## TABLE OF CONTENTS

PART I.	PAGE
RUBAL MUNICIPALITIES	
CHAPTER I.	
Powers and Duties or Councils:	
a. Organization b. Current Finance c. Capital Expenditure Debentures—Their issue Their form Their purpose Sale of	10
CHAPTER II.	
THE SECRETARY TREASURER AND HIS WORK	
a. The Secretary Treasurer	19
b. His duties	20
CHAPTER III.	
THE BOOKS:	
<ul> <li>d. How to Open Them</li> <li>b. Tax Roli, and Recording Tax Levies in the Ledgers</li> <li>Public Revenues Taxes</li> <li>Wild Lands Taxes</li> </ul>	. 25 29 35 35
CHAPTER IV.	
RECEIPTS:	
Generai Loans Poundage Excess Tax Sale Banking Tax Statements Tax Cancellations Old School Taxes	45 48 55 57
CHAPTER V.	
Expenditures:	60
Cash and Bank Reconcillations Indemnity—Municipal Hospital	. 65 65
Loans Weeds and Gophers Schools Debentures— Instalments Disbursements	. 67 . 67 . 68
Hospital	