,000		2,000	1,800	300
Forest City	58,873		41,973				5,500	11,400
Fort Atkinson	2,650	2,650						
Fort Des Moines	1,350	650					600	100
Fostoria	200					200		
Franklin	1,100	600				500		
Fredericksburg	21,000	1,000	5,000	15,000				
Frederika	400	300						100
Fremont	2,200	2,200						
Galt	200	100						100
Galva	37,900	2,800	12,000	16,000		3,000	1,600	2,500
Garber	18						10	8
Garden Grove	7,275	1,600	100	1,500	2,000	1,000	50	1,025
Garnavillo	2,125	25				1,000	1,000	100
Garner	35,500	7,300	13,000			1,000	1,500	12,700
Garrison	710	510						200
Garwin	19,650		11,000			8,000	600	50
Geneva								
George	18,200	3,800	11,000		2,000		1,200	200
Germania	13,500	1,500	11,000				1,000	
Gilbert	9,735	1,335	8,000				400	
Gilman	18,100	800	12,000		2,500	2,500	300	
Gilmore City	17,500	1,800	15,000				700	
Gladbrook	13,775	1,600	10,000				2,000	175
Glidden	48,787		15,000	28,787	3,000		2,000	
Goldfield	16,600	600	12,000			3,500	500	
Goodell	1,365						1,250	115
Goose Lake	2,900		2,500				400	
Gowrie	15,900	2,000	10,000			3,500	300	100
Graettinger	8,770	20	5,000	3,000	100		575	75
Graf	40							40
Grafton	310	310						
Grand Junction	5,400	3,100				1,000	1,200	100
Grand Mound	15,900	3,900	11,000				1,000	
Grand River	1,225	1,225						
Grand View	1,000	25		100			550	325
Granger	4,300	400		3,500			400	
Grant	258						8	250
Granville	8,020	2,020	4,500				1,000	500
Gravity	350	300						50
Greeley	6,700	200		6,000		500		
Greene	43,155	6,200	21,000		1,000	5,000	1,155	8,800
Green Island	1,000	1,000						
Greenfield	60,000	1,300	25,000	20,000			400	13,300
Grimes	8,800		800	6,500	500	500	500	
Grundy Center	54,725		36,000			5,000	2,000	11,725
Gruver								
Guthrie Center	62,500	2,000	50,000		4,500	5,000	1,000	
Halbur	5,200		5,000				100	100
Hamburg	37,825	4,250	18,200		8,000	4,800	1,500	1,075
Hamilton	390	200			180		10	
Hanlontown	1,025					1,000	25	

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Harcourt	4,980	200		3,720		1,000	60	
Harper's Ferry	1,950					1,000	150	800
Harris	18,400	350	7,000	10,000			800	250
Hartford	75							75
Hartley	54,500	7,000	5,000	25,000	6,000	7,000	500	4,000
Hartwick	300						300	
Hastings	570	485	25				10	50
Havelock	4,550	1,050		3,500				
Hawkeye	10,650	1,350	7,500				500	1,300
Hedrick	22,825	1,800	18,000			500	1,400	1,125
Henderson	250	250						
Hepburn	1,250	1,200						50
Hinton	10,857	1,427	8,848				582	
Holland	347						269	78
Holstein	74,034	5,600	25,000		1,500	10,000	1,600	30,334
Holy Cross	950		800				150	
Hopkinton	9,525	525		8,000		500	500	
Hornick	200	200						
Hubbard	3,725	1,125	2,000				500	100
Hull	12,400	6,500	4,500				1,250	150
Humboldt	104,850	9,300	38,750			40,000	1,000	15,800
Imogene	5,550	550		5,000				
Ionia	500	500						
Ireton	10,100	1,500	7,000				1,500	100
Irwin	6,000			6,000				
Jackson Junction	1,000	1,000						
Jamaica	2,050	1,450					400	200
Janesville	100							100
Jesup	6,000	1,000	5,000					
Jolley	6,450	550		5,000		500	400	
Kalona	1,500	500				1,000		
Kanawha	31,125	1,525	12,250	14,500		2,000	600	250
Kellogg	16,200	1,000	14,000				1,200	
Kellerton	2,650	850				1,000	800	
Keota	40,000	2,500	32,000		1,000	4,000	500	
Kensett	1,900	200			1,500	200		
Keystone	8,565	3,050	5,000				400	115
Kinross								
Kirkman	3,500		3,500					
Kiron	8,233	505	6,600				900	228
Klemme	5,500	500	4,000	500			500	
Knierim	750	500					200	50
Lacona	21,100	700	20,000				400	
Ladora	125	15					60	50
Lake Mills	31,025	2,025	24,000			3,500	1,000	500
Lake Park	21,600	700	7,100	9,400		4,000		400
Lake View	19,500	500	6,000	12,000		500	500	
Lamoni	59,250	1,050	25,000			7,000	1,000	25,200
Lamont	16,950	500	11,000	500		3,350	1,600	
La Motte	1,800	1,800						
Lanesboro	550					300	250	
Lansing	40,250	4,250	25,000			8,750	1,250	1,000
La Porte City	5,515	2,100				1,200	1,470	745
Larchwood	22,500	8,000		10,000	1,000	2,000	750	750
Larrabee	100	100						
Latimer	6,600	600	4,500			1,000	200	300
Laurel	650	550						100
Lawler	29,000	2,400	10,000	14,000		2,000	600	
Lawton	5,795		5,400				395	
Le Claire	5,625	3,025				600	2,000	
Ledyard	8,700	1,800	6,000				600	300
Le Grand	25						25	
Lehigh	26,500	2,600	22,000		700		1,200	

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Leland	630						30	600
Lenox	51,500	3,500	42,000			5,000	1,000	
Lester	8,100	400	4,000	2,000	300	600	300	500
Letts	1,234	669					309	256
Lewis	10,100	3,000	6,000			1,000	100	
Linden	12,350	1,650	8,000			2,500	200	
Lineville	30,175	1,575		22,000	2,200	4,000		400
Lisbon	11,600	1,000	7,000		1,000		1,700	900
Liscomb	1,000				1,000			
Little Sioux	4,000	1,000		1,400		1,000	500	100
Livermore	21,550	550	12,000	8,000			600	400
Lockridge	525						500	25
Lohrville	15,990	3,490	8,500			3,000	1,000	
Lone Tree	23,700	3,250	15,000		500	3,000	1,000	950
Long Grove	350						350	
Lorimor	4,700	2,400				1,500	800	
Lost Nation	12,800	300	12,000				400	100
Lovilia	500						400	100
Lowden	22,150	8,050	13,500				400	200
Low Moor	425	25					200	200
Luana	700						610	90
Lucas	1,500						1,500	
Luther	5,200	400	4,800					
Luxemburg	600							
Lytton	1,150	100					500	550
Lu Verne	16,041	251	5,000	10,000			500	290
McCallsburg	1,200	900				300		
McCausland	1,250	800					350	100
McClelland	685						675	10
McGregor	32,050	1,000	21,000			6,300	3,500	250
McIntire	1,026	650	76					300
Macedonia	675	200					475	
Madrid	27,150	3,200	15,000			7,000	1,700	250
Magnolia	2,000						2,000	
Malvern	19,200	2,500	12,000			1,000	700	3,000
Manley	22,500		22,000				500	
Manning	43,550	1,050	40,000				2,000	500
Mapleton	82,600	5,000	60,000			14,000	2,000	1,600
Marathon	21,000	1,500	7,000	12,000			500	
Marble Rock	51,500		6,500	45,000				
Marcus	29,200	3,000	25,000				1,200	
Marne	2,740		2,500				240	
Martelle	390	115					275	
Masonville	800	500					300	
Massena	3,545				600	2,500		445
Matlock	700		250				450	
Maurice	800						800	
Maxwell	28,000	2,000	25,000				1,000	
Mechanicsville	18,700	2,550	15,000				850	300
Mediapolis	13,800	5,500	5,500			1,500	1,000	300
Melbourne	4,530	1,530				3,000		
Melcher	4,613	45				4,000		568
Melvin	6,085	1,525		2,000			1,000	1,560
Meriden	1,350	450				350	300	250
Merrill	23,350	3,800	8,000	10,000			1,200	350
Meservey	5,150		4,000			150	1,000	
Meyer	800							800
Middleton								
Miles	24,660	1,100	15,000	600	4,200	2,500	1,150	50
Milford	40,600	11,400	28,000				1,200	
Millersburg	300					300		
Milo	12,600	2,600		10,000				
Milton	3,900	2,400					1,000	500

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Minburn	10,340	350		6,570	3,120		250	50
Minden	10,900	300	3,000	7,000			600	
Mingo	1,045	1,020					25	
Mitchell	100	50					50	
Mitchellville	29,150	2,000	16,500		5,000	5,000	650	
Modale	4,900	1,050	18,000			1,000	2,200	900
Monmouth	21,050	1,050	18,000				2,000	
Monona	8,550	2,600		5,000			800	150
Monroe	11,250	2,500		5,000		3,000		750
Montour	400						400	
Montrose	4,100	525			1,500	2,000	75	
Moorhead	10,200	500	7,500			1,500	500	200
Moravia	1,150	200			800			150
Morning Sun	18,600	2,100	15,500				1,000	
Moorland	200							200
Morrison	2,000	2,000						
Moulton	1,850	1,300					500	50
Mt. Union	249						249	
Mt. Vernon	24,250	2,650	16,000		5,000	200	400	
Moville	22,700	200	10,000	10,000		2,000	500	
Murray	4,450	2,050				1,200	1,200	
Nashua	28,275	4,275	10,000			1,000	1,000	12,000
New Albin	4,800	2,300				1,500	600	400
Newell	25,250	4,200	13,000	1,000	3,000	3,000	500	550
Newhall	5,300	50				3,200	2,050	
New Liberty	680	100					350	230
New London	70,200	2,500	25,000	40,000			2,700	
New Providence								
Nichols	2,860	2,600					200	60
Nora Springs	24,450	4,100	12,750			3,000	1,600	3,000
North English	8,650	2,600	5,000				1,000	50
North McGregor	6,400	4,200	700				1,300	200
North Washington	935	635					200	100
Northwood	21,370	4,700	10,000	2,700	800	1,500	1,500	170
Norwalk	200	25						175
Norway	19,515	2,100	15,000			1,000	1,200	215
Numa	725						625	100
Oakland	23,875	375	20,000				2,500	1,000
Oakville	2,650	1,650				1,000		
Ocheyedan	20,571	1,525	17,000	770			875	401
Olds	2,140	1,265					875	
Olin	7,225	2,575	4,500				150	
Ollie	2,200					1,700		500
Oneida	560	200					360	
Onslow	8,200	200	8,000					
Orange City	19,300	3,300	15,000				1,000	
Orient	110	10					100	
Orleans	300	300						
Ossian	6,000	4,500					1,500	
Ottosen	220	220						
Ovens	800	500					300	
Packwood	150						125	25
Panama	4,965	725	2,500	80			1,235	425
Panora	39,680	3,900	15,200	19,000			1,580	
Parkersburg	30,800	6,200	18,000		2,000	800	1,800	2,000
Paton	8,150	150		5,000		500		2,500
Paullina	33,200	1,200	10,000	16,000		2,000	500	3,500
Persia	8,600	1,000	7,000				600	
Peterson	13,230	30	12,000				500	700
Pilot Mound	6,000			6,000				
Plainfield	550	300					250	
Pleasant Plain	7,500					7,500		
Pleasanton	1,500	500				1,000		

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Pleasantville	34,000	3,200	22,000	8,000	----------	300	500	----------
Plymouth	300	----------	----------	----------	----------	----------	300	----------
Pocahontas	32,750	4,600	9,000	18,000	----------	----------	1,000	150
Polk City	2,500	1,350	150	----------	----------	----------	1,000	----------
Portsmouth	7,300	----------	5,000	----------	----------	2,000	300	----------
Postville	53,150	150	48,000	----------	----------	2,000	2,600	400
Prairieburg	7,050	----------	5,000	----------	----------	----------	1,550	500
Prairie City	17,100	1,200	15,000	----------	----------	----------	500	400
Prescott	1,500	1,050	----------	----------	----------	----------	250	200
Preston	14,400	5,850	----------	8,000	----------	----------	500	50
Promise City	50	----------	----------	----------	----------	----------	----------	50
Protovin	3,500	600	2,500	----------	----------	----------	400	----------
Pulaski	500	----------	----------	----------	----------	----------	500	----------
Radcliffe	13,580	3,180	9,400	----------	----------	----------	500	500
Rake	385	----------	125	----------	----------	----------	----------	260
Ralston	----------	----------	----------	----------	----------	----------	----------	----------
Randalia	100	100	----------	----------	----------	----------	----------	----------
Readlyn	10,588	1,679	6,000	84	----------	2,200	625	----------
Reasnor	450	----------	----------	----------	----------	----------	300	150
Redfield	19,010	610	11,000	5,000	500	1,000	650	250
Rembrandt	530	----------	----------	----------	----------	100	350	80
Remsen	18,675	1,675	10,000	4,000	----------	----------	3,000	----------
Renwick	17,250	50	7,000	10,000	----------	----------	200	----------
Riceville	13,500	500	12,000	----------	----------	----------	1,000	----------
Richland	5,250	900	----------	----------	----------	4,000	100	250
Richardsville	20	10	----------	----------	----------	----------	----------	10
Ricketts	11,450	600	5,000	3,500	----------	750	600	1,000
Ridgeway	1,800	----------	----------	1,500	----------	----------	200	100
Rinard	240	110	----------	----------	----------	----------	----------	130
Ringsted	5,375	1,100	3,000	----------	----------	450	800	25
Rippey	7,400	----------	7,000	----------	----------	----------	300	100
Riverside	27,700	4,100	18,000	5,000	----------	----------	500	100
Riverton	3,275	525	----------	----------	----------	2,500	250	----------
Robins	50	----------	----------	----------	50	----------	----------	----------
Rock Valley	27,000	6,094	19,316	----------	----------	----------	1,250	400
Rockwell	8,600	1,500	6,500	----------	----------	----------	600	----------
Rodman	----------	----------	----------	----------	----------	----------	----------	----------
Roland	26,000	400	11,000	10,000	----------	4,000	600	----------
Rolfe	31,350	150	16,000	----------	----------	13,500	1,700	----------
Rose Hill	675	550	----------	----------	----------	----------	125	----------
Royal	7,500	----------	----------	7,000	----------	----------	----------	500
Rudd	16,000	3,100	12,500	----------	----------	----------	200	200
Runnells	55	----------	----------	----------	----------	----------	----------	55
Russell	3,800	1,800	----------	----------	----------	----------	2,000	----------
Ruthven	9,600	1,100	6,000	----------	1,500	----------	1,000	----------
Rutland	200	----------	----------	----------	----------	----------	----------	200
Ryan	8,905	1,100	5,000	400	----------	----------	1,950	455
Sabula	17,925	1,025	7,000	6,000	1,000	1,000	1,600	300
St. Ansgar	15,900	100	9,000	----------	1,600	2,500	2,200	500
St. Anthony	150	----------	----------	----------	----------	----------	----------	150
St. Charles	200	100	----------	----------	----------	----------	100	----------
St. Olaf	2,973	310	2,405	----------	----------	----------	108	150
Salem	1,300	1,000	----------	----------	----------	----------	300	----------
Sanborn	43,615	2,050	20,000	----------	6,840	7,200	1,025	6,500
Sandyville	500	----------	----------	----------	----------	500	----------	----------
Schaller	14,650	5,000	8,000	----------	----------	----------	1,500	150
Schleswig	34,300	4,500	10,000	18,000	----------	----------	1,800	----------
Searsboro	250	----------	----------	----------	----------	----------	250	----------
Sergeants Bluff	8,800	----------	----------	8,000	----------	800	----------	----------
Shambaugh	100	----------	----------	----------	----------	----------	----------	100
Sheffield	18,900	1,200	16,000	----------	----------	----------	700	1,000
Shell Rock	13,200	3,100	10,000	----------	----------	----------	----------	100
Shellsburg	13,350	2,150	9,000	----------	600	1,000	600	----------

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Sibley	183,100	8,500	36,000	42,000	----------	48,000	500	48,100
Silver City	2,150	700	----------	----------	----------	----------	800	650
Sioux Center	4,715	3,700	----------	----------	----------	----------	700	315
Sloan	17,500	1,000	13,000	----------	----------	3,000	500	----------
Smithland	13,718	718	11,100	----------	----------	1,500	400	----------
Soldier	7,500	1,100	5,000	----------	----------	400	1,000	----------
Solon	15,225	1,225	12,000	----------	----------	1,000	1,000	----------
South English	400	----------	----------	----------	----------	----------	400	----------
Spillville	9,700	1,100	8,000	----------	----------	----------	600	----------
Spirit Lake	49,040	4,140	26,400	1,000	----------	----------	2,500	15,000
Spring Brook	600	----------	----------	----------	----------	----------	600	----------
Springville	6,310	500	----------	----------	----------	5,000	675	135
Stacyville	16,150	2,300	12,500	----------	----------	1,000	350	----------
Stanhope	14,400	300	13,000	----------	----------	800	300	----------
Stanton	14,650	----------	14,000	----------	----------	----------	550	100
Stanwood	15,200	2,000	12,000	----------	----------	----------	1,200	----------
State Center	1,785	1,300	----------	----------	----------	----------	485	----------
Steamboat Rock	500	500	----------	----------	----------	----------	----------	----------
Stockport	485	----------	----------	----------	----------	----------	485	----------
Stockton	1,900	1,500	----------	----------	----------	----------	400	----------
Story City	51,578	2,100	16,750	24,133	1,550	5,000	1,995	50
Stout	----------	----------	----------	----------	----------	----------	----------	----------
Stratford	21,500	1,600	15,000	----------	----------	4,000	850	50
Strawberry Point	61,000	8,000	30,000	21,000	----------	1,500	500	----------
Sully	8,900	400	8,500	----------	----------	----------	----------	----------
Sumner	24,250	4,500	18,500	----------	----------	----------	800	450
Superior	1,925	625	600	----------	----------	----------	700	----------
Sutherland	19,300	2,500	6,000	----------	----------	10,000	500	300
Swaledale	1,000	----------	----------	----------	----------	----------	300	700
Swea City	25,350	3,650	8,500	9,500	----------	3,000	500	200
Templeton	7,100	1,700	5,000	----------	----------	----------	300	100
Terrill	525	525	----------	----------	----------	----------	----------	----------
Thayer	225	225	----------	----------	----------	----------	----------	----------
Thompson	27,400	2,300	12,000	10,000	1,000	1,000	1,000	100
Thor	1,000	----------	----------	----------	----------	1,000	----------	----------
Thornton	4,750	2,000	----------	----------	----------	1,250	1,500	----------
Tingley	535	400	----------	----------	----------	----------	----------	135
Thurman	4,065	1,050	----------	----------	----------	1,000	2,000	15
Titonka	250	----------	----------	----------	----------	----------	250	----------
Toronto	2,025	2,025	----------	----------	----------	----------	----------	----------
Traer	54,950	3,000	20,000	----------	----------	15,000	1,000	15,950
Treynor	1,266	915	----------	----------	----------	----------	351	----------
Tripoli	33,045	1,400	16,500	----------	----------	----------	1,085	14,101
Truro	400	----------	----------	----------	----------	400	----------	----------
Turin	205	205	----------	----------	----------	----------	----------	----------
University Park	70	----------	----------	----------	----------	----------	70	----------
Underwood	11,995	1,200	9,500	----------	----------	----------	200	1,095
Ute	37,000	----------	20,000	14,000	----------	1,500	1,000	500
Vail	26,275	7,600	16,000	----------	----------	500	2,000	175
Valeria	200	----------	----------	200	----------	----------	----------	----------
Van Horne	2,550	1,050	----------	----------	----------	----------	1,500	----------
Van Meter	4,200	300	----------	3,500	400	----------	----------	----------
Van Wert	1,650	120	----------	----------	----------	1,500	30	----------
Varina	1,100	----------	----------	----------	----------	800	300	----------
Victor	16,150	1,350	9,000	3,800	----------	----------	900	1,100
Vining	1,050	----------	----------	----------	----------	----------	50	1,000
Wadena	25	----------	----------	----------	----------	----------	----------	25
Walcott	40,350	1,500	7,200	----------	----------	15,000	500	16,150
Walker	8,525	450	7,000	----------	----------	----------	1,000	75
Wall Lake	31,910	10	20,000	8,700	2,000	----------	1,000	200
Wallingford	300	300	----------	----------	----------	----------	----------	----------
Walnut	33,550	1,200	12,000	18,000	----------	----------	1,500	850
Wapello	28,750	4,800	18,000	----------	----------	4,650	1,300	----------

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Waterville	662	62					600	
Waucoma	18,300			17,000		1,000	300	
Waukee	7,350	325		7,000			25	
Wayland	2,320	20				2,000	250	50
Webb	250	50					200	
Wellman	18,493		12,250			1,750	2,110	2,383
Wellsburg	19,550	1,500	7,000				1,000	10,050
Welton	1,225	925					300	
Wesley	19,500	1,500	7,000				1,000	10,000
West Branch		000'9I	3,100	044'66	5,000		1,420	4,250
West Burlington	8,400	7,600					800	
Westfield	400						300	100
Westgate	4,910		4,500				300	110
West Mitchell	50	50						
West Point	11,970	4,000		5,300	800		1,695	175
West Side	22,200		15,700	1,000	2,000		3,000	500
West Union	34,500	8,500	25,000				1,000	
Wheatland	17,325	1,025	13,500			1,000	1,000	800
Whiting	26,200			15,000	1,000	10,000	200	
Whitten	125	25		60			15	25
Williams	15,600	4,700	8,000			1,500	1,300	100
Wilton	23,500		10,000	10,000			2,000	1,500
Winfield	22,600	1,500	18,000		500	2,000	600	
Winthrop	17,700		7,000	10,000			500	200
Wiota	400	400						
Woodbine	60,300	2,000	37,000			7,800	2,000	11,500
Woodburn	2,040	2,040						
Woodward	9,200	1,000				1,200	7,000	
Wolstock	6,525			6,000			200	325
Worthington	2,100	400				1,000	400	300
Wyoming	8,700	6,000	2,500					200
Yale	14,904	2,700	11,204				1,000	
Yetter	575					200	375	
Yorktown	2,150	2,150						
Zearing	1,800	600				1,000	200	

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

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

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

*City Auditor.
†City Manager.

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

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Arthur	L. Harting	Fred J. Whinery	G. E. Clifford	1918
Ashton	Charles Seivert	J. W. Clark	R. M. Yappen	1918
Aspinwall	Louis Schroeder	J. J. Uselding	Andrew Boyens	
Atalissa	Orle B. Tarkle	Wm. J. Holmke	J. M. McLaughlin	1919
Athelstan				
Auburn	J. B. Williamson	C. G. Bosler	W. H. Lisslir	1919
Audubon				
Aurelia	J. C. Lockin	E. S. Kiervon	W. H. Bischel	1918
Aurora	F. L. Chapman	T. W. Dolan	W. I. Warren	1918
Avenarius	Wm. Avenarius	L. J. Gantz	L. B. Gantz	1918
Avoca	H. A. How	W. E. Julius	E. J. Karstans	1918
Ayrshire	John McBride	E. L. Bartholow	Frank Miles	1918
Badger	L. O. Myrland	Charles Arent	O. J. Olson	
Bagley	J. J. Chapman	Claude E. Nichols	R. H. Cam	1918
Bailey	J. J. Carter	Geo. W. Beemer	John Brigadeen	1918
Baldwin	A. W. Fields	W. E. Potter	C. A. Harding	1918
Bancroft	J. H. Welp	W. A. Muray	L. F. Kennedy	1918
Barnes City	J. J. Sarvis	H. S. Musser	Fred Williams	1918
Barnum	John R. Tracy	L. Rice	T. R. Berry	1919
Bassett	O. Oerwensky	F. Scharpf	Walter Trusty	1919
Batavia	H. D. Kreigh	Mrs. J. E. Lewis	L. E. Copeland	1918
Battle Creek	V. O. Spotts	J. W. Wellner	C. H. Dall	1918
Baxter	W. T. Thorp	Carl C. Webb	Charles Burdick	1918
Bayard	G. L. Arrasmith	L. V. Culver	E. E. Strauser	1918
Beacon	Wm. Baxter	Carl Perry	Sol Meek	
Beaconsfield	W. P. Bohall	W. E. Rhoades	L. R. Beadle	1918
Beaman	J. W. Hutchison	E. G. Elliott	T. L. Evans	1918
Beaver	C. R. Elliott	A. W. Gray	H. D. Hagge	1918
Bellevue	L. Bittner	Henry Graaff	Jos. Kelso, Jr.	1919
Belmond	W. C. Ramsay	Guy J. Byers	M. H. Hanson	1918
Bennett	John Bannick	J. B. Vaughan	E. P. Wingert	1918
Benton	W. S. Monger	G. M. German	C. S. Groves	1918
Berkley	Wm. Schall	M. W. Carter	F. P. McDonald	1918
				1919

Berlin	M. B. Pasko	Wm. Lorenz	Theo. P. Rubder	1919
Bernard	J. H. Schuster	P. O. Maloy	P. H. Russell	1918
Bertram	M. I. Snyder	R. Jorgenson	J. N. Schley	
Bettendorf	P. W. Reck	H. F. Abramson	J. E. Brownlee	1918
Bevington				
Birmingham	S. H. Bauman	M. D. Hope	Will Hastings	1918
Blairsburg	George W. Cooper	W. C. Merryman	James W. McNee	1918
Blairstown	B. F. Paul	Leonard Kimm	R. D. Kinnie	1918
Blakesburg	E. G. Smith	Guy F. Hall	Henry Farlin	1918
Blanchard				
Blencoe	Wm. Davis	E. A. Shea	B. H. Danforth	1918
Blockton	F. A. Siemiller	M. E. Roof	Thos. A. Ware	1918
Blue Grass	L. H. Buchmeier	Henry E. Schroder	L. S. Robinson	1918
Bode	John Pederson	P. W. Qually	N. A. Nasby	1918
Bonaparte	T. S. Simmons	E. C. Smith	H. C. Page	19--
Bondurant		J. M. Ingle		
Bouton	B. M. Swisher	M. F. Parks	Fred Schnoor	1919
Boxholm	N. G. Wilson	A. T. Johnson	Axel Henderson	1918
Boyden	W. H. Eddy	C. F. Sarset	P. T. McCrum	1918
Braddyville	R. A. Hawthorne	T. M. Reed	Irwin Wilson	1919
Bradgate	Walter Turley	M. R. Higby	Hugh McCreary	
Brandon	R. H. Jamison	Joseph Herrick	M. A. Gilliam	1919
Brayton	L. C. Heath	L. P. Rasmussen	L. F. Miller	1919
Breda	F. Van Eskemp	F. J. Bohnenkamp	Leo Snyder	1918
Bridgewater	J. G. Hendry	Frank Herbert	Guy J. Pote	1918
Brighton	F. A. Williams	C. F. Hoover	W. E. Berry	1918
Bristow	G. E. Shotliff	H. L. Searle	J. L. Jungkunz	1919
Britt	H. C. Meyer	J. E. Verrall	C. P. Lewis	1918
Brooklyn	O. D. Hall	Frank Talbott	N. H. Wright	1918
Brunsville	Jobe Kennedy	E. Boysen	Ed. J. Johnson	1919
Buckeye	George Lutterman	H. M. Helaff	H. J. Bruhm	1918
Buffalo	S. C. Burtis	Christian Zogg	John Waspe	1919
Buffalo Center	W. H. Anneth	M. McDermott		
Burt	L. Sheldon	H. A. Thompson	C. O. Blossom	1918
Bussey	J. T. Doughman	W. H. Moon	W. H. Lowman	1918
Calamus	N. F. Siegmund	Arnold Lahann	L. S. Gage	1918
Callender	B. Larson	Geo. W. Knutson	C. A. Hanson	
Calmar	J. F. Conover	C. G. Anderson	H. J. Gusin	1918
Calumet	Ernest Boldt	C. S. Lefferdink	J. W. Mathews	1918
Camanche	C. B. Ramon	R. C. Tallman	E. G. Cady	
Cambridge	J. A. McKee	W. H. Heggen	T. John Hill	1918
Cantril	George Hatch	A. B. Tackaberry	A. L. Silver	1918
Carbon	James Jones	D. F. Goddard	F. W. Stone	1918
Carlisle	F. E. Stephens	H. D. Reynolds	J. E. DeFord	1919
Carpenter	C. A. Snedberg	C. H. Thompson	U. J. Martin	
Carson	A. B. Forristall	C. W. Parks	J. R. Chaloupka	1918
Cascade	E. J. Keefe	C. F. Crawford	A. V. Devlin	1918

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Casey	J. T. Smith	H. W. Berry	S. T. Lawler	1918
Castalia	A. C. Tatro	D. C. Maloy	E. E. Malloy	1918
Castana	M. M. Farwell	R. G. Taylor	E. W. Bauman	1918
Castle Hill				
Cedar Heights	Wm. Galloway	Jas. M. Edwards	F. E. Blethen	
Center Junction	Thomas Dawson	C. A. Buxmeister	J. B. Moser	1918
Center Point	M. A. Newland	F. L. Williams	J. F. Stauffer	1918
Central City				
Centralia	Albert Krapfl	Joseph O'Brien	Wm. Reechman	1919
Charlotte	P. F. Schroeder	A. H. Dohrmann	E. A. Garside	1919
Charter Oak	John Graham	Chas. Robertson	P. F. Fiene	1918
Chatsworth	G. H. Schafer	Chas. L. Roland	D. K. Bennett	1919
Chelsea	S. A. Brush	Joseph Benesk	F. W. Sell	1918
Chester	W. W. Cray	W. C. Breedlove	E. D. McWilliams	1919
Chillicothe	V. R. Burgess	Alfred Peterson		
Churdan	E. C. Harriott	Rein Munzenmaier	Bernard Westevelt	1918
Cincinnati	G. W. Colton	G. A. Buck	John Browitt	1918
Clare	Edward Benoit	Dan Cain	M. H. Collins	1919
Clarence	Hosea Ballou	B. E. Huff	R. O. Hoyer	1918
Clarksville		A. F. Sinram		
Clayton	F. C. Larson	James McGuire	W. E. Gruver	1918
Clearfield	J. N. Wyant	Paul Wilson	M. M. Jenkins	1918
Cleghorn	J. H. Smith	L. L. Patton	R. C. McKinny	1918
Clemons	Chas. F. Bulfer	A. W. Butts	A. A. Arney	1919
Clermont	W. R. Blake	E. T. Scott	C. F. Lubke	1918
Cleveland				
Clio	H. C. Paddock	Ray Shriver	J. E. Scott	1918
Clover Hill	C. H. Ashworth	C. E. Hines	J. T. Ashworth	1918
Clutier	Albert Simonsen	F. J. Husak	J. P. Novak	1918
Coburg	John Dukeshire	E. F. Burr	Joe Gilmore	1919
Coggon	G. M. Kendall	F. W. Lindahl	D. D. Johnson	1918
Coin	M. Neely	E. H. King	G. F. Mitchell	1918
Colesburg	Cyrus Craig	W. S. Shaffer	Will Hammond	1918

College Springs	G. N. Trimble	J. C. Dow	J. Dee London	1918
Collins	R. E. Marsh	E. C. Merrell	W. Cook	1918
Colo	C. A. Bence	H. E. Ransom	F. C. Perry	1918
Columbus City	R. S. Johnston	S. J. Lewis	Frank Colton	1918
Columbus Junction	O. M. Cavin	Wm. DeFord	Clyde Duncan	1918
Conesville	J. W. Bradshaw	J. S. Boulby	W. H. McKee	
Conrad	S. F. Price	J. R. Wetzegman	E. L. Guild	1918
Conway				
Coon Rapids	Z. L. Shaver	C. N. Ford	J. D. Royer	1918
Coppeck	F. M. Van Trump	John Hesser	E. S. Sellers	1918
Coralville				
Correctionville	A. W. Hatfield	J. L. Dubois	I. E. Wesley	
Corwith	C. Stull	W. L. Smith	C. J. Naumann	1919
Corydon	W. Y. Farris	A. L. Gallagher	F. B. Selley	1918
Cotter	Richard Jenkins	J. J. Roberts	R. L. Richards	1918
Coulter	H. O. Hansen	H. J. Hansen	Ole Hansen	1918
Craig	Fred Husch	F. L. Noaler	J. F. Renken	1919
Crawfordsville	S. W. Huston	R. C. McCleary	R. E. Lease	1918
Cromwell	L. M. Randolph	Clark Stevens	M. A. Howell	1918
Crystal Lake	A. O. Christensen	F. A. Gabrielsen	J. F. Hansen	1918
Cumberland	S. A. Pollock	W. A. Fahrion	C. P. Shearer	1918
Curlew	A. A. Whitmer		V. W. Fisk	1919
Cushing	O. L. Russell	A. J. Bertelsen	C. E. Hass	
Cylinder	Jos. Straw	C. E. Myers	Geo. Freeman	1918
Dakota City	C. P. Bennett	C. F. Lowder	W. O. Brown	1918
Dallas	B. F. Burrell	R. C. Goff	J. B. Nelson	1918
Dallas Center	C. E. Bomberger	Frank L. Loring	A. Emmett	1918
Dana		G. E. Meredith		
Danbury	M. W. Calbert	J. C. Jacobsen	P. A. McLaughlin	1918
Danville	G. W. Hixon	A. D. Albright	Ray W. Mix	1918
Davis City	L. H. Shoemaker	L. A. Brown	W. A. Cornigs	1918
Dayton	G. T. Bygel	O. S. Larson	O. O. Johnson	1918
Dawson	L. R. Brown	L. M. Bickal	W. W. Delahoyde	1918
Decatur City	C. R. Riley	Elmer E. Menefee	J. B. Riddle	1918
Dedham				
Deep River	J. R. Morris	F. F. Banstian	H. W. Hatter	1918
Defiance				
Delaware	L. G. Kaster	G. H. Pitcher	W. J. Hilmer	1918
Delmar	F. L. Sunderlin	T. P. Cossin	T. E. Canty	1918
Delhi	J. H. Pierce	E. B. Porter	J. B. Sloan	1919
Deloit	James Abbott	B. C. Patrick	B. E. McKim	1918
Delta	J. R. Dunn	Joe S. Utterback	C. A. Burt	1918
Denver	H. C. Bruns	F. T. Farnsworth	H. C. Wente	1918
Derby	J. J. George	C. H. Davis	U. G. Penick	
De Soto	F. L. Hoek	O. D. Russell	George M. Kile	1918
De Witt	L. S. Harrington	C. C. Christiansen	William Hines	1918
Dexter	F. H. Fitting	H. H. Hough	Howard Calfee	1918

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Diagonal	W. C. Williams	Robert L. Bailey	Rolley R. Bailey	1918
Dickens	Lee More	C. M. Varney	C. F. Walch	1919
Dike	H. J. Knudsen	Percy Lyon		
Dixon	John Christiansen	Wm. Hausen	P. J. Thede	1918
Dolliver	S. B. Reed	Albert Myhr	J. M. Gronstal	
Donohue	Jergen Hoffman	Frank C. Keppy	G. M. Roher	1918
Donnellson	H. A. Trump	Arthur B. Epperson	B. F. Warren	1918
Doon	Herman Johnson	R. H. Armistead	J. A. Hoff	1918
Dougherty	James Dougherty	W. J. Volz	C. H. Christians	1919
Dow City	S. A. Dow	E. G. Wiggins	E. E. Newkirk	1918
Dows	O. A. Kellogg	C. E. Hammond	A. B. Mulnix	1918
Drakesville	T. B. Jennings	F. S. Updike	C. B. Orelan	1918
Dumont	Fred Linde	S. G. Barlow	John Barlow	1918
Duncombe	Wm. Gleason	R. Clelland	Wm. Mallinger	1918
Dunkerton	S. Trumbauer	Louis Fressle	J. A. Campbell	1918
Dunlap	Geo. E. Taylor	I. E. Nordaker	R. W. Wettengel	1918
Durango	Jesse Whitehead	Wm. Ouderkirk	Jusius Walling	1918
Durant	Ed. Denkman	Paul Samberg	Henry Rohlfs	1918
Dyersville	H. B. Willenborg	W. C. Loosbrock	A. J. Drexler	1918
Dysart	Ed. Minkel	Charles I. Cups	Edwin Moeller	1918
Earlham	R. G. Hoskins	W. J. Price	H. S. Thomson	1918
Earling	Paul Kenkel	J. J. Langenfeld	Casper Steine	1918
Earlville	H. J. Vanfleet	William Hunt	George Hunt	1918
Early	C. W. Marcy	C. F. Jackson	W. W. Little	1918
East Peru	R. L. Bullin	F. E. Cosand	L. M. Delaplain	1919
Eddyville	S. H. Lamis	J. M. Crosson	F. M. Epperson	1918
Edenville	C. F. Dewey	H. M. Weeks	H. F. Stouffer	1918
Edgewood	G. W. Fleming	E. B. Shaffer	C. L. True	1918
Elberon	Mike Kesl	Philip J. Sevcik	E. P. Skrable	1918
Eldridge	J. J. Wiese	Fritz Wiese	Hugo Kuhl	1919
Elgin	R. M. Weibel	L. J. Groth	Max Thomas	1918
Elkader	N. W. Davidson	Wm. C. Beimer	J. F. Maley	1919
Elkhart	C. R. Boots	G. H. Henderson	R. A. Clark	

Elkhorn				
Elkport	Louis Benschneider	Delbert Morley	August Hohman	1918
Elliott	W. I. Hully	E. D. Hully	H. E. Manker	1918
Ellston	W. H. Clark	Thomas Ballew	Ray Ouerholtzier	
Ellsworth	H. E. Rude	F. J. Williams	N. P. Olson	1919
Elma	R. Cunningham	J. F. Garmen	S. B. Despres	1918
Ely	F. Krob	Joseph Panel, Jr.	W. J. Dvorak	1918
Emerson	Willis Patrick	C. L. Brill	John Carson	1918
Epworth	G. I. Graham	J. J. Hamilton	C. B. Haund	1919
Essex	Dr. O. W. Okerlin	Frank P. Rotton	M. L. Lederburg	1919
Everly	H. Fisher	D. D. Trevelen	John Lorinzen	1918
Exira	M. R. Terhune	George N. Corl	J. K. Vande Brake	1918
Exline	*Harvey Cochran	L. Johnson	*A. P. Cline	1918
Fairbank	W. P. Rechkemmer	V. W. Davis	H. L. Mealey	1918
Farley	B. N. Asquitt	A. E. Kelley	F. S. Ferring	1918
Farmersburg	W. F. Fuelling	A. H. Oelke	Hugo Oelke	1919
Farmington	C. L. Paisley	E. H. Wiegner	A. H. Hartruk	1918
Farnhamville	Thomas Parsons	M. G. Beck	Charles Beacham	1918
Farragut	C. H. Stewart	W. S. Coy, Jr.	Wm. Rogers	1918
Fayette	J. S. Briggs	F. B. Claxton	F. E. Finch	
Fenton	J. T. Waite	W. E. Stoeber	Frank Bailey	1918
Ferguson	J. F. Gowdy	J. R. Finders	J. A. Workman	1918
Fertile	E. E. White	E. B. Jones	J. A. Johnson	1918
Floris	Frank Binz	I. N. Davis	W. E. Hill	1919
Floyd	*L. A. Beattie	G. G. Knowlton	O. C. Kindig	1918
Fonda	Albert Smith	Melvin Abbott	Melvin Royer	1918
Fontanelle	E. W. Adams	H. J. Stuhlmiller	C. A. Baker	1918
Forest City	John Carson	B. M. Clark	H. T. Thompson	1918
Ft. Atkinson	Adolph Hlubek	Karl Knight	Joseph Chekal	1918
Ft. Des Moines	C. L. Karnes	Sam A. Gilroy	Charles Fksell	1919
Foster				
Fostoria	F. P. Riley	O. J. Anderson	Ole S. Oleson	1918
Franklin	C. J. Miller	August Fey	H. P. Seyb	1918
Fraser	Lew Shaeffer	Ralph Shaeffer	Wm. Saymome	1919
Fredericksburg	*S. M. Potter	H. A. Barker	*J. Evgabrood	1918
Fredericka	H. F. Richman	Charles Golding	Lars Krienke	1919
Fremont	W. C. Wharton	W. P. Rhoads	W. E. Ehrenhard	1918
Galt	I. L. Cundall	John Boyington	P. A. Axen	
Galva	R. B. Clemens	I. E. Baumgartner	F. H. Schleiter	1919
Garber	H. H. Nusfelt	A. J. Schnepf	H. C. Schnepf	1919
Garden Grove	Ed. Schofield	E. P. Morlan	Harry Culver	1918
Garnavillo	H. H. Kuhlman	H. C. Kuenzel	Charles Roggman	1918
Garner	F. E. Blackstone	H. V. Reed	G. F. Schuler	1918
Garrison	G. H. Raymond	E. H. Baum	A. J. Donald	1918
Garwin	Will M. Rider	Earl Morrison	Edwin Beery	1918

*Term expires 1919.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Geneva	E. H. Haymond	R. A. Waddington	B. D. Hunt	1919
George	Filed but not signed			
Germania	William Baum	M. H. Stoddard	Ed. Thaves	1918
Gilbert	J. A. Hausman	F. W. Anderson	A. Jones	1918
Gilbertville				
Gilman	J. A. Stansberry	Henry Fagen	E. D. Meahus	1918
Gilmore City	S. J. Townsend	B. W. Rademasher	T. J. Calligan	1917
Gladbrook	Charles Emmerling	Harold Ott	Harry Lindt	1918
Glidden	R. A. Hamilton	J. I. McNaught	M. Linn	1918
Goldfield	J. M. Montgomery	R. P. Keith	W. K. Blackwell	1918
Goodell	John Suurballe	J. D. G. Houghton	I. R. Burgess	1918
Goose Lake	F. G. Haussen	H. J. Webster	H. C. Jepsen	1919
Gowrie	W. E. Bamberger	J. E. T. Johnson	Elmer Martindale	1918
Graettinger	Frank Schurman	J. P. Jensen	J. M. Herberger	1918
Graf				
Grafton	J. J. Bringolf	W. Loots	A. H. Larson	1917
Grand Junction	W. F. Metzger	G. O. Baker	George Rice	1918
Grand Mound	H. H. Aheff	R. C. Quinn	Henry Moeler	1918
Grand River	J. E. Brown	Roy Brammer		
Grand View	C. R. Zimmerman	G. W. Zimmerman	D. J. Higley	1919
Granger	W. D. Lytle	William Andrews	J. F. Manning	1918
Grant	J. F. Mueller	C. D. Vetter	C. M. Williams	1918
Grant City	Charles Kent	H. Schulze	L. H. Lee	
Granville	H. Ricker	Jos. F. Price	J. L. Wieskincher	1918
Gravity	G. L. Brookman	W. B. Stewart	L. C. Woodfill	1918
Gray	F. C. Hepp	C. C. Linn	E. C. Rice	
Greeley				
Greene	George W. Wilson	W. A. McDonald	Frank Knight	1918
Greenfield	H. J. Harbour	H. G. Spooner	M. R. McCollom	
Green Island	Albert Schweikert	John Tarr, Jr.	J. H. Chick	1918
Grimes	H. F. Peitzman	A. E. Aulich	W. H. Nibel	1919
Griswold	C. L. Otto Knap	C. E. Woodward	Ira L. Welch	1918
Grundy Center	C. E. Butler	E. V. McBroom	W. C. Morrison	1918

Gruver	Guy R. Godfrey	George Lorimer, Jr.	C. W. Clump	1918
Guernsey	John Severker	L. E. Cochran	W. L. Rieck	1919
Guthrie Center	W. D. Milligan	J. E. Batschelet	G. W. Cook	1918
Guttenberg	Robert H. Scholtz	H. L. Burman	O. B. Eckart	1919
Halbur	Joseph Koenig	R. J. Heinen	Peter Songeroth	1918
Hamburg	Fred A. Wolf	E. Fisher	C. B. Clayton	
Hamilton	J. M. Watts	Cyril Wynn	Lowell Munsell	1919
Hancock	F. J. Boie	B. M. Halladay	Ad. Zobrist	
Hanlontown	C. S. Rye	N. Lerrason	A. O. Rye	1918
Harcourt	John R. Anderson		Albert W. Johns	1918
Hardy	T. S. Heggen	H. A. Carr	W. D. Smith	1918
Harper	Mike Streigel	L. H. White	S. J. Streigel	1919
Harper's Ferry	James J. Finnegan	C. A. Russell	Thomas Houlihan	1918
Harris	C. C. Cady	L. J. Hagerty	R. W. Webster	1919
Hartford				
Hartley				
Hartwick	T. A. Hakeman	C. G. Korns	J. E. Foulke	1918
Harvey	A. Bransumb	W. G. Harvey	A. L. Harvey	
Hastings	I. C. Van Gorkum	Fred H. Priest	R. S. McDonough	1918
Havelock	J. G. Obrecht	J. H. Adams	C. E. Miller	1918
Hawkeye	John G. Bopp	H. F. Hauth	C. F. Shrader	1918
Hazleton	H. D. Landon	A. L. Nelson	C. I. Nelson	1918
Hedrick	E. L. Yeager	J. J. Jennings	Ott Cuddy	1918
Henderson	H. M. Sweeney	G. T. Harover	M. C. Harover	1918
Hepburn	F. P. Beavers	F. A. Pendergraft	J. A. Henderson	1918
Hills	G. H. Spratford	Roy E. Bulechek	Leo S. Hirt	1918
Hinton	John Casper	George Ellison	H. C. Brown	1919
Holland	O. A. Ontjes	Henry A. Siefken	C. Dirks	1919
Holstein	William Whede	Albert G. Merkley	Charles Kastner	1918
Holy Cross	F. J. Hess	J. P. Sweney	M. Clemen	
Hopeville	C. Purcell	Frank Katzenberg	E. F. Perdue	1919
Hopkinton	Will S. Beels	W. R. Reeve	F. C. Reeve	1918
Hornick	W. J. Dills	F. O. Wendel	F. M. Williams	
Hospers	James Hyink	Bert Van Zyl	J. H. Smith	1918
Hubbard	W. H. Hoescher	H. F. Harmon	D. E. Byam	1918
Hudson	H. Lafrenz	J. W. McCluskey	H. R. Hollis	1918
Hull	D. J. Werkman	E. C. Stevens	J. S. Wilson	1918
Humboldt				
Humeston	D. P. Goodrich	Fred M. Kyner	B. King	1918
Huxley	Ole Legvold		H. H. Johnson	1919
Imogene	Ed. Smalley	F. J. Wiman	N. J. Hillary	1918
Inwood	C. S. Renshaw	Hugo Riemers	N. A. Buchnam	1919
Ionia	O. A. Taylor	J. J. Meyer	J. R. Husting	1918
Ireton	G. C. Knoulton	R. L. Reid	F. F. Morris	1918
Irwin	T. J. Ryan	P. K. Paulsen, Jr.	J. A. Baxter	1918
Jackson Junction	J. H. Hoye	L. A. Jirak	Joe Deeny	1918
Jamaica	W. E. Lair	B. D. Esteg	G. W. Heater	1919

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Janesville	J. W. Bennett	C. H. Howe	G. W. Briden	1918
Jesup	B. F. Stoddard	Monroe H. Houser	C. L. Bright	1918
Jewell Junction	E. W. Slater	F. L. Tallman	E. W. Knudson	1918
Joice	L. L. Skutle	K. H. Trustem	L. B. Paulson	1918
Jolley	H. Morwitzer	D. K. Harris	J. E. Nutter	1918
Kalona	J. R. Swartzinduhr	Wm. O. Laughlin	George O. Egline	1918
Kamrar	Fred Welp	S. L. Clabaugh	A. H. Alexander	1918
Kanawha	Wm. Gunsell	M. L. Baker	Charles Rankin	------
Kellerton	O. C. Bradley	V. E. Sidwell	G. L. Dickenson	------
Kelley	R. P. Toll	J. L. Johnson	Clyde L. Roe	1918
Kellogg	James Boyle	C. T. Powers	J. C. Lemke	1918
Kensett	A. E. Lansrude	H. F. Finch	G. C. Cleophas	------
Kent	Stephen Toland	J. T. Livingston	F. C. Locke	1918
Kenwood Park	L. M. Wold	A. R. Swem	Ira B. Taft	1918
Keosauqua	J. A. Maltbie	R. B. Kittle	J. Lix Therme	1918
Keota	N. G. McNinlen	W. F. Stoutner	A. A. Hulse	1918
Keystone	H. F. Jacobsen	George Harder	J. F. Fenerboch	1918
Kingsley	------	------	------	------
Kinross	M. H. Glanz	M. T. O'Brien	Owen Conwell	------
Kirkman	J. P. Cranny	E. B. Tucker	H. O. Loutzenlieser	1918
Kirkville	Theoph Reed	C. N. Barnard	Wm. Abegg	1919
Kiron	J. E. Hoaglund	O. A. Ander	H. L. Ward	1919
Klemme	F. J. Wenck	N. L. Palmer	T. C. Nelson	1919
Knierim	J. B. Wartchow	W. C. Kennedy	W. C. Kennedy	1918
Knowlton	------	------	------	------
Lacona	Roy Carpenter	G. F. Tilden	R. E. Rodgers	1918
Ladora	M. D. Snavely	O. H. Hawkins	James E. Bosley	1918
Lake Mills	P. A. Helgeson	T. J. Severson	J. M. Tapager	1918
Lake Park	W. J. Bock	Albert Ballhorn	Aug. Lindt	1919
Lake View	W. M. Dean	E. C. Harmon	C. P. Therkelsen	1918
Lamoni	------	------	------	------
Lamont	F. W. Rhines	W. A. Abbott	O. C. Gladwin	1918
La Motte	W. A. Henneger	A. J. Lamke	J. C. Nemmas	1918

Lanesboro	J. D. Hinkley	Harry Troxel	T. F. Reid	1918
Lansing	*C. C. Lytle	N. A. Nelson	*C. M. Kerndt	1918
La Porte City	John McQuilkin	G. E. Stebbins	J. O. Kober	1918
Larchwood	W. T. Ryan	W. F. Ashton	J. H. Peacock	1918
Larrabee	R. H.Gray	H. L. Carnahan	L. E. Jacobsen	1918
Latimer	Ove A. Johnson	C. N. Sorensen	J. C. Sorensen	1919
Lattners				
Laurel	U. Moore	George W. Lant	Merle Patton	1918
Laurens		R. V. Neville		
Lawler	O. B. Taylor	H. L. Hettler	John Eickhoff	1918
Lawton	C. A. Stiles	R. E. Parmeter		1918
Le Claire	Not signed			
Ledyard	C. F. Wheeler	A. J. Galagan	J. J. Sweeney	1918
Le Grand	Charles Davis	G. H. McCorel	C. J. Twedt	
Lehigh	F. G. Orris	C. H. Buck	Henry Siegel	
Leighton	F. B. Denburger	T. D. Beintema	Louis Van Roekel	1918
Leland	E. G. McGreevey	W. P. Buren	J. A. Anderson	1918
Lenox		M. Roy George		
Le Roy	Roy Scott	D. S. Burbank	D. C. Thurlow	1918
Lester	H. A. Wick	B. C. Hewlett	S. S. Davenport	1918
Letts	E. R. McCormick	A. W. Douglass	M. J. McCormick	1919
Lewis	F. C. Jones	Frank Albright	M. W. Smith	1918
Lidderdale	L. M. Rohrbeck	F. M. Morrison	Robert Gobell	1919
Lime Springs	M. H. Jones	M. B. Davis	J. B. Cray	1918
Linden	W. E. Pitsenbarger	L. Logsdon	L. W. Flack	1918
Lineville	J. L. Bay	H. G. Duncan	George Malleston	1918
Linn Grove	J. A. Eastman	C. A. Fulton	E. O. Loe	1918
Lisbon	John Doner	A. M. Floyd	John Auracher	1918
Liscomb	E. F. Clark	L. C. Bixley	Henry Leise	1918
Littleport	J. C. Miller	S. W. Stalnaker	J. J. Brick	1918
Little Rock		Fred A. Cobble		1919
Little Sioux	D. M. Laughlin	L. L. Reynolds	G. H. Gibson	1918
Livermore	M. C. Stark	B. F. Reilly	Edw. Capesius	1918
Lockridge	C. A. Ranscher	A. F. Johnson	W. E. Prouty	1919
Logan	O. L. Case	G. W. Aitkins	E. J. Avery	1918
Lohrville	L. G. McDermott	J. C. Ashton	G. W. Evans	1918
Lone Rock	John Kerr	H. F. Tarbell	Fred Kreuger	1918
Lone Tree	James Lukavsky	J. E. Ashton	H. C. Buell	1918
Long Grove	W. W. Meier	William Reimers	W. O. Brownlie	1918
Lorimor	F. K. Chandler	J. T. Huntzinger	Wm. Cochran	1918
Lost Nation	Edw. Christensen	J. J. Burnett	F. W. Dickman	1919
Lovilia	Geo. A. Warner	LeRoy Barnes	Jerry Willcox	1919
Lowden	L. Hoeltze	Richard Parr	E. Deininger	1918
Low Moor	J. S. Beer	John T. Chandler	W. L. Dannatt	1918
Luana	George R. Engelhardt	W. J. Splies	W. J. Mitchell	

*Term expires 1919.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Lucas	J. W. Talbot	B. F. Phillips	J. A. Olson	1919
Luther	Geo. B. Abraham	W. M. McCabe	J. P. Boone	1919
Lu Verne	Wm. Schultz	W. H. Raney	J. A. Niver	1918
Luxemberg	J. H. Moiers	M. L. Meyers	C. J. Ungs	1918
Luzerne	Adolph Roth	Harry Ott	Martin Studt	
Lynnville	A. F. Quire	E. W. Swan	E. R. Briggs	1919
Lytton	F. L. Blair	C. S. Ferguson	D. R. Wessling	1918
Macedonia	W. J. Hamilton	H. L. Summitt	H. L. Nye	1918
Macksburg	H. A. Cross	B. R. Black	W. P. Love	
Madrid	G. W. Crank	C. S. Adams	G. C. Carlson	1918
Magnolia	H. N. Frazier	H. A. Lawrence	J. H. Hanneman	1918
Malcom	John Eichhorn	L. E. Maxfield	W. F. Vogel	1918
Mallard	A. H. Randall	J. W. Johnson	H. Hohn	1918
Maloy	H. L. Augustine	C. E. Finch	M. N.	
Malvern	D. E. Whitfield	K. R. Cook	J. J. Wilson	1918
Manilla	R. C. Saunders	C. A. Sykes	Edin Theobald	1918
Manly	A. Dabel	A. Pitzenberger	J. F. Schulte	1919
Manning	Ed. Farrell	P. H. Jones	Julius Wehrman	1918
Manson	J. P. Calmer	W. C. Moody	C. E. Bale	1918
Mapleton	Dr. G. S. Waterhouse	G. G. Harris	W. T. Mitchell	1918
Marathon		T. L. Roberts		
Marble Rock	F. E. Gates	H. C. Darland	Harry Ackly	1918
Marcus	Charles Addy	W. W. White	W. L. Gaud	1918
Marne	P. Eksman	A. Lastine	John Beebe	1919
Martelle	H. O. Young	G. J. Church	C. H. Brown	1918
Martinsburg	J. H. Porter	R. L. Cuddy	H. Ogden	1918
Marysville	L. W. Dufner			
Maysville	Louis Meier	Geo. H. Meyer	Jochim Steenbock	1918
Masonville	John L. Rose	J. Gleason	M. E. Morrisey	1918
Massena	George Cruise	C. McBride	W. S. Whitney	1918
Matlock	H. O. Tuttle	C. E. Kelly	John Westerman	1918
Maurice	Geo. H. Elskamp	John M. Mieras	John Vander Brink	
Maxwell	Elsworth Gibson	M. H. Troup	O. W. Parker	1919

Maynard	James Conrad	L. D. Rawley	E. F. Warnke	1918
McCallsburg	C. E. Harris	Millard Peck	Thor O. Hegland	1919
McCausland	F. J. Lessin	F. E. Ringey	E. J. Wright	
McClelland	B. P. Friplett	Harrie Jones	Ray Maxfield	
McGregor	G. F. Freeman	L. N. Kramer	F. S. Richards	1919
McIntire	H. J. Dowling	James Vaughn	R. D. Williams	1918
Mechanicsville	W. J. Dallas	A. J. Fairchild	H. E. Gibeaut	1918
Mediapolis	J. H. Scott	Roy Hutchinson	M. U. Bridwell	1918
Melbourne	W. H. Bollenbaker	W. A. Sawtell	Al. Sanderman	1918
Melcher	T. H. McNeal	*J. P. McNeill	D. L. McCoy	1918
Melrose	J. M. Carr	H. F. Curran	John Luttrell	1919
Melvin	A. L. Blackmore	E. C. Spengler	H. M. Quiggle	1919
Menlo				
Meriden	W. H. Lamont	A. R. Buswell	R. C. Wixon	1918
Merrill	Cias Montagne	George Simpson	Frank Hoese	1918
Meservey	Jacob Nissen	Frank Hafermann	A. D. Brogan	1919
Meyer	Joseph Blake	Peter Meyer	John E. Henman	1918
Middletown	C. W. Coad	F. E. Moehn	R. H. Sater	
Miles	C. A. Menneke	Chas. Allen	C. J. Derrick	1918
Milford	Not signed			
Millersburg	O. W. Van	J. M. Seaton	B. F. King	1919
Milo				
Milton	J. C. Forbes	D. A. Miller	W. D. Sherwood	1918
Minburn	O. I. Basart	A. H. Nelson	A. F. McQuie	1918
Minden	John Geiger	A. H. Jungfennan	George Kroneweg	1918
Mingo	C. E. Rambo	W. A. Witmer	S. W. Poorbaugh	1919
Mitchell	F. H. Chandler	A. W. Parkhurst	A. C. Prime	1919
Mitchellville	Albert Carson	V. M. Henney	L. H. Battles	1919
Modale	C. Morrow	E. Ritchison	R. S. Sassaman	1918
Mondamin	D. M. Rimington	C. B. Copp	H. D. Silsby	1919
Monsta				
Monmouth	D. B. Staggs	J. B. Hubbard	E. R. Bristol	
Monona	George H. Otis	H. S. Rittenhouse	W. C. Kruse	1918
Monroe	O. A. Shaw	Earl Shaw	F. B. Kingdon	1918
Montezuma	E. K. Rodgers	C. F. Dickson	H. F. Morton	1918
Montour	C. J. Stevens	E. G. Cronk	R. E. Austen	1919
Montrose	Charles Allen	R. P. Allen	J. L. Vanosdoll	1918
Moorhead	C. S. Judd	A. A. Hart	R. W. Lohmann	1918
Moorland	W. E. Dickerson	H. A. Van Eps	L. V. Miller	1919
Moravia	F. M. Dodd	D. E. Bishop	R. W. Winslar	1918
Morning Sun	E. L. McClurkin	W. B. Garvin	J. W. Smith	1918
Morrison	W. A. Elliott	P. R. Frazier	E. S. Barrick	1918
Moulton	George L. Bovard	L. E. Buckles	C. E. Evans	1918
Mt. Ayr				
Mt. Union	H. C. W. Eckey	W. R. Buchanan	W. E. Buchanan	1919
Mt. Vernon	Thomas L. Wolfe	Charles D. Maybauer	Charles M. Hartung	1918
Moville	W. H. Maxfield	W. H. Rockefeller	R. B. Lyle	1918

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Murray	R. J. Badger	C. W. Hendrick	S. W. Tobey	
Nashua	W. H. Scott	G. E. Ellison	R. R. Waite	1918
Neola	J. G. Bardsley	P. J. Doyle	H. H. Pogge	
New Albin	John B. Pohlinson	R. G. May	D. J. Ryan	1918
Newell	F. C. Foley	C. R. Waterman	G. W. Chaney	1919
Newhall	B. L. Graff	O. H. Huyck	E. E. Stedman	1918
New Hartford	J. G. Evans	C. B. DeVener	A. T. Perrin	
New Liberty	J. P. Oberleitner	Hans Jacobsen	Theo. Juergens	
New London	C. E. Cook	T. E. Rhodes	E. E. McKee	1918
New Market	E. A. Pace	E. C. Eighmy	H. E. Tomlinson	1918
New Providence	R. R. Blair	E. H. Moon	K. W. Rash	1919
New Sharon	A. M. Evans	W. A. Leibell	John B. Heitsman	
New Vienna	J. L. Abeln	O. N. Kerper	J. L. Fongmann	1918
New Virginia	A. B. McIntosh	C. P. Shane	Theo Irwin	
Nichols	W. E. Loeb	C. P. Reynolds	H. Kirchner	1918
Nodaway	George R. Ross		F. E. Shane	1919
Nora Springs	J. L. Roderick	F. W. Schmidt	H. F. Schmedler	1918
Northboro	A. S. Mawhinney	Brice Hays	F. T. Nye	1919
North Buena Vista	P. B. Haid	J. L. Schmidt	M. Engling	1918
North English	W. J. Thomas	W. R. Brown	George E. Swan	1918
North Liberty		Rae L. Dean		
North McGregor	R. E. Edgar		E. Nicholson	1918
North Tabor				
North Washington	Ed. Ungs	Nick Clemens	John Sturm	1919
Northwood	George E. Whitcomb	J. E. Amundson	T. S. Hanson	1918
Norwalk	G. H. Stiffler	D. K. Brown	I. I. Good	1919
Norway	J. G. Benson	Ed. Pickort	J. H. Pickort	1918
Numa	D. A. Shelton	W. H. Shew	C. F. Hover	1919
Oakland	W. S. Powell	I. M. Rodwell	M. H. Evans	1918
Oakville	S. E. Gates	George W. Graham	C. D. King	1919
Ocheyedan	G. B. Kinney	Fred C. Noehren	W. Woodworth	1918
Odebolt	A. L. Chandler	A. F. C. Schmitz	F. W. Stoll	1918
Ogden	D. Seckler	S. P. Clark	Wm. Jones	1919

Olds	J. A. Huston	B. E. Huston	F. A. Morgan	1919
Olin	S. W. Flaharty	H. W. Flenniken	N. C. Hall	1918
Ollie	I. C. Meredith	H. C. Campbell	T. B. Meredith	1918
Oneida	J. B. Howe	S. T. Knox	C. F. Kimber	1918
Onslow	F. L. Staney	B. F. Walters	W. M. Dennin	1919
Orange City	Gerrit Klay	F. J. Lohr	G. L. Van de Steeg	1918
Orchard	S. Harlis	W. Constantine	E. O. Clapper	1918
Orient	M. W. Witham	S. H. Treichler	M. Hennessy	1918
Orleans		J. M. Hardman		1918
Ossian	T. F. Schmitz	Charles Green	E. H. Anderson	1918
Osterdock	Chas. Friedlein	J. C. Kickbush	P. W. Kicbush	1918
Oto	A. W. Buser	W. F. Krueger	H. R. Mattes	1919
Ottosen	L. J. Clave	E. O. Allen	O. A. Clave	1918
Oxford	R. J. Miller	F. W. Sies	B. G. Rohret	1918
Oxford Junction	W. O. Field	E. A. Grimwood	F. H. Shimanek	1918
Oyens	Paul Petersen	Peter Fisch	Charles Kuster	1919
Pacific Junction	B. F. Beldin	F. B. Shuffler	Charles Kroon	1918
Packwood	I. N. Loomis	O. F. Steigleder	J. C. Hill	1918
Palmer	E. C. Kepler	H. C. Moore	F. S. White	1919
Panama	Balthias Thillen	Joseph F. Oppold	John M. Oppold	1918
Panora	W. A. Warford	T. R. Swanson	Wade Spurgin	1918
Parkersburg	R. S. Blair	W. T. Evans	H. W. Wilhelms	1918
Parnell				
Paton	Boyd McFadden	F. A. Taylor	C. O. Wilkinson	1918
Patterson	Green Merryman	C. T. Moorhead	C. F. Quaife	1919
Paullina	H. G. Culp	Albert Meyer	M. A. Mieras	1918
Persia	H. A. Moss	C. M. Willard	Thomas Collings	1918
Peterson	J. J. Merwin	J. F. Fastenow	G. F. Tumler	1918
Pierson	O. L. Cole	E. F. Bare, Jr.	J. C. Sadler	1918
Pilot Mound	A. Alban	L. C. Calson	A. M. Kenyon	1919
Pioneer				
Pisgah	J. C. Arnold	F. W. Beekman	E. W. Garnet	1919
Plainfield	F. C. Gallagher	C. W. Gritzner	W. W. Taylor	1918
Plano				
Pleasanton	W. C. Argo	H. L. Pyle	Ora Hagan	1918
Pleasant Plain	O. W. Westerhaser	C. W. Bailey	T. C. Lynn	1919
Pleasantville	P. A. Dyer	J. K. Kiefer	C. L. Gase	1918
Plover	Alex McEwen	Charles C. Watts	L. E. Garlock	1918
Plymouth	J. F. Holden	J. I. Carmeny	F. G. Ehlers	1919
Pocahontas	C. B. McCartan	G. H. Kiefer	W. C. Ralston	1918
Polk City	D. W. Spone	C. A. Snow	E. A. Landers	1918
Pomeroy				
Popejoy	J. E. Carr	T. H. McMurray	J. W. Fisher	1919
Portsmouth	J. J. Herkenrath	F. A. Tracy	C. A. Monohan	1918
Postville	A. L. Meier	William Shepherd	L. P. McEwen	1918
Prairieburg	H. D. Conklin	Roy L. Truesdell	J. J. Dolan	1919
Prairie City	E. H. Dowden	F. C. Turner	John C. Buckley	1918

TOWN OFFICIALS—CONTINUED.

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

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

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Sibley	Will Thomas	R. D. Stewart	M. D. Brodt	1918
Sidney	W. H. Carter	C. B. Hatten	C. A. Metelman	1918
Silver City	G. A. Platt	J. W. Kruse	C. H. Kruse	1918
Sioux Center	J. H. Van Deest	F. C. Aue	J. De Ruyter	1918
Sioux Rapids	C. L. Sipe	F. H. Diercks	W. H. Pratt	1918
Slater	H. Jondall	A. Maland	T. W. Rawson	1918
Sloan	A. L. Calderhead	S. J. Oliver	G. R. Currer	1918
Smithland	E. V. Hagerdon	J. F. Garnes	G. R. Taylor	1919
Soldier	Albert G. Steiger	B. H. Skow	S. M. Johnson	1917
Solon	F. J. Bittner	E. F. Heinsius	M. A. Randall	1918
Somers	C. B. Gray	J. T. Richey	W. V. Latspiech	1918
South English	Ben Lee	V. Safourek	F. E. White	1918
Spillville	G. F. Henser	A. A. Novak	F. M. Bernatz	1918
Spirit Lake	O. F. Lindquist	Charles T. Nill	C. E. Narey	1918
Spragueville		F. J. Bormann		
Spring Brook	N. J. Schumesh	Peter Schleckel	Jacob Hanapel	1919
Spring Hill				
Springville	V. W. Carris	J. M. Burroughs	C. E. Batchelder	1918
Stacyville	James C. Kinney	Joseph N. Wolf	F. C. Pritchard	1918
Stanhope	Peter Hove	F. E. Ristrim	E. J. Johnson	1918
Stanton	Theo. Larson	E. M. Coppage	J. S. Anderson	1918
Stanwood	W. D. Hart	R. E. Wilson	Otto Evers	1918
State Center	T. S. Wood	B. H. Grey	M. J. Rohwedder	1918
Steamboat Rock				
Stockport	A. M. Davis	M. C. Mott	John T. McGlothlen	1919
Stockton				
Story City	Alex Henderson	A. Williamson	A. M. Henderson	1918
Stout		P. J. De Beer		
Stratford				
Strawberry Point	J. R. Alderson	G. F. Scofield	M. F. Harwood	1918
Struble	H. P. Ahmann	G. H. Albers	P. A. Seaman	
Sully	W. H. Holdsworth	D. Ljaardeme	P. C. Welle	1918
Sumner	S. A. Munger	E. A. Wismer	W. A. Heyer	1918

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

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Waucoma	T. B. Reed	Leo. C. Stone	Joe Reilly	1918
Waukee	G. E. Davis	John C. Kudej	F. Snow	1918
Wayland	C. E. Rhenn	E. G. Rittler	E. J. Eicher	1919
Webb	A. E. Birdsall	J. H. Stewart	R. C. Birdsall	1918
Weldon	G. F. Wolever	H. C. Woodbury	W. R. Warren	1919
Wellsburg	W. T. Chinn	G. H. Geerdes	H. J. Frienhs	1918
Wellman	W. S. McIntosh	L. S. Bradford	G. M. Struble	1918
Welton	B. A. Jenkins	Louis Tosdt	J. J. Dieckman	1918
Wesley	Thor. Thorgerson	I. A. Gerdes	Henry Kunz	1919
West Bend	H. M. Mantz	C. C. Miller	F. E. Border	----
West Branch	D. L. Bell	E. F. Kleineck	J. E. Larson	1918
West Burlington	C. J. Envall	O. N. J. Giesselman	G. L. Muzzy	1918
West Chester	J. P. Dayton	Irwin E. Coffey	L. P. Jackson	1918
Westfield	D. Cassel	Thomas Hanes	F. P. Mills	1918
Westgate	----	F. S. Cohman	----	----
West Liberty	Henry Polders	Irwin Aikens	Ray Whitacre	1918
West Mitchell	George Walter	George Weiss	Henry Indra	1918
West Point	E. L. Trevitt	John Walljasper	D. A. King	1918
West Side	P. H. Dohse	E. J. Peters	E. G. Dannatt	----
West Union	E. M. Phillips	R. P. Camp	W. W. Wright	1919
Wheatland	C. J. Hoker	W. A. Templeton	Henry Guenther	1918
Whiting	H. W. Gibson	L. A. Patterson	E. McBeath	1918
Whittemore	H. S. Dailey	R. H. Fennell	M. Boyle	1918
Whitten	F. P. Butler	C. E. Thompson	H. A. Lyon	1918
Willey	B. Greteman	----	John Liever	----
Williams	William Gerber	L. E. Pound	John McCarley	1918
Williamsburg	Ralph E. Jones	Charles Fletcher	John V. Beilstein	1918
Wilton	C. H. Jacobsen	H. Wildasin	A. J. Wacker	1918
Winfield	C. C. Mesillot	Walker D. Hanna	E. D. Patterson	1918
Winthrop	D. M. Love	L. T. Torman	H. M. Lutz	1918
Wiota	C. W. McDermot	W. O. George	T. O. Hester	1919
Woden	J. H. Bode	H. R. Larson	C. L. Cunningham	1918
Woodbine	Wells Dewell	C. C. Haas	George W. Coe	1918

Woodburn	L. H. Rowley	H. Ochlert	F. J. Allen	1918
Woodward	E. P. Tucker	J. G. Brolsma	H. Bensten	
Woolstock	W. H. Nail	D. H. Huff	F. S. Malley	1818
Worthington	James Tobin, Sr.	John M. Hemmer	Ed. Tobin	1918
Wyoming	J. N. Swordes	H. R. Leamon	J. S. Robertson	1918
Yale	W. E. Timons	J. C. Clumbulen	R. E. Caslow	1918
Yetter	A. A. Goff	H. J. Rieman	F. W. Ellerbrock	1919
Yorktown				
Zearing	H. G. Martin	G. W. Phillips	W. A. Pollock	1918
Zwingle	H. S. Hughes	E. C. Hughes	L. L. Drening	1918

ANNUAL REPORT

OF THE SECRETARY-TREASURER

OF THE

LEAGUE OF IOWA MUNICIPALITIES

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

LEAGUE OFFICERS AND COMMITTEES

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

OFFICERS LEAGUE OF IOWA MUNICIPALITIES

1917-1918

PRESIDENT.

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

VICE PRESIDENT.

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

SECRETARY-TREASURER.

Frank G. Pierce ..... Marshalltown.

TRUSTEES.

John F. Ford ..... Mayor, Fort Dodge.
F. K. Stebbins ..... Mayor, Iowa City.
M. B. Snider ..... Mayor Council Bluffs.

COMMITTEES.

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

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

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

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

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

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

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

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

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

Taxation and Assessment—Councilman J. K. Baker, Eagle Grove; Councilman J. H. Strobel, Dubuque; Councilman Robert Ely, Mt. Pleasant.

Judicial Decisions—City Attorney C. J. Tumlinson, Cherokee; City Attorney J. F. Scarborough, Bloomfield; City Attorney C. D. Jory, Sheldon.

Municipal Accounting—City Clerk S. W. Crowell, Algona; City Clerk T. S. Carlin, Oskaloosa; City Clerk C. F. Bigelow, Alden.

DEPARTMENT CHAIRMEN.

Cities Under General Law—Mayor W. C. Morden, Maquoketa.

Cities Under Commission Plan—Councilman S. S. Manifee, Ottumwa.

Cities Under Manager Plan—Manager J. O. Gregg, Iowa Falls.

Towns—Mayor Henry Polders, West Liberty.

Attorneys—City Attorney Henry Peterson, Council Bluffs.

Accounting Officers—City Clerk C. D. Shippy, Oelwein.

Engineers—City Engineer J. Q. Wickham, Ames.

Water and Light Commission—Superintendent B. F. Stedman, Dubuque.

ANNUAL FINANCIAL STATEMENT

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

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

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

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

DISBURSEMENTS.

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

January	10	H. F. Johnson, expense meeting Leg. Com.	4.92
January	10	E. P. Malmberg, expense meeting Leg. Com.	5.40
January	10	W. R. Law, expense meeting Leg. Com.	10.39
January	12	W. O. Lucas, expense meeting Leg. Com.	3.65
January	12	Marshall Ptg. Co., notices annual mtg.	13.75
January	24	G. E. Ward, expense Leg. Com.	14.76
February	2	A. G. Johnson, P. M., postage	42.40
February	5	F. G. Pierce, salary, January	100.00
February	5	Municipal Pub. Co., February	195.75
March	5	Municipal Pub. Co., March	163.90
March	5	F. G. Pierce, salary, February	100.00
March	27	Special Legislative Fund	100.00
April	6	Special Legislative Fund	100.00
April	6	F. G. Pierce, salary, March	100.00
April	6	Municipal Pub. Co., April	163.90
Arpil	20	A. G. Johnson, postage	10.00
April	24	Special Legislative Fund	50.00
April	30	A. G. Johnson, P. M., postage	34.32
May	1	F. G. Pierce, salary, April	100.00
May	1	Municipal Publ. Co., for May	163.90
May	17	Marshall Ptg. Co., printing	42.30
May	18	A. G. Johnson, P. M., postage	43.08
May	26	A. G. Johnson, P. M., postage	30.30
June	7	F. G. Pierce, salary, May	100.00
June	1	Municipal Pub. Co., June	163.90
July	3	F. G. Pierce, salary, June	100.00
July	3	Municipal Pub. Co., July	168.10
July	18	Marshall Ptg. Co., printing	23.00
August	1	F. G. Pierce, salary, July	100.00
August	2	A. G. Johnson, P. M., postage	43.08
August	25	F. G. Pierce, telephone and telegraph	13.92
August	25	F. G. Pierce, expense Iowa City and Chicago	33.42
August	28	H. B. Miller, printing	47.65
August	28	A. G. Johnson, P. M., postage	28.60
		Total disbursements	$5,072.96

RECAPITULATION.

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

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