

THE CLEVELAND CLIFFS IRON COMPANY
LAND DEPARTMENT
ANNUAL REPORT OF LAND AGENT
YEAR 1938

MS 86-100
2053

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WIGGERS

ANNUAL REPORT

YEAR 1938

LAND DEPARTMENT - NEGAUNEE, MICHIGAN



Negaunee, Michigan,
March 22, 1939

Mr. E. B. Greene, President,
14th Floor, Union Commerce Building,
Cleveland, Ohio.

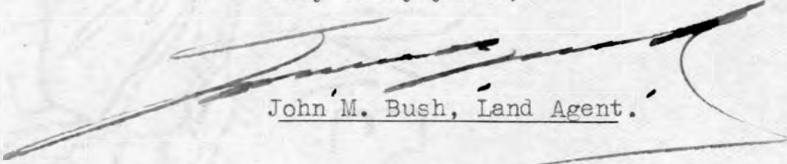
ANNUAL REPORT FOR 1938.

Dear Sir:

I submit herewith Annual Report of Operations of the
Land Department for the year 1938.

Very truly yours,

JMB:CN


John M. Bush, Land Agent.

A N N U A L R E P O R T

LAND DEPARTMENT - NEGAUNEE, MICHIGAN

FISCAL YEAR 1938

THE CLEVELAND-CLIFFS IRON COMPANY

ARCTIC IRON COMPANY

BUNKER HILL MINING COMPANY

THE CLIFFS POWER AND LIGHT COMPANY

SUPERIOR REALTY COMPANY

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LAND DEPARTMENT REPORT FOR THE YEAR ENDING

DECEMBER 31, 1938.

GENERAL:

The activities of the Land Department have been continued during the current year along practically the same lines as those of last year, except that the Lumbering Department was transferred to Munising as of October 31, 1938, and consist in a general way of the following units, to-wit:

1. Supervising and looking after the large land holdings of The Cleveland-Cliffs Iron Company, Arctic Iron Company, Michigamme property, Bunker Hill Mining Company, and Superior Realty Company.
 2. Management of the lands of the Michigan Mineral Land Company.
 3. Operating Grand Island, Game Preserve, and Hotel Williams.
 4. Looking after lots and rented buildings under charge of the Land Department.
 5. Looking after the lands of The Cliffs Power and Light Company.
 6. Looking after the lot leases in the different cities and towns which are under the jurisdiction of the Mining Department.
 7. Careful supervision of company lands, looking for and prevention of trespasses of every kind, protecting timber lands and forest products from fire, sale and lease of lots in the various cities and villages, sale of timber land and stumpage, collection of rents and moneys from such sales and leases, and the study of conditions surrounding the communities in which the Company is engaged in business, with a view of encouraging proper improvements, etc.
- It is also the duty of the Land Department to look after land titles and, in particular, are charged with the difficult proposition of assessments made upon Company lands and the taxes levied thereon together with the proper paying of taxes when due.

MINERAL LANDS:

The Land Department continues to carry a large acreage of mineral lands for the benefit of the Mining Department, paying the taxes thereon and otherwise looking after them.

WOOD SUPPLY FOR CHEMICAL PLANT:

The Land Department continues to carry a large acreage of timber lands which insures a supply of wood for the Chemical Plant and, in doing this, we continue to pay a large amount of taxes and also other expenses in caring for these lands.

LAND AND TIMBER SALES AND LEASES:

There were a number of small sales during the year but no large ones of an outstanding character.

Mr. Erickson's report, attached, shows the detail as to these sales and leases.

TIMBER AND FOREST PRODUCTS SALES:

The attached statement shows the sales and shipments of forest products during the year.

RAILROAD TIES:

We sold less ties during the current year than in 1937 and at lower prices.

We shipped the Chicago & North Western Railway Company 95,512 ties, and miscellaneous parties 272, making a total of 95,784 merchantable ties. We also shipped the Chicago Great Western 7,715 cull ties, making a total of 103,499 ties during the current year compared with 254,291 during 1937.

The prices for 1938 and 1937 are as follows:

#4	.88	.90
#3	.78	.80
#2	.68	.70
#1	.57	.57
U.R.	.45	.45

MINING DEPARTMENT:

The following statement shows the quantities of the different forest products sold to the Mining Department during the year:

Maple Mine Timber	716,955 ft.	@ 19.80	\$14,198.40
Hemlock Mine Timber	13,434 "	@ 18.89	253.78
Total	730,389 "	@ 19.79	14,452.18
Spruce Trestle Legs	3,396 "	@ .192	\$ 653.67
Grand Total			\$15,105.85

BIRDS EYE VENEER COMPANY:

We select such Bird's-eye Maple Logs as are encountered in our operations.

The following shipments were made to the Birds Eye Veneer Company during the year:

Maple Bird's-eye	29,150	@ 110.00	3,206.51
Maple Plain	500	@ 50.00	25.00
Elm	260	@ 25.00	6.50
Beech Veneer	5,605	@ 25.00	140.13
Total	35,515	@ 95.12	3,378.14

THE CLEVELAND-CLIFFS IRON COMPANY
LAND DEPARTMENT
DETAIL OF DELIVERIES TO OTHER OPERATIONS AND OUTSIDE PARTIES

Month Ending **DECEMBER** 19 **38**

MATERIAL	Unit	QUANTITIES		RATES		AMOUNTS		MATERIAL	Unit	QUANTITIES		RATES		AMOUNTS	
		Month	Year	Month	Year	Month	Year			Month	Year	Month	Year	Month	Year
THE PIQUA MUNISING WOOD PRO. CO., MUNISING								NORTH VENEER & PLYWOOD CORP.							
Maple Woodware	Ft.		371,201		15.30		5,679.93	Elm	Ft.		72,313		14.00		1,012.38
Maple Bowl	"		1,056,363		19.09		20,165.42	Basswood	"		499		14.00		6.99
Maple Veneer	"		59,730		25.00		1,493.27	Maple	"		185		14.00		2.59
Birch Woodware	"		41,611		15.26		635.05	Total North Veneer & Ply. Corp.	"		72,997		14.00		1,021.96
Birch Bowl	"		42,041		19.24		808.94	HEMLOCK LUMBER							
Birch Veneer	"		160,668		30.00		4,817.04	C.C.I.Co., Mining Dept.	Ft.		167,875		21.97		3,686.88
Beech	"		406,967		15.13		6,154.03	Negaunee Mine Company	"		19,218		22.83		438.76
Basswood	"		15,000		15.00		225.00	Athens Iron Mining Co.	"	7,719	19,802		23.67	175.63	468.66
Cherry	"		806		18.00		14,508	Total	"	7,719	206,893		22.75	22.21	175.63
Total Piqua Mun.W.P.Co., Munising	"		2,128,734		15.00		38,540.73	THE PIQUA MUN.WOOD PRO.CO., MUNISING							
THE PIQUA MUNISING WOOD PRO.CO., MARQUETTE								Birch Woodware	Ft.		771		18.00		13.88
Maple	"	22,191	2,994,883		15.00	347.87	44,923.28	Birch Veneer	"		208		33.00		6.86
Soft Maple	"		35,178		15.00		527.68	Total	"		979		21.18		20.74
Birch	"	2,109	411,436		15.00	31.63	6,171.55	THE PIQUA MUN.WOOD PRO.CO., MARQUETTE							
Basswood	"		17,820		15.00		267.30	Maple	"		6,339		18.00		114.10
Beech	"		716,328		15.00		10,744.92	Birch	"		39,350		18.00		708.30
Cherry	"		193		15.00		2,895.00	Soft Maple	"		5,491		18.00		98.64
Ash	"		1,178		15.00		17.68	Total	"		51,180		18.00		921.24
Total Logs	"	25,300	4,177,006		15.00	379.50	60,506.23	L.S.&I.R.Co.							
Hardwood Slabs	Cds.		134.00		7.90		1,058.60	Cedar Posts	Pos.		1,301		.116		153.21
Total Piqua Mun.W.P.Co., Marquette	"					379.50	61,564.83	Cedar Piling	L.Ft.		1,070		.22		235.40
BIRDS EYE VENEER CO.								Total L.S.&I.R.Co.							388.61
Maple Birds-eye	Ft.		29,150		110.00		3,206.51	Total Delva. Forest Prods. Purch.						31,869.55	256,805.07
Maple Plain	"		500		50.00		25.00	GRAND TOTAL - ALL DELIVERIES						52,247.63	560,928.65
Elm	"		260		25.00		6.50								
Beech Veneer	"		5,805		25.00		145.13								
Total Birds Eye Veneer Co.	"		35,515		95.12		3,378.14								
NORTHWESTERN VENEER & PLYWOOD CORP.															
Elm	"		389,082		15.12		5,883.61								
Ash	"		79		16.00		1.26								
Total Northwestern Veneer & Ply.Corp.	"		389,161		15.12		5,885.07								
L.S.&I. R.R.Co.															
Hemlock	"		179,252		16.00		2,882.03								
Maple	"		8,651		20.00		173.02								
Total L.S.&I.R.R. Co.	"		186,903		16.18		3,025.05								
NEGAUNEE MINE COMPANY															
Maple Mine Timber	"		120,763		21.08		2,556.61								
Hemlock Mine Timber	"		4,022		19.15		77.04								
Total Negaunee Mine Co.	"		124,785		21.02		2,633.65								
ATHENS IRON MINING COMPANY															
Maple Mine Timber	"		319,854		18.27		5,844.17								
Hemlock Mine Timber	"		2,403		18.23		43.83								
Total Athens Iron Mining Co.	"		322,256		18.27		5,888.00								
CLIFFS DOW CHEMICAL COMPANY															
Chemical Logs	"		8,648,922		9.50		82,205.83								
Hardwood Slabs	Cds.		3,565.50		3.50		12,479.26								
Cordwood	"	142.50	2,267.00		4.03	3.83	575.08								
Total Cliffs Dow Chemical Co.	"						103,364.50								
LORD & LEMERY MFG. CO.															
Hardwood Slabs	Cds.		126.00		8.75		1,102.50								
C.&N.W.RY. CO.															
Hardwood Ties	Pos.		95,512		.727		69,392.15								
Less Freight	"		95,512		.668		63,898.64								
Total C.&N.W. Ry. Co.	"						63,493.51								
C.&G.W.R.R.Co.															
Hardwood Ties - Cull	"		7,715		.350	596.50	2,103.75								
Less Freight	"		7,715		.061	596.50	471.90								
Total C.G.W.R.R.Co.	"		7,715		.289	596.50	1,631.85								
MUNISING PAPER COMPANY															
Pine Boom Logs	Ft.		11,874		40.00		474.96								
Less Freight	"		11,874		11.50		136.26								
Total Munising Paper Company	"		11,874		38.20		338.70								
MISCELLANEOUS PARTIES															
Hardwood Slabs	Cds.		29.50		4.00		118.00								
U.P.Experiment Station	Ft.		.87		92.07		8.01								
Maple Lumber	"					358.08	291,287.44								
TOTAL DELIVERIES - OUTSIDE PARTIES															
C.C.I.CO., MINING DEPT.															
Maple Mine Timber	Ft.		266,338		21.02		5,597.62								
Hemlock Mine Timber	"		7,010		18.96		132.91								
Total Mine Timber	"		273,348		20.96		5,730.53								
Trestle Logs	L.Ft.		3,396		.220		747.12								
Less Freight	"		3,396		.028		93.45								
Net	"		3,396		.192		653.67								
Total C.C.I.Co., Mine Dept.	"						6,384.20								
MUNISING RETAIL YARD															
Hemlock	Ft.		357,600		11.00		3,933.60								
Pine	"		96,470		18.00		1,736.46								
Spruce	"		35,196		15.00		527.94								
Maple	"		6,900		15.00		103.50								
Total Munising Retail Yard	"		496,166		12.70		6,301.50								
LOGGING OPERATIONS - Hardwood Lumber	Ft.		7,322		20.00		146.44								
TOTAL DELIVERIES - OTHER OPERATIONS							12,836.34								
TOTAL DELIVERIES						358.08	304,123.78								
DELIVERIES OF FOREST PRODUCTS PURCHASED															
C.&N.W.RY. CO.															
Hardwood Ties	Pos.		1,999		.688		1,375.79								
SOFTWOOD TIES															
L.S.&I. R.R. Co.	"		22,603		.593		13,406.80								
D.S.S.&A.Ry.Co.	"		5,550		.549		3,047.46								
Hercules Powder Co.	"		345		.709		244.70								
C.C.I.Co., Mining Dept.	"		201		.759		148.65								
Cliffs Dow Chemical Co.	"	190	190		.693	131.70	131.70								
Piqua Mun.Wood Prods. Co., Munising	"		100		.635		63.50								
Total Softwood Ties	"	190	28,989		.693	131.70	17,042.61								
CLIFFS DOW CHEMICAL CO.															
Cordwood	Cds.	7,008.54	49,685.14		4.46	4.58	31,242.34								
Hardwood Slabs	"	103.50	1,066.87		3.28	3.55	3,789.73								
Total Cliffs Dow Chemical Co.	"						31,622.22								
MARQUETTE CO. ROAD COMM.															
Cedar Posts	Pos.		1,086		.12		130.32								

LOBDELL-EMERY MANUFACTURING COMPANY:

This concern has a factory located at Alma, Michigan, where they manufacture bicycle rims and other items from wood and we have been shipping them slabs from our Dixon Tie Mill. During the year we shipped them 126.00 cords averaging \$8.75 per cord, f.o.b. cars Lake Superior & Ishpeming Railroad. This compared with 674.25 cords shipped them in 1937 at an average cost of \$7.83.

MUNISING RETAIL YARD:

This unit was transferred as of October 31, 1938, but for the 10 months we operated the Yard, the following results are reported:

Total Sales	\$ 36,290.39
Cost of Products Delivered	24,293.64
	11,996.75
Less Operating Cost	10,536.55
Net Profit Before Depreciation	1,460.20
Less Depreciation	501.10
Net Profit After Depreciation	\$ 959.10

During the year we shipped some softwood logs from our logging operations to this yard and some were sawed by a portable mill owned by Mr. C. H. Hancock. In addition to this, we had some Hemlock and Pine lumber produced by other small contractors and shipped to the Retail Yard.

We took in a total of 496,166 feet of logs to the Retail Yard for this purpose as per the following statement:

Hemlock	357,600	@ 11.00	\$ 3,933.60
Pine	96,470	@ 18.00	1,736.46
Spruce	35,196	@ 15.00	527.94
Maple	6,900	@ 15.00	103.50
	496,166	@ 12.70	6,301.50

PLANING MILL:

This Department operated the Planing Mill at Munising until October 31, 1938, when it was transferred. The following statement shows the quantities of lumber worked for the current ten months of the year with previous years for comparison:

	1938	1937	1936	1935	1934	1933
Hardwood	400	1,470 ft.	3,700 ft.	7,025 ft.	650 ft.	4,962 ft.
Softwood	854,796	1,590,646 "	943,013 "	902,068 "	398,667 "	427,999 "
Custom	111,754	-	91,618 "	53,508 "	145,112 "	227,378 "
Total	966,950	1,592,116 "	1,038,331 "	962,601 "	544,429 "	660,339 "

The following statement shows the amount of lumber sold through this Retail Yard up to October 31, 1938:

	1938	1937	1936	1935	1934
Manufactured Softwood	937,005 ft.	1,722,306 ft.	1,367,298 ft.	1,038,591 ft.	732,232 ft.
Manufactured Hardwood	1,499 "	4,325 "	5,427 "	9,272 "	7,858 "
Total Manufactured	938,504 "	1,726,631 "	1,372,725 "	1,047,863 "	740,090 "
Purchased Softwood	None	72 "	2,864 "	None	None
Purchased Hardwood	"	2,960 "	2,419 "	"	"
Total Purchased	"	3,032 "	5,283 "	"	"
Grand Total	938,504 "	1,729,663 "	1,378,008 "	1,047,863 "	740,090 "

The profit for 10 months is \$959.10 compared with a profit of \$5,645.18 for 1937.

CLIFFS DOW CHEMICAL COMPANY:

We continued to furnish the Cliffs Dow Chemical Company with their supply of chemical wood. Until July 11th part of this supply was furnished from our own logging operations in the form of chemical logs and part in cordwood purchased from contractors. Beginning with July 11 all of the requirements of the chemical plant have been purchased from jobbers or contractors.

During the year the following forest products were shipped to the Cliffs Dow Chemical Company from our own operations, compared with 1937:

	1938		1937	
Hdwd. Chem. Logs	8,648,922 ft. @ 9.50	\$ 82,205.83	21,519,539 ft. @ 9.14	\$196,616.92
Hdwd. Slabs	3,56550 cds. @ 3.50	12,479.26	9,677.00 cds. @ 3.50	33,869.51
Cordwood	2,267.00 " @ 3.83	8,679.41	-	-
Total		103,364.50		230,486.43
Pur. Cordwood	49,685.14 " @ 4.58	227,517.57	4,186.75 " @ 4.93	20,656.67
Pur. Hdwd. Slabs	1,066.87 " @ 3.55	3,789.73	690.50 " @ 3.27	2,260.89
Pur. Softwd. Ties	190 pcs. @ .693	131.70		
Pur. Chem. Logs			482.433 ft. @ 9.39	4,528.99
Total Purchased		231,439.00		27,446.55
Grand Total		334,803.50		257,932.98

DIXON TIE MILL:

This mill was operated 148 day shifts and 90 night shifts during the year and produced 103,499 ties.

The attached statement shows the result of this operation.

The following statement shows Tie Mill information for 1938 as compared with 1937 and 1936:

THE CLEVELAND-CLIFFS IRON COMPANY
Land Department

STATEMENT OF PROFIT AND LOSS, DIXON TIE MILL, DECEMBER, 1938

	UNIT	DELIVERIES						STUMPAGE				OPERATING COST				TOTAL COST				PROFIT & LOSS						
		QUANTITIES		RATE		AMOUNT		RATE		AMOUNT		PER UNIT		AMOUNT		PER UNIT		AMOUNT		PER UNIT		AMOUNT				
		Dec. 1938	12 Months	Dec. 1938	12 Months	Dec. 1938	12 Months	Dec. 1938	12 Months	Dec. 1938	12 Months	Dec. 1938	12 Months	Dec. 1938	12 Months	Dec. 1938	12 Months	Dec. 1938	12 Months	Dec. 1938	12 Months	Dec. 1938	12 Months			
Hardwood Ties to C. & N. W. Ry. Co.																										
#4 Peeled Hardwood Ties	Pcs.	28,975		.68	\$25,496.00																					
#3 Peeled Hardwood Ties	"	28,001		.78	21,840.78																					
#2 Peeled Hardwood Ties	"	12,371		.68	8,412.28																					
#1 Peeled Hardwood Ties	"	15,597		.57	8,887.49																					
S.R.'s. Peeled Hardwood Ties	"	10,606		.45	4,772.60																					
Total	"	95,512		.727	\$69,392.15																					
Less Frt.	"	95,512		.068	6,496.64																					
Net Revenue	"	95,512		.659	\$62,895.51																					
U. P. Experiment Station																										
Hardwood Lbr. 87 Ft. equiv. 3 Ties	"	3		2.67	8.01																					
Lbr. Cut for Logging Opers.																										
7532 Ft. equiv. 269 Ties	"	269		.56	150.64																					
TOTAL MERCHANTABLE TIES	"	95,784		.664	63,552.16			.10	9,578.40			.414	39,661.69		.514	49,260.29			.160				14,391.87			
Cull Ties to C.O.W.R.R.Co.	"	7,715		.273	2,105.75																					
Less Freight	"	7,715		.06	471.90																					
Net Revenue	"	7,715		.212	\$1,633.85							.175	1,350.12		.175	1,350.12			.037	596.50			281.73			
TOTAL ALL TIES		103,499			65,186.01				9,578.40				41,011.81			50,610.41				596.50			14,673.60			
Hardwood Slabs to Cliffs Dow Chem. Co.	Ods.	3,565.50		3.50	12,479.26			.50	1,782.76			5.415	19,262.46		5.915	21,069.22			2.415			8,609.96				
Hardwood Slabs to Lobdell-Ernery Mfg. Co.	"	126.00		8.75	1,102.50			.50	63.00			6.701	844.42		7.201	907.42			1.549			195.08				
Hardwood Slabs to Piqua Mun.W.Prods.Co.,Munising	"	134.00		7.90	1,058.60			.50	67.00			8.008	1,075.19		8.508	1,140.19			.908			61.59				
Hardwood Slabs to Miscellaneous Parties	"	29.50		4.00	118.00			.50	14.75			4.857	142.39		5.327	157.14			1.327			39.14				
TOTAL SLABS	"	3,855.00		3.828	14,756.36			.50	1,927.51			5.542	21,366.46		6.042	23,293.97			2.214			8,835.61				
TOTAL TIE MILL					80,045.37				11,505.91				62,398.47			73,904.38				596.50			6,137.99			
		DECEMBER, 1938			DECEMBER, 1937																					
		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		
		Ft. Equiv.	Per M Ft.	Amount		Ft. Equiv.	Per M Ft.	Amount		Ft. Equiv.	Per M Ft.	Amount		Ft. Equiv.	Per M Ft.	Amount		Ft. Equiv.	Per M Ft.	Amount		Ft. Equiv.	Per M Ft.	Amount		
				\$ 596.50		631,357	\$ 21.58	\$13,614.35																		
				\$ 596.50			4.47	2,819.02																		
				596.50			2.95	1,850.52																		
				596.50			1.52	956.50																		
		GRAND TOTAL ALL PRODUCTS			HARDWOOD TIES			HARDWOOD SLABS			CULL HARDWOOD TIES			PRODUCTION DATA												
		Total	Per M. Ft.	Total	Units Shipped	Price Per Unit	Feet Equiv.	Price Per M Feet	Total Deliveries	Cords Shipped	Price Per Unit	Feet. Equiv.	Price Per M Feet	Total Deliveries	Units Shipped	Price Per Unit	Total Deliveries	Number Ties Sawn	12 Mos. 1938	12 Mos. 1937	Cords of Slabs Produced	Feet Ties Cuts Used	Average Ties Produced per Hr.	Avg. No. Ods. Slabs Prod. Per Hr.	Number hours Operated	
		3,406,220	\$ 23.50	\$80042.37	95,784	.664	31672,180	\$ 34.00	\$63,652.16	3,855.00	3.828	1534,100	\$ 9.62	\$14,756.36	7715	.212	\$ 1,631.85	35,678	237,403	3,855	10,547	3/4	56.4	55.5	1,698	
		16.32	62396.47	21.20	29,621.69	.414	21.20	29,621.69	5.542	13.93	21,366.46	4.31	6,508.10	.037	281.73	56.4	55.5	3,402,461	9,789,473	2.3	2.5	1,698	4,268			
		5.18	17645.90	1.80	23,970.27	.250	1.80	23,970.27	1.714	1.25	1,927.51	1.25	1,927.51				Per-R.	Per-Tie	Per-Ft.	Per Tie						
		3.37	11505.91	1.00	9,578.40	.100	5.11	9,578.40	.600	1.25	1,927.51	3.56	8,335.61				Tie Cuts Cost Per W. R. Tie Cuts Used	\$11.91	\$ 4.43	\$ 9.53	\$.372					
		1.81	6137.99	.150	14,391.87	.769	.150	14,391.87	2.214	2.54	10,715.92						Tie Slab Cost Per W. R. Tie Cuts Used	5.07	1.90	3.52	.145					
																	Slab Mfg. Cost Per W. R. Tie Cuts Used	.93	.033	.78	.032					
																	TOTAL PRODUCTION COST	17.91	1.66	13.33	.549					
																	Ods. Slabs Prod. Per W. R. Tie Cuts Used	1.13		1.08						
																	Ods. Slabs Prod. Per Tie Produced	.0403		.0444						
																	NAME OF RAILROAD									
																	C. & N. W. Ry. Co.									
																	TIES CON- Shipments	Balance								
																	TRACTED PER	Due								
																	100,000	100,000	None							

NOTE:
Tie Mill Closed down June 20, 1938

	1938	1937	1936
Hardwood Ties Sold	103,499 pcs.	254,291 pcs.	250,151 pcs.
Average Selling Price	\$.631	\$.654	\$.565
Selling Price per M Ft. Ties & Slabs	\$ 23.50	\$ 21.15	\$ 19.56
Cost per M Ft. Ties & Slabs including Tie Mill Operating	18.31	13.66	11.84
Recovery per M Ft. Ties & Slabs	5.19	7.49	7.72
Furnace Slab Prices	\$ 3.50	\$ 3.50	\$ 3.00
Number of Feet Tie Cuts Used	3,402,461 ft.	9,789,473 ft.	8,912,293 ft.
Total Returns Ties & Slabs	\$ 17,643.90	\$ 73,264.95	\$ 68,858.62
Total Net Returns per Tie from Slabs & Ties after Stumpage	.059	.178	.162

COMPENSATION CASES:

As of December 31, 1938 there were five cases upon which the Company pays compensation and two cases on which the Insurance Company pays compensation. Six of these cases were employees injured in the Logging Operations and one injured on Grand Island. Six employees who are receiving compensation were all injured in the Logging Operations previous to 1937. The employe injured on Grand Island should be able to return to work by the first part of March.

A detailed statement is made a part of this report, showing the total expense for hospital and medical care and compensation payments. It also shows the compensation paid by the Insurance Company. The number of accidents per man employed was .36 for 1938 as compared with .33 for 1937. The actual expense during 1938 was \$10,063.28 as compared with \$11,896.98 for 1937. The reserve account at the end of 1938 shows \$13,681.42 as compared with \$13,715.51 at the end of 1937.

The following statement shows the cases open as of December 31, 1938 and the estimated compensation still due:

Acct. No.	Name of Injured	Date Injured	Total Liability	Paid to 12/31/38	Balance Due	Compensation Expires
1391	John Hytinen	2/ 7/31	\$ 1,446.48	\$1,002.96	\$ 443.52	88 wks. @ \$5.04 wk.
1511	Ben Gasper	1/20/33	3,500.00	2,170.00	1330.00	190 " @ 7.00 "
1789	Eino Karasti	5/21/36	9,000.00	2,448.00	6552.00	364 " @ 18.00 "
1841	John M. Maki	11/21/36	3,144.11	934.28	2209.83	357 " @ 6.19 "
2033	Solomon Makela	11/10/38	150.64	43.04	107.60	10 " @ 10.76 "
			\$17,241.23	\$6,598.28	\$10642.95	

The Lumbering Department at Munising is paying the compensation to the employees injured in the Woods Operation and are billing this Department each month, and this amount is charged to Personal Injury Reserve Account on our books.

Eino Karasti who was injured at the Logging Operations on May 21, 1936 received a very bad skull fracture. He still complains of continuous ringing in his ears and asks that another examination of him be made. We have had him examined by Mayo Clinic and Dr. Garvey of Milwaukee. The last examination was made by Dr. Crane at the Ishpeming Hospital on March 23, 1938. We have estimated full liability of \$18.00 per week for 364 weeks in this case.

FORESTRY AND CONSERVATION:

We are in close association with both federal and state authorities on the subject of forestry and conservation and during the year your Land Agent attended a number of conferences. Your Land Agent is Chairman of the Conservation Committee of the Northern Hemlock and Hardwood Manufacturers Association and is also on the Executive Committee of the so-called National Forestry Conference. During the last session of Congress a committee was appointed to hold hearings and go into the matter of federal regulation of the remaining forests of the United States and a number of hearings were held, particularly in the West and South during the year. No hearings have yet been held in the Lake States but we understand that during the coming winter and summer it is proposed to have meetings in this area.

UPPER PENINSULA DEVELOPMENT BUREAU:

This organization has been very active during the past year and as it has been duly financed not only by subscriptions but also state funds, it has been doing excellent work.

Your Land Agent is a member of the executive board of this organization and keeps in close touch with its work.

During the year, as in past years, the Bureau published a wonderful booklet covering the Upper Peninsula and has given it wide distribution.

THE CLEVELAND - CLIFFS IRON COMPANY
LAND DEPARTMENT

ANNUAL COMPARATIVE STATEMENT OF PERSONAL INJURY EXPENSE - YEARS 1938 - 1937

ACCIDENT NO.	NAME OF INJURED	DATE OF INJURY	LOCATION	DEPARTMENT	OCCUPATION	C OF N/C	HOSPITAL MEDICAL & MISC.	COMPENSATION		TOTAL EXPENSE FOR THE YEAR	STATUS AS OF DEC. 31, 1938
								INS. CO.	THE C.C.I.CO.		
1344	Matt. Makela	11/ 4/30	Camp 159-2	Logging	Sawyer	C			\$ 254.76	\$ 254.76	Closed
1391	John Hytinen	2/ 7/31	Camp 159-2	Logging	Sawyer	C	\$ 638.87		1,002.96	1,641.83	88 weeks left
1511	Ben Gasper	1/20/33	Camp 154-6	Logging	Teamster	C			364.00	364.00	Open
1565	Dave Rantanen	9/ 2/33	Camp 154-6	Logging	Laying Ry.Steel	C		\$ 936.00		936.00	Open
1579	James Steele	11/ 7/33	Camp 154-1	Logging	Roadman	C		482.56		482.56	Open
1789	Eino Karasti	5/21/36	Camp 196-8	Logging	Sawyer	C	12.50		936.00	948.50	Open
1841	John M. Maki	11/21/36	Camp 196-8	Logging	B.S.Helper	C			600.31	600.31	357 weeks left
1891	Albert Prior	9/15/37	Camp 196-7	Logging	Teamster	C	12.14			12.14	Closed
1902	Joseph Skalnek	7/14/37	Camp 203-12	Logging	Sawyer	C	300.67		738.00	1,038.67	Closed
1934	Dave Ylinen	9/21/37	Camp 203-11	Logging	Roadman	C	26.24			26.24	Closed
1935	August Yuzapah	9/21/37	Camp 203-11	Logging	Hooker	C	3.00		33.28	36.28	Closed
1945	William Robson	10/ 9/37	Camp 203-10	Logging	Teamster	C	121.72		76.96	198.68	Closed
1955	William R. Crooks	11/22/37	Camp 203-11	Logging	R.R.Conductor	C	5.00		9.00	14.00	Closed
1957	Louis Reneau	11/27/37	Camp 196-9	Logging	Misc.	C	25.00		101.92	126.92	Closed
1958	Carl E. Peterson	11/30/37	Camp 203-11	Logging	Tractor Driver	C	68.81		269.01	337.82	Closed
1959	Elmer Carleton	12/ 3/37	Camp 203-10	Logging	Teamster	C	15.50		60.32	75.82	Closed
1961	Homer Shadley	12/ 9/37	Camp 203-11	Logging	Swamper	C	3.00		15.36	18.36	Closed
1963	Virgil Wright	12/13/37	Camp 203-11	Logging	Sawyer	C	1.50		29.44	30.94	Closed
1965	Dan Hall	11/26/37	Camp 203-10	Logging	Teamster	C	93.56		74.88	168.44	Closed
Total Expense in 1938 on previous years cases							1,327.51	1,418.56	4,566.20	7,312.27	
1967	Christian Niva	1/ 3/38	Camp 203-11	Logging	Cut Stakes	C	4.50		3.84	8.34	Closed
1968	Hiram O. Wright	1/ 5/38	Camp 203-12	Logging	Sawyer	C	119.41		144.00	263.41	Closed
1969	Frank Italuoma	1/ 5/38	Dukes Oper.	Logging	Teamster	C	76.00		18.67	94.67	Closed
1970	Benjamin K. Lathan	1/ 8/38	Camp 203-10	Logging	Teamster	C	15.00		99.84	114.84	Closed
1971	Frank Bartol	1/ 11/38	Camp 203-12	Logging	Sawyer	N/C	6.00			6.00	Closed
1972	Mike Bobic	1/12/38	Camp 203-11	Logging	Sawyer	C	47.25		9.60	56.85	Closed
1973	Chas. E. Cook	1/12/38	Munising	Retail Yard	Scaling	C	116.18		117.60	233.78	Closed
1974	Alfred Ranta	1/17/38	Camp 203-10	Logging	Teamster	C	14.95		29.12	44.07	Closed
1975	Arne Vartti	1/27/38	Camp 203-11	Logging	Sawyer	C	4.50		4.85	9.35	Closed
1976	Stanley Brovege	1/28/38	Camp 203-10	Logging	Top Loader	C	12.00		21.87	33.87	Closed
1977	Stanley Gemmel	2/ 1/38	Camp 203-10	Logging	B.S.Helper	N/C	4.00			4.00	Closed
1978	Dave Golanda	2/ 3/38	Camp 203-12	Logging	Sawyer	C	119.68		486.72	606.40	Open for Medical Charge
1979	Toivo J. Mattson	2/ 5/38	Dixon	Tie Mill	Sort Slabs	N/C	17.30			17.30	Closed
1980	Edward Mikulich	1/20/38	Camp 203-12	Logging	Sawyer	N/C	2.00			2.00	Closed
1981	Joseph A. Goss	2/12/38	Munising	Ret. Yd.	Foreman	N/C	78.90			78.90	Closed
1982	Francis E. Wright	2/14/38	Camp 203-11	Logging	Sawyer	C	60.36		56.32	116.68	Closed
1983	Ed. O. Fournier	2/18/38	Camp 203-12	Logging	Tractor Driver	N/C	2.00			2.00	Closed
1984	Chas. A. Carlson	2/20/38	Camp 203-10	Logging	Teamster	C	20.00		27.04	47.04	Closed
1985	Walter Oja	2/17/38	Dixon	Tie Mill	Load Ties	N/C	4.50			4.50	Closed
1986	Chas. J. McNabb	2/23/38	Camp 203-10	Logging	Hooker	C	30.00		85.28	115.28	Closed
1987	Louis Benchina	2/24/38	Camp 203-12	Logging	Sawyer	N/C	4.50			4.50	Closed
1988	Eino Rukkila	2/28/38	Camp 203-11	Logging	Swamper	C	26.10		115.20	141.30	Closed
1989	Alex F. Niemi	3/ 1/38	Camp 203-12	Logging	Swamper	C	11.25		15.36	26.61	Closed
1990	Albert Inman	3/ 3/38	Camp 203-12	Logging	Swamper	C	21.10		42.24	63.34	Closed
1991	Ture L. Johnston	3/ 4/38	Camp 203-10	Logging	Help Cruise	N/C	2.00			2.00	Closed
1992	Carl Ellis	3/ 5/38	Camp 203-10	Logging	Swamper	C	144.24		76.80	221.04	Closed
1993	Stanley Gemmel	3/ 5/38	Camp 203-10	Logging	B.S.Helper	N/C	2.00			2.00	Closed
1994	Ole J. Wiggins	3/13/38	Camp 203-10	Logging	Cooke	N/C	6.50			6.50	Closed
1995	Lawrence W. Murray	3/14/38	Camp 203-12	Logging	Teamster	N/C	2.00			2.00	Closed
1996	Willie N. Hautamaki	3/15/38	Camp 203-10	Logging	Sawyer	N/C	3.00			3.00	Closed
1997	Harold Gamble	3/18/38	Camp 203-12	Logging	Teamster	N/C	4.50			4.50	Closed

ACCIDENT NO.	NAME OF INJURED	DATE OF INJURY	LOCATION	DEPARTMENT	OCCUPATION	C OR N/C	HOSP. MEDICAL & MISC.	COMPENSATION		TOTAL EXPENSE FOR THE YEAR	STATUS AS OF DEC. 31, 1938
								INS. CO.	THE C.C.I.C.C.		
1998	John Bobish	3/15/38	Camp 203-11	Logging	Sawyer	C	\$ 7.50		\$ 24.64	\$ 32.14	Closed
1999	Arthur G. Moulds	3/19/38	Camp 203-10	Logging	Trackman	N/C	3.00			3.00	Closed
2000	John L. McFarland	3/24/38	Camp 203-12	Logging	Teamster	N/C	3.00			3.00	Closed
2001	Edward Mikulich	3/28/38	Camp 203-12	Logging	Sawyer	C	10.60	9.00		19.60	Closed
2002	Lauri Ahonen	3/31/38	Dixon	Tie Mill	Peel Ties	N/C	3.00			3.00	Closed
2003	Wm. Luoma	3/31/38	Camp 203-10	Logging	Swamper	N/C	2.00			2.00	Closed
2004	Theodore J. Myotte	3/29/38	Camp 203-10	Logging	Cut Stakes	N/C	2.75			2.75	Closed
2005	Nels Olson	3/30/38	Camp 203-12	Logging	Sawyer	C	7.50	12.00		19.50	Closed
2005 ²	Peter Franks	4/6/38	Camp 203-10	Logging	Track Foreman	N/C	4.50			4.50	Closed
2006	Frank Gregorich	4/9/38	Camp 203-12	Logging	Swamper	N/C	3.50			3.50	Closed
2007	Willie Y. Salo	4/11/38	Camp 203-12	Logging	F.Repairman	C	6.50	21.12		27.62	Closed
2008	Elbert Inman	4/15/38	Camp 203-12	Logging	Sawyer	N/C	3.00			3.00	Closed
2009	Elbert Inman	4/21/38	Camp 203-12	Logging	Sawyer	N/C	3.00			3.00	Closed
2010	Delorma D. Fralick	4/23/38	Camp 203-12	Logging	Teamster	C	6.00	12.48		18.48	Closed
2011	Peter L. Franks, Jr.	4/23/38	Camp 203-10	Logging	Track Repairman	N/C	6.00			6.00	Closed
2012	John H. Koskela	4/26/38	Camp 203-10	Logging	Swamper	N/C	3.50			3.50	Closed
2013	Dennis P. Lawless	5/4/38	Camp 203-10	Logging	Sawyer	N/C	12.00			12.00	Closed
2014	Frank Leppemaki	5/4/38	Camp 203-12	Logging	Lay Ry.Steel	N/C	2.00			2.00	Closed
2015	John A. Haapala	5/19/38	Camp 203-12	Logging	Sawyer	N/C	12.60			12.60	Closed
2016	Carl S. Davenport	5/13/38	Camp 203-10	Logging	Hooker	C	14.00	4.16		18.16	Closed
2017	Helgard B. Lundbom	5/23/38	Munising	Ret. Yd.	Laborer	N/C	1.00			1.00	Closed
2018	Matt Mikulich	5/27/38	Camp 203-10	Logging	Sawyer	N/C	5.00			5.00	Closed
2019	Jos. A. Hewitt	5/24/38	Camp 203-10	Logging	Teamster	C	196.79	208.00		404.79	Closed
2020	Arvo J. Hautamaki	5/28/38	Camp 203-12	Logging	Lift Ry.Steel	N/C	3.00			3.00	Closed
2021	Harrison V. Walker	12/31/37	Camp 203-12	Logging	Car Repairer	C	23.00	145.49		168.49	Closed
2022	Ace E. Platt	6/3/38	Camp 203-10	Logging	Hooker	C	8.82	2.08		10.90	Closed
2023	Oiva A. Makinen	6/10/38	Camp 203-10	Logging	Sawyer	C	31.00	78.00		109.00	Closed
2024	John C. Kangas	6/20/38	Camp 203-10	Logging	Sawyer	N/C	3.50			3.50	Closed
2025	Wm. M. Kangas	6/29/38	Camp 203-10	Logging	Sawyer	C	10.50	14.36		24.86	Closed
2026	Wm. E. Maki	6/14/38	Camp 203-10	Logging	Tractor Driver	C	144.06	324.00		468.06	Closed
2027	Ed. F. Reeb	6/28/38	Woods Oper.	Logging	Clerk	N/C	3.00			3.00	Closed
2028	Kelly Zaharuk	6/3/38	Camp 203-10	Logging	Sawyer	C	12.00	106.07		118.07	Closed
2029	Helgard B. Lundbom	8/23/38	Munising	Ret. Yd.	Laborer	N/C					Closed - No charge
2030	Frank Heyrman	6/19/38	Camp 203-10	Logging	Clear R.ofW.	C	41.85	61.44		103.29	Closed
2031	Lloyd E. Cook	10/17/38	Munising	Ret. Yd.	Feed Planer	N/C					Closed
2032	Lloyd E. Cook	10/17/38	Munising	Ret. Yd.	Feed Planer	N/C	5.00			5.00	Closed
2033	Solomon Mkkela	11/10/38	Grand Isl.	Grand Isl.	Laborer	C	157.15	43.04		200.19	Open still disabled
2034	Toivo Laine	11/10/38	Dukes Oper.	Logging	Wood Chopper	N/C	6.00			6.00	Closed
Total Expense in 1938 on 1938 cases							\$1,749.34		\$2,420.23	\$4,169.57	
Grand Total Expense in 1938							\$3,076.85	\$1,418.56	\$6,986.43	\$11,481.84	
Grand Total Expense in 1937							\$5,272.49	\$3,092.12	\$6,624.49	\$14,989.10	

DISTRIBUTION OF HOSPITAL, MEDICAL, & MISCELLANEOUS EXPENSES:			ANALYSIS OF ACTUAL COST TO COMPANY:		
	1938	1937		1938	1937
Hospitals:			Hospital, Medical, & Miscellaneous Expense	\$ 3,076.85	\$ 5,272.49
Munising Hospital, Munising, Michigan	\$ 574.43	\$ 868.73	Compensation Payments by the Company	6,986.43	6,624.49
Ishpeming Hospital, Ishpeming, Michigan	142.14	730.85	Total Actual Expense	10,063.28	11,896.98
St. Lukes Hospital, Marquette, Michigan	52.50	5.00			
University Hospital, Ann Arbor, Michigan	355.70	562.09			
Total Hospitals	1,124.77	2,166.67	STATISTICAL INFORMATION:		
Doctors:			Payroll-all Operations	\$251,078.33	\$421,937.19
H. Barnes, Munising, Michigan	459.45	1,424.80	Rate per \$100.00 of payroll on actual expense	\$4.008	\$2.820
G. B. Wickstrom, Munising, Michigan	260.95	82.00	Compensable Accidents	32	62
P. N. Wharton, Munising, Michigan	227.50	97.00	Non-Compensable Accidents	37	49
W. J. Schutz, Munising, Michigan	49.00	4.00	Total Number of Accidents	69	111
L. B. Ruggles, Munising, Michigan	31.00	34.00	Average Number of Men Employed	190	338
A. K. Bennett, Marquette, Mich.	23.50		Total Cost per Man Employed	52.96	35.20
D. P. Hornbogen, Marquette, Mich.	16.00	38.39	Number of Accidents per Man Employed	.36	.33
E. F. Brasier, Trenary, Michigan	4.00		Reserve set up on payrolls to take care of expense		
F. P. Husted, Bay City, Michigan	13.00		@ 5.75 per \$100.00 of logging payrolls		
F. C. Bandy, Sault Ste. Marie, Mich.	25.00	125.00	Balance of reserve account Dec. 31, 1937		\$13,715.51
Carl E. Badgley, Ann Arbor, Michigan	250.00		Reserve set up in 1938		10,029.19
J. D. Crane, Ishpeming, Michigan	140.00	25.00	Total		\$23,744.70
V. H. Vandeventer, Ishpeming, Mich.	5.00	25.00	Less Expense in 1938		10,063.28
Neal J. McCam, Ishpeming, Mich.	50.00		Balance reserve account - Dec. 31, 1938		13,681.42
W. A. Corcoran, Ishpeming, Mich.		5.00			
A. W. Erickson, Ishpeming, Mich.		275.00			
W. A. Mudge, Negaunee, Michigan					
John L. Garvey, Milwaukee, Wisconsin		100.00			
Total Doctors	\$1,554.40	\$2,235.19			
Special Nursing Service	32.00				
Board of Injured not Hospitalized	147.03	687.69			
Transportation of Injured	180.29	101.50			
Drugs and Miscellaneous	38.36	26.44			
Medical Testimony on Claims not allowed		55.00			
Grand Total Hospital, Medical and Miscellaneous	\$3,076.85	\$5,272.49			

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT OFFICE EXPENSE - COMPARATIVE

ACCOUNT NO.	ACCOUNT OF	1939 ESTIMATE	YEAR 1938	YEAR 1937
1	Salaries	\$ 48,900.00	\$ 50,981.07	\$ 50,821.50
2	Printing & Stationery	1,000.00	1,635.33	1,709.36
3	Postage	900.00	956.15	946.00
4	Office Furniture & Fixtures	200.00	138.90	1,267.95
5	Office Expenses	4,200.00	3,285.38	4,736.49
6	Telephone & Telegraph	1,200.00	1,284.30	1,395.54
7	Rentals	300.00	300.00	300.00
8	Legal Expense	2,500.00	2,554.66	2,380.09
9	Traveling & Entertaining	3,000.00	3,039.63	2,720.01
10	Donations	500.00	500.00	568.27
11	General Welfare	500.00	490.00	1,040.00
13	Automobile Expense	2,700.00	2,691.14	2,640.45
14	Exchange	20.00	11.86	32.82
15	Pensions Paid	240.00	240.00	240.00
17	Engineering	4,600.00	4,590.42	5,281.02
19	Abstracting & Recording	100.00	106.00	123.10
20	Unemployment Insurance Tax	2,150.00	7,913.61	9,188.17
	Federal Old Age Benefit	440.00	2,203.99	3,852.38
21	Special Expense	2,850.00	2,851.34	2,689.98
22	Safety Department Expenses		16.61	28.71
30	Personal Injury	850.00	303.84	102.50
	Purchasing Department Expense	400.00	400.00	400.00
	Group Insurance	100.00	487.08	1,304.32
TOTALS		\$77,650.00	\$86,007.15	\$93,768.66
Percent of Increase		3.66	8.28	32.9
Total Labor		\$54,350.00	\$56,414.82	\$56,568.36
Total Supplies		23,300.00	29,592.33	37,200.30
Average Number of Employees		19	20.7	21.9
Average Rate per Man per Day		7.83	7.46	7.05
Grand Total Pay Roll		67,500.00	243,044.92	411,978.93
Average Number of Men		34	190	338
Percent of Increase in Pay Roll			41.0	29.30
Total Acreage - Real Estate and Timber Lands (Incl. Mng. & Land Depts. and City Property)			375,900.75	376,893.17
Cost per Acre for Central Office Expense			.229	.249
Taxes Paid, Including City Property but not Including Those Charged to Accounts Receivable			74,846.70	80,161.51
Real Estate and Timber Lands Only:				
Total Acreage - Land Dept. Only, not Incl. City Property			362,960.11	363,463.91
Total Valuations- do			\$3,945,890.50	\$4,109,296.35
Total Taxes Paid- do.			\$69,090.25	\$74,588.95
Valuation per Acre- "			\$10.87	\$11.31
Taxes Pd. per Acre "			\$.190	\$.205
Proportion of Central Office Chargeable to Lands			\$ 61,593.01	\$ 63,907.44
Central Office Expense per Acre			.1697	.1758

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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT OF PROFIT AND LOSS BY OPERATIONS FOR
THE YEARS 1938 & 1937

	1938	1937
<u>OPERATIONS</u>		
Logging Operations - To Oct. 31, 1938	\$ 24,527.22	\$ 91,788.98
Dixon Tie Mill - To Oct. 31, 1938	6,137.99	45,229.86
Cook Camp - To Oct. 31, 1938	4,667.83	7,056.05
Total Logging Operations	23,057.06	129,962.79
<u>OTHER OPERATIONS</u>		
Retail Yard - To Oct. 31, 1938	959.10	4,809.74
Hotel Williams & Cottages	3,056.22	5,912.54
Grand Island	6,503.97	6,416.27
Rented Buildings	954.42	1,964.59
Total Other Operations	7,646.67	5,554.48
GRAND TOTAL OPERATIONS	30,703.73	124,408.31
<u>RENTALS</u>		
Lot Rents	15,763.77	14,671.76
Land Rents	9,400.58	9,271.30
Sundry Rentals	22.47	-
Rental of Equipment	-	-
Total Rentals	25,186.82	23,943.06
<u>MISCELLANEOUS REVENUES</u>		
Land Products Sales	2,583.06	2,256.40
Royalties Received	564.70	482.20
Miscellaneous Sales	1,051.10	734.75
Miscellaneous Earnings	1,143.90	1,140.02
Total Miscellaneous Earnings	5,342.76	4,613.37
<u>SALES</u>		
Real Estate and Timber		
Real Estate and Timber Sales	26,866.26	239,225.25
Town Lot Sales	1,974.50	6,400.00
Timber Sales	65,718.51	75,292.03
Trespasses	377.99	405.07
Miscellaneous Stumpage Sales	730.39	193.23
Stumpage - Logging Operations	45,770.91	97,870.16
Total Sales	141,438.56	419,385.74
Less Cost of Land and Timber sold	49,267.32	126,608.30
Net Profit on Sales	92,171.24	292,777.44
GROSS PROFIT OR LOSS	91,997.09	445,742.18
<u>DEDUCT INCOME CHARGES</u>		
Uncollectible Accounts	-	742.73
Total Deduct Income Charges	-	742.73
PROFIT OR LOSS	91,997.09	444,999.45
<u>DEDUCT EXPENSE OF OPERATING LAND DEPARTMENT</u>		
Central Office Expense	61,593.01	63,907.44
Taxes	71,329.86	76,539.12
Other Expenses	11,834.70	11,785.23
Total Operating Land Department	144,757.57	152,231.79
PROFIT OR LOSS - CURRENT YEAR'S OPERATION	52,760.48	292,767.66

STATEMENT OF PROFIT AND LOSS BY OPERATIONS FOR THE YEARS 1938 & 1937

	1938	1937
Profit on Chicago Great Western Ry. Ties produced in previous year and taken into Treating Plant in current year		6,410.70
PROFIT OR LOSS - The Cleveland-Cliffs Iron Co.		299,178.36
PROFIT OR LOSS - Superior Realty Company	451.68	1,347.25
PROFIT OR LOSS PER DECEMBER FINANCIAL STATEMENT	52,308.80	297,831.11

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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

COMPARATIVE STATEMENT OF REVENUES FOR YEARS 1936, 1937 AND 1938.

	1938	1937	1936
Tie Mill Deliveries - To Oct. 31, 1938	\$ 80,042.37	\$ 228,782.75	\$ 174,459.90
Deliveries of Forest Products - To Oct. 31, 1938	480,886.48	538,126.09	425,078.94
Cook Camp Receipts - To Oct. 31, 1938	24,633.81	52,858.57	50,663.15
Retail Yard Deliveries - To Oct. 31, 1938	36,290.39	61,173.62	45,293.26
Williams Hotel and Cottages	4,811.26	1,253.42	246.00
Grand Island Products Sales	3,947.37	2,757.67	2,455.46
Rented Buildings Earnings	7,490.55	8,696.67	8,567.06
Lot Rents - Pendill Location	1,114.00	569.50	429.50
C.I.M.Co. First Addition	1,874.02	1,841.02	1,841.02
C.I.M.Co. Second Addition	711.00	703.00	698.00
C.I.M.Co. Third Addition	3,173.00	3,151.99	3,073.00
C.I.M.Co. Fourth Addition	240.00	240.00	229.00
C.I.M.Co. Fifth Addition	1,171.00	1,199.00	1,171.00
C.I.M.Co. Sixth Addition	288.00	84.00	-
C.I.M.Co. Bancroft Location	247.00	234.00	234.00
C.I.M.Co. Nebraska Location	193.00	158.00	141.75
C.I.M.Co. Hard Ore Addition	2,065.50	2,037.75	1,947.25
C.I.M.Co. Hard Ore Location	135.00	108.75	74.00
C.I.M.Co. Hematite Location	33.00	34.00	36.00
Excelsior Iron Co. Addition	13.00	6.00	25.00
Iron Cliffs Co. Salisbury Location	220.50	201.50	232.50
Iron Cliffs Co. Winthrop Location	128.00	126.00	127.00
Iron Cliffs Co. Barnum Location	1,074.00	1,037.00	962.00
Jackson Addition	1,254.25	1,248.25	1,250.59
Munising	447.50	411.50	334.51
Pioneer Iron Co. Second Addition	94.00	95.00	94.00
East New York Location	134.00	148.00	181.50
Lake Angeline Location	475.00	448.00	402.00
Chatham	-	3.00	3.00
Gwinn	48.00	48.00	44.00
C.C.I.Co. 1st Addition	480.00	437.50	379.50
C.C.I. Co. Harris Addition	1.00	1.00	1.00
Lobbs Addition	150.00	100.00	-
Land Rents	9,400.58	9,271.30	9,834.85
Miscellaneous Rentals	22.47	-	-
Real Estate Sales	26,866.26	239,225.25	46,865.00
Town Lot Sales	1,974.50	6,400.00	3,365.00
Cordwood Sales - Other Operations	-	-	-
Forest Product Sales - Outside Parties	730.39	193.23	218.31
Stumpage - Logging Operations	45,770.91	97,870.16	90,754.44
Trespass Cases	377.99	405.07	345.51
Timber Sales	65,718.51	75,292.03	48,867.45
Land Product Sales	2,583.06	2,256.40	1,368.07
Royalties Received	564.70	482.20	825.20
Miscellaneous Sales	1,051.10	734.75	494.78
Miscellaneous Earnings	1,143.90	1,140.02	8,051.70
Rental of Equipment	-	-	40.00
TOTALS	\$ 810,070.37	\$ 1,341,590.96	\$ 931,705.20

THE CLEVELAND - CLIFFS IRON COMPANY
LAND DEPARTMENT

COMPARISON OF PRICES F.O.B. CARS MAIN LINE FOR FOREST PRODUCTS DELIVERIES - 1922 TO 1936 INCLUSIVE

	UNIT	1936	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	
SAW LOGS:																			
Maple	Per M Ft.	\$ 17.17	\$ 17.07	\$ 14.56	\$ 16.88	\$ 16.88	\$ 17.04	\$ 17.22	\$ 20.31	\$ 27.21	\$ 28.15	\$ 26.73	\$ 23.87	\$ 22.63	\$ 24.55	\$ 23.36	\$ 23.70	\$ 15.65	
Soft Maple	"	15.00	15.00	12.00	15.00	17.00	-	17.00	20.32	26.00	26.07	21.61	17.55	19.85	-	-	-	-	
Birch	"	18.97	22.08	24.82	22.61	23.56	21.25	17.83	21.66	26.50	54.79	34.69	29.94	28.65	31.38	33.13	33.11	20.07	
Basewood	"	15.00	15.00	12.21	18.09	15.00	-	17.00	25.68	26.00	26.00	24.33	23.24	25.93	27.00	26.19	26.00	17.00	
Beech	"	12.11	12.00	9.23	12.00	15.04	12.94	14.39	16.77	26.00	26.04	24.54	17.23	16.50	15.00	16.01	16.12	18.41	
Ash	"	15.00	15.00	12.05	14.74	-	14.00	-	23.09	26.00	26.00	25.66	21.94	22.15	22.60	20.35	20.00	12.00	
Elm	"	15.12	14.36	14.16	12.21	-	8.00	17.00	15.28	26.00	26.00	22.77	25.47	21.72	22.00	22.02	22.00	17.00	
Cherry	"	15.00	15.00	12.00	15.46	20.13	21.13	17.00	17.36	26.00	20.91	22.67	23.41	17.95	12.00	14.05	14.00	10.00	
Oak	"	-	-	-	-	-	-	-	-	-	-	-	-	25.00	25.00	-	26.00	-	
Hemlock	"	12.21	12.87	11.16	11.41	11.20	6.71	9.13	11.51	13.02	14.63	14.93	15.19	12.91	13.16	15.58	16.88	12.15	
Pine	"	20.21	19.26	18.82	18.63	18.07	15.25	15.63	19.46	21.92	25.32	23.74	27.28	29.79	29.76	26.00	26.00	20.00	
Spruce	"	15.00	15.00	14.87	15.00	15.00	12.47	13.88	16.41	17.61	21.15	24.54	19.07	21.95	21.85	20.00	20.00	17.00	
Balsam	"	-	15.00	-	-	10.00	-	-	-	18.00	-	13.88	14.90	14.00	14.19	15.00	15.00	12.00	
Tamarack	"	-	-	-	-	10.00	-	-	-	-	-	26.00	-	12.88	15.00	16.00	16.00	12.00	
Cedar	"	16.00	16.00	15.00	16.00	16.00	-	-	22.00	22.00	-	22.00	16.00	17.39	14.34	-	16.00	-	
Chemical Logs	"	9.50	9.14	7.90	7.00	7.00	5.58	5.00	-	-	-	-	-	-	-	-	-	-	
TIMS:																			
Cedar	Per Piece	.611	.613	.543	.547	.549	.417	.419	.670	.734	.692	.661	.631	.535	.626	.71	.70	.45	
Hemlock	"	.516	.515	.543	.547	.549	.417	.419	.679	.841	.717	.737	.729	.64	.642	.69	.58	.56	
Pine	"	-	-	.543	.547	.549	-	-	-	-	.585	-	-	-	.608	-	-	-	
Sawed Hardwood	"	.664	.661	.586	.584	.588	.454	.545	.745	.857	.844	.834	.836	.775	-	.50	.47	-	
Tamarack	"	-	-	.543	.547	.549	-	-	-	-	-	-	-	-	-	-	-	-	
CEDAR SING:																			
9 in. & over	"	-	-	-	-	-	-	-	-	-	-	-	-	.50	.50	.35	.35	.35	
7 in. to 8 in.	"	-	-	-	-	-	-	-	-	-	-	-	-	.18	.18	.18	.18	.18	
7 in. & under	"	-	-	-	-	-	-	-	-	-	-	-	-	-	-	.15	.15	.15	
Cedar Posts	"	11.9	-	-	-	.062	-	-	.103	.131	-	.10	.089	.134	.168	.162	.13	.092	
Cedar Poles	"	-	-	-	-	3.06	-	1.90	2.98	3.025	5.111	4.61	-	1.509	2.07	5.45	1.51	-	
BULK WOOD:																			
Spruce	per Cord	-	-	-	8.00	8.00	-	-	9.15	10.53	11.00	12.00	11.29	10.98	11.04	10.65	10.20	7.00	
Balsam	"	-	-	-	5.50	5.50	-	-	6.50	6.50	-	-	-	6.45	5.29	7.04	5.88	5.75	
Hemlock	"	-	-	-	-	5.50	-	-	-	-	-	-	-	6.80	5.02	7.30	8.00	5.75	
Peel'd Balsam	"	-	-	-	-	7.00	-	-	9.53	9.00	-	-	-	-	-	-	-	-	
Bark	"	-	-	-	-	-	-	-	-	-	-	-	-	-	8.73	10.50	8.01	8.00	
6 ft. Laggins	"	-	-	-	-	-	-	-	-	-	-	-	-	-	5.71	5.74	5.18	-	
7 ft. Laggins	Per 100 Lin.Ft.	.65	.65	.55	.55	.55	-	-	.552	-	-	-	-	.585	.60	.58	-	.50	
Skulls & Cribbing	Per Lin.Ft.	-	-	-	.02 3/4	.15	-	-	-	-	-	-	.155	.06	.056	.057	.04	.075	
Spruce Poles	"	-	-	.15	.15	.15	-	-	-	-	-	-	-	-	.025	-	-	-	
Mine Poles	Per 100 Lin.Ft.	-	1.15	-	.90	.90	-	-	-	-	-	-	-	-	1.025	-	-	-	
8 ft. Hardwood Tie Cuts	Per Piece	-	-	-	-	-	-	-	-	-	-	-	.664	-	-	-	-	-	
Refuse (Sawdust)	Per Ton	-	-	-	.50	.50	-	-	-	-	.324	.50	.50	-	-	-	-	-	
Filing	Per Lin. Ft.	-	-	.13	-	-	-	-	-	-	-	-	-	-	-	-	.08	-	
Trestle Legs	"	.192	.199	.17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SLABWOOD:																			
Hardwood	Per Cord	3.82	3.81	3.20	3.32	3.24	2.70	3.29	4.00	4.00	4.00	4.00	3.98	-	-	-	-	-	
Hemlock	"	-	-	1.75	1.75	1.50	-	-	-	-	-	2.33	2.50	-	-	-	-	-	
MINE TIMBER:																			
Hemlock	Per M ft.	18.89	18.58	18.73	18.36	14.69	-	-	15.92	15.03	-	18.00	-	-	-	-	-	-	
Spruce	"	18.80	21.91	18.64	18.19	14.69	20.07	-	19.25	16.41	-	22.00	-	-	-	-	-	18.00	
Maple	"	19.20	21.91	18.64	18.19	14.69	-	-	18.25	16.41	-	-	-	-	-	-	-	-	
Birch	"	19.20	21.91	18.64	18.19	14.69	-	-	18.25	16.41	-	-	-	-	-	-	-	-	
Beech	"	19.20	21.91	18.64	18.19	14.69	-	-	18.25	16.41	-	-	-	-	-	-	-	-	

NORTHERN HEMLOCK AND HARDWOOD MANUFACTURERS ASSOCIATION and
NATIONAL HARDWOOD LUMBER ASSOCIATION:

Our membership is continued in these organizations in order to keep in touch with timber owners and lumber manufacturers, and a number of meetings have been attended.

NATIONAL FORESTS:

The Federal Government, due to lack of appropriations, have not been acquiring very many lands during the past several years. Our Company has additional cutover lands for sale whenever funds are available to the Forest Service for purchasing.

FOREST FIRES:

We are happy to again be able to report that we had no forest fires of consequence during the year and no loss of timber was experienced.

TAXES:

The matter of taxes is quite a burden on this Department and as our holdings are scattered over a large area, it requires very close attention on the part of our staff to keep in touch with the assessing and spending officers of the different political divisions. Statements are attached showing the assessed valuations and taxes for the year 1938 as compared with the year 1937.

ALGER COUNTY TAXPAYERS' ASSOCIATION:

This Association, which operates in Alger County, was continued during the year with excellent results. The Annual Report of the Manager is attached, and particular attention is called to the reduction in both assessed values and amount of money raised in this County during the time the Association has been at work.

CRUISERS:

During the past year we have kept as many men as were necessary at work cruising and looking after the lands of the Company.

HOTEL WILLIAMS AND COTTAGES:

This resort was operated by us the past year with a fairly good guest list, and was under the management of Mr. and Mrs. Langan J. Foard of Marquette, Michigan.

The following statements show receipts and expenditures for the year 1938:

ALGER COUNTY TAXPAYERS' ASSOCIATION
ELEVENTH ANNUAL REPORT
FOR THE YEAR ENDING SEPTEMBER 30, 1938

OFFICERS

E. F. Bartels	President
O. E. Brown	Secretary-Treas.
J. I. Keeton	Manager

DIRECTORS

E. F. Bartels	Manising
E. C. Erickson	Manising
J. N. Wallace	Manising
J. M. Bush	Negaunee
P. S. Hamilton	Newberry
C. E. Good	Nahma

ORGANIZED OCTOBER, 1927.

ALGER COUNTY TAXPAYERS' ASSOCIATION

ELEVENTH ANNUAL REPORT

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ALGER COUNTY TAXPAYERS' ASSOCIATION

ELEVENTH ANNUAL REPORT

The Association submits the eleventh annual report covering the political units of Alger County.

The Association budget for the year, October 1, 1937, to September 30, 1938, was fixed at \$3,900, being the same amount as for the previous year. Expenditures for the period amounted to \$3,813.66, a decrease of \$86.21. Detail of receipts and classification of expenditures are shown on page 5 of this report.

Property valuation of Association members, taken from the 1937 assessments, amounts to \$3,937,790, and represents 56.46% of the total county valuation. Beginning with the year 1938, Nick Sigan, who owns considerable property in Onota Township, is an added member, and the Ford Motor Company, owner of virgin timber in Onota and Rock River Townships, is a contributor.

The total tax levy for 1938 is \$151,266.08, an increase of \$1,412.08 over the previous year. This increase is accounted for by additional debt service tax for the Burt Township Schools. In 1937, this levy was much lower than average due to large delinquent tax payments making sufficient funds available to meet interest and maturities. The average tax rate for 1938 is 22.08 compared with 21.43 for 1937.

Taxes for 1937 returned delinquent, compiled from the returns made to the county treasurer, amounted to \$22,073.34, or 14.33% of the levy. This is a considerable decrease from the amount returned in the previous year.

County equalized valuation made by the State Equalization Board in August of each year is the same as for the year previous, namely \$6,337,000. Total assessed valuation as equalized locally has shown a constant decrease each year, but we have not been able to get any concessions from the State Equalization Board for the past three years. While there is no state tax to spread, this high equalization decreases the state aid furnished to the school districts participating in the primary supplement and equalization funds.

Expenditures for all units, figured on a per capita basis, show very little change from the previous year. Total expenditures for all units amounted to \$591,095.69, and the per capita, \$63.37.

The financial condition of the county did not materially improve during the period. There was a substantial increase in receipts, due to delinquent tax payments and increased millage from the fifteen mill tax, but expenditures kept pace with this sufficiently so that the cash on hand to close the period showed an increase of only \$2,120.41. On the classification of expenditures, the large increases were for circuit court, sheriff, contagious disease, and state institutions. The sheriff was paid 35¢ per meal for board of prisoners, but effective January 1, 1939, this has been decreased to 25¢ per meal. Over a year ago the Board took steps to try to collect from patients committed to state institutions where their finances would warrant it. This has resulted in some revenue, but not nearly as much as was expected. This is partly because of the votes involved, and under such conditions there is always a reluctance to take any determined steps, and there can be no relief for this attitude under our form of government.

State institutional expense increased for all institutions to which patients were committed with the exception of Michigan Home & Training School and Howell Sanatorium. The latter showed a decrease for the reason that tuberculosis patients were sent to private institutions on account of Howell being so filled up at all times that very few patients could be received there. Total accrued state institutional expense for twelve months ending September 30, 1938, amounted to \$12,757.10, an increase of \$3,244.62 over a similar previous period. Total institutional charges from January 1, 1932, to September 30, 1938, amount to \$76,895.49, and against this the county has remitted to the auditor general \$43,149.14, leaving an unpaid balance of \$33,746.35. The auditor general has, from time to time, held up county road funds to enforce payment of this bill, but at the present time no funds are withheld.

Poor fund expenditures for the year amounted to \$20,588.08, an increase of \$3,447.68 over the previous year.

The relief problem continues to be acute, the larger portion of the cost being taken care of by the Emergency Relief Commission. Their expenditures amounted to \$67,861.41, an increase of \$21,466.60 over the previous year. Average case load was 322, an increase of 133.

The Alger County Road Commission's finances are at a low point. During the past summer, large amounts have been expended and contracted for equipment until at this time they are up against the problem of finding money to meet payrolls. Their indebtedness on commitments for equipment at December 31 amounted to \$29,326.77, and in addition, they have current accounts payable of \$12,035.52.

During this year a considerable amount of road construction has been under way, most of the funds being furnished through the W. P. A. Expenditures for a twelve months period ending August 1, 1938, are as follows:

W. P. A.	122,710.20
Alger County Road Comm.	<u>37,138.49</u>
Total	159,848.69

The sponsor's portion of this program consists chiefly of equipment rental, sundry materials, and supervision. Snow removal to outlying districts is a considerable problem, and during last winter there was a total of 180.6 miles of township roads kept open for wheel traffic during the winter months.

The financial position of the townships has not changed materially during the last year. Their fiscal year ends on March 31, and at that time total township balances amounted to \$21,582.81, an increase of \$2,813.46 as compared with the previous year. Township expenditures are made principally through the contingent fund, and a comparison of these expenditures shows a total of \$20,922.99 for the year, an increase of \$6,762.29. Most of this increase is accounted for in such items as cemetery projects, street lighting, and assistance in sponsoring certain road projects.

During the year two bond issues were voted by the City of Manising, one in the sum of \$30,000 for sewer improvements and the building of a fire hall, and another for \$40,000 for a city dock. The sewer construction is a W. P. A. project, while the fire hall and dock are P. W. A. projects.

During the year the City was restrained by court action from continuing in the coal business, the Michigan Supreme Court having ruled that the city has no authority to deal in coal. Accordingly, an injunction was served on the city commission and the business discontinued. Coal on hand was disposed of, and the business for the year showed a loss of \$3,449.18. Of this, \$1,432.98 was lost on retail sales.

The city pumping plant showed a profit of \$8,170.86, an increase of \$1,476.86.

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The school districts closed the year with approximately the same amount of money on hand as for the previous year, and operating expenses showed very little change. In the receipts for the year, the state aid amounted to 82%. This includes primary, primary supplement, and equalization funds.

For the current year the state aid was reduced about 37% by Governor Murphy, and unless the legislature now in session makes an emergency appropriation, some of our schools, particularly Mathias and Manising, will be in acute financial difficulty before the close of the fiscal year, June 30, 1939.

Statistical and comparative statements covering all units follow. These figures are all made up for a period of twelve months, but fiscal years of the different units do not end at a uniform time.

We wish to thank the members for their fine cooperation during the year.

Respectfully submitted,

J. I. Keeton, Manager

jik/es
2/4/39

ALGER COUNTY TAXPAYERS' ASSOCIATION

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING
SEPTEMBER 30, 1938

RECEIPTS

Cleveland Cliffs Iron Co.	1,801.50	
Manising Paper Company	1,051.45	
East Jordan Lumber Co.	214.44	
Newberry Lumber & Chemical Co.	189.17	
Bay de Noquet Company	187.98	
Jackson & Tindle, Inc.	91.55	
Piqua Manising Wood Products Co.	95.31	
First National Bank of Alger Co.	44.98	
Michigan Gas & Electric Co.	77.41	
I. Stephenson Company	40.42	
Wisconsin Land & Lumber Co.	66.41	
Peoples State Bank	11.77	
Sam Marks	27.61	
	<hr/>	
Total		3,900.00

DISBURSEMENTS

Salaries	2,935.00	
Office Rent	120.00	
Office Light	24.29	
Telephone & Telegraph	47.48	
Automobile Mileage	436.96	
Travel	35.91	
Office Supplies & Expense	86.43	
Postage & Box Rent	57.40	
Papers & Periodicals	20.80	
Legal Expense	15.00	
Special Expense	34.39	
	<hr/>	
Total		3,813.66

Cash On Hand September 30, 1937	355.62
Total Receipts	<u>3,900.00</u>
Total Received & On Hand	4,255.62
Expenditures	<u>3,813.66</u>
Balance September 30, 1938	441.96

RECEIPTS BY FISCAL YEARS

1927-28	4,733.03
1928-29	5,000.00
1929-30	5,018.96
1930-31	5,181.04
1931-32	4,701.78
1932-33	2,000.00
1933-34	3,200.00
1934-35	3,200.00
1935-36	3,703.24
1936-37	3,901.39
1937-38	3,900.00

ALGER COUNTY TAXPAYERS' ASSOCIATION

STATEMENT SHOWING 1937 ASSESSED VALUATION OF PROPERTY OWNED BY THE MEMBERS OF THE ALGER COUNTY TAXPAYERS' ASSOCIATION, PROPERTY OWNED BY OTHERS, AND PERCENTAGES.

	<u>VALUATION</u>	<u>PERCENT</u>	<u>PER CENT PREVIOUS YEAR</u>
<u>AU TRAIN TOWNSHIP</u>			
Bay de Noquet Company	112,595.00	24.42	23.75
Cleveland Cliffs Iron Co.	86,520.00	18.77	18.73
Newberry Lumber & Chemical Co.	21,160.00	4.59	5.85
Minising Paper Company	200.00	.04	.04
TOTAL TAXPAYERS' ASS'N	220,475.00	47.82	48.37
All Other Property	240,550.00	52.18	51.63
TOTAL AU TRAIN TOWNSHIP	461,025.00	100.00	100.00
<u>BURT TOWNSHIP</u>			
Cleveland Cliffs Iron Co.	818,225.00	60.61	60.82
Jackson & Tindle, Inc.	46,200.00	3.42	3.42
Minising Paper Company	54,900.00	4.07	4.07
Newberry Lumber & Chemical Co.	151,275.00	11.20	11.22
TOTAL TAXPAYERS' ASS'N	1,070,600.00	79.30	79.53
All Other Property	279,345.00	20.70	20.47
TOTAL BURT TOWNSHIP	1,349,945.00	100.00	100.00
<u>GRAND ISLAND TOWNSHIP</u>			
Cleveland Cliffs Iron Co.	219,270.00	87.90	87.90
All Other Property	30,175.00	12.10	12.10
TOTAL GRAND ISLAND TOWNSHIP	249,445.00	100.00	100.00
<u>LIMESTONE TOWNSHIP</u>			
I. Stephenson Company	23,825.00	7.32	8.70
Wisconsin Land & Lumber Co.	57,075.00	17.53	20.80
TOTAL TAXPAYERS' ASS'N	80,900.00	24.85	29.50
All Other Property	244,595.00	75.15	70.50
TOTAL LIMESTONE TOWNSHIP	325,495.00	100.00	100.00
<u>MATHIAS TOWNSHIP</u>			
Bay de Noquet Company	86,025.00	28.94	29.68
Cleveland Cliffs Iron Co.	200.00	.07	.07
TOTAL TAXPAYERS' ASS'N	86,225.00	29.01	29.75
All Other Property	211,025.00	70.99	70.25
TOTAL MATHIAS TOWNSHIP	297,250.00	100.00	100.00

	<u>VALUATION</u>	<u>PERCENT</u>	<u>PER CENT PREVIOUS YEAR</u>
<u>MUNISING TOWNSHIP</u>			
Bay de Noquet Company	3,525.00	.49	.45
Cleveland Cliffs Iron Co.	486,825.00	67.05	67.12
Michigan Gas & Electric Co.	9,000.00	1.24	1.16
Munising Paper Company	18,025.00	2.49	2.33
Newberry Lumber & Chemical Co.	24,975.00	3.44	3.15
TOTAL TAXPAYERS' ASS'N	541,850.00	74.71	74.21
All Other Property	183,430.00	25.29	25.79
TOTAL MUNISING TOWNSHIP	725,280.00	100.00	100.00
<u>ONOTA TOWNSHIP</u>			
Cleveland Cliffs Iron Co.	203,985.00	30.12	29.81
East Jordan Lumber Co.	-	-	30.56
Nick Sigan	69,450.00	10.26	-
TOTAL TAXPAYERS' ASS'N	273,435.00	40.38	60.37
All Other Property	403,755.00	59.62	39.63
TOTAL ONOTA TOWNSHIP	677,190.00	100.00	100.00
<u>ROCK RIVER TOWNSHIP</u>			
Cleveland Cliffs Iron Co.	755.00	.17	.14
Wisconsin Land & Lumber Co.	-	-	.02
East Jordan Lumber Co.	-	-	4.90
I. Stephenson Company	13,670.00	3.07	3.07
TOTAL TAXPAYERS' ASS'N	14,425.00	3.24	8.13
All Other Property	431,515.00	96.76	91.87
TOTAL ROCK RIVER TOWNSHIP	445,940.00	100.00	100.00
<u>MUNISING CITY</u>			
Cleveland Cliffs Iron Co.	87,005.00	3.56	3.63
First National Bank Alger Co.	54,275.00	2.22	1.98
Jackson & Tindle, Inc.	57,610.00	2.36	2.15
Michigan Gas & Electric Co.	74,300.00	3.04	3.04
Munising Paper Company	1,026,700.00	42.03	43.32
Piqua Munising Wood Prod. Co.	88,370.00	3.62	4.20
Sam Marks	29,800.00	1.22	1.22
Peoples State Bank	12,550.00	.51	.52
TOTAL TAXPAYERS' ASS'N	1,430,610.00	58.56	60.06
All Other Property	1,012,385.00	41.44	39.94
TOTAL MUNISING CITY	2,442,995.00	100.00	100.00

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ALGER COUNTY TAXPAYERS' ASSOCIATION

COMPARATIVE STATEMENT OF THE ASSESSED VALUATIONS OF MEMBERS FOR
1937 AND 1936, SHOWING INCREASES AND DECREASES

	<u>1937</u>	<u>1936</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>BAY DE NOUET CO.</u>				
Au Train Township	112,595.00	115,175.00		2,580.00
Mathias Township	86,025.00	84,175.00	1,850.00	
Munising Township	3,525.00	3,525.00		
Total	202,145.00	202,875.00		730.00
<u>CLEVELAND CLIFFS IRON CO.</u>				
Au Train Township	86,520.00	90,850.00		4,330.00
Burt Township	818,225.00	821,233.00		3,008.00
Grand Island Twp.	219,270.00	219,270.00		
Mathias Township	200.00	200.00		
Munising Township	486,325.00	518,565.00		32,240.00
Onota Township	205,985.00	204,565.00		580.00
Rock River Twp.	755.00	600.00	155.00	
Munising City	87,005.00	89,015.00		2,010.00
Total	1,902,285.00	1,944,298.00		42,013.00
<u>EAST JORDAN LUMBER CO.</u>				
Onota Township	-	209,640.00		209,640.00
Rock River Twp.	-	21,800.00		21,800.00
Total	-	231,440.00		231,440.00
<u>FIRST NATIONAL BANK ALGER CO.</u>				
Munising City	54,275.00	48,550.00	5,725.00	
<u>I. STEPHENSON CO.</u>				
Limestone Township	23,825.00	29,950.00		6,125.00
Rock River Township	13,670.00	13,870.00		
Total	37,495.00	43,820.00		6,125.00
<u>JACKSON & TINDLE, INC.</u>				
Burt Township	46,200.00	46,200.00		
Munising City	57,610.00	52,610.00	5,000.00	
Total	103,810.00	98,810.00	5,000.00	
<u>NICK SIGAN</u>				
Onota Township	69,450.00	-		69,450.00

	<u>1937</u>	<u>1938</u>	<u>INCREASE</u>	<u>DECREASE</u>
<u>MICH. GAS & ELECTRIC CO.</u>				
Munising Township	9,000.00	9,000.00		
Munising City	74,300.00	74,550.00		250.00
Total	83,300.00	83,550.00		250.00
<u>MUNISING PAPER COMPANY</u>				
Au Train Township	200.00	200.00		
Burt Township	54,900.00	54,900.00		
Munising Township	18,025.00	18,000.00	25.00	
Munising City	1,026,700.00	1,061,700.00		35,000.00
Total	1,099,825.00	1,154,600.00		34,975.00
<u>PIQUA MUNISING WOOD PROD. CO.</u>				
Munising City	88,370.00	102,870.00		14,500.00
<u>NEWBERRY LUMBER & CHEMICAL CO.</u>				
Au Train Township	21,160.00	28,360.00		7,200.00
Burt Township	151,275.00	151,575.00		300.00
Munising Township	24,975.00	24,225.00	750.00	
Total	197,410.00	204,160.00		6,750.00
<u>PEOPLES STATE BANK</u>				
Munising City	12,550.00	12,700.00		150.00
<u>SAM MARKS</u>				
Munising City	29,800.00	29,800.00		
<u>WISCONSIN LAND & LUMBER CO.</u>				
Limestone Township	57,075.00	71,575.00		14,500.00
Rock River Township	-	100.00		100.00
Total	57,075.00	71,675.00		14,600.00
GRAND TOTAL	3,937,790.00	4,209,148.00		271,358.00

RECAPITULATION

	<u>VALUATION</u>	<u>PERCENT</u>	<u>PER CENT PREVIOUS YEAR</u>
Bay de Noquet Company	202,145.00	2.89	2.37
Cleveland Cliffs Iron Co.	1,902,265.00	27.27	27.51
East Jordan Lumber Company	-	-	3.28
First National Bank Alger Co.	54,275.00	.78	.69
I. Stephenson Company	37,495.00	.54	.62
Jackson & Tindle, Inc.	103,810.00	1.49	1.40
Michigan Gas & Electric Co.	83,300.00	1.19	1.18
Manising Paper Company	1,099,825.00	15.77	16.06
Piqua Manising Wood Prod. Co.	88,370.00	1.27	1.45
Peoples State Bank	12,550.00	.18	.18
Sam Marks	29,800.00	.43	.42
Wisconsin Land & Lumber Co.	57,075.00	.82	1.01
Newberry Lumber & Chemical Co.	197,410.00	2.83	2.89
Nick Sigan	69,450.00	1.00	-
TOTAL TAXPAYERS' ASS'N	3,937,790.00	56.46	59.56
All Other Property	3,036,775.00	43.54	40.44
TOTAL ALGER COUNTY	6,974,565.00	100.00	100.00

ALGER COUNTY

TAXES PER \$1,000.00 ASSESSED VALUATION FOR 1938

Tax	Au Train	Burt	Grand Isl.	Line- stone	Ma- thias	Muni- sing	Onota	Rock River	Mini- sing City
County	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Township	2.00	1.50	-	2.00	2.00	2.00	1.50	2.00	
School	5.00	5.50	4.00	5.00	5.00	5.00	5.50	5.00	5.00
School Debt		5.50							
City									14.98
City Debt									3.86
Total 1938	15.00	20.50	12.00	15.00	15.00	15.00	15.00	15.00	31.84
Total 1937	15.00	17.50	12.00	15.00	15.00	15.00	15.00	15.00	32.43
Total 1936	15.00	22.78	11.70	15.00	15.00	19.54	15.00	15.00	36.14
Total 1935	15.10	23.53	11.20	15.02	15.13	22.90	15.03	15.10	38.74
Total 1934	13.37	23.50	11.54	16.30	38.61	24.42	16.28	16.30	41.53
Total 1933	14.92	25.22	8.08	14.82	36.40	21.78	19.81	14.86	37.41
Total 1932	25.94	35.91	12.80	46.98	81.02	42.64	53.03	40.76	46.71
Total 1931	25.53	46.88	19.45	60.86	64.00	46.84	45.31	48.80	46.09
Total 1930	22.73	46.95	16.09	61.53	62.31	50.49	43.11	59.71	52.10
Total 1929	23.19	46.43	17.02	45.75	60.16	50.58	42.54	72.72	48.76
Total 1928	22.53	45.32	17.80	51.82	46.13	46.18	47.61	69.80	49.62
Total 1927	24.52	48.89	18.53	66.36	46.52	46.22	74.64	72.28	50.83

COMPARATIVE STATEMENT OF TAX LEVIES, VALUATIONS, AND RATES

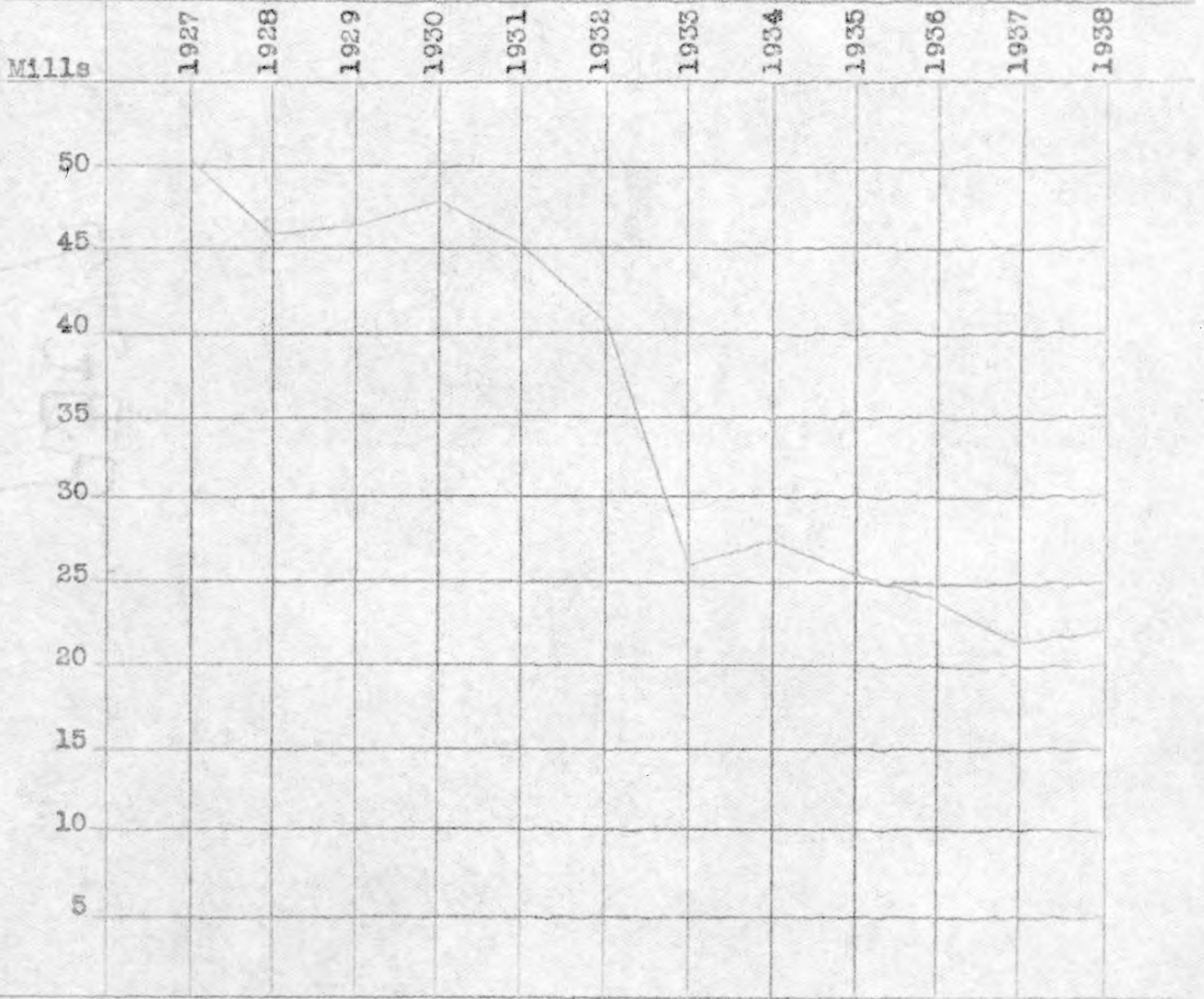
	Valuation	Total Tax	Rate
1938	6,836,425.00	151,266.08	22.08
1937	6,974,565.00	149,854.00	21.43
1936	7,066,755.00	170,815.01	24.18
1935	7,212,719.00	183,598.80	25.46
1934	7,532,030.00	207,609.49	27.57
1933	7,700,941.00	201,126.42	26.12
1932	7,902,107.00	322,309.53	40.79
1931	9,757,952.00	441,421.20	45.24
1930	9,695,381.00	466,003.03	48.06
1929	10,303,996.00	478,661.04	46.45
1928	11,050,635.00	506,613.82	45.93
1927	11,046,947.00	555,762.93	50.31
1926	12,213,115.00	560,317.24	45.87

Decrease from
1926 to 1938 44.02% 73.00% 51.86%

ALGER COUNTY

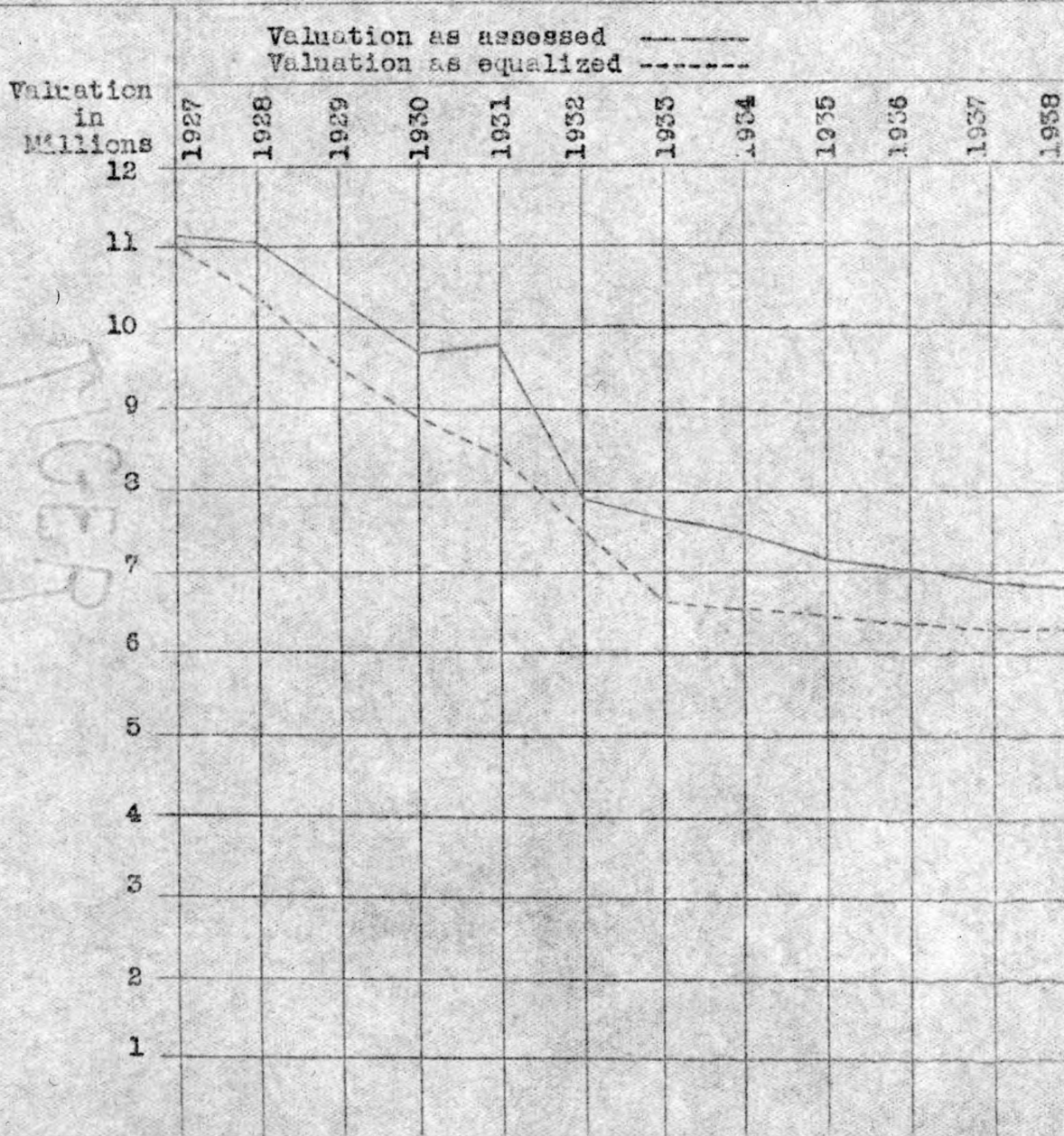
TOTAL TAX RATES 1927 TO 1938 INCLUSIVE

SHOWN IN MILLS PER \$1,000.00 VALUATION



ALGER COUNTY

TOTAL VALUATION AS ASSESSED AND AS EQUALIZED BY THE STATE BOARD OF EQUALIZATION



ALGER COUNTY

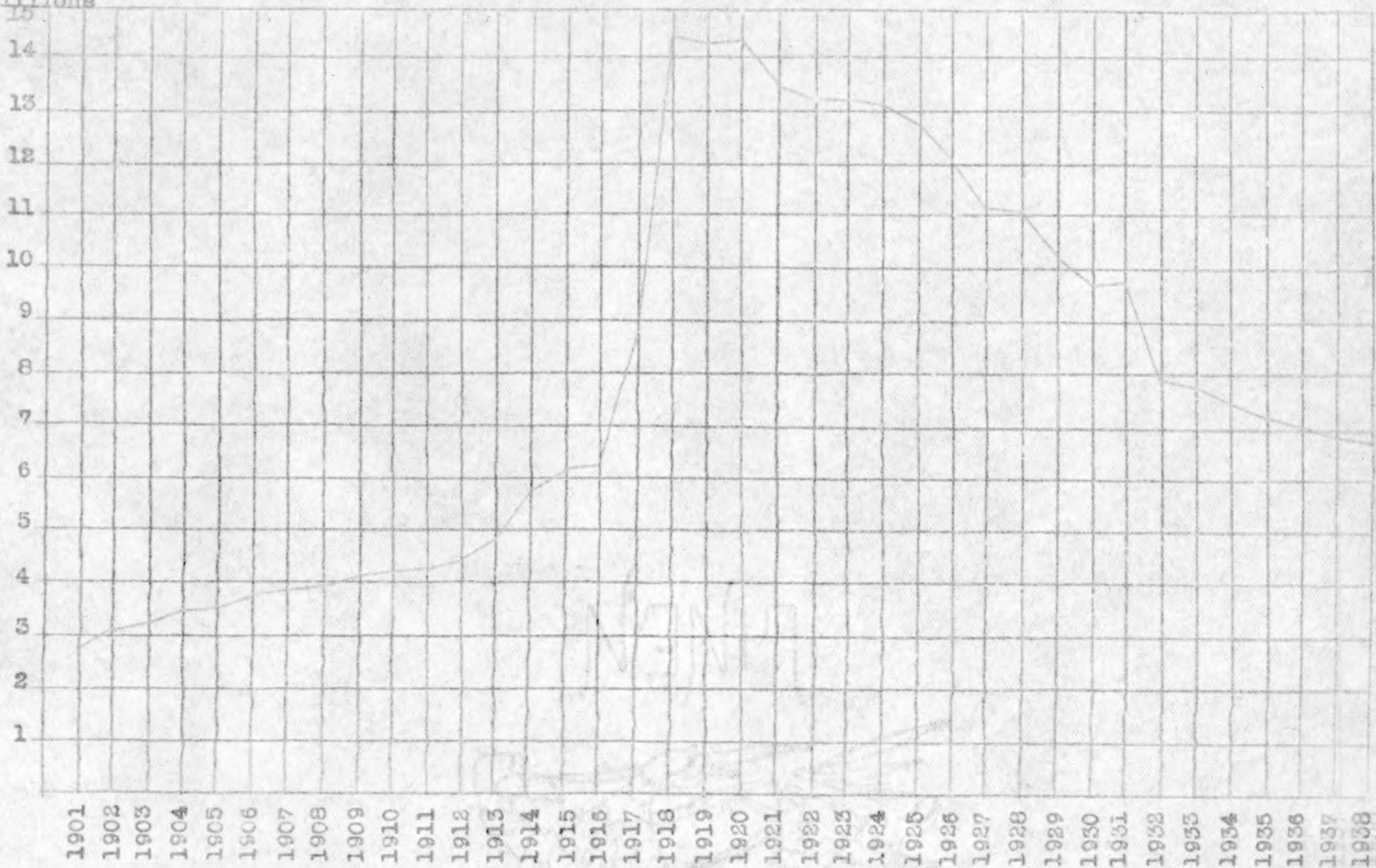
COMPARATIVE STATEMENT OF COUNTY, SCHOOL, AND LOCAL TAXES FOR
1938 AND 1937.

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
<u>COUNTY TAX</u>				
Au Train Township	3,560.32	3,918.71		358.39
Burt "	10,506.48	11,474.52		968.04
Grand Island "	1,995.56	2,120.28		124.72
Limestone "	2,496.20	2,766.71		270.51
Mathias "	2,234.80	2,528.63		291.83
Manising "	5,107.52	6,164.88		1,057.36
Onota "	5,419.92	5,758.12		338.20
Rock River "	3,444.00	3,790.49		346.49
Manising City	<u>19,926.60</u>	<u>20,765.48</u>		<u>838.88</u>
Total	54,691.40	59,285.80		4,594.40
Per Cent Decrease				7.75%
Rate in Mills	8.00	8.50		.50
<u>SCHOOL TAX</u>				
Au Train Township	2,225.20	2,535.64		310.44
Burt "	14,446.40	10,424.70	4,021.70	
Grand Island "	997.78	623.51	374.17	
Limestone "	1,560.13	1,790.22		230.09
Mathias "	1,596.75	1,534.89		238.13
Manising "	3,192.20	3,989.04		796.84
Onota "	3,726.20	3,734.55	1.65	
Rock River "	2,152.20	2,452.67		300.17
Manising City	<u>12,454.13</u>	<u>15,436.47</u>		<u>982.34</u>
Total	42,151.29	40,611.78	1,539.51	
Per Cent Increase			3.79%	
Rate in Mills	6.17	5.82	.35	
<u>LOCAL TAX (Inc. Rejected)</u>				
Au Train Township	929.23	637.23	292.00	
Burt "	2,046.51	1,412.55	633.76	
Grand Island "	34.64	249.45		214.81
Limestone "	655.58	336.53	319.05	
Mathias "	582.78	308.41	254.37	
Manising "	1,313.92	846.05	467.89	
Onota "	1,036.99	681.22	355.77	
Rock River "	664.00	470.93	393.07	
Manising City	<u>46,979.94</u>	<u>45,016.07</u>	<u>1,963.87</u>	
Total	54,423.39	49,958.42	4,464.97	
Per Cent Increase			8.94%	
Rate in Mills	7.91	7.11	.80	
TOTAL TAX	151,266.08	149,854.00	1,412.08	
Per Cent Increase			.94%	
Rate in Mills	22.08	21.43	.65	

ALGER COUNTY

ASSESSED VALUATIONS 1901 TO 1938

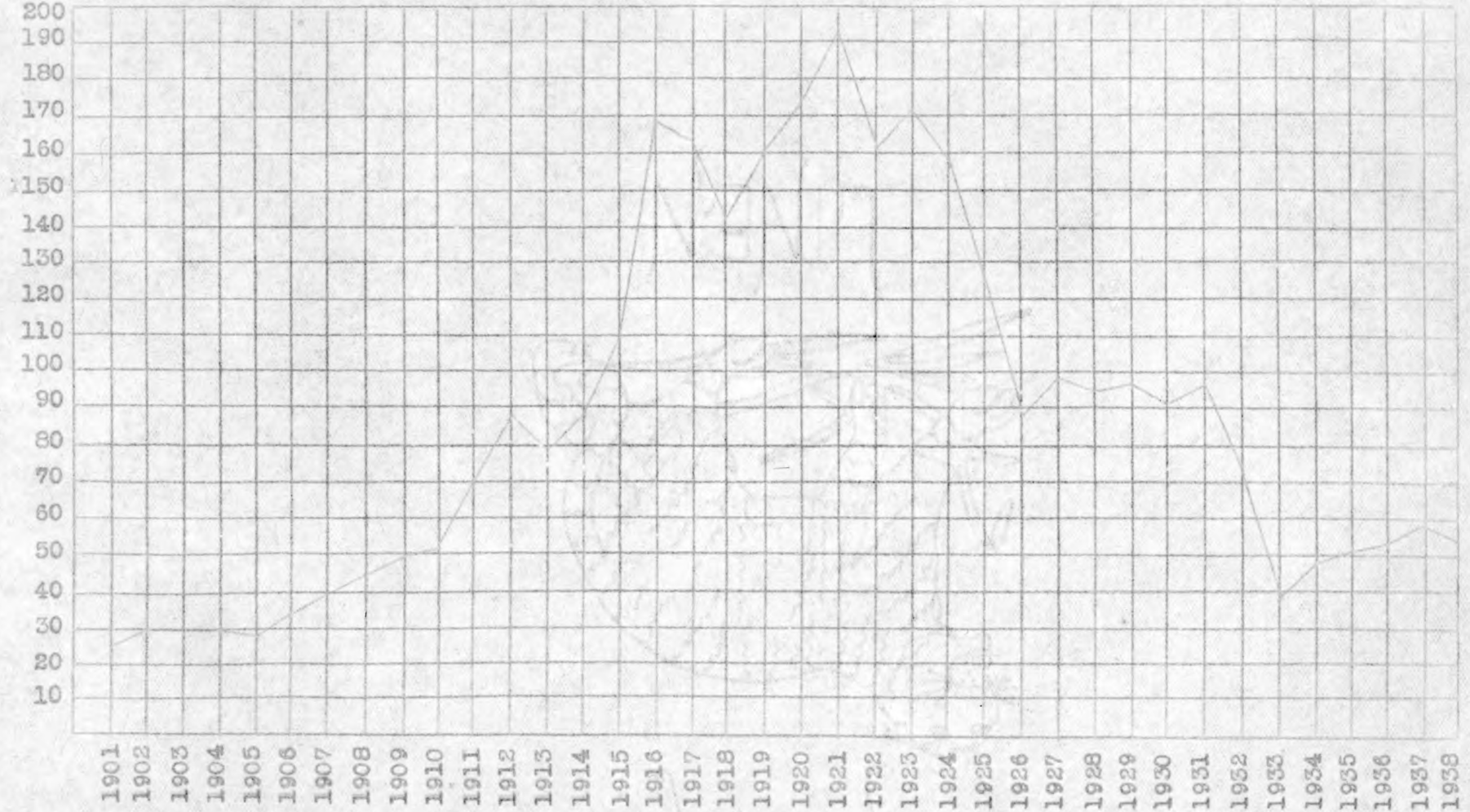
Millions



ALGER COUNTY

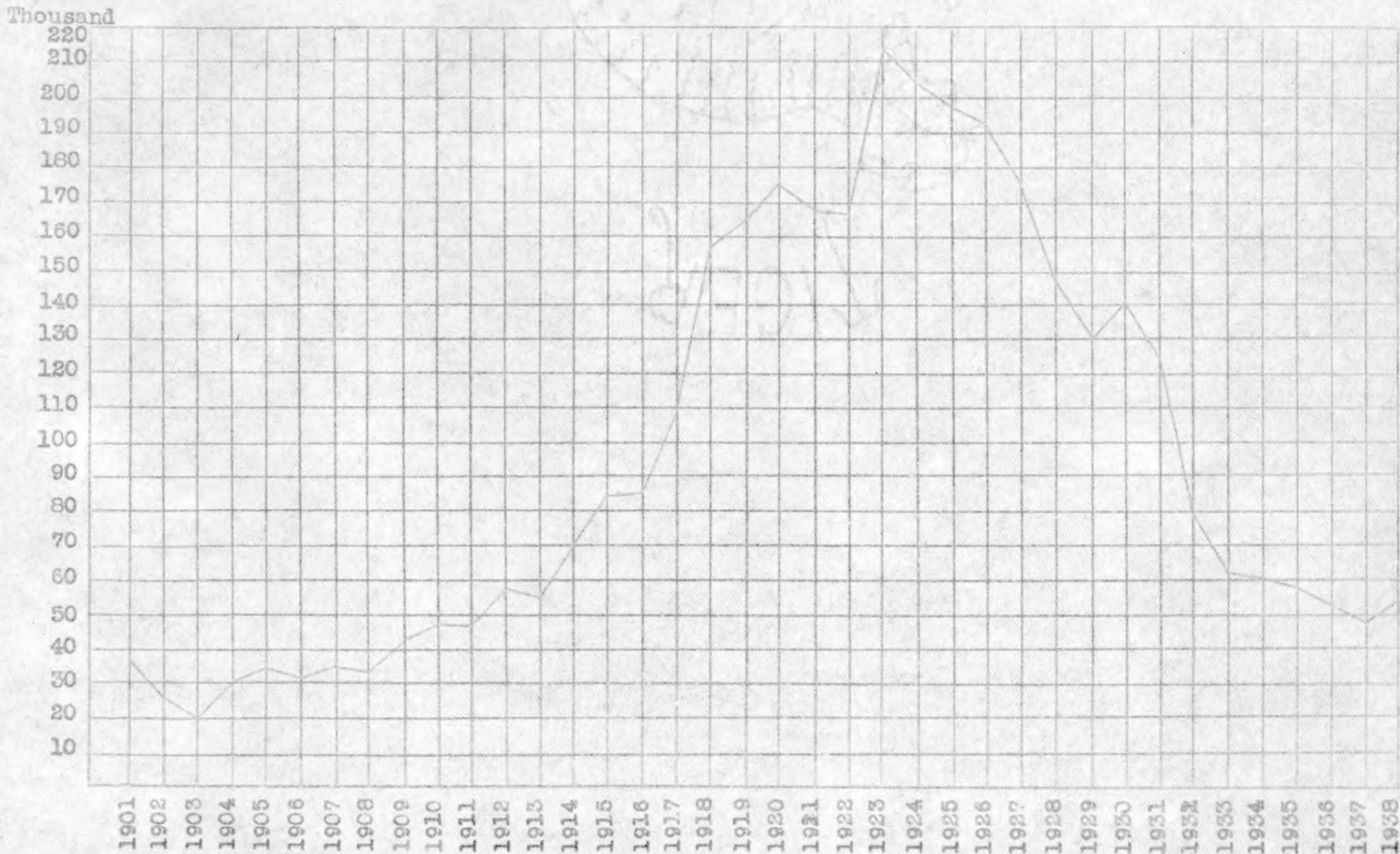
COUNTY TAX LEVIES FROM 1901 TO 1938

Thousand

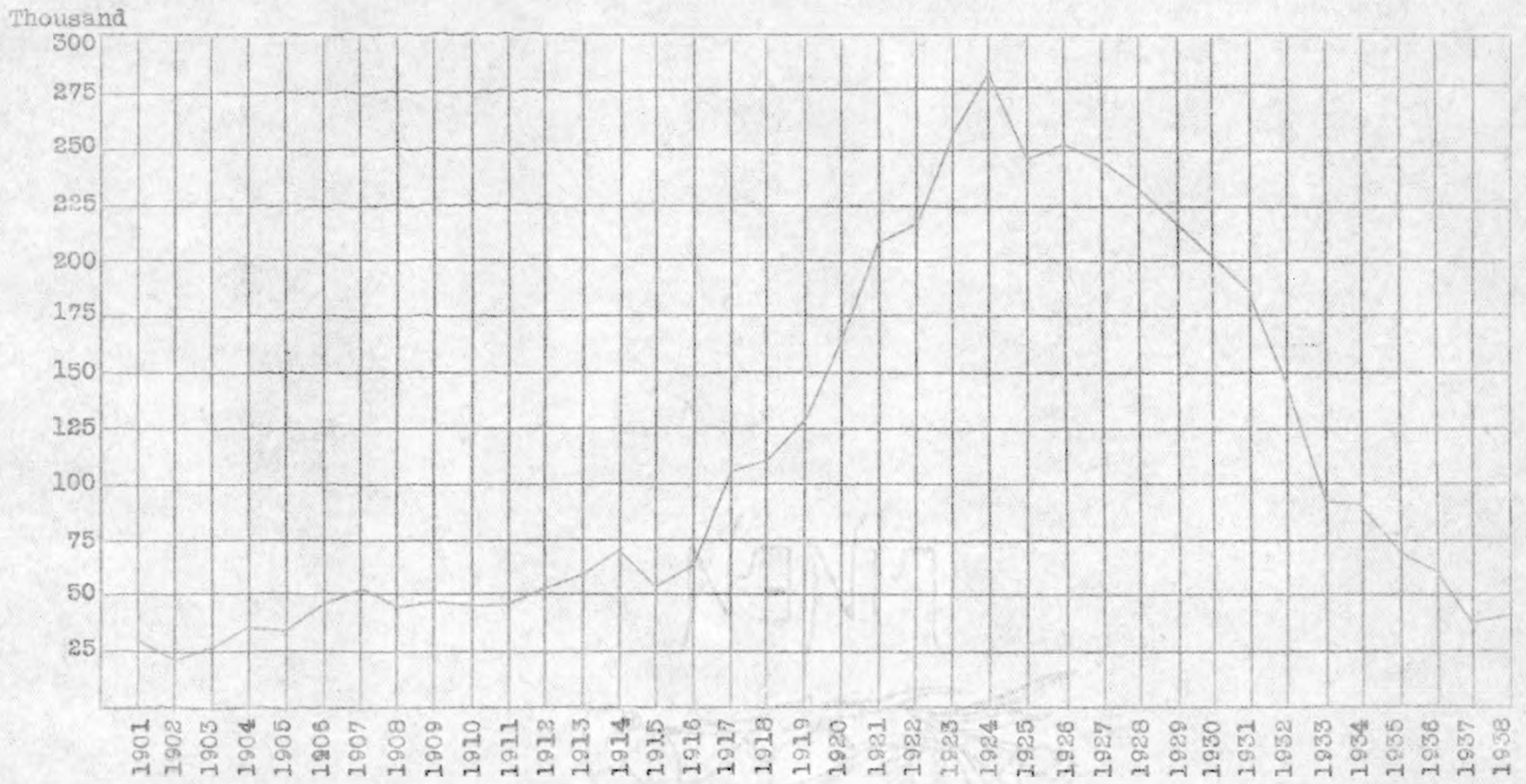


ALGER COUNTY

TOWNSHIP & CITY TAX LEVIES FROM 1901 TO 1938

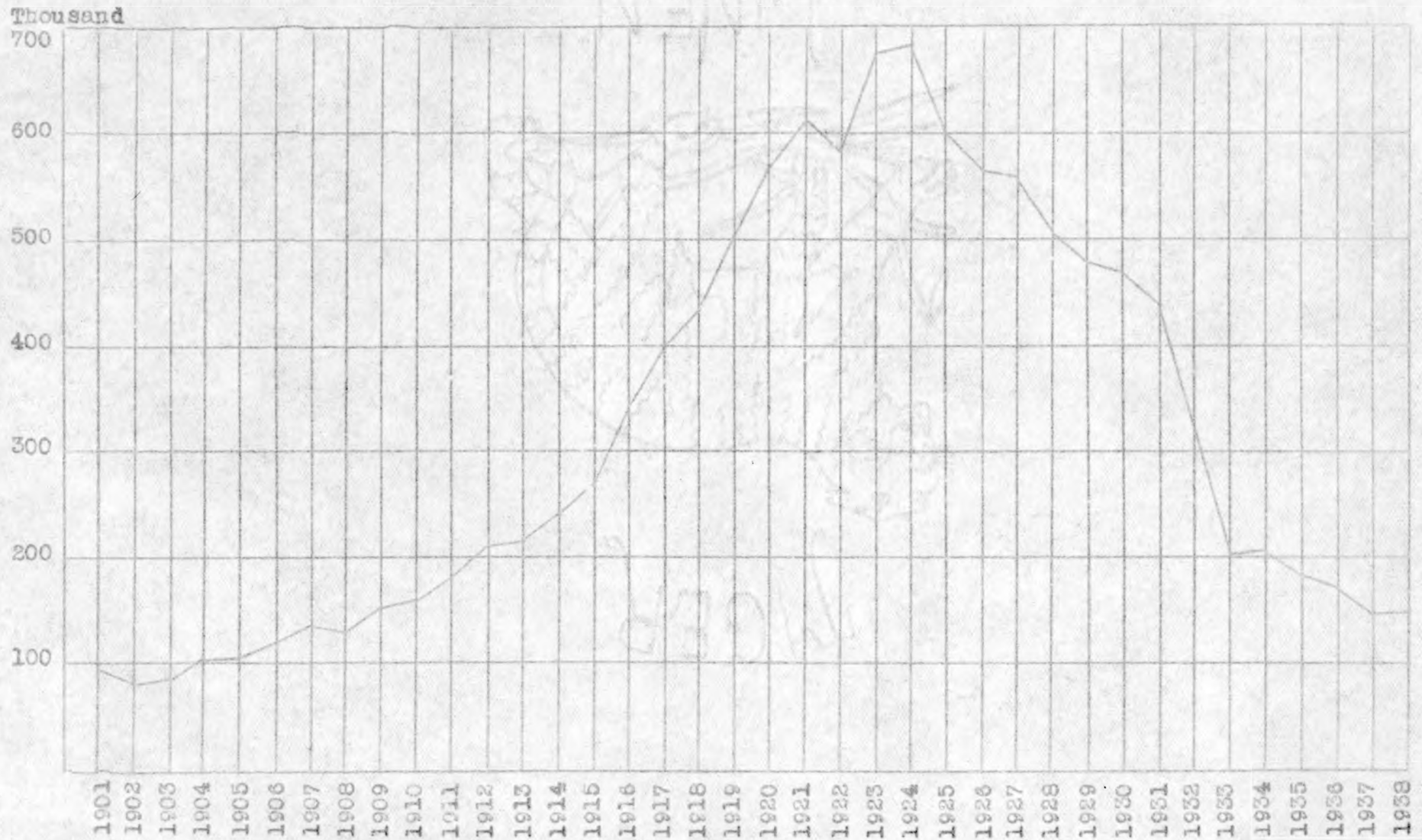


ALGER COUNTY
SCHOOL TAX LEVIES FROM 1901 TO 1938



ALGER COUNTY

TOTAL TAX LEVIES FROM 1901 TO 1938



DELINQUENT TAXES

STATEMENT BY ASSESSMENT DISTRICTS FOR 1937

	<u>TOTAL TAX</u> <u>SPREAD</u>	<u>RETURNED</u> <u>DELINQUENT</u>	<u>PERCENT DELQ.</u>	
			1937	1936
Au Train Township	6,998.83	705.93	10.09	16.10
Burt "	23,116.59	2,468.79	10.68	23.73
Grand Island "	2,993.34	98.10	3.28	3.44
Limestone "	4,918.57	1,821.26	37.03	34.77
Mathias "	4,485.48	522.28	11.64	15.59
Manising "	10,983.80	1,419.41	12.92	17.25
Opota "	10,159.14	650.03	6.40	7.22
Rock River "	6,721.40	2,091.49	31.12	31.32
Manising City	<u>83,676.83</u>	<u>12,296.07</u>	<u>14.69</u>	<u>15.31</u>
Total 1937	154,053.98	22,073.34	14.33	17.54
" 1936	175,552.27	30,784.70	17.54	
" 1935	168,356.49	34,499.15	18.32	
" 1934	212,326.49	45,234.90	21.30	
" 1933	209,615.37	44,599.72	21.28	
" 1932	327,708.78	172,669.42	52.69	
" 1931	444,731.48	139,292.34	31.32	
" 1930	471,558.17	66,559.66	14.11	
" 1929	481,589.37	59,123.23	12.38	
" 1928	510,180.60	57,926.55	11.35	
" 1927	559,887.05	66,503.38	11.89	

REAL AND PERSONAL DELINQUENT, 1937

Delinquent Real	21,298.78
Delinquent Personal	<u>774.56</u>
Total	22,073.34

ALGER COUNTY

STATEMENT SHOWING 1938 PER CAPITA ASSESSED VALUATIONS, TAX LEVIES,
AND EXPENDITURES BASED ON THE U. S. CENSUS FOR 1930, AND
SUBDIVIDED ACCORDING TO POLITICAL UNITS.

		AMOUNT	PER CAPITA	
			1938	1937
<u>AU TRAIN TOWNSHIP</u>				
Population	536			
Assessed Valuation		445,040.00	830.30	860.12
TAXES LEVIED				
County Tax		3,560.32	6.64	7.31
School Tax		2,225.20	4.16	4.73
Local Tax		<u>929.23</u>	<u>1.73</u>	<u>1.19</u>
Total Taxes		6,714.75	12.53	13.23
EXPENDITURES				
School		7,884.86	14.71	12.24
Local		<u>1,781.21</u>	<u>3.32</u>	<u>4.12</u>
Total Expenditures		9,666.07	18.03	16.36
<u>BURT TOWNSHIP</u>				
Population	518			
Assessed Valuation		1,313,310.00	2,535.35	2,606.07
TAXES LEVIED				
County Tax		10,506.48	20.28	22.15
School Tax		14,446.40	27.89	20.12
Local Tax		<u>2,046.31</u>	<u>3.95</u>	<u>2.73</u>
Total Taxes		26,999.19	52.12	45.00
EXPENDITURES				
School		25,295.35	48.83	63.32
Local		<u>11,958.05</u>	<u>23.09</u>	<u>43.86</u>
Total Expenditures		37,253.40	71.92	107.18
<u>GRAND ISLAND TOWNSHIP</u>				
Population	24			
Assessed Valuation		249,445.00	10,393.54	10,393.54
TAXES LEVIED				
County Tax		1,995.56	83.15	88.35
School Tax		997.78	41.58	25.98
Local Tax		<u>34.64</u>	<u>1.44</u>	<u>10.39</u>
Total Taxes		3,027.98	126.17	124.72
EXPENDITURES				
School		908.50	37.85	27.00
Local		<u>337.87</u>	<u>14.08</u>	<u>15.02</u>
Total Expenditures		1,246.37	51.93	42.02

		<u>AMOUNT</u>	<u>PER CAPITA</u>	
			1938	1937
<u>LIMESTONE TOWNSHIP</u>				
Population	671			
Assessed Valuation		312,025.00	465.01	485.09
TAXES LEVIED				
County Tax		2,496.20	3.72	4.12
School Tax		1,560.13	2.32	2.67
Local Tax		<u>655.58</u>	<u>.98</u>	<u>.50</u>
Total Taxes		4,711.91	7.02	7.29
EXPENDITURES				
School		14,428.19	21.50	18.46
Local		<u>2,204.48</u>	<u>3.29</u>	<u>2.50</u>
Total Expenditures		16,632.67	24.79	20.96
<u>MATHIAS TOWNSHIP</u>				
Population	844			
Assessed Valuation		279,350.00	330.98	352.19
TAXES LEVIED				
County Tax		2,234.80	2.65	2.99
School Tax		1,396.75	1.65	1.94
Local Tax		<u>562.78</u>	<u>.67</u>	<u>.37</u>
Total Taxes		4,194.33	4.97	5.30
EXPENDITURES				
School		26,520.62	31.42	28.45
Local		<u>2,311.10</u>	<u>2.74</u>	<u>2.33</u>
Total Expenditures		28,831.72	34.16	30.78
<u>MUNISING TOWNSHIP</u>				
Population	853			
Assessed Valuation		638,440.00	766.43	870.68
TAXES LEVIED				
County Tax		5,107.52	6.13	7.40
School Tax		3,192.20	3.83	4.79
Local Tax		<u>1,313.92</u>	<u>1.58</u>	<u>1.02</u>
Total Taxes		9,613.64	11.54	13.21
EXPENDITURES				
School (1)		16,919.69	20.31	21.04
Local		<u>4,811.58</u>	<u>5.78</u>	<u>4.75</u>
Total Expenditures		21,731.27	26.09	25.79

(1) School expense pro-rated with Munising City.

		<u>AMOUNT</u>	<u>PER CAPITA</u>	
			1936	1937
<u>ONOTA TOWNSHIP</u>				
Population	212			
Assessed Valuation		677,490.00	3,195.71	3,194.29
TAXES LEVIED				
County Tax		5,419.92	25.57	27.15
School Tax		3,726.20	17.58	17.57
Local Tax		<u>1,036.99</u>	<u>4.89</u>	<u>5.21</u>
Total Taxes		10,183.11	48.04	47.93
EXPENDITURES				
School		6,223.52	29.35	25.31
Local		<u>1,976.98</u>	<u>9.33</u>	<u>8.81</u>
Total Expenditures		8,200.50	38.68	34.12
<u>ROCK RIVER TOWNSHIP</u>				
Population	1,733			
Assessed Valuation		430,500.00	248.41	257.52
TAXES LEVIED				
County Tax		3,444.00	1.99	2.19
School Tax		2,152.50	1.24	1.42
Local Tax		<u>864.00</u>	<u>.50</u>	<u>.27</u>
Total Taxes		6,460.50	3.73	3.88
EXPENDITURES				
School		32,013.31	18.47	20.54
Local		<u>2,020.93</u>	<u>1.17</u>	<u>1.18</u>
Total Expenditures		34,034.24	19.64	21.72
<u>MUNISING CITY</u>				
Population	3,956			
Assessed Valuation		2,490,825.00	629.63	617.54
TAXES LEVIED				
County Tax		19,926.60	5.04	5.25
School Tax		12,454.13	3.16	3.40
Local Tax		<u>46,979.94</u>	<u>11.86</u>	<u>11.38</u>
Total Taxes		79,360.67	20.06	20.03
EXPENDITURES				
School (1)		80,353.31	20.31	21.05
Local		<u>94,142.31</u>	<u>23.80</u>	<u>22.44</u>
Total Expenditures		174,495.62	44.11	43.49

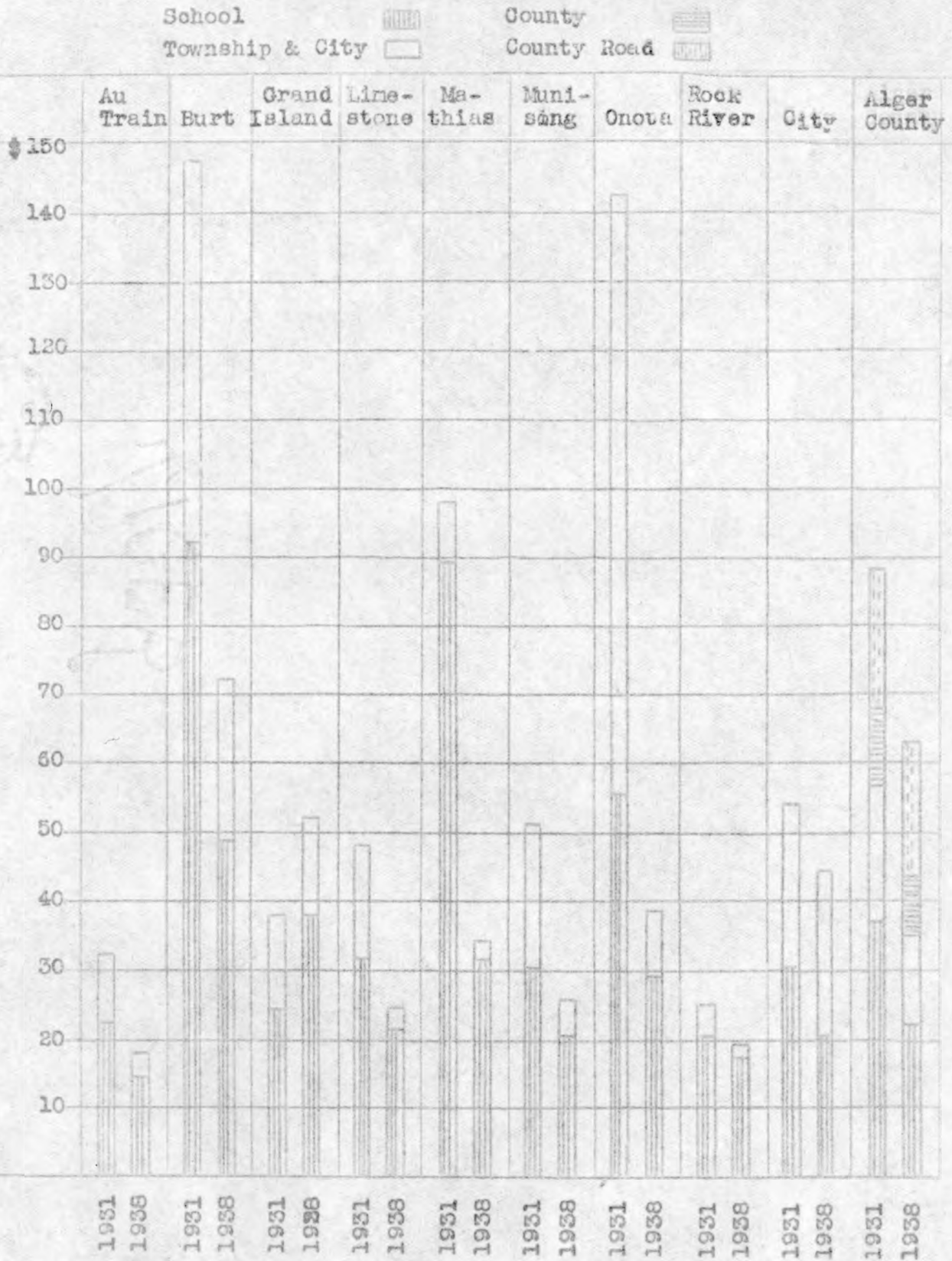
(1) School expense pro-rated with Munising Township.

ALGER COUNTY	AMOUNT	PER CAPITA	
		1938	1937
Population	9,327		
Assessed Valuation	6,836,425.00	732.97	747.78
TAXES LEVIED			
County Tax	54,691.40	5.86	6.36
School Tax	42,151.29	4.52	4.35
Local Tax	54,425.39	5.84	5.56
Total Taxes	151,266.08	16.22	16.07
EXPENDITURES			
School	210,547.35	22.57	23.39
Township & City	121,544.51	13.03	13.46
County			
General Fund	61,406.08	6.58	5.05
Poor Fund	20,588.08	2.21	1.84
Road Fund	177,009.67	18.98	20.11
Total Expenditures	591,095.69	63.37	63.85

In compiling these figures each unit is figured for a period of twelve months, but fiscal periods do not end at a uniform time. The following is a comparison of expenditures for the two years:

	1938	1937	Increase	Decrease
School	210,547.35	218,159.42		7,612.07
Township & City	121,544.51	125,574.28		4,029.77
County General Fund	61,406.08	44,796.04	16,610.04	
County Poor Fund	20,588.08	17,140.40	3,447.68	
County Road Fund	177,009.67	187,552.52		10,542.85
Total	591,095.69	593,222.66		2,126.97
Per Cent Decrease				.0036

ALGER COUNTY
EXPENDITURES PER CAPITA FOR ALL UNITS AND COUNTY AVERAGE



ALGER COUNTY

COMPARATIVE STATEMENT OF GENERAL FUND RECEIPTS & EXPENDITURES FOR
YEARS ENDING AUGUST 31, 1938, AND AUGUST 31, 1937.

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
<u>RECEIPTS</u>				
Current Taxes	39,947.05	30,566.90	9,380.15	
Delinquent Taxes	12,152.30	11,030.18	1,122.12	
Mortgage Tax	1,784.00	81.75	1,702.25	
Sundries	2,255.31	1,742.48	512.83	
Transfers from Debt Funds	13,987.83	1,980.60	12,007.23	
Total Receipts	70,126.49	45,401.91	24,724.58	
Balance to Begin	723.15*	316.95		1,040.10
Total Received & On Hand	69,403.34	45,718.86	23,684.48	
<u>EXPENDITURES</u>				
Circuit Court	3,867.25	2,689.63	1,177.62	
Justice Court	1,098.79	547.50	551.29	
Supvrs Mileage & Per Diem	914.24	679.26	234.98	
" Appropriations	1,044.69	490.83	553.86	
" Miscellaneous	1,623.51	673.29	950.22	
Emergency Relief Commission	2,400.00	2,400.00		
Court House & Grounds	4,413.16	4,246.60	166.56	
Probate Court	5,095.66	6,567.50		1,471.84
Sheriff	8,490.61	4,526.06	3,964.55	
Clerk & Register of Deeds	2,783.01	3,068.45		285.44
Treasurer	3,271.16	3,087.52	183.64	
Prosecuting Attorney	2,752.47	2,574.37	178.10	
School Commissioner	1,582.71	1,734.11		151.40
Coroner	348.05	217.85	130.20	
Poor Commission	629.10	400.45	228.65	
Elections	21.14	1,253.12		1,231.98
Contagious Disease	6,257.01	2,197.50	4,059.51	
Miscellaneous	825.69	1,024.26		198.57
State Institutions	13,987.83	6,417.74	7,570.09	
Total Expense	61,406.08	44,796.04	16,610.04	
Transfer, Poor Fund	6,600.00	1,100.00	5,500.00	
Transfer, State Inst. Debt	-	545.97		545.97
Total Expenditures	68,006.08	46,442.01	21,564.07	
Balance to End	1,397.26	723.15*	2,120.41	
Bills Payable August 31	961.18	2,260.10		1,298.92

*Denotes Deficit

ALGER COUNTYSTATE INSTITUTIONAL CHARGES FOR YEAR ENDING SEPTEMBER 30, 1938,
COMPARED WITH YEAR ENDING SEPTEMBER 30, 1937

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
<u>NEWBERRY STATE HOSPITAL</u>				
Quarter ending Dec 31	680.40	412.25	268.15	
March 31	681.50	459.00	222.50	
June 30	688.50	485.35	203.15	
Sept 30	<u>647.70</u>	<u>443.70</u>	<u>204.00</u>	
	2,697.90	1,800.30	897.60	
<u>UNIVERSITY HOSPITAL</u>				
Quarter ending Dec 31	1,692.63	749.54	943.09	
March 31	1,606.62	1,041.39	565.23	
June 30	975.63	1,449.99		474.36
Sept 30	<u>2,285.68</u>	<u>1,453.38</u>	<u>812.30</u>	
	6,540.56	4,694.30	1,846.26	
<u>UNIVERSITY HOSPITAL, TREATMENT OF T.B.</u>				
Quarter ending Dec 31	288.23	89.03	199.20	
March 31	273.00	76.10	196.90	
June 30	163.20	-	163.20	
Sept 30	-	<u>36.75</u>		<u>36.75</u>
	724.43	201.88	522.55	
<u>HOWELL SANATORIUM</u>				
Quarter ending Dec 31	428.97	483.00		54.03
March 31	348.00	420.00		72.00
June 30	456.30	932.75		496.45
Sept 30	<u>327.78</u>	<u>731.00</u>		<u>403.22</u>
	1,541.05	2,566.75		1,025.70
<u>MICH. HOME & TRAINING SCHOOL</u>				
Quarter ending Dec 31	46.20	18.75	27.45	
March 31	-	67.50		67.50
June 30	-	68.25		68.25
Sept 30	-	<u>69.00</u>		<u>69.00</u>
	46.20	223.50		177.30
<u>MICHIGAN SCHOOL FOR DEAF</u>				
Quarter ending June 30	31.50	25.75	5.75	

STATE INSTITUTIONAL CHARGES, Continued

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
<u>NO. MICH. CHILDREN'S CLINIC</u>				
Quarter ending Dec 31	80.00	-	80.00	
Sept 30	<u>706.50</u>	-	<u>706.50</u>	
	786.50	-	786.50	
<u>MUNISING HOSPITAL</u>				
Quarter ending March 31	294.50	-	294.50	
<u>NO. MICH. TUBERCULOSIS SANATORIUM</u>				
Quarter ending March 31	13.00	-	13.00	
June 30	<u>76.00</u>	-	<u>76.00</u>	
	89.00	-	89.00	
<u>TRANSPORTATION OF CHILDREN</u>				
Quarter ending June 30	24.21	-	24.21	
Sept 30	<u>1.25</u>	-	<u>1.25</u>	
	25.46	-	25.46	
 TOTAL	 12,757.10	 9,512.48	 3,244.62	

Total charges from state institutions from January 1, 1932, to September 30, 1938	76,895.49
Paid Auditor General	<u>43,149.14</u>
Amount due and unpaid state institutions	33,746.35

ALGER COUNTY POOR COMMISSION

COMPARATIVE STATEMENT OF EXPENDITURES FOR YEAR ENDING SEPTEMBER 30,
1938, AND SEPTEMBER 30, 1937.

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
<u>INFIRMARY</u>				
Keeper & Matron	1,440.00	1,260.00	180.00	
Other Labor	952.89	952.67		6.78
Clothing	335.32	133.77	201.55	
Food	809.76	715.58	94.18	
Medical Attendance	140.18	271.23		131.05
Funeral Expense	50.75	153.00		102.25
Transportation	120.56	105.76	14.80	
Furniture & Supplies	136.42	244.71		108.29
Insurance	-	405.54		405.54
Fuel and Light	377.52	692.00		314.48
Gas, Oil, & Car Repairs	4.13	242.51		238.38
New Equipment	331.02	-	331.02	
Farm Expense	716.50	1,145.11		428.61
Bldg & Equipment Repairs	361.02	421.08		60.06
Sundries	384.34	322.83	61.51	
Total Infirmary	6,160.41	7,072.79		912.38
Average No. Inmates	34	32	2	
Cost Per Inmate	181.19	221.02		39.83
<u>INDIGENT POOR</u>				
Medical & Hospital	8,000.34	5,251.53	2,748.81	
Funeral Expense	925.00	890.00	35.00	
Food & Provisions	1,821.51	1,302.92	518.59	
Fuel	20.34	41.47		21.13
Clothing	263.02	143.35	119.67	
Rent	51.00	92.71		41.71
Transportation	1,002.74	263.66	739.08	
Other Expense	2,343.72	2,081.97	261.75	
Total Indigent Poor	14,427.87	10,067.61	4,360.06	
TOTAL EXPENDITURES	20,588.08	17,140.40	3,447.68	
Collections	1,394.09	1,720.58		326.49
NET EXPENDITURES	19,193.99	15,419.82	3,774.17	

ALGER COUNTY

COMPARATIVE RELIEF COSTS FOR TWELVE MONTHS ENDING OCTOBER 31, 1938,
AND OCTOBER 31, 1937

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
<u>EMERGENCY RELIEF COMM.</u>				
Direct Relief	44,411.55	32,038.73	12,372.82	
Administration	7,204.28	5,601.91	1,602.35	
Total Cash Expended	51,615.81	37,640.64	13,975.17	
Federal Surplus Com- modities Distributed	16,245.60	8,754.17	7,491.43	
Total Emergency Relief	67,861.41	46,394.81	21,466.60	
Maximum Case Load	414	214	200	
Minimum Case Load	125	147		22
Average Case Load	322	189	133	
Source of Funds				
Local	2,400.00	2,400.00		
State & Federal	49,215.81	34,043.67	15,172.14	
Surplus from Previous Year	-	1,196.97		1,196.97
Total	51,615.81	37,640.64	13,975.17	

SUMMARY OF RELIEF EXPENDITURES

Emergency Relief	67,861.41	46,394.81	21,466.60
Alger Co. Poor Comm.	20,588.08	17,140.40	3,447.68
Alger County Board	9,680.64	7,320.19	2,360.45
State Institutions	13,987.83	6,417.74	7,570.09
Total	112,117.96	77,273.14	34,844.82

ALGER COUNTY ROAD COMMISSION

COMPARATIVE STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR TWELVE MONTHS ENDING SEPTEMBER 30, 1938, AND SEPTEMBER 30, 1937.

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
BALANCE TO BEGIN	26,750.24	46,292.80		19,542.56
<u>RECEIPTS</u>				
Delinquent Tax	289.90	1,076.57		786.67
State Maintenance	59,479.74	59,826.94		347.20
Weight Tax	63,431.81	37,427.44	26,004.37	
Gas Tax	7,188.07	7,383.76		195.69
McNitt Act	13,890.57	41,671.69		27,781.12
Snow Removal	5,083.88	-	5,083.88	
Repairs State Equipment	158.91	470.49		331.58
Gas Discounts & Tax Refund	1,099.37	5,524.39		4,425.00
Building Rental	-	2,714.77		2,714.77
Compensation Ins. Refunds	666.28	606.40	59.88	
Sundries	4,148.40	11,307.51		7,159.11
Total Receipts	155,416.93	168,009.96		12,593.03
Total Recd & On Hand	182,167.17	214,302.76		32,135.59
<u>EXPENDITURES</u>	<u>177,009.67</u>	<u>187,552.52</u>		<u>10,542.85</u>
BALANCE TO END	5,157.50	26,750.24		21,592.74

CLASSIFICATION OF EXPENDITURES

State Trunk Lines	33,023.63	55,945.06		2,921.43
Equipment & Bldg Repairs	27,306.22	33,947.09		6,640.87
Material in Stock	25,633.98	12,586.61	13,047.37	
New Equipment	28,042.82	17,037.16	11,005.66	
General Expense	14,998.66	17,782.53		2,783.87
Co. & Twp. Roads				
Au Train Township	3,004.55	2,730.52	274.03	
Burt "	5,704.55	8,747.78		3,043.23
Grand Island "	522.95	269.45	253.50	
Limestone "	4,658.79	5,028.12		169.33
Mathias "	4,617.49	7,847.11		3,229.62
Manising "	11,846.15	13,261.63		1,415.48
Onota "	1,610.81	2,691.26		1,080.45
Rock River "	10,470.82	13,890.88		3,420.04
Eben-Trenary Road	1,368.25	1,352.53	15.92	
Sundry Roads	-	733.21		733.21
City of Manising				
Horton Funds	4,000.00	13,701.80		9,701.80
TOTAL EXPENDITURES	177,009.67	187,552.52		10,542.85

ALGER COUNTY ROAD COMMISSION (Continued)

DETAIL OF EQUIPMENT PURCHASED DURING 1938:

Trucks- No. 33	394.76
Nos. 64 & 65	8,409.07
No. 66	1,493.36
No. 67	1,100.00
No. 68	1,181.05
No. 69	625.47
No. 70	1,420.93
No. 71	406.00
Tractor No. 70	2,881.00
Plow	1,312.50
Snogo No. 68	7,253.54
Machinery & Tools	719.88
Culvert Forms	<u>847.26</u>
Total	28,042.82

AU TRAIN TOWNSHIP

Leslie Kellan, Supervisor Arthur Ahonen, Treasurer
 Frank Carrier, Clerk Alex Johnson, Sr., Highway Comm.

Receipts and disbursements for the year ending April 1, 1938, compared with the previous year are as follows:

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
Balance to Begin	1,339.72	2,333.94		1,004.22
<u>RECEIPTS</u>				
Delinquent Taxes	551.37	357.62	193.75	
Homestead & Swamp Tax	41.47	38.87	2.60	
Liquor Licenses	467.50	361.25	106.25	
Tax Levy	275.56	408.99		133.43
Sundries	12.55	36.24		23.69
Total Receipts	1,454.45	1,203.37	251.08	
Total Recd & On Hand	2,784.17	3,537.31		753.14
<u>EXPENDITURES</u>				
Contingent Fund	1,781.21	1,581.31	199.90	
Highway Imp. Fund	-	626.28		626.28
Total Expenditures	1,781.21	2,207.59		426.38
<u>BALANCE TO END</u>	<u>1,002.96</u>	<u>1,329.72</u>		<u>326.76</u>

Assessed valuation and taxes levied for 1938 compared with 1937:

<u>ASSESSED VALUATION</u>				
Real Property	394,440	423,530		31,090
Personal Property	50,600	35,495	15,105	
Total	445,040	461,025		15,985
<u>TAXES LEVIED</u>				
County Tax	3,560.32	3,918.71		358.39
Township Tax	890.08	461.03	429.05	
School Tax	2,225.20	2,538.64		310.44
Rejected Tax	39.15	176.20		137.05
Total	6,714.75	7,091.58		376.83

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1938	1,781.21
1937	2,207.59
1936	1,764.97
1935	2,041.50
1934	1,814.43
1933	3,160.41
1932	4,302.34
1931	5,109.47
1930	5,939.08
1929	4,169.61

BURT TOWNSHIP

Irving Hill, Supervisor Rex Block, Treasurer
Matt Nyman, Clerk Isaac Smith, Highway Com.

Receipts and disbursements for the year ending April 1, 1938, compared with the previous year are as follows:

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
Balance to Begin	666.65	1,977.30		1,310.65
<u>RECEIPTS</u>				
Delinquent Taxes	6,206.35	13,575.19		7,368.84
Tax Levy	979.29	1,530.79		551.50
Homestead & Swamp Tax	119.69	239.80		120.11
Light & Water Collections	6,226.38	5,315.68	912.70	
Liquor Licenses	552.50	573.75		21.25
Gas & Power Tax Refunds	126.13	150.87		24.74
Sundries	100.00	25.00	75.00	
Total Receipts	14,310.34	21,409.08		7,098.74
Total Recd & On Hand	14,976.99	23,386.58		8,409.59
<u>EXPENDITURES</u>				
Contingent Fund	5,924.74	2,760.51	3,164.23	
Highway Fund	-	1,355.70		1,355.70
Light & Water Fund	6,033.31	5,965.19	68.12	
Debt Fund	-	12,658.33		12,658.33
Total Expenditures	11,958.05	22,719.73		10,761.68
<u>BALANCE TO END</u>	3,018.94	666.65	2,352.29	

Assessed valuation and taxes levied for 1938 compared with 1937:

<u>ASSESSED VALUATION</u>				
Real Property	1,298,310	1,535,945		37,635
Personal Property	15,000	14,000	1,000	
Total	1,313,310	1,549,945		36,635
<u>TAXES LEVIED</u>				
County Tax	10,506.48	11,474.52		968.04
Township Tax	1,959.97	1,349.94	620.03	
School Tax	7,223.20	7,424.70		201.50
School Debt Tax	7,223.20	3,000.00	4,223.20	
Rejected Tax	76.34	62.61	13.73	
Total	26,999.19	23,311.77	3,687.42	

<u>COMPARATIVE TOTAL TOWNSHIP EXPENDITURES</u>				
Year ending April 1, 1938	11,958.05		1933	13,735.69
	1937	22,719.73	1932	27,080.78
	1936	9,325.22	1931	28,608.92
	1935	8,939.52	1930	24,821.68
	1934	9,832.18	1929	17,999.20

GRAND ISLAND TOWNSHIP

John Lezotte, Supervisor
Nona Lezotte, Clerk

Aaron Powell, Jr., Treasurer
Luther Powell, Highway Comm.

Receipts and disbursements for the year ending April 1, 1938 compared with the previous year are as follows:

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
Balance to Begin	315.79	251.22	64.57	
<u>RECEIPTS</u>				
Delinquent Taxes	1.02	10.30		9.28
Tax Levy	243.67	237.24		43.57
Dance Hall & Liquor Licenses	<u>286.87</u>	<u>127.50</u>	<u>159.37</u>	
Total Receipts	531.56	425.04	106.52	
Total Recd & On Hand	847.35	676.26	171.09	
<u>EXPENDITURES</u>				
Contingent Fund	337.87	360.47		22.60
<u>BALANCE TO END</u>	<u>509.48</u>	<u>515.79</u>	<u>193.69</u>	

Assessed valuation and taxes levied for 1938 compared with 1937:

ASSESSED VALUATION

Real Property	224,945	224,945
Personal Property	<u>24,500</u>	<u>24,500</u>
Total	249,445	249,445

TAXES LEVIED

County Tax	1,995.56	2,120.28		124.72
Township Tax	-	249.45		249.45
School Tax	997.78	623.61	374.17	
Rejected Tax	<u>34.64</u>	<u>-</u>	<u>34.64</u>	
Total	3,027.98	2,993.34	34.64	

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1938	337.87
1937	360.47
1936	340.82
1935	324.52
1934	261.00
1933	387.89
1932	486.95
1931	323.81
1930	569.19
1929	418.20

LIMESTONE TOWNSHIP

Frank Coaster, Supervisor Sigrid Kivimaki, Treasurer
Ludwig Lustick, Clerk

Receipts and disbursements for the year ending April 1, 1938,
compared with the previous year are as follows:

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
Balance to Begin	1,451.76	1,454.68		2.92
<u>RECEIPTS</u>				
Delinquent Taxes	2,629.68	535.78	2,093.90	
Tax Levy	212.61	471.58		258.97
Homestead & Swamp Tax	285.90	293.10		7.20
Sale of Equipment	15.00	100.00		85.00
Liquor Licenses	212.50	170.00	42.50	
Sundries	30.25	103.31		73.06
Total Receipts	3,385.94	1,673.77	1,712.17	
Total Recd & On Hand	4,837.70	3,128.45	1,709.25	
<u>EXPENDITURES</u>				
Contingent Fund	2,204.48	1,661.69	542.79	
Road Repair Fund	-	15.00		15.00
Total Expenditures	2,204.48	1,676.69	527.79	
<u>BALANCE TO END</u>	2,633.22	1,451.76	1,181.46	

Assessed valuation and taxes levied for 1938 compared with 1937:

ASSESSED VALUATION

Real Property	246,395	266,520		20,125
Personal Property	65,830	58,975	6,855	
Total	312,025	325,495		13,470

TAXES LEVIED

County Tax	2,496.20	2,766.71		270.51
Township Tax	624.05	325.49	298.56	
School Tax	1,560.13	1,790.22		230.09
Rejected Tax	31.53	11.04	20.49	
Total	4,711.91	4,893.46		181.55

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1938	2,204.48
1937	1,676.69
1936	1,774.25
1935	3,304.17
1934	2,494.16
1933	4,468.52
1932	6,300.85
1931	11,188.19
1930	13,013.18
1929	10,473.27

MATHIAS TOWNSHIP

Ben Gregg, Supervisor Francis Finlan, Treasurer
William Hytinen, Clerk

Receipts and disbursements for the year ending April 1, 1938,
compared with the previous year are as follows:

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
Balance to Begin	1,119.33	1,495.30		375.97
<u>RECEIPTS</u>				
Delinquent Taxes	865.86	537.32	328.54	
Tax Levy	268.24	459.08		190.84
Homestead & Swamp Tax	123.44	121.70	1.74	
Liquor Licenses	658.75	446.25	212.50	
Sundries	51.21	21.60	29.61	
Settlement, Clayton Stevens	513.19	-	513.19	
Total Receipts	2,480.69	1,585.95	894.74	
Total Recd & On Hand	3,600.02	3,081.25	518.77	
<u>EXPENDITURES</u>				
Contingent Fund	1,986.10	1,424.85	561.25	
New Town Hall	-	238.75		238.75
Road Repair Fund	325.00	298.32	26.68	
Total Expenditures	2,311.10	1,961.92	349.18	
<u>BALANCE TO END</u>	1,288.92	1,119.33	169.59	

Assessed valuation and taxes levied for 1938 compared with 1937:

ASSESSED VALUATION

Real Property	249,700	253,250	3,550
Personal Property	29,650	44,000	14,350
Total	279,350	297,250	17,900

TAXES LEVIED

County Tax	2,234.80	2,526.63	291.83
Township Tax	558.70	297.25	261.45
School Tax	1,396.75	1,634.88	238.13
Rejected Tax	4.08	11.16	7.08
Total	4,194.33	4,469.92	275.59

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1938	2,311.10	1933	3,667.31
1937	1,961.92	1932	6,377.97
1936	4,888.78	1931	6,846.89
1935	3,162.10	1930	5,962.66
1934	2,223.21	1929	9,209.17

MUNISING TOWNSHIP

Rupert Nelson, Supervisor John L. Carr, Treasurer
Ida Travis, Clerk

Receipts and disbursements for the year ending April 1, 1938 compared with the previous year are as follows:

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
Balance to Begin	2,702.97	2,403.10	299.87	
<u>RECEIPTS</u>				
Delinquent Taxes	2,018.62	1,588.01	430.61	
Tax Levy	550.97	1,321.01		770.04
Homestead & Swamp Tax	309.23	363.07		53.78
Liquor Licenses	807.50	765.00	42.50	
Game Protection Fund	120.95	135.84		14.89
Sundries	98.10	84.00	14.10	
Total Receipts	3,905.43	4,256.93		351.50
Total Recd & On Hand	6,608.40	6,660.03		51.63
<u>EXPENDITURES</u>				
Contingent Fund	4,811.58	2,422.22	2,389.36	
Uncoll. Personal Tax	-	641.48		641.48
Highway Fund	-	893.36		893.36
Total Expenditures	4,811.58	3,957.06	854.52	
<u>BALANCE TO END</u>	1,796.82	2,702.97		906.15

Assessed valuation and taxes levied for 1938 compared with 1937:

ASSESSED VALUATION

Real Property	568,865	655,175	86,310
Personal Property	69,575	70,105	530
Total	638,440	725,280	86,840

TAXES LEVIED

County Tax	5,107.52	6,164.88	1,057.36
Township Tax	1,276.98	725.28	551.60
School Tax	3,192.20	3,989.04	796.84
Rejected Tax	37.04	120.75	83.71
Total	9,613.64	10,999.95	1,386.31

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1938	4,811.58	1933	8,836.72
1937	3,957.06	1932	17,339.32
1936	3,418.75	1931	17,401.19
1935	2,417.65	1930	16,476.40
1934	4,074.71	1929	19,038.88

ONOTA TOWNSHIP

Fred Lindquist, Supervisor Signe Lake, Treasurer
 Carl Maki, Clerk Oscar Sandstrom, Highway Comm.

Receipts and disbursements for the year ending April 1, 1938, compared with the previous year are as follows:

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
Balance to Begin	5,877.44	1,274.97	4,602.47	
<u>RECEIPTS</u>				
Delinquent Taxes	629.49	4,880.62		4,251.13
Tax Levy	631.11	1,265.91		634.80
Homestead & Swamp Tax	97.75	91.65	6.08	
Liquor Licenses	159.57	127.50	31.87	
Sundries	57.21	104.00		66.79
Total Receipts	1,554.91	6,469.68		4,914.77
Total Recd & On Hand	7,432.35	7,744.65		312.30
<u>EXPENDITURES</u>				
Contingent Fund	1,976.98	1,867.21	109.77	
<u>BALANCE TO END</u>	5,455.37	5,877.44		422.07

Assessed valuation and taxes levied for 1938 compared with 1937:

ASSESSED VALUATION

Real Property	665,765	674,590		8,625
Personal Property	11,725	2,800	8,925	
Total	677,490	677,190	300	

TAXES LEVIED

County Tax	5,419.92	5,756.12		336.20
Township Tax	1,016.23	677.19	339.04	
School Tax	3,726.20	3,724.55	1.65	
Rejected Tax	20.76	4.03	16.73	
Total	10,183.11	10,161.89	21.22	

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1938	1,976.98
1937	1,867.21
1936	1,410.25
1935	3,038.02
1934	5,894.39
1933	5,543.76
1932	21,594.41
1931	18,377.90
1930	17,130.98
1929	20,358.01

ROCK RIVER TOWNSHIP

Wm. Matthews, Supervisor- Frank Salo, Treasurer
Joseph L. Hill, Clerk John Hogan, Highway Comm.

Receipts and disbursements for the year ending April 1, 1938, compared with the previous year are as follows:

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
Balance to Begin	5,405.49	4,664.45	741.04	
<u>RECEIPTS</u>				
Delinquent Taxes	1,348.43	1,173.84	174.59	
Tax Levy	304.69	625.43		320.74
Homestead & Swamp Tax	104.77	200.44		95.67
Liquor Licenses	258.75	382.50	276.25	
Sale Supplies & Equipment	-	357.00		357.00
Sundries	175.70	46.12	129.58	
Total Receipts	2,592.34	2,785.33		192.99
Total Recd & On Hand	7,997.83	7,449.78	548.05	
<u>EXPENDITURES</u>				
Contingent Fund	1,900.03	1,843.69	56.34	
Highway Fund	120.90	200.60		79.70
Total Expenditures	2,020.93	2,044.29		23.36
<u>BALANCE TO END</u>	5,976.90	5,405.49	571.41	

Assessed valuation and taxes levied for 1938 compared with 1937:

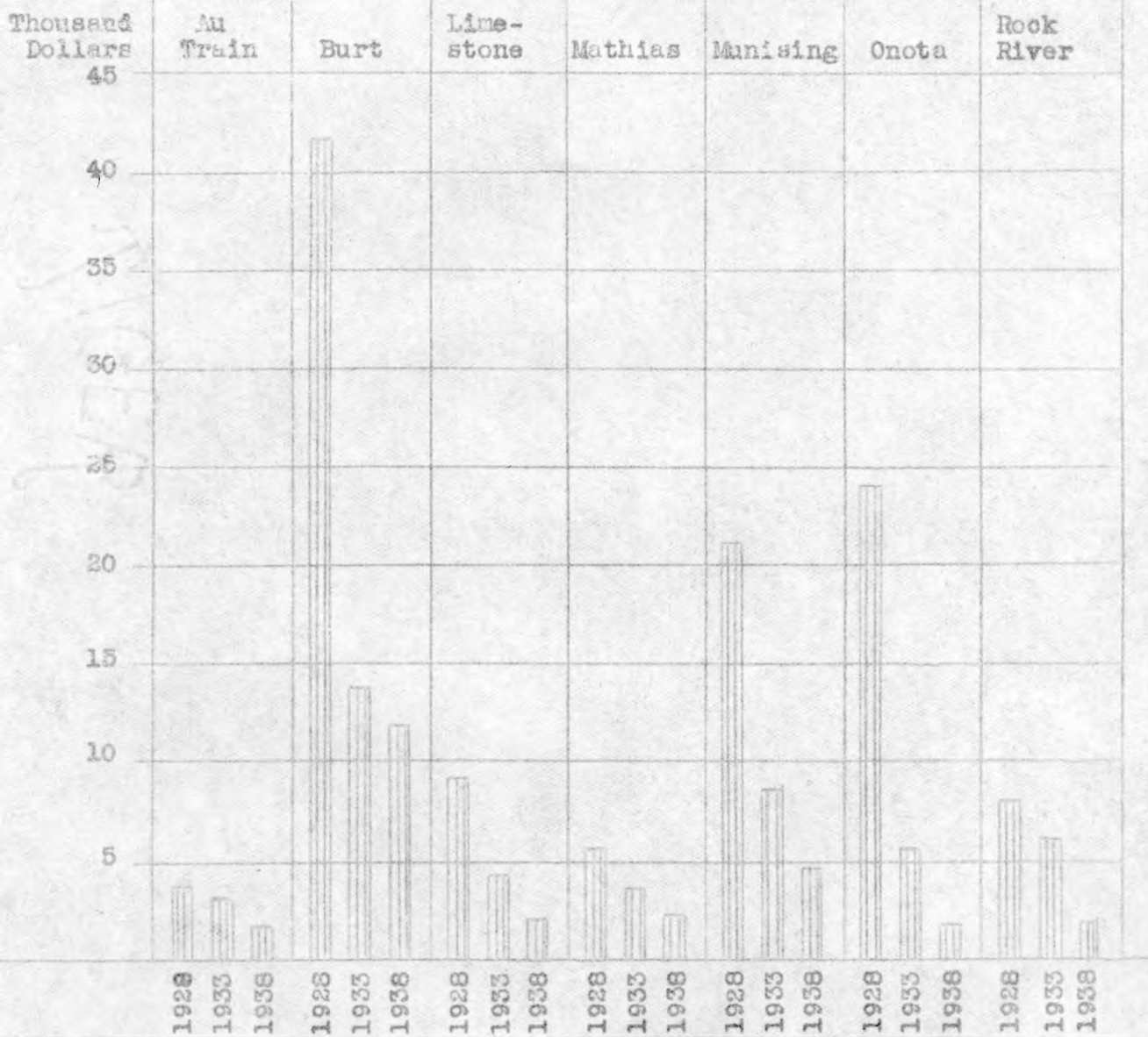
<u>ASSESSED VALUATION</u>				
Real Property	380,100	395,390		15,290
Personal Property	50,400	50,550		150
Total	430,500	445,940		15,440
<u>TAXES LEVIED</u>				
County Tax	3,444.00	3,790.49		346.49
Township Tax	861.00	445.94	415.06	
School Tax	2,152.50	2,452.67		300.17
Rejected Tax	3.00	24.99		21.99
Total	6,460.50	6,714.09		253.59

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1938	2,020.93	1938	6,266.44	
	1937	2,044.29	1932	7,844.33
	1936	2,491.40	1931	8,441.09
	1935	3,223.71	1930	6,413.14
	1934	3,524.42	1929	6,440.40

ALGER COUNTY

TOWNSHIP EXPENDITURES FOR YEARS ENDING APRIL 30,
1928, 1933, AND 1938



ALGER COUNTY

COMPARATIVE STATEMENT OF TOWNSHIP CONTINGENT FUND EXPENDITURES FOR FISCAL YEAR ENDING MARCH 31, 1938

	<u>Au Train</u>	<u>Burt</u>	<u>Grand Island</u>	<u>Lime-stone</u>	<u>Mathias</u>	<u>Munising</u>	<u>Onota</u>	<u>Rock River</u>	<u>Total</u>	<u>Total Prev. Yr.</u>
Supervisor (includes tax & asst. rolls)	299.00	712.01	102.00	579.33	400.00	643.00	431.00	488.00	3,653.39	3,356.38
Clerk	350.00	537.82	82.00	419.90	310.00	404.30	387.50	478.50	2,948.02	2,641.85
Highway Commissioner	32.00	304.80					9.70	16.00	362.50	842.00
Justices of Peace	61.00	297.71	12.00	131.00	72.00	156.00	91.60	85.50	906.81	564.50
Board of Review	30.00	80.00	18.00	32.00	24.00	87.00	63.00	51.00	385.00	369.56
Health Officer	20.00			50.00	50.00	34.35		51.51	235.86	348.90
Treasurer	84.00	118.64	37.00	121.00	84.00	150.40	50.25	139.00	724.29	639.73
Elections	126.23	113.35	21.60	156.42	52.28	405.21	83.35	119.30	1,077.64	2,006.48
Office Supp. & Prtg.	26.56	64.26		95.12		64.43	23.66	16.14	290.17	272.64
Postage & Telephone	24.58	53.89	1.00	4.05		18.49	9.82	1.75	119.58	153.65
Insurance & Bonds	35.00	60.00	38.64	125.63	41.78	53.85	129.25	25.00	508.95	476.33
Town Hall	32.00	8.25	40.00	355.45	15.24	1,019.64	64.80	90.78	1,626.16	823.45
Fire Protection		134.63				54.19			168.82	152.69
Grasshopper Poison				6.00				189.90	195.90	91.75
Audit		88.65		40.00		50.00	60.00	40.00	278.65	330.87
Park Improvement		203.02				545.64			1,439.46	514.19
Cometary	655.64	870.97		53.53	660.33	480.09	434.14		2,924.70	755.92
Poor Relief				15.60	40.00	74.15		50.00	179.15	51.50
Supplies	5.20	111.77	5.73	20.00	1.13	62.90	133.91	11.25	356.89	163.51
Sidewalks		130.72							130.72	-
Street Lights		650.00				558.14			1,208.14	-
Road Improvement		894.25						48.40	942.65	-
Tax Refunds					285.54				285.54	-
TOTAL	1,791.21	5,924.74	327.87	2,204.48	1,686.10	4,811.58	1,976.98	1,960.03	20,922.99	14,160.70
Total Prev. Year	1,581.31	2,760.51	560.47	1,661.69	1,663.60	2,422.22	1,267.21	1,843.69	14,160.70	

CITY OF MUNISING

John Hannah, Mayor Harry Burrows, Commissioner
 Harry Nelson, Commissioner

Receipts and disbursements for the year ending December 31, 1938,
 compared with the previous year are as follows:

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
BALANCE TO BEGIN YEAR	12,099.08	7,021.14	5,077.94	
<u>RECEIPTS</u>				
Current Taxes	41,047.48	41,951.69		904.23
Delinquent Taxes	14,204.05	13,774.79	429.26	
Water Service	12,435.79	12,840.86		405.07
Special Assessments	385.49	2,852.27		2,466.78
State Aid, Horton Act	6,000.00	17,701.80		11,701.80
Liquor Licenses	3,963.12	2,061.25	1,901.87	
Fire Hall & Sewer Bonds	6,015.02	-	6,015.02	
Coal Fund Transfer	2,140.70	3,332.45		1,191.75
Cemetery Lots & Fees	719.50	1,435.90		716.40
Miscellaneous	1,772.18	2,959.72		1,187.54
Total Receipts	88,683.31	98,910.73		10,227.42
Total Recd & On Hand	100,782.39	105,931.87		5,149.48
<u>DISBURSEMENTS</u>				
General Fund	11,696.12	9,694.99	2,001.13	
Street Fund	46,521.97	42,622.30	3,899.67	
Fire Fund	6,283.59	5,348.80	934.79	
Water Fund	10,605.14	11,252.01		646.87
Police Fund	5,335.90	4,776.23	559.67	
Park & Cemetery Fund	6,543.18	5,857.35	685.83	
Sinking Fund	5,975.00	9,281.11		3,306.11
Short Term Loan Repaid	-	5,000.00		5,000.00
Spec. Assts Refunded	1,181.41	-	1,181.41	
Total Disbursements	94,142.31	93,832.79	309.52	
BALANCE TO END YEAR	6,640.08	12,099.08		5,459.00

Assessed Valuation and Taxes Levied for 1938 compared with 1937:

ASSESSED VALUATION

Real Property	2,012,200	1,984,595	27,605
Personal Property	478,625	458,400	20,225
Total	2,490,825	2,442,995	47,830

TAXES LEVIED

County Tax	19,926.60	20,765.48	838.88
City Tax	37,300.00	38,950.00	1,650.00
City Debt Tax	9,600.00	6,050.00	3,550.00
School Tax	12,454.13	13,436.47	982.34
Rejected Tax	79.94	16.07	63.87
Total	79,360.67	79,218.00	142.67

CITY OF MUNISING (Continued)

Statement of municipal coal operations for the year ending December 31, 1938, is as follows:

	<u>Tons</u>	<u>Rate</u>	<u>Amount</u>	<u>Total</u>
Retail Sales	755.56	6.76		5,109.11
Inventory, Jan. 1, 1938	2,080.5	5.19	10,797.65	
Delivery		1.47	1,113.16	
Clerk & Weighing		1.56	1,179.00	
Supplies & Expense		.44	<u>329.72</u>	
Total		8.66	13,418.53	
Less Inventory June 1, 1938	1324.94	5.19	6,876.44	6,542.09
Loss on Retail Sales		1.90		1,432.98
Sale of Balance of Stock to C.C.I. Co. to close out coal business	1324.94	3.67	4,860.24	
Loss		1.52		2,016.20
Total Loss for Year		1.66		3,449.18

Note: Business discontinued in June, 1938. Ruled illegal by Supreme Court of Michigan.

CITY OF MUNISING (Continued)

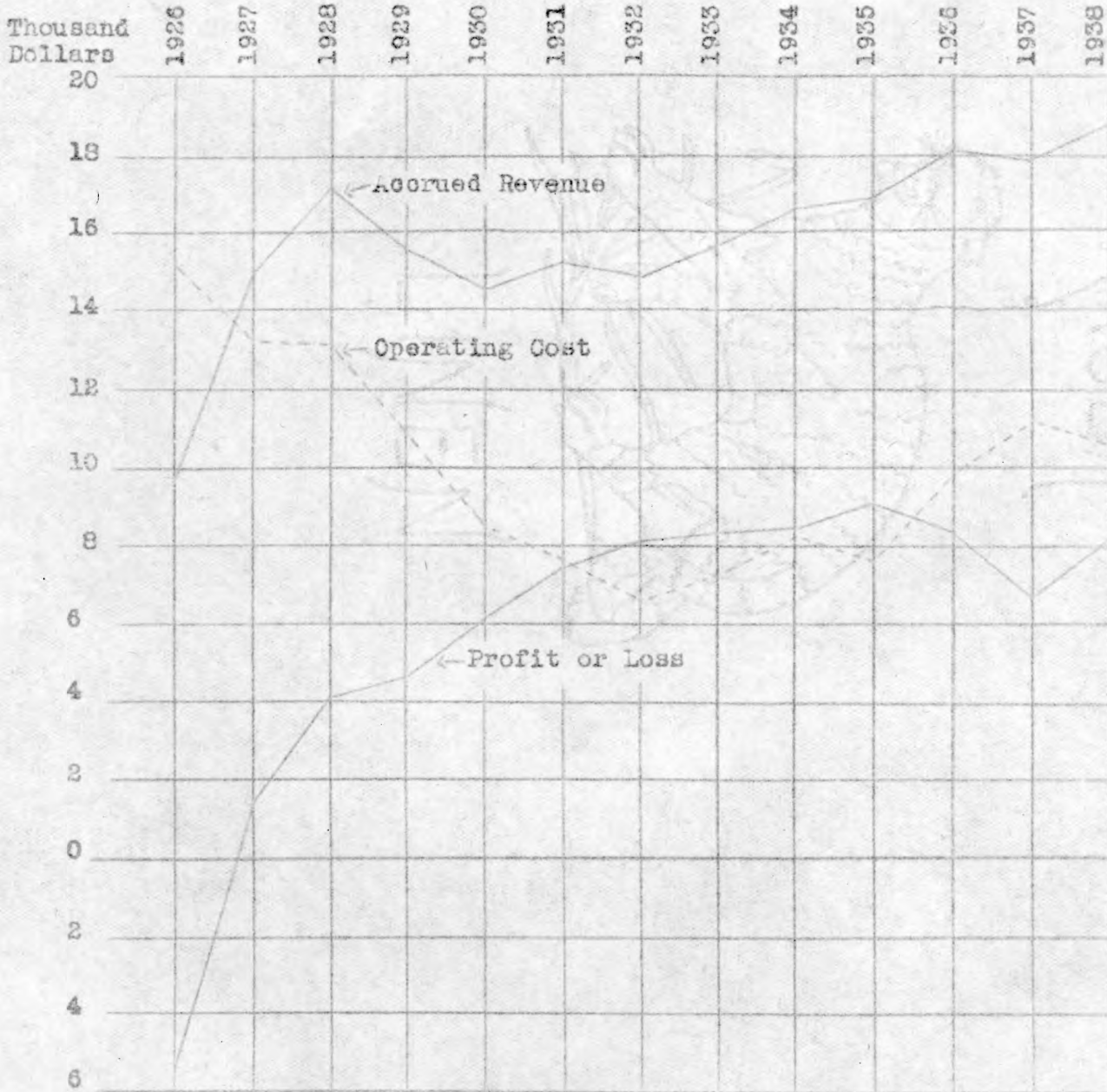
Comparative statement of operating the pumping plant for the two years is as follows:

	<u>1938</u>	<u>1937</u>	<u>Increase</u>	<u>Decrease</u>
<u>EXPENSE</u>				
Labor at Plant	653.40	594.00	59.40	
Power	5,090.75	5,242.65		151.90
Other Costs	<u>4,681.64</u>	<u>5,453.86</u>		<u>572.22</u>
Total	10,625.79	11,290.51		664.72
<u>ACCRUED EARNINGS</u>				
Metered Consumers	17,254.65	16,451.51	803.34	
Hydrant Rental	1,250.00	1,250.00		
Other Revenue	<u>312.00</u>	<u>303.20</u>	<u>8.80</u>	
Total	18,796.65	17,984.51	812.14	
PROFIT	8,170.86	6,694.00	1,476.86	
<u>STATISTICS</u>				
Gallons Pumped	114,776,000	117,490,000		2,714,000
Gallons Sold	99,172,000	101,922,000		2,750,000
Loss, Per Cent	13.59	13.25		.34
Power Used KWH	145,450	149,790		4,340
Cash Collections	12,435.79	13,144.06		708.27

CITY OF MUNISING WATER DEPARTMENT

Operating Cost - - - -
 Accrued Revenue - - - -
 Profit or Loss - - - -

Construction not included-
 1927 2,305.41
 1928 3,169.09
 1929 13,183.14



AU TRAIN TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1938

BOARD OF EDUCATION

Dolf Doucette, President
Mrs. A. W. Bovan, Secretary

Mrs. Ida Endahl, Treasurer
Albert R. Bovan, Trustee
Paul Spit, Trustee

RECEIPTS

Balance July 1, 1937	2,599.85
Current Taxes	2,311.19
Delinquent Taxes	1,857.33
Primary School Fund	1,799.62
Primary Supplement Fund	2,158.02
Equalization Fund	320.46
Library Fund	22.66
Homestead & Swamp Tax	266.54
Sales & Refunds	67.32
Total	11,203.04

Cost Per	
Average Membership	
<u>1938</u>	<u>1937</u>

EXPENDITURES

Teachers' Salaries	2,880.00	32.38	22.29
Library	49.25	.55	.61
Transportation	2,154.12	24.20	16.48
Capital Outlay	503.01	5.65	6.71
General Purposes	2,298.48	25.83	16.39
Total	7,884.86	88.59	62.48

BALANCE June 30, 1938 3,318.18

STATISTICS

Assessed Valuation, 1937	461,025.00		
School Tax Levy	2,535.64	28.49	30.02
Tax Rate in Mills	5.50		
Bonded Indebtedness	none		
Pupiles Per Census	147		
Average Membership	89		
Average Daily Attendance	89		
No. Teachers Employed	3		
Membership Per Teacher	30		
Average Salary Per Teacher	960.00		
No. Schools Operated	2		
State Classification	Township Unit		

COMPARATIVE TOTAL EXPENDITURES

Year ending June 30, 1938	7,884.86
1937	6,560.66
1936	6,981.35
1935	7,660.49
1934	9,082.67
1933	6,639.43
1932	11,424.65
1931	12,047.23

BURT TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1938

BOARD OF EDUCATION

R. E. Schneider, President
Ora Endress, Secretary

D.F. Meldrum, Treasurer
Albert LaCombe, Trustee
John A. Peterson, Trustee

RECEIPTS

Balance July 1, 1937	6,663.52
Current Taxes	9,336.09
Delinquent Taxes	19,109.10
Primary School Fund	2,505.80
Primary Supplement Fund	2,507.50
Vocational Aid	2,467.37
Library Fund	31.55
Homestead & Swamp Tax	1,086.24
Tuition	951.99
Total	44,659.16

Cost Per
Average Membership

<u>1938</u>	<u>1937</u>
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EXPENDITURES

Teachers' Salaries	9,806.25	80.53	57.53
Library	192.07	1.19	.77
Transportation	2,186.10	13.49	13.57
General Purposes	7,346.43	45.35	36.88
Capital Outlay	204.55	1.26	2.58
Interest on Bonds	3,407.50	33.38	90.93
Interest on Loans	152.45	.94	2.42
Total Operating	25,295.35	156.14	204.66
Bonds Redeemed	3,000.00		
Short Term Loans Paid	2,879.42		
Total	31,174.77		

BALANCE June 30, 1938 13,484.39

STATISTICS

Assessed Valuation, 1937	1,349,945.00		
School Tax Levy	10,424.70	64.35	116.08
Tax Rate in Mills	7.80		
Bonded Indebtedness	100,000.00		
Pupils Per Census	213		
Average Membership	162		
Average Daily Attendance	155		
No. Teachers Employed	8		
Membership Per Teacher	21		
Average Salary Per Teacher	1,225.78		
No. Schools Operated	1		
State Classification	Rural Agricultural		

COMPARATIVE TOTAL EXPENDITURES

Year ending June 30, 1938	31,174.77	1935	36,946.65
1937	42,298.94	1934	36,062.78
1936	24,260.44	1933	19,590.60

GRAND ISLAND TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1938

BOARD OF EDUCATIONW. C. Powell, President
Chas. V. Johnson, SecretarySandra Johnson, Treasurer
Harry Powell, TrusteeRECEIPTS

Balance July 1, 1937	376.03
Current Taxes	609.17
Delinquent Taxes	.30
Primary School Fund	45.56
Total	1,031.06

EXPENDITURES

Transportation	712.50
General Purposes	196.00
Total	908.50
BALANCE June 30, 1938	122.56

STATISTICS

Assessed Valuation, 1937	249,445.00
School Tax Levy	623.61
Tax Rate in Mills	2.50
Bonded Indebtedness	none
Pupils Per Census	2
Average Membership	2
No. Schools Operated	none
State Classification	Township Unit

COMPARATIVE TOTAL EXPENDITURES

Year ending June 30, 1938	908.50
1937	648.10
1936	877.65
1935	957.50
1934	980.15
1933	853.75
1932	974.82
1931	586.72

No school operated. Pupils transported to Munising.

LIMESTONE TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1938

BOARD OF EDUCATIONHenry Tuuri, Sr., President
Louis Mandocks, SecretaryJ. L. Nance, Treasurer
Albert Thornton, Trustee
John Knaus, TrusteeRECEIPTS

Balance July 1, 1937	6,106.76
Current Taxes	1,133.89
Delinquent Taxes	3,692.83
Primary School Fund	3,303.10
Primary Supplement Fund	3,960.93
Equalization Fund	1,609.82
Library Fund	41.59
Homestead & Swamp Tax	724.08
Rents, Refunds, etc.	27.89
Total	20,600.92

EXPENDITURES

		Cost Per	
		Average Membership	
		1938	1937
Teachers' Salaries	6,364.50	44.82	35.90
Library	10.55	.06	1.02
Transportation	3,712.92	26.15	14.12
Capital Outlay	1,065.46	7.50	-
General Purposes	3,274.76	23.06	26.36
Total	14,428.19	101.61	77.40
BALANCE June 30, 1938	6,172.73		

STATISTICS

Assessed Valuation, 1937	325,495.00		
School Tax Levy	1,790.22	12.61	11.83
Tax Rate in Mills	5.50		
Bonded Indebtedness	none		
Pupils Per Census	281		
Average Membership	142		
Average Daily Attendance	123		
No. Teachers Employed	6		
Membership Per Teacher	24		
Average Salary Per Teacher	1,060.75		
No. Schools Operated	3		
State Classification	Township Unit		

COMPARATIVE TOTAL EXPENDITURES

Year ending June 30, 1938	14,428.19
1937	12,384.13
1936	9,415.30
1935	9,547.25
1934	9,647.85
1933	17,465.78
1932	20,184.31
1931	21,247.43

MATHIAS TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1938

BOARD OF EDUCATION

Andrew Rodgers, President
Lillian Trenary, Secretary

Julius Sivula, Treasurer
Victor Hill, Trustee
Nellie Moreland, Trustee

RECEIPTS

Balance July 1, 1937	3,947.58
Current Taxes	1,443.20
Delinquent Taxes	2,279.10
Primary School Fund	3,604.26
Primary Supplement Fund	4,561.90
Equalization Fund	5,495.54
Tuition	704.51
Rural Agricultural Aid	3,200.00
Vocational Aid	1,242.45
Library Fund	47.89
Homestead & Swamp Tax	388.72
Rents, Sales, & Refunds	101.73
Total	27,216.88

Cost Per
Average Membership
1938 1937

EXPENDITURES

Teachers' Salaries	14,135.64	53.14	43.58
Library	101.19	.38	.44
Transportation	5,513.48	20.73	12.33
Capital Outlay	203.20	.76	10.22
General Purposes	6,567.13	24.69	28.52
Total	26,520.62	99.70	95.09

BALANCE June 30, 1938

696.26

STATISTICS

Assessed Valuation, 1937	297,250.00		
School Tax Levy	1,634.88	6.15	6.18
Tax Rate in Mills	5.50		
Bonded Indebtedness	none		
Pupils Per Census	315		
Average Membership	266		
Average Daily Attendance	241		
No. Teachers Employed	10		
Membership Per Teacher	27		
Average Salary Per Teacher	1,413.56		
No. Schools Operated	1		
State Classification	Rural Agricultural		

COMPARATIVE TOTAL EXPENDITURES

Year ending June 30, 1938	26,520.62
1937	24,013.47
1936	23,231.81
1935	25,818.62
1934	29,223.44
1933	21,638.51
1932	30,421.85

MUNISING TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1938

BOARD OF EDUCATION

William Duffett, President
Mrs. Lussetta Tate, Secretary

Oscar Oie, Treasurer
Mrs. Laura Adams, Trustee
L. B. Ruggles, Trustee

RECEIPTS

Balance July 1, 1937	11,271.94
Current Taxes	15,411.76
Delinquent Taxes	10,590.06
Primary School Fund	20,741.19
Primary Supplement Fund	24,871.94
Equalization Fund	17,017.74
Library Fund	261.13
Homestead & Swamp Tax	2,148.62
State Aid, Oral Deaf	951.90
Tuition	1,615.71
Miscellaneous Collections	1,588.59
Total	106,470.58

Cost Per	
Average Membership	
1938	1937

EXPENDITURES

Teachers' Salaries	52,922.13	47.34	41.19
Library	1,935.05	1.73	1.71
Transportation	5,625.09	5.03	5.80
Capital Outlay	5,498.74	4.92	13.11
General Purposes	31,291.99	27.99	26.17
Total	97,273.00	67.01	67.98

BALANCE June 30, 1938 9,197.58

STATISTICS

Assessed Valuation, 1937	3,168,275.00		
School Tax Levy	17,425.51	15.59	27.69
Tax Rate in Mills	5.50		
Bonded Indebtedness	none		
Pupils Per Census	1,772		
Average Membership	1,118		
Average Daily Attendance	1,027		
No. Teachers Employed	41		
Membership Per Teacher	27		
Average Salary Per Teacher	1,290.78		
No. Schools Operated	7		
State Classification	Township Unit		

COMPARATIVE TOTAL EXPENDITURES

Year ending June 30, 1938	97,273.00
1937	112,783.36
1936	111,252.32
1935	93,468.18
1934	93,299.29
1933	91,879.87
1932	140,874.70
1931	145,260.75

ONOTA TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1938

BOARD OF EDUCATIONHazel N. Sortore, President
Olga Maki, SecretaryMadeline Wuolle, Treasurer
Isaac Risku, Trustee
Hilma Karvonen, TrusteeRECEIPTS

Balance July 1, 1937	490.04
Current Taxes	3,486.42
Delinquent Taxes	975.74
Primary School Fund	706.18
Library Fund	8.89
Homestead & Swamp Tax	578.89
Miscellaneous	13.00
Total	6,259.23

EXPENDITURES

		Cost Per	
		Average Membership 1938	1937
Teachers Salary	810.00	62.31	73.63
Library	60.34	4.64	2.25
Transportation	1,967.00	151.30	47.21
General Purposes	2,327.43	179.02	120.83
Payment of Judgment	1,058.75	81.44	-
Total	6,223.52	478.71	243.92

BALANCE June 30, 1938 35.71

STATISTICS

Assessed Valuation, 1937	677,190.00		
School Tax Levy	5,724.55	286.49	171.52
Tax Rate in Mills	5.50		
Bonded Indebtedness	none		
Pupils Per Census	43		
Average Membership	13		
Average Daily Attendance	12		
No. Teachers Employed	1		
Membership Per Teacher	13		
Average Salary Per Teacher	810.00		
No. Schools Operated	1		
State Classification	Township Unit		

COMPARATIVE TOTAL EXPENDITURES

Year ending June 30, 1938	6,223.52
1937	5,974.29
1936	4,872.39
1935	6,834.32
1934	7,496.08
1933	8,024.45
1932	10,957.99
1931	11,850.00

ROCK RIVER TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1938

BOARD OF EDUCATION

Vern Richmond, President
George Kallio, Secretary

F. William Johnson, Treasurer
Erick Lintula, Trustee
Thomas Hallstrom, Trustee

RECEIPTS

Balance July 1, 1937	27,916.02
Current Taxes	1,694.67
Delinquent Taxes	2,387.27
Primary School fund	6,139.21
Primary Supplement Fund	7,361.87
Equalization Fund	8,298.68
Homestead & Swamp Tax	325.69
Library Money	77.29
Tuition	1,413.90
Interest on Bank Accounts	455.97
Sale Old Buildings	139.50
Refunds, sales, etc.	484.11
Total	56,564.18

	Cost Per Average Membership	
	1938	1937

EXPENDITURES

Teachers' Salaries	16,095.00	46.12	42.76
Library	127.89	.57	.57
Transportation	5,591.49	16.02	17.68
Capital Outlay	1,380.06	3.95	7.42
General Purposes	8,818.87	25.27	30.19
Total	32,013.31	91.73	98.62

BALANCE June 30, 1938	24,550.87
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STATISTICS

Assessed Valuation, 1937	445,940.00		
School Tax Levy	2,452.67	7.03	6.78
Tax Rate in Mills	5.50		
Bonded Indebtedness	none		
Pupils Per Census	498		
Average Membership	349		
Average Daily Attendance	342		
No. Teachers Employed	17		
Membership Per Teacher	21		
Average Salary Per Teacher	948.76		
No. Schools Operated	4		
State Classification	Township Unit		

COMPARATIVE TOTAL EXPENDITURES

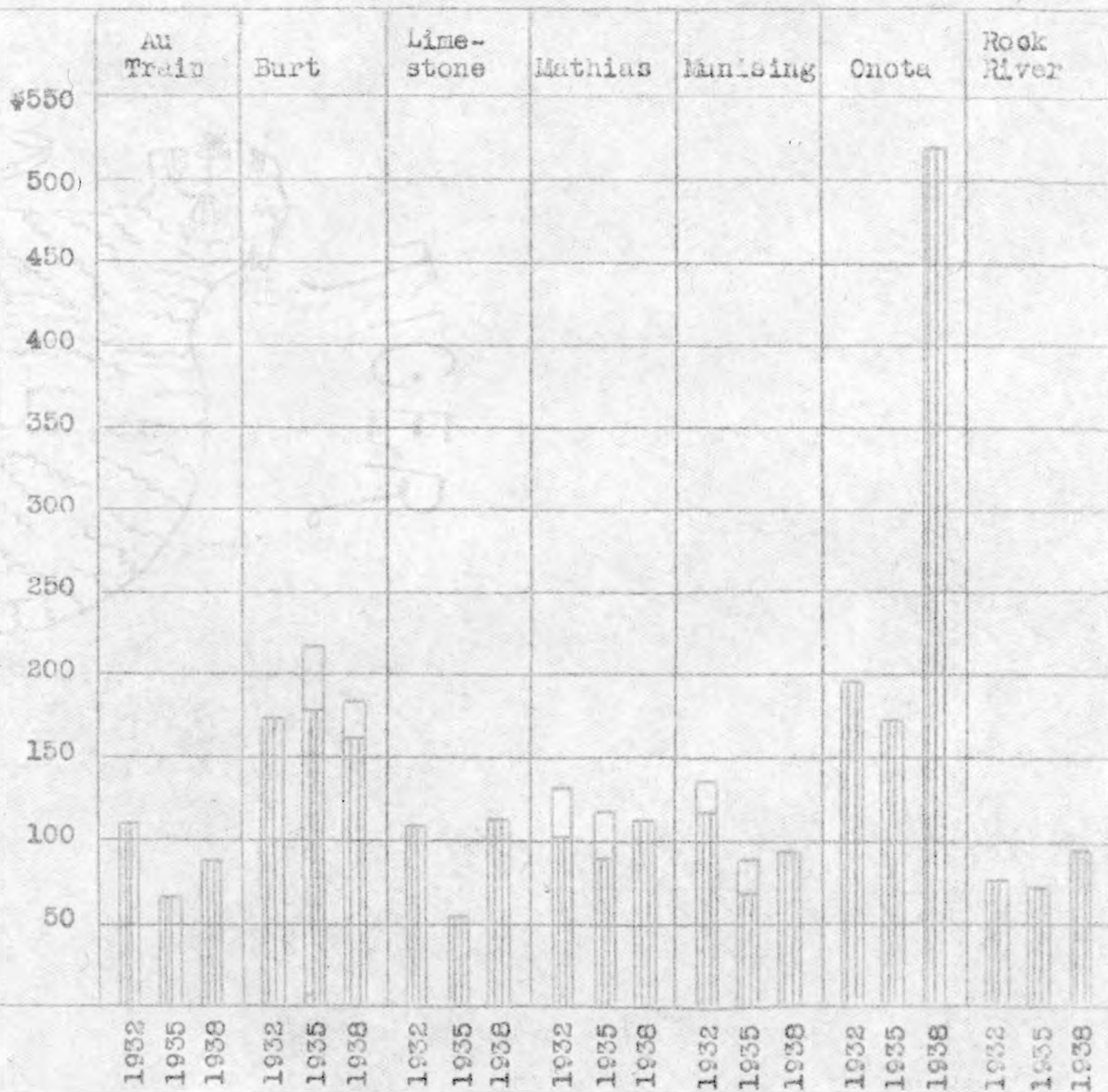
Year ending June 30, 1938	32,013.31
1937	35,603.98
1936	25,875.39
1935	23,717.57
1934	24,852.82
1933	26,006.71
1932	33,024.13
1931	34,946.09

ALGER COUNTY SCHOOLS

EXPENDITURES PER PUPIL IN AVERAGE ATTENDANCE
FOR YEARS ENDING JUNE 30- 1932, 1935, 1938

Operating Expenditures  Debt Service 

AuTrain, Limestone, and Onota include cost of transporting high school pupils to other districts. These pupils are included in attendance of school to which they are transported.



ALGER COUNTY SCHOOLS

SOURCE OF SCHOOL INCOME FOR THE YEAR 1937-1938 AND PER CENT PROVIDED FROM EACH SOURCE.

	<u>Local Taxes</u>	<u>State Aid</u>	<u>Federal Aid</u>	<u>Sundries</u>	<u>Total</u>	<u>Total Prev. Year</u>
Au Train	4,168.57	4,544.64	-	89.98	8,803.19	8,711.26
Per Cent	47.35	51.63		1.02	100.00	
Burt	28,445.19	8,751.53	767.37	31.55	37,995.64	43,504.63
Per Cent	74.87	23.03	2.02	.08	100.00	
Grand Island	609.47	45.56	-	-	655.03	782.62
Per Cent	93.04	6.96			100.00	
Limestone	4,826.77	9,597.91	-	69.48	14,494.16	12,469.33
Per Cent	33.30	66.22		.48	100.00	
Mathias	3,722.30	18,164.93	1,242.45	149.62	23,289.30	21,712.58
Per Cent	16.00	78.02	5.34	.64	100.00	
Munising	26,001.62	67,347.10	-	1,849.72	95,198.64	102,984.54
Per Cent	27.31	70.75		1.94	100.00	
Onota	4,462.23	1,285.07	-	21.89	5,769.19	7,856.86
Per Cent	77.35	22.27		.38	100.00	
Rock River	4,081.94	23,539.35	-	1,126.87	28,748.16	25,675.74
Per Cent	14.20	81.68		3.92	100.00	
TOTAL	76,318.29	133,266.09	2,009.82	3,339.11	214,933.31	223,697.56
Per Cent	35.51	62.00	.94	1.55	100.00	
Total Prev. Yr.	91,572.18	123,651.20	1,561.77	6,912.41	223,697.56	
Per Cent	40.94	55.27	.70	3.09	100.00	

Local Taxes: Current and delinquent.

State Aid: Primary, primary supplement, equalization, tuition, rural agricultural aid, homestead & swamp tax.

Federal Aid: Vocational aid.

Sundries: Library fund, loans, sales, etc.