

ANNUAL REPORT

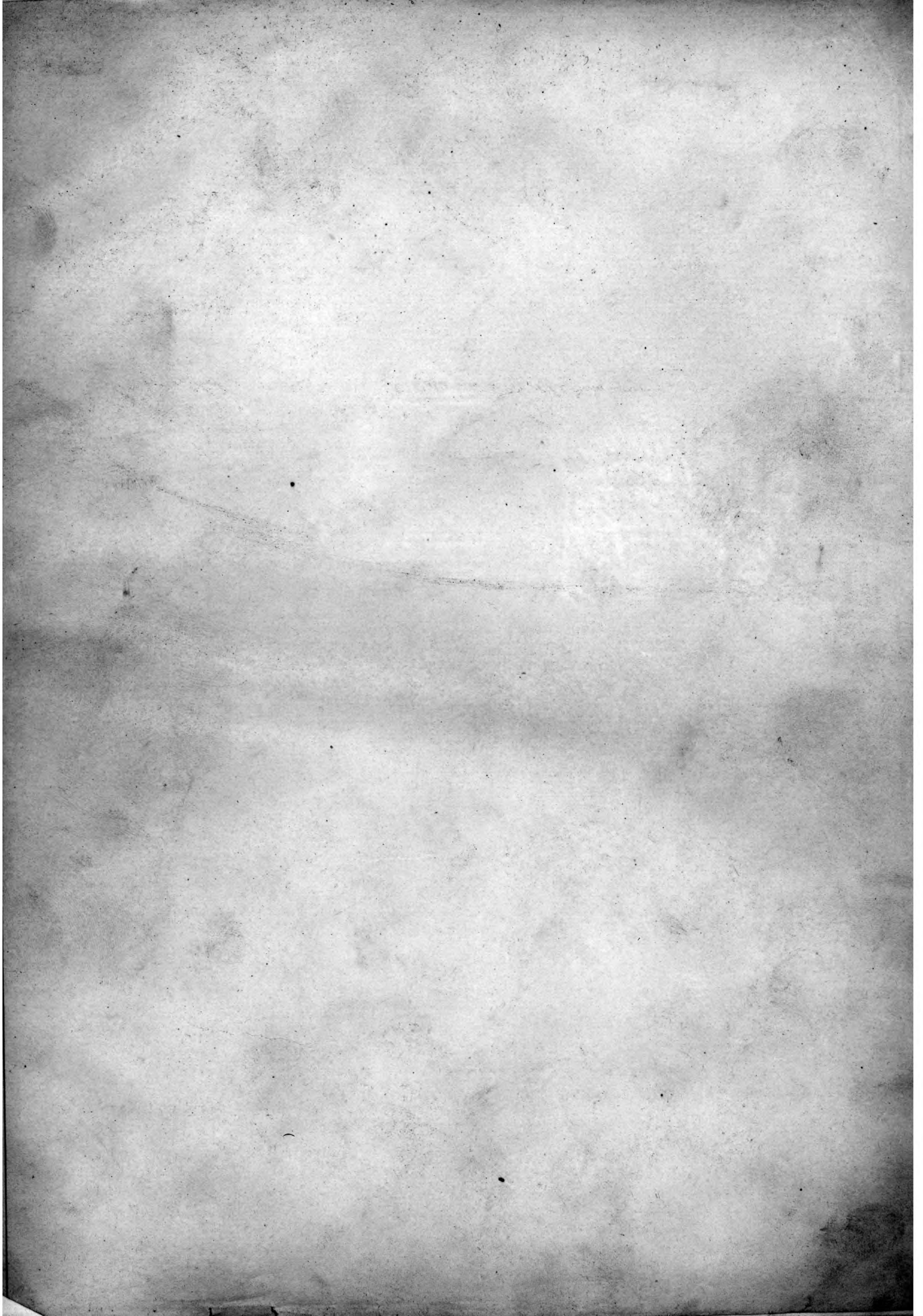
1930

The Cleveland - Cliffs Iron Co.

Land Department

Negaunee, Michigan

#2045



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

Y E A R 1 9 3 0

L A N D D E P A R T M E N T - N E G A U N E E , M I C H I G A N .



Negaunee, Michigan, February 3rd, 1931.

Mr. Wm. G. Mather, President,
14th Floor, Union Trust Building,
Cleveland, Ohio.

ANNUAL REPORT FOR 1930.

Dear Sir:

I beg to submit herewith Annual Report of Operations of the
Land Department for the year 1930.

Very truly yours,

A large, stylized handwritten signature in black ink, appearing to read "John M. Bush".

John M. Bush, Land Agent.

JMB:CN

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

LAND DEPARTMENT - NEGAUNEE, MICHIGAN

FISCAL YEAR 1930

THE CLEVELAND-CLIFFS IRON COMPANY

ARCTIC IRON COMPANY

AMERICAN IRON MINING COMPANY

BUNKER HILL MINING COMPANY

THE CLIFFS POWER & LIGHT COMPANY

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LAND DEPARTMENT REPORT FOR THE YEAR ENDING

DECEMBER 31, 1930.

GENERAL:

The activities of the Land Department during the current year have been handled in the same general way as in the past and it has continued to supervise and look after the large land holdings of The Cleveland-Cliffs Iron Company, Arctic Iron Company, American Iron Mining Company, Michigamme property, and Bunker Hill Mining Company. During the year the Mining Department has turned over to us the matter of looking after their lot leases around the different cities and towns and considerable work has been done in checking these up and getting them in shape and is covered by more detail in the report of Mr. A. J. Erickson.

The operating units of the Department consist of the Retail Yard at Munising, Grand Island Forest and Game Preserve, Hotel Williams and Cottages located on Grand Island, Railroad Tie Mill located at Dixon, and the Rented Buildings under charge of the Land Department.

The actual operation of the logging of the land products is under the supervision of the Furnace Department but the handling and selling of these products is under the control of the Land Department.

The general work of the Land Department consists of the careful supervision of the Company lands, looking for and prevention of trespasses of every kind, protecting timber land 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 monies 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 all taxes when due.

The increased tourist traffic coming into this territory should make an increased demand for locations for summer cottages and we have therefore, during the year, continued making surveys and detailed inspections of our lands bordering on water in order to be in position to take advantage of any demands for property of this kind when they are made.

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. The Land Department is also carrying a large acreage of timber land which acts to the advantage of the Furnace Department, insuring them a supply of wood and in doing this continues to pay a large amount of taxes and is under heavy expense in caring for these lands.

The Land Department also looks after the acreage under the control of The Cliffs Power and Light Co., making periodical examinations and protecting these lands from trespasses and fire.

The Land Agent, as Vice President and General Manager of The Munising Woodenware Co., has given considerable time to the affairs of this company and regret to have to report that substantial losses have been incurred during the current year. This has been due to the general depression and falling off in business together with reduced selling prices for the items manufactured.

During the year the Northern Veneer Institute, which was organized last year, has been functioning more or less efficiently and up to the last of this year, although business has been small, prices have held fairly firm. It is hoped that the building industry, which absorbs a lot of single ply veneers, will open up during the coming months and permit us to make sales. At the present time, the Veneer Mill has been closed due to lack of orders and a sufficient stock is now on hand in the warehouse to take care of the small current business.

The price of clothespins dropped to such a price that there is no profit in them and we have been active in the organization of a Clothespin Institute in order to help the situation.

LAND SALES AND LEASES

There have been no large sales of timber lands during the current year and this is attributed to the depression which prevails in the lumber business as well as all others.

Mr. A. J. Erickson has covered this subject in further detail in his report.

There seems to be no immediate prospects for any large sales of timber. All Managers of sawmills seem to be of one mind that under the present tax burden and the present condition of the lumber market, they are not justified in carrying any large amount of standing timber.

TIMBER SALES TO INDUSTRIES

THE MUNISING PAPER COMPANY

During the year we sold The Munising Paper Company 635.28 cords of Spruce and 562.05 cords of Balsam Pulpwood. This concern has overbought and we continue shipping them what small amounts of pulpwood developing on our operations with the arrangement that payment shall not be made until next year.

THE MUNISING WOODENWARE CO.

During the year we sold this company from our operations the following:

Birch Woodsrun 12" & Up	11,818 ft.	@ 55.00	\$649.99
Birch Veneer	539,355 "	@ 49.49	26,694.62
Birch Woodenware	117,972 "	@ 25.00	2,949.35
Birch Woodsrun	25,550 "	@ 27.00	689.85
Birch Mine Timber Grade	2,241 "	@ 17.00	38.10
Maple Veneer Birdseye	12,324 "	@100.00	1,232.40
Maple Veneer Plain	1,026 "	@ 35.00	35.91
Maple Woodsrun	160,618 "	@ 27.00	4,336.68
Maple Mine Timber Grade	29,247 "	@ 17.00	497.20
Beech	602 "	@ 26.00	15.65
Elm Mine Timber Grade	240 "	@ 17.00	4.08
Total	900,993 "	@ 41.22	37,143.83

LAKE SUPERIOR & ISHPEMING RAILROAD COMPANY

The following material was sold this company during the year.

Hemlock logs	163,748 ft.	@ 15.00	\$ 2,456.14
Maple logs	4,378 "	@ 27.00	118.21
Total logs	168,126 "	@ 15.31	2,574.35
Softwood Ties	19,184 pcs.	@ .76	14,587.90
Cedar Poles	19 "	@ 4.47	85.00
Total			\$17,247.25

CHICAGO & NORTHWESTERN RAILWAY COMPANY

We were unable to sell all of our production of ties to the Chicago & Northwestern Railway Company last year as they were not in the market for as many as the year before. We did, however, ship them 106,645 hardwood ties and 154 softwood ties, a total of 106,799, from our Dixon Tie Mill. Due to the business depression, this railroad advises that they are not in the market for any ties during the coming year as they have enough on hand to do them until 1932. We have, however, made them a proposition to take in some ties during the current season and pay for them on May 1st, 1932, and this proposition is now being considered by them.

MARQUETTE STATE INDUSTRIES

We did not sell these people any forest products during the year.

BRUNSWICK LUMBER COMPANY

During the year we sold this company the following quantities of woods products:

Maple	6,842,109 ft.	@ 27.00	\$184,736.93
Birch	588,098 "	@ 27.00	15,878.65
Basswood	37,049 "	@ 26.00	963.27
Beech	87,092 "	@ 26.00	2,264.39
Ash	23,434 "	@ 26.00	609.29
Elm	499,356 "	@ 26.00	12,983.26
Cherry	1,895 "	@ 26.00	49.27
Soft Maple	44,050 "	@ 26.00	1,145.31
Total	8,123,083 "	@ 26.91	\$218,630.37

The above shipments were made on contract which expired June 30th, 1930.

Upon the expiration of this contract, we were successful in negotiating another contract with them for a period of five years, beginning June 30th, 1930, and at the same prices as in the old contract. We were able to negotiate this contract at the same prices in spite of the fact that the log market at the time was very much lower and since the contract has been signed, log prices have dropped approximately \$10.00 per thousand.

Our contract with the Brunswick Lumber Company provides that we may select out the Birch and Birdseye Maple but, due to the depressed veneer business, we were unable to use or dispose of the Birch logs and are, therefore, compelled to ship them to the Brunswick Lumber Company at the contract rate of \$27.00 per thousand for woodsrund.

We are having some difficulties with this company now under this contract, due to the fact that the prices which they are paying are so much above the market. They

are making a great many complaints on quality of logs and other things but we do not expect to have any serious trouble.

MINING DEPARTMENT AND SAULT STE. MARIE RAILWAY

We anticipated a lessened demand for ties during the coming year, therefore, early last fall we took up with the Mining Department the matter of furnishing them some of their mine timber and this resulted in orders for 459 cars of this material but 65 cars were later cancelled, leaving orders on hand for 394 cars to go forward. These mine timbers take up the same sizes of logs that would have gone into ties and, in that way, we are enabled for the time being to take care of the small logs which are selected out in shipping the production of saw logs which are 12" in diameter and upwards to the Brunswick Lumber Company. Under the prices paid for mine timber we get a total sales value of approximately \$18.50 per thousand whereas, during the current year, in making this same material into ties, we had a sales value of \$28.50, a difference of \$10.00 per thousand in favor of ties and it is, therefore, to be regretted that we were unable to sell more ties and were compelled to furnish this material as mine timber.

The following statement shows the quantities of the different forest products that we have sold the Mining Department during the current year:

Hardwood Squares 4 $\frac{1}{2}$ x4 $\frac{1}{2}$ -8'	399 pcs.	@ 1.283	\$ 511.77
Hardwood Ties	150 "	@ .97	145.50
Hemlock Ties	1,000 "	@ .872	871.94
Cedar Lagging	26,124 L.F.	@ .552	144.11
Maple Stulls	8,136 "	@ .054	442.92
Cedar Posts	1,200 pcs.	@ .1525	183.00
Maple Logs	4,548 ft.	@27.00	122.80
Hardwood Mine Timber	744,011 "	@18.41	13,695.39
Hemlock " "	6,188 "	@15.03	93.00
Total			\$16,210.43

STRONG VENEER COMPANY

During the year we shipped this concern 5,844 feet of Birdseye Maple logs at \$175.00 per thousand, making a total of \$1,022.70.

ERICKSON & BISSELL

During the year we sold this concern our output of Cedar Poles and Posts and in addition thereto, 18,451 hardwood ties at the following prices, to-wit:

Hardwood Slabs	5,445.25 ods.	@ 4.00	\$21,781.00
Total			\$23,803.97

Hardwood Ties	\$.87	per pc.
Cedar Poles	2.83	" "
Cedar Posts	.124	" "

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY

During the current year we sold this Railroad a total of 33,524 hardwood ties at the regular prices being paid by the other railroads. These were delivered to the Soo Line Railway at Eben Junction.

The Soo Line Railway are in the market for very few ties this year, having bought but 300,000. We were successful in getting an order from them for 20,000 hardwood ties which will be shipped as soon as we have completed the shipments of mine timber.

MISCELLANEOUS SHIPMENTS

During the year we made small shipments of forest products to The Cliffs Power and Light Co. and others, consisting of Cedar Posts and logs and softwood ties.

MUNISING RETAIL YARD

We have considerable Hemlock on the lands we are now operating in the Dorsey District, Operation #159, and as we are to complete the logging in this territory during the summer of 1931, it was decided to take off all of the Hemlock as well as the hardwood timbers. As there is no market at present for Hemlock logs, we are shipping these to Munising to be sawed into lumber at the Jackson & Tindle Mill. During the year we shipped a total of 1,412,780 feet of softwood logs to this point as per the following statement, to-wit:

Hemlock	1,151,424 ft.	@ 12.74	\$14,666.27
Pine	155,208 "	@ 21.92	3,402.65
Spruce	101,481 "	@ 17.60	1,786.84
Balsam	141 "	@ 18.00	2.54
Maple	4,526 "	@ 27.00	122.20
Total	1,412,780 "	@ 14.14	\$19,980.50

FURNACE DEPARTMENT

During the year the following forest products were shipped to the Furnace Department, to-wit:

Hemlock Switch Ties	1,925 pcs.	@ .947	\$ 1,823.97
Hardwood Slabs	5,465.25 cds.	@ 4.00	21,861.00
Cedar Poles	23 pcs.	@ 9.00	207.00
Total			\$23,891.97

DIXON TIE MILL

This Mill was operated up to November 7th during the current year and has remained closed since that date due to the completion of our tie contracts and no additional orders being on hand.

The attached statement shows the results of the operations at this point and is complete in detail, showing the total amount of board feet put through the Mill, together with the production of ties recovered, selling price and cost.

The stumpage recovery through this Mill is much better than last year and amounts to \$14.05 per thousand feet, which, I believe, is greater than any Sawmill recovers in manufacturing their timber into lumber. It will be remembered too that the logs we are putting through the Tie Mill are the smaller sizes, running from 9" to 13" in diameter.

MUNISING SAWMILL PROPERTY

The only lumber we have on hand at this point is that which was manufactured out of softwood logs from our lumbering operations and which we were unable to dispose of in log form. We, however, must keep a certain amount of stock at this point to take care of our retail trade.

From our contact with the lumber situation and our general knowledge of conditions, we find that the hardwood lumber business has had a very hard year, with prices showing a consistent decline all through the year.

PLANING MILL

The Planing Mill was operated intermittently during the year, working up some of the lumber which we had sawed at the Jackson & Tindle Mill. The following statement shows the number of days operated during the current year, together with the quantities worked.

Operated 102 days during 1930.

	1930	1929	1928	1927	1926
Hardwood	1,650 ft.		15,242 ft.	398,046 ft.	431,578 ft.
Softwood	613,987 "	262,329 ft.	224,419 "	1,734,447 "	4,123,130 "
Total	615,637 ft.	262,329 ft.	239,661 ft.	2,132,493 ft.	4,554,708 ft.

SHEET NO. 2.

STATEMENT OF PROFIT & LOSS, DIXON TIE MILL, DECEMBER, 1930.

	TOTAL DELIVERIES		TOTAL OPERATING		TOTAL MILL PROFIT		ADD STUMPAGE CHARGED		TOTAL RECOVERY	
	Dec. 1930	12 Months	Dec. 1930	12 Months	Dec. 1930	12 Months	Dec. 1930	12 Months	Dec. 1930	12 Months
Hardwood Ties		156,626.90	66.98	103,991.15	66.98	32,635.75		15,459.60	66.98	48,095.35
Softwood Ties		5,958.95		4,299.26		1,659.69		460.39		2,120.08
Hardwood Slabs	6.00	22,556.58	.67	6,418.07	5.33	16,158.51	.67	2,815.71	6.00	18,954.22
Total	6.00	165,142.43	67.65	114,708.48	61.65	50,453.95	.67	18,735.70	60.98	69,169.65
	TOTAL LOG FEET		PER M FEET		TOTAL LOG FEET		PER M FEET			
	Dec. 1930	Dec. 1929	Dec. 1930	Dec. 1929	12 Mos. 1930	12 Mos. 1929	12 Mos. 1930	12 Mos. 1929		
Mill Profit Per M Ft. Hardwood Tie Cuts		494,580		\$ 7.51	4,775,040	4,158,180	\$ 10.21	\$ 7.36		
Stumpage Charged Per M Ft. Hardwood Tie Cuts		494,580		3.77	4,775,040	4,158,180	3.82	3.94		
Total Recovery " " " " " "		494,580		11.28	4,775,040	4,158,180	14.03	11.30		
Mill Profit Per M Ft. Softwood Tie Cuts					207,210	182,700	8.01	2.19		
Stumpage Charged Per M Ft. Softwood Tie Cuts					207,210	182,700	2.22	2.02		
Total Recovery " " " " " "					207,210	182,700	10.23	4.21		
TOTAL RECOVERY PER M FT. HARDWOOD AND SOFTWOOD TIE CUTS		494,580		11.28	4,982,250	4,340,880	13.88	11.00		
Sales Price Per M Ft. Hardwood Ties and Squares				29.51			28.61	28.15		
" " " " " Slabs				3.51			4.72	4.90		
Total Sales Price Per M Ft. Hardwood		494,580		33.02	4,775,040	4,158,180	33.33	33.05		
Less Lbr. Dept. Cost Per M Ft. Hardwood including Tie Mill Operating		494,580		21.74	4,775,040	4,158,180	19.30	21.75		
Total Recovery Per M Ft. Hardwood		494,580		11.28	4,775,040	4,158,180	14.03	11.30		
Sales Price Per M Ft. Softwood Ties					207,210	182,700	28.76	25.16		
Less Lbr. Dept. Cost Per M Ft. Softwood Ties including Tie Mill Operating					207,210	182,700	18.53	20.95		
Total Recovery Per M Ft. Softwood Ties					207,210	182,700	10.23	4.21		
Tie Cut Cost per M Ft. Softwood and Hardwood Tie Cuts Used		358,290		15.28	4,958,670	4,343,130	14.35	15.99		
" Mfg. " " " " " " " " (Mill Cost)		358,290		5.90	4,958,670	4,343,130	4.17	4.96		
Slab " " " " " " " " (" " ")		358,290		.82	4,958,670	4,343,130	.73	.76		
TOTAL COST		358,290		22.00	4,958,670	4,343,130	19.25	21.73		
Number of Cortex Hardwood Slabs Produced per M Ft. Hardwood Tie Cuts Used		494,580		.88	4,775,040	4,158,180	1.18	1.22		
Number of Ties Per M Ft. Maple, Birch and Beech Logs Produced		603,256		Pos. 27.3	8,481,398	5,295,654	Pos. 13.8	Pos. 26.2		
Percent of Maple, Birch and Beech Mine Timber Produced					744,011		5.4%			
" " Hardwood Tie Cuts Produced		494,580		45.0%	4,637,880	4,158,180	33.4%	44.0%		
" " Maple, Birch and Beech Logs Produced		603,256		55.0%	8,481,398	5,295,654	61.2%	56.0%		
Total		1,097,836		100.0%	13,963,289	9,453,834	100.0%	100.0%		

RETAIL YARD

During the year we sold through our Retail Yard the following stock:

	1930	1929	1928	1927
Manufactured Softwood	854,355 ft.	280,320 ft.	252,003 ft.	753,734 ft.
" Hardwood	1,021 "		16,331 "	55,719 "
Total Manufactured	855,376 "	280,320 "	268,334 "	809,453 "
Purchased Softwood	75,148 "	126,869 "	181,242 "	
" Hardwood	14,970 "	12,486 "	32 "	
Total Purchased	90,118 "	139,355 "	181,274 "	
Grand Total	945,494 ft.	419,675 ft.	449,608 ft.	809,453 ft.

Our profits in this operation show an increase over last year due to the larger quantities of material disposed of.

This operation, however, not only pays the expense of carrying on the business but the profits are sufficient to pay the taxes and other expenses of looking after our property at Munising.

	1930	1929	1928	1927	1926	1925
Profits	\$5,528.47	\$2,576.62	\$4,836.16	\$8,581.54	\$11,988.19	\$14,832.72

COMPENSATION CASES

As of December 31st, 1930, we had only one compensation case on which payments are still being made. This is the case of Roy Bell, who was injured while employed at the Munising Sawmill on October 15th, 1924. He received a permanent injury and we are paying him at the rate of \$1.80 per week. The payments to the end of December covered 322 weeks and the amount paid in 1930 was \$93.60.

During the year, Lee A. Meeker received a slight injury while employed handling lumber at our Retail Yard. The total compensation paid him was \$15.00, doctor and medicine \$10.55.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT OFFICE EXPENSE - COMPARATIVE

ACCT. NO.	ACCOUNT OF	1931 ESTIMATE	YEAR 1930	YEAR 1929	YEAR 1928	YEAR 1927	YEAR 1926	YEAR 1925	YEAR 1924	YEAR 1923	YEAR 1922
1	Salaries	40,000.00	46,933.00	46,033.00	43,609.83	39,545.00	40,785.00	50,750.79	50,385.00	47,075.00	41,790.00
2	Printing & Stationery	1,000.00	920.01	756.61	912.43	759.79	1,340.59	1,313.80	1,898.71	2,673.69	1,724.43
3	Postage	400.00	395.99	368.43	450.13	472.25	397.40	400.91	540.48	477.66	458.19
4	Office Furniture	250.00	86.83	234.51	70.51	168.90	48.22	1,054.39	924.57	662.64	189.67
5	Office Expenses	3,000.00	3,288.35	3,156.75	2,400.80	2,524.58	2,325.10	4,031.43	5,216.62	3,750.46	3,210.44
6	Telephone & Telegraph	900.00	901.53	840.75	1,135.41	981.38	913.02	953.90	1,044.79	1,181.56	1,164.36
7	Rentals	300.00	300.00	300.00	300.00	300.00	300.00	378.00	300.00	300.00	300.00
8	Legal Expense	3,200.00	3,193.64	3,325.90	3,467.04	3,870.62	3,510.15	3,438.20	3,446.80	3,677.99	3,532.53
9	Traveling & Entertaining	2,000.00	1,909.75	2,022.14	3,286.58	3,659.12	3,446.00	2,451.63	1,658.02	2,214.38	2,197.27
10	Donations	800.00	1,130.16	760.00	830.24	760.00	760.00	947.50	572.50	1,260.00	2,835.00
11	General Welfare	1,000.00	1,028.09	1,055.16	1,095.26	1,130.91	1,844.56	1,130.30	909.69	719.69	849.38
13	Stable Expense (Including Autos)	3,500.00	3,597.54	2,844.86	2,862.96	3,267.46	3,690.21	3,985.37	2,726.04	2,704.84	2,428.60
14	Exchange								2.60		
15	Pensions Paid	330.00	333.36	333.36	333.36	333.36					
17	Engineering	4,500.00	4,935.31	3,597.94	4,531.00	3,976.45	5,124.88	6,717.09	8,039.15	7,025.20	6,213.22
19	Abstracting & Recording	50.00	38.50	87.71	433.20	229.27	395.59	140.95	87.00	82.00	118.70
21	Special Expense	2,500.00	2,477.18	2,432.02	3,072.08	4,137.02				25.00	
30	Personal Injury	75.00	71.00	72.00	72.50	34.80	26.80	30.40	30.00	28.70	27.60
	Purchasing Department Expense	12.00	11.40	13.77							
	TOTAL	63,817.00	71,551.64	68,234.91	68,863.33	66,150.91	64,907.52	77,724.66	77,781.97	73,858.81	67,039.39
	Per Cent of Increase	10.8	4.9	.9	4.1	1.9	16.5	.07	5.3	10	25
	Total Salaries	46,000.00	52,531.13	51,618.83	49,156.97	44,255.78	45,971.83	57,409.45	58,411.67	55,956.75	50,366.74
	Total Supplies	17,817.00	19,020.51	16,616.08	19,706.36	21,895.13	18,935.69	20,315.21	19,370.30	17,902.06	16,672.65
	Total Number of Office Employees	16	16	16	17	17	18	22	24	26	26
	Average Rate per Man per Day	7.87	8.99	8.84	8.42	7.13	7.00	7.15	6.66	5.89	5.20
	Grand Total Payroll	72,000.00	71,827.23	68,784.98	80,218.17	99,217.34	208,485.32	277,533.14	317,331.05	291,366.42	242,524.49
	Average Number of Men	36	36	33.7	43	53	154	202	220	206	192
	Per Cent of Increase in Payroll	.2	4.4	14.3	19.1	52.41	24.88	12.541	8.91	20	27
	Total Acreage - Real Estate & Timber Lands (Includes Mining, Land, Lbrg. & Furn. Depts. & City Property)		623,489.93	625,462.90	649,460.00	671,960.00	716,200.00	738,019.00	739,884.00	747,331.00	757,276.00
	Cost per Acre for Central Office Expense		.1147	.1091	.1060	.0984	.0906	.1053	.1051	.0988	.0885
	Taxes Paid not including those charged to Accounts Receivable		261,546.05	257,118.16	279,583.29	340,302.19	354,433.98	356,216.16	402,799.82		
	Real Estate & Timber Lands Only:										
	Total Acreage - Land Dept. only, not including City Property		506,331.41	507,956.97	572,675.78	596,607.79	602,308.00	663,218.00	662,249.00	669,184.00	674,380.00
	Total Valuations		5,716,793.39	5,930,621.55	6,890,450.00	7,569,140.00	8,425,604.80	8,935,257.57	8,993,205.75	9,189,434.50	9,112,275.50
	Total Taxes Paid		243,928.31	240,255.16	263,463.61	325,936.41	328,328.31	339,120.95	370,891.56	369,535.65	339,977.92
	Valuation per Acre		11.29	11.68	12.03	12.68	13.98	13.47	13.58	13.73	13.51
	Taxes Paid per Acre		.482	.473	.460	.546	.545	.511	.560	.552	.504
	Proportion of Central Office Chargeable to Lands	57,000.00	65,415.16	63,045.49	62,817.62	59,265.15	53,985.23	67,151.82	68,656.97	65,152.81	58,993.39
	Central Office Expense per Acre		.1291	.1241	.1097	.0993	.0866	.1013	.1037	.0974	.0875

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THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

STATEMENT OF PROFIT & LOSS BY OPERATIONS FOR THE YEARS 1922 TO 1930 INCLUSIVE

JMB

	1930	1929	1928	1927	1926	1925	1924	1923	1922
OPERATING									
Saw Mill Plants									
Munising, including Rented Buildings Dalton	(1) 4,200.56	(1) 884.00	4,718.38	27,360.58	39,974.70	50,021.23	4,179.90	80,479.73	68,547.33
Total Saw Mills	4,200.56	884.00	2,327.34	10,108.74	50,287.87	39,251.55	11,262.74	17,893.81	14,993.63
Greenhouse						79.00	158.86	160.17	183.92
Logging Operations	121,359.53	76,861.68	60,716.19	62,061.14	58,760.69	16,934.22	9,883.53	19,685.19	107,212.65
Dixon Tie Mill	50,433.95	30,776.53	48,936.15	33,304.47					
Rented Buildings, not including Saw Mill Houses	(2) 366.92	(2) 1,699.97	367.00	173.54	1,856.02	4,368.21	7,046.26	6,183.25	2,871.61
Grand Island	5,438.45	2,875.48	6,959.84	5,213.53	6,329.03	14,568.56	21,547.72	19,674.33	15,791.94
Hotel Williams and Cottages	879.24	789.02	523.57	871.57	970.83	147.71	3,967.48	817.83	2,150.53
Cliffland Farm				329.39	2,646.21	820.39	1,908.23	2,080.65	2,487.19
Total All Operations	169,309.43	103,157.74	105,176.41	51,967.24	3,329.27	36,181.90	59,954.72	15,620.16	77,144.14
RENTALS									
Lot Rents	12,396.52	12,419.59	12,266.93	12,214.15	12,189.78	12,127.69	11,991.21	11,879.85	11,554.35
Land Rents	9,232.46	8,002.36	8,444.75	8,625.49	8,457.26	8,300.78	8,131.99	8,448.05	8,844.01
Sundry Rentals	94.61	102.00	39.50	25.00	106.00	230.78	322.00	138.33	133.16
Rental of Equipment						4.25	52.50	42.00	
Total Rentals	21,723.59	20,523.95	20,751.18	20,864.64	20,753.04	20,663.50	20,497.50	20,508.23	20,531.52
SALES									
Real Estate and Timber Land Sales	41,105.40	63,265.64	1,010,167.92	2,961,542.28	29,370.78	34,309.20	77,719.00	113,189.25	65,667.25
Stumpage Sales	101,925.91	408,703.90	253,444.63	92,852.55	82,967.26	104,107.94	109,377.52	100,445.12	57,860.05
Royalties Received	1,188.70	1,545.76	1,521.11	2,902.50	2,822.40	2,820.66	2,901.01	3,273.73	2,580.40
Land Products Sales	2,236.17	698.82	327.89	504.87	607.32	200.62	394.31	427.33	485.98
Total Sales	146,456.18	474,214.12	1,265,461.55	3,057,802.20	115,767.76	141,438.42	190,400.84	217,335.43	126,593.68
Less Cost of Land and Timber Sold	50,761.24	110,460.33	223,812.53	670,019.91	17,061.31	(3)	(3)	(3)	(3)
Net Profit on Land and Timber Sales	95,694.94	363,753.79	1,041,649.02	2,387,782.29	98,706.45				
MISCELLANEOUS REVENUES									
Sales of Machinery and Equipment	753.20	1,624.31	642.76	1,040.48	1,089.50	3,478.38	291.35	918.03	8.30
Miscellaneous Earnings	863.13	1,488.86	449.01	1,230.30	644.48	951.36	3,247.13	1,138.07	6,684.37
Collection Fees									1.60
Profit on Sale of Beach Inn				12,340.31					
Profit on Sale of Osland House at Munising	546.39								
Total	2,162.72	3,113.17	1,091.77	14,611.09	1,733.98	4,429.74	3,538.48	220.04	6,677.67
Gross Profit or Loss	288,890.68	490,548.65	1,168,668.38	2,475,225.26	117,864.20	202,713.56	154,482.10	253,683.86	76,658.73
DEDUCT INCOME CHARGES									
Special War Tax						7.00	68.70	162.05	150.40
Uncollectible Accounts	361.34	130.09		4,714.55	760.91	77.49	4,008.54	21.90	91.05
Fire Loss						33,564.34	9,987.94	1,426.24	
Cancellation of Timber Rights					2,992.57				
Special Expenses on Account of Curtailment									255.83
Total Income Charges	361.34	130.09		4,714.55	3,753.48	33,646.83	14,065.18	1,610.19	497.28
Profit or Loss	288,529.34	490,418.56	1,168,668.38	2,470,510.71	114,110.72	169,064.73	140,416.92	252,073.67	76,161.45

Forwarded

STATEMENT OF PROFIT & LOSS BY OPERATIONS FOR THE YEARS 1922 to 1930 INCLUSIVE

Brought Forward

Sheet No. 2

Handwritten initials

	1930	1929	1928	1927	1926	1925	1924	1923	1922
DEDUCT EXPENSE OF OPERATING LAND DEPARTMENT									
Central Office Expense	65,415.16	63,045.49	62,817.62	59,265.15	53,985.23	67,150.86	68,656.97	65,152.81	58,993.39
Taxes	257,157.05	253,415.62	262,389.18	327,791.42	328,117.46	328,051.72	367,934.82	362,593.40	335,534.98
Other Expenses	16,093.97	20,559.72	15,617.65	19,056.06	20,336.84	29,837.40	26,935.46	37,988.24	13,159.91
Total Operating Land Department	338,666.18	337,020.83	340,824.45	406,112.63	402,429.53	425,039.98	463,527.25	465,734.45	407,688.28
Profit or Loss Current Year's Operations	50,136.84	153,397.73	827,843.93	2,064,398.08	288,328.81	255,975.25	323,110.33	213,660.78	331,526.83
DEDUCT ADJUSTMENTS									
Cancellation of Predeen's Operation				27,434.73					
Dalton Sawmill Depreciation				15,190.64					
Cancellation of Munising Woodenware Co. Stumpage Sales				6,963.94					
Grand Island Job - Logging Equipment			1,487.33						
Munising Stock of Cedar		250.45	1,000.00						
Cancellation of Mook Contract			31,862.31						
Less Cost of Land and Timber Sold Mook Contract			10,179.42						
Total Adjustments		250.45	24,170.22	49,589.31					
MISCELLANEOUS									
Land Department Proportion of Lumbering Department Profit and Loss	480.62	543.26	1,161.67						
Northern Office Purchasing Department Expense	(4)	(4)	506.85						
Total Miscellaneous	480.62	543.26	1,657.42						
Profit or Loss - C. C. I. Co.	49,656.22	153,690.54	802,016.29	2,014,808.77	288,328.81	255,975.25	323,110.33	213,660.78	331,526.83
Profit or Loss - Superior Realty Co.	5.06	33.81	905.66	1,841.13	58.56	49.84	142.58	3.61	16.30
Net Profit or Loss - Land Department	49,651.16	153,724.35	802,921.95	2,016,649.90	288,387.37	255,925.41 (5)	322,967.75 (5)	213,657.17 (5)	331,510.53 (5)

- (1) Munising Mill profit for these years do not include Munising Houses - Retail Yard Profit is included in these figures for all years.
- (2) Munising Houses are included in these figures for these years only.
- (3) This figure for these years is not available at this office.
- (4) Northern Office Purchasing Department Expense was included in Central Office Expense for these years on Cost Sheets made by Cleveland.
- (5) To this loss should be added "Cost of Land and Timber Sold", which figures are not available at this office for these years.

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THE CLEVELAND - CLIFFS IRON COMPANY
LAND DEPARTMENT

COMPARATIVE STATEMENT OF REVENUES FOR YEARS 1922 TO 1930 INCLUSIVE

	1930	1929	1928	1927	1926	1925	1924	1923	1922
Dixon Tie Mill Deliveries	165,142.43	141,820.21	181,211.16	93,649.58					
Deliveries of Forest Products	321,562.91	187,011.66	179,759.90	246,643.17	325,732.28	472,901.00	419,048.17	382,789.57	308,516.89
Sawmill Deliveries - Munising			138,773.42	266,210.75	511,295.30	572,384.67	566,039.88	661,939.18	447,345.34
- New Dalton						1,701.62	782.53	11,904.87	1,084.29
Retail Yard Deliveries	40,332.58	22,670.11	28,542.52	38,072.67	54,322.77	58,276.85	63,421.18	54,721.15	49,510.75
Shingle & Tie Mill Deliveries				8,952.46	5,595.35	8,494.07	14,851.34	6,553.95	29,883.17
Cliffland Farm Products Sales				734.22	1,240.57	2,587.83	3,294.31	4,097.70	2,932.99
Williams Hotel & Cottages	9,850.59	12,177.80	13,398.14	13,442.39	11,302.24	16,311.63	16,912.35	17,853.35	11,967.83
Grand Island Products Sales	12,548.88	13,304.29	12,718.10	13,451.20	12,030.30	11,608.63	12,922.99	8,239.39	9,267.71
Earnings from Rented Buildings	7,813.68	7,508.69	6,748.09	8,612.45	10,266.82	10,405.96	10,516.55	10,355.82	10,729.86
Lot Rents - Pendill Location	334.00	334.00	334.00	334.00	333.00	270.49	183.00	183.00	183.00
C. I. M. Co's First Addition	1,841.02	1,841.02	1,841.02	1,841.02	1,841.02	1,841.02	1,841.02	1,841.02	1,861.02
Do Second Do	648.00	637.00	621.00	618.00	614.17	607.00	598.00	587.00	579.00
" Third "	2,947.00	2,955.00	2,944.00	2,941.00	2,937.00	2,947.00	2,946.00	2,946.00	2,946.00
" Fourth "	108.00	108.00	108.00	108.00	113.00	117.00	118.00	112.00	106.00
" Fifth "	1,111.00	1,111.00	1,111.00	1,111.00	1,111.00	1,111.00	1,111.00	1,111.00	1,111.00
" Bancroft Location	222.00	222.00	222.00	222.00	222.00	222.00	222.00	222.00	222.00
" Nebraska "	120.00	120.00	120.00	120.00	131.25	135.00	135.00	135.00	135.00
" Hard Ore Addition	1,772.00	1,772.00	1,772.00	1,772.00	1,772.00	1,772.00	1,783.24		
" Hard Ore Location	75.00	75.00	75.00	75.00	75.00	75.00	64.76	765.00	762.50
" Marquette "								1,099.00	1,101.00
" Hematite "	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
Ex. I. Co's Addition	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.00	12.00
I. C. Co. Junction Location	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00
Do Salisbury Do	189.50	191.50	198.50	163.50	156.50	145.50	123.50	122.50	108.00
" Winthrop "	127.00	127.00	127.00	127.00	127.00	127.00	127.00	127.00	127.00
" Barnum "	667.00	674.32	666.00	646.00	635.67	628.68	606.35	528.00	528.00
Jackson Addition	1,245.34	1,243.25	1,233.91	1,221.63	1,211.00	1,211.00	1,206.84	1,205.00	1,205.00
Munising	95.00	146.50	42.00	39.00	46.17	58.00	62.50	51.83	83.83
P. I. Co's Second Addition	92.00	92.00	97.00	97.00	97.00	97.00	96.00	96.00	96.00
East New York Location	220.00	204.00	224.50	226.00	218.00	215.00	221.00	227.00	
Lake Angeline "	149.00	160.00	124.00	146.00	146.00	146.00	146.00	131.50	
Chatham	5.00	5.00	5.00	5.00		2.00			
Gwinn	79.66								
Land Rents	9,232.46	8,002.36	8,444.75	8,625.49	8,457.26	8,300.78	8,131.99	8,448.05	8,844.01
Sundry Rentals	94.61	102.00	39.50	25.00	96.00	230.78	322.00	138.33	133.16
Real Estate Sales	40,484.90	63,133.00	1,010,827.92	2,944,879.45	18,862.00	28,292.00	71,692.50	104,840.50	55,937.25
Farm Land Sales	485.00	22.00	(1) 22,310.00	15,422.83	905.00	631.20	1,085.00	2,015.00	1,130.00
Town Lot Sales	1,105.50	110.64	1,860.00	1,240.00	9,603.78	5,386.00	7,111.50	6,333.75	8,600.00
Cordwood Sales - Other Operations	34,012.99	22,189.40	23,210.07	27,207.06	26,728.93	26,814.43	29,644.50	36,659.00	14,546.23
Forest Products Sales - Outside Parties	126.44	725.41	1,919.34	1,297.86	1,227.00	548.67	1,151.29	102.63	283.95
" " " - Other Operations	61,994.48	37,443.20	45,136.70	47,970.27	46,412.28	72,070.59	65,743.35	59,848.17	26,476.74
Trespass Cases	2,511.67	2,170.89	1,257.92	1,731.38	2,796.36	944.45	1,553.97	469.27	1,076.17
Bark Sales - Outside Parties			1,570.60	33.48			11.50	86.76	
" " - Other Operations						529.80	1,156.86	1,634.79	705.96
Timber Sales	3,280.33	346,175.00	180,350.00	(2) 7,648.56	5,802.59	3,200.00	10,116.00	1,642.50	14,771.00
Land Products Sales	698.82	327.89	504.87	607.32	200.62	394.31	427.33	485.98	
Royalties Received	1,188.70	1,545.76	1,521.11	2,902.50	2,822.40	2,820.66	2,910.01	3,273.73	2,580.40
Miscellaneous Sales of Machinery & Equipment	753.20	1,624.31	642.76	1,040.48	1,212.00	4,078.86	670.25	799.00	335.00
Miscellaneous Earnings	863.13	1,488.86	449.01	1,230.30	644.48	951.36	3,247.13	1,138.07	6,684.37
Sale of Beach Inn				22,500.00					
Rental of Equipment						4.25	52.30	42.00	
Collection Fees									1.60
Sale of Osland House - Munising (Sales Price of Lot included under Town Lot Sales)	2,350.00								
TOTAL	729,497.17	882,344.00	1,824,945.83	3,786,242.57	1,070,152.81	1,321,804.40	1,322,605.02	1,398,235.71	1,025,385.00

(1) The amount charged to Farm Lands on Dec. 1927 journal entry covering cancellation of the Mook Contract, i.e. \$23,510.00 is included in this figure.
(2) The amount charged to Timber Sales, i.e. \$6,963.94 representing cancellation of Munising Woodenware Co. stumpage sale, is included in this figure.

THE CLEVELAND - CLIFFS IRON COMPANY

LAND DEPARTMENT

COMPARISON OF ESTIMATED EXPENSES AND REVENUES FOR 1930 WITH ACTUAL

	EXPENSES		REVENUES	
	Estimated	Actual	Estimated	Actual
<u>OPERATIONS</u>				
Logging Jobs	\$182,663.26	\$200,203.38	\$250,121.60	\$321,562.27
Dixon Tie Mill	168,663.67	114,708.48	226,802.35	165,142.43
Retail Yard	21,000.00	34,804.21	23,700.00	40,332.58
Grand Island	17,000.00	17,975.54	15,000.00	12,548.88
Hotel Williams	13,000.00	10,729.90	13,000.00	9,850.59
Rented Buildings	7,000.00	8,184.61	7,500.00	7,813.68
Saw Mill - Munising		1,327.96		
Total Operations	409,326.93	387,934.08	536,123.95	557,250.43
<u>LAND RENTALS</u>				
Lot Rents			12,000.00	12,396.52
Land Rents			8,000.00	9,232.46
Sundry Rentals			100.00	94.61
Total			20,100.00	21,723.59
<u>LAND AND TIMBER SALES</u>				
Real Estate and Timber			100,000.00	43,765.23
Farm Lands			1,000.00	485.00
Town Lots			1,000.00	1,105.50
Trespasses			2,000.00	2,511.67
Forest Products				126.44
Total			104,000.00	47,023.84
<u>STUMPAGE CHARGED OTHER OPERATIONS</u>				
Cordwood			25,000.00	34,012.99
Forest Products			50,000.00	61,994.48
Total			75,000.00	96,007.47
<u>MISCELLANEOUS REVENUES</u>				
Royalties			2,000.00	1,188.70
Sales - Machinery & Equipment			1,000.00	753.20
Land Products (Sand, Gravel, etc.)			200.00	2,236.17
Miscellaneous Earnings			500.00	863.13
Profit on Sale of House at Munising				546.39
Total			3,700.00	5,587.59
<u>LAND DEPARTMENT EXPENSE</u>				
Central Office	55,000.00	57,657.22		
Taxes	260,000.00	257,157.05		
Land Looking	12,000.00	10,938.04		
Other Expenses	3,800.00	5,148.62		
Total	330,800.00	330,900.93		
GRAND TOTALS	\$740,126.93	\$718,835.01	\$738,923.95	\$727,592.92

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2/2/31.

THE CLEVELAND-CLIFFS IRON COMPANY

LAND DEPARTMENT

COMPARISON OF PRICES F.O.B. CARS MAIN LINE FOR FOREST PRODUCTS DELIVERED - 1922 TO 1930 INCLUSIVE.

	UNIT	1930	1929	1928	1927	1926	1925	1924	1923	1922
SAW LOGS:										
Maple	Per M Ft.	\$27.21	\$28.15	\$26.73	\$23.87	\$22.63	\$24.55	\$23.38	\$23.70	\$15.65
Soft Maple	"	26.00	26.07	21.61	17.55	19.85				
Birch	"	36.50	54.79	34.89	29.94	28.65	31.38	33.13	33.11	20.07
Basswood	"	26.00	26.00	24.33	23.24	25.93	27.00	26.19	26.00	17.00
Beech	"	26.00	26.04	24.54	17.23	16.50	15.00	16.01	16.12	18.41
Ash	"	26.00	26.00	25.66	21.54	22.15	23.60	20.36	20.00	12.00
Elm	"	26.00	26.00	22.77	25.67	21.72	22.00	22.02	22.00	17.00
Cherry	"	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	"	13.02	14.63	14.93	15.19	12.91	13.16	15.58	16.88	12.15
Pine	"	21.92	25.32	23.74	27.28	29.79	29.76	26.00	26.00	20.00
Spruce	"	17.61	21.15	24.54	19.07	21.95	21.85	20.00	20.00	17.00
Balsam	"	18.00		13.85	14.90	14.00	14.19	15.00	15.00	12.00
Tamarack	"			26.00		12.98	13.85	16.00	16.00	12.00
Cedar	"	22.00		22.00	16.00	17.39	14.34		16.00	
TIES:										
Cedar	Per Pc.	.734	.692	.661	.631	.535	.626	.71	.70	.45
Hemlock	"	.841	.717	.737	.739	.64	.642	.69	.58	.56
Pine	"		.585				.605			
Sawed Hardwood	"	.857	.844	.834	.836	.776				
Tamarack	"							.50	.47	
CEDAR CUTS:										
9 in. & over	"					.50	.50	.35	.35	.35
7 in. to 8 in.	"						.18	.18	.18	.18
7 in. & under	"							.15		
Cedar Posts	"	.131		.10	.089	.134	.168	.162	.13	.092
Cedar Poles	"	3.025	5.111	4.61		1.509	2.07	5.45	1.51	
FULFWOOD:										
Spruce	Per Cord	10.53	11.00	12.00	11.29	10.98	11.04	10.85	10.20	7.00
Balsam	"	6.50				6.48	5.29	7.04	6.88	5.75
Hemlock	"					6.60	6.02	7.30	8.00	5.75
Peeled Balsam	"	9.00								
BARK:										
5 ft. Logging	"						8.73	10.50	8.01	8.00
7 ft. Logging	"						5.71	5.74	5.18	
Stulls & Cribbing	Per 100 Lin.Ft.	.552				.595	.60	.58		.50
Spruce Poles	Per Lin. Ft.				.155	.06	.056	.067	.04	.075
Mine Poles	"						.025			
8 ft. Hardwood Tie Cuts	Per 100 Lin.Ft.						1.025			
Refuse (Sawdust)	Per Pc.				.664					
Piling	Per Ton		.324	.50	.50				.08	
SLABWOOD:										
Hardwood	Per Cord	4.00	4.00	4.00	3.98					
Hemlock	"			2.33	2.50					
MINE TIMBER:										
Hemlock	Per M Ft.	15.03		18.00						
Spruce	"			18.00						
Maple	"	18.41		22.00						18.00
Birch	"	18.41								
Beech	"	18.41								

FORESTRY AND CONSERVATION

We are in close touch with the Forestry and Conservation Department of the state of Michigan and are working to keep up their interest in the matter of fire protection of the forests and during the year your Land Agent has attended a number of meetings with the Conservation Commission and the Forestry School officials, together with the President of the State University.

We continue to discuss with the authorities the matter of a proper Forest Crop Law to replace the so-called Pearson Act, which is now a law in Michigan, and it may be possible to get some such legislation passed during the coming session of the Michigan Legislature.

UPPER PENINSULA DEVELOPMENT BUREAU

This Association has functioned in a most efficient way during the past year and is doing excellent work. Your Land Agent is a member of the Executive Committee and is in close touch with its activities, expenditures, etc.

NORTHERN HEMLOCK & HARDWOOD MANUFACTURERS ASSOCIATION

We continue our membership in this Association in order to keep in touch with lumber manufacturers and other timber owners. During the year, have attended a number of meetings and conferences with a view of helping the present situation as regards lumber and all forest products.

The Land Department contributes to the advertising campaign of the Association an amount equal to fifty percent of that which we had been paying during the time we were operating a sawmill.

NATIONAL FORESTS

The Federal Government continues the acquisition of land in the three National Forest areas in the Upper Peninsula of Michigan. During the year, our Company did not sell the Government any land but we will have an additional acreage to offer them as soon as released by the Bay De Noquet Company, to whom we have sold the timber on certain areas.

FOREST FIRES

We are pleased to be able to report that no forest fires of any consequence occurred on Company lands during the year.

TAXES

This subject is one which has occupied a great deal of our attention during the past year as we find the taxes all over are increasing.

During the past summer, the Michigan State Tax Commission re-valued all lands in Columbus and McMillan Townships, in Luce County, and while the Company's land assessments were reduced, the amount of taxes paid thereon was in excess of last year. These lands are still greatly over-assessed because the timber on them is very much scattered and yields but a small footage per acre.

In 1929, we did not pay the taxes on 43,333.16 acres in Luce County area because they are of little or no value and the assessment is excessive and, acting upon instructions, these taxes were let go delinquent again this year. It will be necessary to redeem them at the end of a three year period unless it is decided to let them go entirely.

One of the glaring points in excessive taxation is in Rock River Township, Alger County, and we are now concentrating our logging operations at that point in order to clear off all of the remaining timber we own in that area.

ALGER COUNTY TAXPAYERS' ASSOCIATION

This Association has continued during the year with the same Manager, Mr. J. I. Keeton, who has been in charge since it was organized and his annual report is made a part hereof.

The Association is doing excellent work with the local township and city officials and is cooperating with them in every way to assist them in their work and, incidentally, watch their expenditures in an effort to decrease the tax burden.

LOGGING OPERATIONS

This Department conducts no logging operations at the present time but keeps in close touch with the Lumbering Department.

HOTEL WILLIAMS & COTTAGES

This Hotel was opened July 1st and closed September 15th. Results from operations show about the same deficit for the current year as for last year.

Our patronage this year was much lower than last year, we believe, to the current business depression. On account of lack of guests, the Hotel was closed two weeks earlier this year than last year.

During the year, a number of large gatherings were held at the Island which included the annual meeting of the Y. M. C. A. State officials and Rotary Clubs of the Upper Peninsula of Michigan.

The housekeeping cottages and cabins at the Hotel were not generally occupied during the season and our revenue was greatly decreased from this source.

Mrs. R. E. Vendien continued as Manager during the past year.

The following statements show the receipts and expenditures in detail during the past years.

ALGER COUNTY TAXPAYERS' ASSOCIATION
THIRD ANNUAL REPORT FOR THE PERIOD ENDING SEPTEMBER 30TH,
1930

OFFICERS

W. A. Munro	President
O. E. Brown	Secretary & Treasurer
J. I. Keeton	Manager

DIRECTORS

W. A. Munro	Munising, Michigan
H. H. McMillan	" "
D. W. McDougal	" "
E. O. Erickson	" "
John M. Bush	Negaunee, Michigan
P. S. Hamilton	Newberry, Michigan

ALGER COUNTY TAXPAYERS ASSOCIATION

THIRD ANNUAL REPORT

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ALGER COUNTY TAXPAYERS' ASSOCIATION

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING SEPTEMBER 30TH, 1930

<u>RECEIPTS</u>		
J. M. Longyear Estate	1.97	
Wisconsin Land and Lumber Company	250.50	
Northwestern Cooperaage and Lumber Company	68.67	
I. Stephenson Company, Trustees	29.91	
First National Bank of Alger County	127.62	
Newberry Lumber and Chemical Company	351.06	
Bay de Noquet Company	200.77	
People's State Bank	23.52	
Kewenaw Association	12.99	
Munising Woodenware Company	150.37	
Munising Paper Company -1-	1,118.48	
Oliver Iron Mining Company	133.96	
D. W. McDougal	34.07	
East Jordan Lumber Company	172.83	
Cleveland Cliffs Iron Company	2,134.17	
Jackson and Tindle	228.07	
Total Receipts	<u>5,018.96</u>	
Balance on Hand September 30th, 1929	492.20	
Total to Account for		5,511.16
<u>DISBURSEMENTS</u>		
Salaries	3,480.00	
Office Rent	240.00	
Office Light	13.39	
Telephone & Telegraph	59.47	
Automobile Mileage	546.19	
Traveling Expense	22.55	
Office Supplies & Expense	73.99	
Postage & Box Rent	57.66	
Papers & Periodicals	14.67	
Special Expense	20.00	
Total Disbursements		4,529.92
BALANCE ON HAND		983.24

-1- Munising Paper Company overpaid \$18.96 to be adjusted on payment for 1930-31.

A L G E R C O U N T Y

TAXES PER \$ 1,000.00 ASSESSED VALUATION FOR 1930

	<u>AU TRAIN</u>	<u>BURT</u>	<u>GRAND ISLAND</u>	<u>LIME STONE</u>	<u>MATH- IAS</u>	<u>MUNIS- ING TWP</u>	<u>ONOTA</u>	<u>ROCK RIVER</u>	<u>MUNIS- ING CITY</u>
State Tax	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23
County "	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39	9.39
School "	5.85	21.13	1.63	26.20	35.94	23.48	11.07	29.59	23.48
Township "	1.06	2.56	1.84	6.99	4.23	3.39	4.92	6.96	
H ^o y Imp ^e "	1.60	5.00		6.11	4.23	5.50	5.10	5.27	
Road Rpr ^t "	1.60	5.00		6.11	5.29	5.50	5.10	5.27	
Bridge "				3.50					
Fire "		.64							
Rd. Bond & Int.							4.30		
City									15.01
Band									.99
Total 1930	22.73	46.95	16.09	61.53	62.31	50.49	43.11	59.71	52.10
" 1929	23.19	46.43	17.02	45.75	60.16	50.38	42.54	72.72	48.76
" 1928	22.63	45.32	17.80	51.82	46.13	46.18	47.61	69.90	49.62
" 1927	24.52	48.69	18.53	66.36	46.52	46.22	74.64	72.28	50.83

COMPARATIVE STATEMENT OF TOTAL TAX LEVIES

1925	601114.83
1926	560317.24
1927	555762.93
1928	506618.82
1929	478661.04
1930	466003.03

ALGER COUNTY TAXPAYERS' ASSOCIATION

STATEMENT SHOWING 1929 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>PERCENT PREVIOUS YEAR</u>
<u>AU TRAIN TOWNSHIP</u>			
Bay de Noquet Co.	154450.00	14.83	14.30
Kewanew Association	8740.00	84	80
Munising Paper Company	14675.00	1.41	1.34
Cleveland-Cliffs Iron Co.	496195.00	47.65 ✓	45.50
Jackson & Tindle, Inc.	10850.00	1.04	1.88
Newberry Lumber & Chemical Co.	48935.00	4.70	6.04
TOTAL TAXPAYERS' ASS'N	<u>733845.00</u>	<u>70.47</u>	<u>68.86</u>
All other property	307475.00	29.53	31.14
GRAND TOTAL	<u>1041320.00</u>	<u>100.00</u>	<u>100.00</u>
<u>BURT TOWNSHIP</u>			
Munising Paper Company	168202.36	10.78	10.73
Cleveland-Cliffs Iron Co.	1026060.00	65.74 ✓	65.48
Jackson & Tindle, Inc.	62600.00	4.01	3.86
Newberry Lumber & Chemical Co.	69847.64	4.47	14.66
TOTAL TAXPAYERS' ASS'N	<u>1326710.00</u>	<u>85.00</u>	<u>94.73</u>
All other Property	234130.00	15.00	5.27
GRAND TOTAL	<u>1560840.00</u>	<u>100.00</u>	<u>100.00</u>
<u>GRAND ISLAND TOWNSHIP</u>			
Cleveland-Cliffs Iron Co.	220270.00	89.27 ✓	89.25
All other Property	26475.00	10.73	10.75
TOTAL	<u>246745.00</u>	<u>100.00</u>	<u>100.00</u>
<u>LIMESTONE TOWNSHIP</u>			
I. Stephenson Co., Trustees	79700.00	11.23	6.27
Oliver Iron Mining Co.	146625.00	20.65	21.11
Cleveland-Cliffs Iron Co.	7685.00	1.08 ✓	1.28
Wisconsin Land & Lumber Co.	298850.00	42.09	46.72
Munising Paper Company			.90
TOTAL TAXPAYERS' ASS'N	<u>532860.00</u>	<u>75.05</u>	<u>76.28</u>
All other Property	177100.00	24.95	23.72
GRAND TOTAL	<u>709960.00</u>	<u>100.00</u>	<u>100.00</u>
<u>MATHIAS TOWNSHIP</u>			
Wisconsin Land & Lumber Co.	300.00	.16	.24
Northwestern Cooperage & Lumber Co.	75200.00	15.15	17.66
Bay de Noquet Co.	113100.00	22.80	19.37
Cleveland-Cliffs Iron Co.	12050.00	2.43 ✓	4.43
TOTAL TAXPAYERS' ASS'N	<u>201150.00</u>	<u>40.54</u>	<u>41.70</u>
All other Property	295075.00	59.46	58.30
GRAND TOTAL	<u>496225.00</u>	<u>100.00</u>	<u>100.00</u>

Sheet No.2

	<u>VALUATION</u>	<u>PERCENT</u>	<u>PERCENT PREVIOUS YEAR</u>
MUNISING TOWNSHIP			
Bay de Noquet Company	19150.00	1.47	2.29
Munising Paper Company	34000.00	2.61	3.49
D. W. McDougal	10100.00	.77	.66
Cleveland-Cliffs Iron Co.	811140.00	62.21 ✓	56.99
Jackson & Tindle, Inc.	67740.00	5.20	3.17
Newberry Lumber & Chemical Co.	82005.00	6.29	13.50
Kewenaw Association	10200.00	.78	.68
TOTAL TAXPAYERS' ASS'N	<u>1054335.00</u>	<u>79.33</u>	<u>80.78</u>
All other Property	269566.00	20.67	19.22
GRAND TOTAL	<u>1303901.00</u>	<u>100.00</u>	<u>100.00</u>
ONCTA TOWNSHIP			
J. M. Longyear Estate	3000.00	.36	.35
East Jordon Lumber Company	243400.00	29.09	28.50
Jackson & Tindle, Inc.	5100.00	.61	.25
Cleveland-Cliffs Iron Co.	265282.00	31.71 ✓	30.11
Newberry Lumber & Chemical Co.	10130.00	1.21	3.26
TOTAL TAXPAYERS' ASS'N	<u>526912.00</u>	<u>62.98</u>	<u>62.47</u>
All other Property	309703.00	37.02	37.53
GRAND TOTAL	<u>836615.00</u>	<u>100.00</u>	<u>100.00</u>
ROCK RIVER TOWNSHIP			
Jackson & Tindle, Inc.	800.00	.13	
I. Stevenson & Co., Trustees	46450.00	7.67	
Wisconsin Land & Lumber Co.	16350.00	2.70	6.38
Oliver Iron Mining Co.	15100.00	2.49	3.16
East Jordon Lumber Co.	18700.00	3.09	2.92
Cleveland-Cliffs Iron Co.	156005.00	25.76 ✓	25.40
TOTAL TAXPAYERS' ASS'N	<u>253405.00</u>	<u>41.84</u>	<u>37.86</u>
All other Property	352285.00	57.83	62.14
GRAND TOTAL	<u>605690.00</u>	<u>100.00</u>	<u>100.00</u>
MUNISING CITY			
Munising Woodenware Company	204425.00	5.81	6.16
First Nat'l Bank of Alger County	192550.00	5.48	5.23
Munising Paper Company	1376400.00	39.14	38.50
D. W. McDougal	35775.00	1.02	1.12
Cleveland-Cliffs Iron Co.	135585.00	3.86 ✓	3.83
People's State Bank	34025.00	.96	.96
Jackson & Tindle, Inc.	185300.00	5.27	5.77
Michigan Gas and Electric Co.	72150.00	2.05	---
TOTAL TAXPAYERS' ASS'N	<u>2236510.00</u>	<u>63.80</u>	<u>61.57</u>
All other Property	1280115.00	36.40	38.43
GRAND TOTAL	<u>3516625.00</u>	<u>100.00</u>	<u>100.00</u>

RECAPITULATION

	<u>VALUATION</u>	<u>PERCENT</u>	<u>PERCENT PREVIOUS YEAR</u>
Oliver Iron Mining Company	161725.00	1.57	1.57
Northwestern Cooperage & Lbr. Co.	75200.00	.73	.95
Wisconsin Land & Lumber Co.	316000.00	3.06	3.45
East Jordon Lumber Company	262100.00	2.54	2.38
People's State Bank	34025.00	.53	.32
Bay de Noquet Company	286700.00	2.78	2.77
Cleveland-Cliffs Iron Co.	3130272.00	30.34	29.42
First Nat'l Bank of Alger Co.	192550.00	1.87	1.76
Munising Paper Company	1593277.36	15.44	15.16
Kewenaw Association	18940.00	.18	.18
J. M. Longyear Estate	3000.00	.03	.03
Munising Woodenware Company	204425.00	1.98	2.07
I. Stephenson Company, Trustees	126150.00	1.22	.41
Jackson & Tindle, Inc.	332390.00	3.22	3.14
D. W. McDougal	45875.00	.44	.47
Newberry Lumber & Chemical Co.	210917.64	2.05	4.6
Michigan Gas & Electric Co.	72150.00	.70	---
TOTAL ASSOCIATION MEMBERS	<u>7065697.00</u>	<u>68.48</u>	<u>68.92</u>
OTHER PROPERTY	<u>3251924.00</u>	<u>31.52</u>	<u>31.08</u>
TOTAL ALGER COUNTY	<u>10317621.00</u>	<u>100.00</u>	<u>100.00</u>

ALGER COUNTY TAXPAYERS' ASSOCIATION

THIRD ANNUAL REPORT

The Association has now been operating for a period of three years, and a general review of what has taken place in the County, the Townships and the City of Munising will be made at this time.

The Association has received better co-operation during the third year than was the case during the first two years, but there are still some parts of the County where the officials are somewhat antagonistic. This is due to the fact that they do not like to have somebody keeping a check on their work. I have found this particularly true in Burt and Limestone Townships and also to some extent in Onota Township.

ALGER COUNTY

There were seven changes in the Board of Supervisors due to the Spring election, this out of a total of twelve supervisors. Mr. L. W. Kellan of Au Train Township was elected Chairman of the Board at the April meeting. He is a very efficient officer with a keen desire to keep tax levies as low as possible and render proper services at a minimum of cost.

The budget for 1930 as compared with 1929 shows a decrease of \$5,460.00, comparative statement being as follows:

	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
General Fund	58,550.00	54,510.00	4,040.00	
Poor Fund	22,000.00	26,000.00		4,000.00
County Road Fund	10,500.00	16,000.00		5,500.00
Total	91,050.00	96,510.00		5,460.00

The estimated expense of the Superintendents of the Poor and the County Road Commission submitted to the Board at the annual meeting in October are as follows:

POOR BOARD ESTIMATE

Chatham Infirmary	11,200.00
Indigent Poor	14,200.00
Total	25,400.00
Amount appropriated as above	22,000.00

COUNTY ROAD COMMISSION ESTIMATE

Eben-Trenary Road	3,000.00	
Airport Road	1,000.00	
Adams Trail	1,000.00	
Total		5,000.00

COUNTY ROAD COMMISSION ESTIMATE (Continued)

Amount Brought Forward		5,000.00
Airport	1,000.00	
Sand River Road Maintenance	500.00	
Eben-Trenary Road, Const. & Main.	6,000.00	
Adams Trail Maintenance	1,000.00	
Airport Road Maintenance	1,000.00	
Repairs to Equipment	4,000.00	
Pictured Rocks Road & County Park	1,000.00	
General Account	2,000.00	
Heating Plant Building #2	2,000.00	
Addition to Building #2	3,500.00	
Total		<u>22,000.00</u>
Grand Total		27,000.00
Appropriation as above		10,500.00

The appropriation for the Poor Board was cut \$3,400.00 below the estimate, not because the Board had the opinion that the expenditures would work out that much below the estimate, but because the Board felt that it was better to borrow sufficient funds to carry the last three or four months of the year than to collect money for that period from the taxpayers so far in advance. In this way the interest will be paid on a small amount for approximately three months and the taxpayers have the use of that money for an entire year. As long as this is not carried over a longer period than at present, it is sound financing.

The appropriation for County Road purposes was allowed at \$16,500.00 below the estimate because the Board felt that with the rentals which the road commission will now receive from County owned equipment used on State work, that they would be able to carry through with the amount allowed. It is necessary that the road commission have a considerable cash balance because the work done for the State has to be financed and paid for about thirty days in advance of the time that remittances are received from the Auditor General.

Expenditures by the County Board covering items carried in the General Fund for the year ending September 30, 1950 as compared with the previous year ending September 30, 1929 is as follows:

	<u>1950</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Circuit Court	4,843.40	4,889.02		45.62
Justice Court	678.65	732.15		53.50
Supervisor's Mileage & per diem	1,445.00	1,371.76	73.24	
Sup's Appropriations	9,402.31	9,354.61	47.70	
" Miscellaneous	1,035.61	1,654.51		618.90
Court House & Grounds	3,828.20	4,044.51		216.31
Probate Court	6,501.38	7,184.06		682.68
Sheriff	6,877.34	6,458.76	418.58	
TOTAL	34,611.89	35,689.38	539.52	1,617.01

	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Amounts br't for'd Clerk & Register of Deeds	34,611.89	35,689.38	539.52	1,017.01
Treasurer	4,048.27	4,330.27		282.00
Prosecuting Attorney	2,741.23	4,068.64		1,327.41
School Commissioner	2,781.47	2,451.19	330.28	
Coroner	2,390.59	2,336.34	54.25	
County Surveyor	820.72	760.69	60.03	
Sealer of Wgts. & Meas.	25.00	34.50		9.50
Poor Commissioner	741.45	856.80		115.35
Elections	1,117.89	1,207.90		90.01
Contagious Disease	638.84	2,060.57		1,421.73
Road Commission	6,714.33	7,747.91		1,033.58
Bounties	285.00	426.40		141.40
Widows Pensions	37.90	41.30		3.40
Miscellaneous	7,320.00	7,631.69		311.69
	<u>371.70</u>	<u>611.06</u>		<u>239.36</u>
Total Expense	64,646.28	70,254.64		5,608.36 Net

The increase in the expenses for Sheriff is because of higher cost of boarding and increased number of prisoners. The Prosecuting Attorney increase is because an allowance was made him for office rent and clerk hire beginning with the month of March, 1930, \$75.00 per month. There are no changes in salary schedules.

A condensed statement of the County Road Fund for twelve months ending July 31, 1930 follows:

Balance on Hand August 1, 1929		25,184.75
<u>Receipts:</u>		
Tax Levy	16,000.00	
Other Receipts	<u>185,786.39</u>	
Total Receipts		<u>201,786.39</u>
Total to Account For		<u>226,971.14</u>
<u>Expenditures:</u>		
Construction	45,293.03	
Maintenance	58,650.88	
New Equipment	37,524.60	
Equipment Repairs	23,556.36	
Stores	5,651.07	
General Expense	<u>16,419.93</u>	
Total Expenditures		<u>187,095.87</u>
<u>BALANCE ON HAND</u>		<u>39,875.27</u>

This is an increase of \$14,690.52 in their cash position and if there had been no tax levy for 1929, the Road Commission could have operated and decreased their cash on hand only about \$1500.00.

ALGER COUNTYCOMPARATIVE STATEMENT OF POOR FUND EXPENDITURES

	FOR 12 MOS END* ING SEPT. 30-1930	1929	INCREASE	DECREASE
<u>INFIRMARY</u>				
Keeper and Matron	2,400.00	2,400.00		
Other Labor	790.95	720.44	70.51	
Clothing	269.10	21.64	247.46	
Food	2,083.30	3,239.18		1,155.83
Medical Attendance and Nursing	845.20	875.69		30.49
Funeral Expense	230.00	100.00	130.00	
Transportation		11.10		11.10
Furniture	169.15	854.93		685.78
Insurance	1,157.12	817.20	339.92	
Fuel and Light	901.14	1,139.63		238.49
Additions and Equipment	531.95	6,065.48		5,533.53
Hay, Grain and Feed	663.63	150.15	513.48	
Gas and Oil	460.05	428.80	31.25	
Other Farm Expense	849.02	300.02	549.00	
Building Repairs	707.15	340.80	366.35	
Sundries	515.83	159.07	356.76	
Total Infirmary	12,573.59	17,624.08		5,050.49
Average Number of Inmates	42	41	1	
<u>INDIGENT POOR</u>				
Medical Attendance and Hospitalization	3,487.35	2,750.00	737.35	
Funeral Expense	603.97	719.00		115.03
Food and Provisions	7,572.47	8,402.94		830.47
Fuel	573.02	416.11	156.91	
Clothing	156.59	54.25	102.34	
Rent	711.50	341.00	370.50	
Transportation	221.36	288.90		67.54
Other Expense	285.10		285.10	
Total Indigent Poor	13,611.36	12,972.20	639.16	
Total Expenditure	26,184.95	30,596.28		4,411.33

A L G E R C O U N T Y

COMPARATIVE STATEMENT OF STATE AND COUNTY TAXES FOR
1930 and 1929.

<u>STATE TAX</u>	<u>1930</u>	<u>1929</u>	<u>Incr.</u>	<u>Decr.</u>
Au Train Township	3039.05	3302.46		263.41
Burt "	5047.13	4949.88	97.25	
Gr. Island	792.39	782.27	10.12	
Limestone "	1850.00	2251.68		401.68
Mathias "	1528.08	1573.85		45.77
Munising "	3817.34	4135.48		318.14
Onota "	2628.38	2653.38		25.00
Rock River "	1856.60	1921.00		64.40
Munising City	<u>10767.08</u>	<u>11151.40</u>		<u>384.32</u>
Total	31326.05	32721.40		1395.35 Net
<u>COUNTY TAX</u>				
Au Train Township	8833.10	9740.42		907.32
Burt "	14669.61	14599.41	70.20	
Gr. Island "	2303.11	2307.27		4.16
Limestone "	5377.09	6641.20		1264.11
Mathias "	4441.42	4641.98		200.56
Munising "	11095.17	12197.35		1102.18
Onota "	7639.45	7826.00		186.55
Rock River "	5396.25	5665.92		269.67
Munising City	<u>31294.80</u>	<u>32890.45</u>		<u>1595.65</u>
Total	91050.00	96510.00		5460.00
TOTAL COUNTY VALUATION	9695381.00	10317621.00		622240.00

AU TRAIN TOWNSHIP

Leslie W. Kellan, Supervisor George Maki, Treasurer
 Dona J. LaFonde, Clerk E. Posio, H'y Commissioner

Receipts and disbursements for the year ending March, 1930 are as follows:

RECEIPTS

Balance to begin		12,433.59
Delinquent Taxes	1,049.06	
Primary School Fund	2,323.60	
Tax Levy - 1929	21,320.30	
Sundries	<u>1.16</u>	
Total Receipts		24,694.12
Total to Account For		<u>37,127.71</u>

EXPENDITURES

Paid School Treasurer	14,493.76	
Paid County Treasurer	11,562.76	
Township Orders	<u>5,939.08</u>	
Total Expenditures		31,995.60

BALANCE ON HAND

Township Funds	5,104.30	
School Funds	27.81	
Total	<u>5,132.11</u>	<u>5,132.11</u>

The tax levy for all purposes for 1930 as compared with 1929 is as follows:

Assessed Valuation	1930	1929	INCREASE	DECREASE
Real	<u>871650.00</u>	<u>989520.00</u>		<u>117870.00</u>
Personal	<u>68935.00</u>	<u>51800.00</u>	<u>17135.00</u>	
Total	<u>940585.00</u>	<u>1041320.00</u>		<u>100735.00</u>

Taxes Levied

State Tax	3,039.05	3,302.46		263.41
County "	8,853.10	9,740.42		907.32
Township Tax	1,000.00	1,000.00		
Rd. Rpr. "	1,500.00	1,500.00		
H'y Imp. "	1,500.00	1,500.00		
School "	<u>5,500.00</u>	<u>7,000.00</u>		<u>1,500.00</u>
Total Tax	<u>21,372.15</u>	<u>24,042.88</u>		<u>2,670.73</u>

A comparison of township expenditures by funds for the two years is as follows:

Contingent Fund	1,639.28	1,875.00		235.72
Road Repair Fund	1,954.39	1,285.08	669.31	
H'y Improvement Fund	<u>2,345.41</u>	<u>1,009.53</u>	<u>1,335.88</u>	
Total	<u>5,939.08</u>	<u>4,169.61</u>	<u>1,769.47</u>	

BURT TOWNSHIP

S. H. Ostrander, Supervisor Parmer Masse, Treasurer
E. J. Spencer, Clerk Archie Laroue, H'y Commissioner

Receipts and expenditures for the year ending March,
1930 are as follows:

RECEIPTS

Balance to Begin		4,366.54
Delinquent Taxes	2,985.00	
Primary School Fund	5,422.60	
Library Fund	110.90	
Short Term Loans	10,800.00	
Light & Water Collections	5,830.15	
Tax Levy - 1929	63,558.43	
Sundries	10.70	
Total Receipts		86,717.78
Total to Account For		91,084.32

EXPENDITURES

Paid School Treasurer	34,071.99	
Paid County Treasurer	17,082.57	
Township Orders	24,821.68	
Loans Repaid	10,800.00	
Total Expenditures		86,776.24
BALANCE ON HAND		4,308.08

The tax levy for all purposes for 1930 as compared with
1929 is as follows:

Assessed Valuation	1930	1929	INCREASE	DECREASE
Real	1544780.00	1544740.00	40.00	
Personal	17300.00	16100.00	1,200.00	
Total	1562080.00	1560840.00	1,240.00	
Taxes Levied				
State Tax	5,047.13	4,949.88	97.25	
County Tax	14,669.61	14,599.41	70.20	
Township Tax	4,000.00	4,000.00		
Rd. Rpr. "	7,810.04	7,804.20	5.84	
H'y Imp. "	7,810.04	7,804.20	5.84	
Fire "	1,000.00		1,000.00	
Bridge & Rpr. Tax		250.00		250.00
School Tax	24,000.00	20,000.00	4,000.00	
School Bond & Int.	9,000.00	13,000.00		4,000.00
Total Tax	73,336.82	72,407.69	929.13	

BURT TOWNSHIP (Continued)

A comparison of township expenditures by funds for the two years is as follows:

	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Contingent Fund	4,819.28	4,349.94	469.34	
Road Repair Fund	3,282.81	2,703.79	579.02	
H'y Improvement Fund	9,520.31	3,765.07	5,555.24	
Light and Water Fund	7,599.28	7,180.40	218.88	
Total	<u>24,821.68</u>	<u>17,999.20</u>	<u>6,822.48</u>	
Loans Repaid	10,800.00	12,700.00		1,900.00
Total Expenditures	<u>35,621.68</u>	<u>30,699.20</u>	<u>4,922.48</u>	

During the year the light and water plant was operated the same as previously but electric meters were installed practically one hundred per cent, and while the cost of the meters amounted to approximately \$1300.00, the deficit decreased \$543.49. It will be noted that even with the expense of buying and installing the meters the operating expense increased only \$18.88 while the revenue increased \$762.37. A comparison of results for the two years is as follows:

	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Total Revenue	5830.15	5067.78	762.37	
Operating Expense	7399.28	7180.40	218.88	
Deficit	1569.13	2112.62		543.49

In March, 1928, township funds showed a deficit of \$ 6104.98 and at the end of the year a balance of \$ 4366.54, and at the close of the year, March 1930, the balance is \$ 4308.08, which is practically no change.

Expenditures for the year 1930 show considerable increase because during the previous year it was necessary to keep expenditures down in order to meet the out-standing orders making up the deficit to begin above mentioned. This township will raise and spend all the taxes that the law allows them.

During the year there were some irregularities in their management and the Association circulated and filed with the Auditor General a petition for a State audit, and this was made during November. Findings are in accordance with the complaint and a report has been filed with the Attorney General but no action has been taken by him at this time.

At the September Primary the proposition of bonding the township for \$4500.00 for the purpose of purchasing and equipping an Airport was voted on and carried. Since that time no further action has been taken by the officials but the proceedings were not regular in as much as sufficient notice was not given, and further there is no statute allowing townships to bond for that purpose.

At the Spring township meeting their building and repair tax amounting to \$1000.00 was voted and this the Association protested at the October meeting of the County Board and the levy was stricken from their budget. No attempt was made to raise the old "emergency" and "indebtedness" tax which was followed for many years.

GRAND ISLAND TOWNSHIP

John Lezotte, Supervisor
Nona Lezotte, Clerk

Herbert Tisdale, Treasurer
James J. Murray, H^oy Commissioner

Receipts and Expenditures for the year ending March, 1930
are as follows:

RECEIPTS

Balance to Begin		832.17
Primary School Fund	78.50	
Library Fund	2.54	
Tax Levy - 1929	<u>4,156.63</u>	
Total Receipts		<u>4,237.67</u>
Total to Account For		<u>5,069.84</u>

EXPENDITURES

Paid School Treasurer	569.19	
Paid County Treasurer	3,063.24	
Township Orders	<u>374.24</u>	
Total Expenditures		<u>4,506.67</u>

BALANCE ON HAND

563.17

The tax levy for all purposes for 1930 as compared with
1929 is as follows:

Assessed Valuation	1930	1929	<u>INCREASE</u>	<u>DECREASE</u>
Real	<u>223145.00</u>	<u>224645.00</u>		<u>1,500.00</u>
Personal	<u>22100.00</u>	<u>22100.00</u>		
Total	<u>245245.00</u>	<u>246745.00</u>		<u>1,500.00</u>
Taxes Levied				
Taxes Levied				
State Tax	792.39	782.27	10.12	
County "	2,303.11	2,307.27		4.16
Township Tax	450.00	300.00	150.00	
School Tax	400.00	800.00		400.00
Total Tax	<u>3,945.50</u>	<u>4,189.54</u>		<u>244.04</u>

A comparison of township expenditures by funds for the two
years is as follows:

Contingent Fund	470.05	409.20	60.85
H ^o y Improvement Fund	<u>99.14</u>	<u>9.00</u>	<u>90.14</u>
Total	<u>569.19</u>	<u>418.20</u>	<u>150.99</u>

LIMESTONE TOWNSHIP

Frank Debelak, Supervisor
J. W. Halstead, Clerk

John Ostanek, Treasurer
Fred Desotelle, H'y Commissioner

Receipts and Expenditures for the year ending March, 1930
are as follows:

RECEIPTS

Balance to Begin		2,806.50
Delinquent Taxes	2,462.01	
Primary School Fund	3,124.30	
Library Fund	101.24	
Short Term Loans	5,500.00	
Tax Levy - 1929	28,466.74	
Sundries	155.47	
Total Receipts		<u>39,809.76</u>
Total to Account For		<u>42,616.26</u>

EXPENDITURES

Paid School Treasurer	15,698.69	
Paid County Treasurer	7,791.46	
Township Orders	13,013.16	
Loans Repaid	5,500.00	
Total Expenditures		<u>42,003.31</u>
		<u>612.95</u>

BALANCE ON HAND

Township Funds	270.68
School Funds	<u>342.27</u>
	<u>612.95</u>

At the beginning of the year a balance in township funds amounted to \$1371.80 and at the end of the year, \$270.68, or a net decrease in their cash position of \$1101.12.

The tax levy for all purposes for 1930 as compared with 1929 is as follows:

<u>Assessed Valuation</u>	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Real	472395.00	650930.00		178535.00
Personal	100180.00	58730.00	41450.00	
Total	<u>572575.00</u>	<u>709660.00</u>		<u>137085.00</u>

Taxes Levied

State Tax	1,850.00	2,251.68		401.68
County Tax	5,377.09	6,641.20		1,264.11
Township Tax	4,000.00	3,500.00	500.00	
Rd. Rpr. "	3,500.00	3,500.00		
H'y Imp. "	3,500.00	3,500.00		
Bridge "	2,000.00		2,000.00	
School "	15,000.00	13,000.00	2,000.00	
Total Tax	<u>35,227.09</u>	<u>32,392.88</u>	<u>2,834.21</u>	

LIMESTONE TOWNSHIP (Continued)

A comparison of township expenditures by funds for the two years is as follows:

	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Contingent Fund	3,236.98	3,607.57		370.59
Road Repair Fund	3,650.04	381.90	3,268.14	
H ^o y Improvement Fund	6,126.14	6,483.80		357.66
Total	13,013.16	10,473.27	2,539.89	
Loans Repaid	5,500.00	4,000.00	1,500.00	
Total Expenditures	18,513.16	14,473.27	4,039.89	

At a special meeting of the Township Board held on May 3rd, a resolution was passed to raise a bridge and culvert tax of \$2000.00 presumably under the statutes giving authority to raise emergency taxes. No emergency was shown and the Association protested this levy at the October meeting of the County Board. It was stricken from their budget, but the township officials spread it on the tax roll even against the action of the township board. The Association members deducted that part of the tax before making payment. This will keep the money from the township and when the taxes become delinquent the taxpayers will have an opportunity to enter protest in circuit court.

Albert Thornton, whose term as Treasurer expired in April, 1929, was found short \$110.13. This matter was taken up with the township officials a number of times and he has promised to make settlement in full February 1, 1931.

MATHIAS TOWNSHIP

Wm. E. Smith, Supervisor
 Claud Sloan, Clerk

Norman E. Hall, Treasurer
 Peter Hoy, H^y Commissioner

Receipts and Expenditures for the year ending March, 1930
 are as follows:

RECEIPTS

Balance to Begin		3,529.70
Delinquent Taxes	2,720.51	
Primary School Fund	5,761.90	
Library Fund	186.71	
Tax Levy - 1929	25,741.39	
Sundries	64.21	
Total Receipts		<u>34,474.72</u>
Total to Account For		<u>38,004.42</u>

EXPENDITURES

Paid School Treasurer	18,981.31	
Paid County Treasurer	5,435.28	
Township Orders	5,962.67	
Total Expenditures		<u>30,379.26</u>

BALANCE ON HAND

Township Funds	4,435.47	
School Funds	3,189.69	
		<u>7,625.16</u>

The tax levy for all purposes for 1930 as compared with
 1929 is as follows:

<u>Assessed Valuation</u>	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Real	413025.00	448725.00		35700.00
Personal	59916.00	39000.00	20916.00	
Total	472941.00	487725.00		14784.00
<u>Taxes Levied</u>				
State Tax	1,528.08	1,573.85		45.77
County Tax	4,441.42	4,641.98		200.56
Township Tax	2,000.00	2,500.00		500.00
Road Rpr. Tax	2,500.00	3,000.00		500.00
H ^y Imp. Tax	2,000.00	1,500.00	500.00	
School Tax	17,000.00	16,000.00	1,000.00	
Total Tax	29,469.50	29,215.83	253.67	

A comparison of township expenditures by funds for the two
 years is as follows:

Contingent Fund	1,980.89	2,044.35	63.46
Road Repair Fund	2,792.40	4,435.35	1,642.95
Highway Improvement Fund	1,189.37	2,729.47	1,540.10
Total	5,962.66	9,209.17	3,246.51

MUNISING TOWNSHIP

O. E. Livermore, Supervisor
J. P. Cameron, Clerk

John L. Carr, Treasurer
Dell Wright, H'y Commissioner

Receipts and expenditures for the year ending March, 1930
are as follows:

RECEIPTS

Balance to Begin		10,761.02
Delinquent Taxes	5,930.21	
Primary School Fund	27,192.40	
Library Fund	881.12	
Short Term Loans	11,000.00	
Tax Levy - 1929	55,130.18	
Sundries	294.90	
Total Receipts		<u>100,428.61</u>
Total to Account For		<u>111,189.83</u>

EXPENDITURES

Paid School Treasurer	68,359.07	
Paid County Treasurer	15,681.84	
Township Orders	16,476.40	
Loans Repaid	11,000.00	
Total Expenditures		<u>109,517.31</u>
		<u>1,672.52</u>

BALANCE ON HAND

Township Funds	88.60
School Funds	<u>1,583.92</u>
	<u>1,672.52</u>

The tax levy for all purposes for 1930 as compared with
1929 is as follows:

Assessed Valuation	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Real	1148785.00	1210605.00		61820.00
Personal	32675.00	93296.00		60621.00
Total	<u>1181460.00</u>	<u>1303901.00</u>		<u>122441.00</u>

Taxes Levied

State Tax	3,817.34	4,135.48	318.14
County Tax	11,095.17	12,197.35	1,102.18
Township Tax	4,000.00	4,000.00	
Rd. Rpr. Tax	6,500.00	7,500.00	1,000.00
H'y Improvement Tax	6,500.00	7,500.00	1,000.00
School Tax	27,744.50	30,296.70	2,552.20
Total Tax	<u>59,657.01</u>	<u>65,629.53</u>	<u>5,972.52</u>

MUNISING TOWNSHIP (Continued)

A comparison of township expenditures by funds for the two years is as follows:

	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Contingent Fund	4,638.73	4,987.99		349.26
Road Repair Fund	4,059.97		4,059.97	
H'y Improvement Fund	7,777.70	14,050.89		6,273.19
Total	16,476.40	19,038.88		2,562.48
Loans Repaid	11,000.00	12,500.00	*	1,500.00
Total Expenditures	<u>27,476.40</u>	<u>31,538.88</u>		<u>4,062.48</u>

This township closed the year in practically the same cash position as in the beginning, the difference being an improvement of only \$282.14.

During the summer of 1930 a small Town Hall and voting place was built in Shingleton and paid for out of the contingent fund, the total cost being \$650.00.

A petition for a State audit was circulated by Dell Wright of Melstrand and the audit has recently been completed but no report has been filed at this writing.

It will be noted that there is a substantial decrease in both tax levies and expenditures.

ONOTA TOWNSHIP

Edward Hongisto, Supervisor Lydia Risku, Treasurer
 Leo Johnson, Clerk Emil Savenen, H'y Commissioner

Receipts and expenditures for the year ending March, 1930
 are as follows:

RECEIPTS

Balance to Begin		5,688.17
Delinquent Taxes	398.41	
Primary School Fund	1,208.90	
Library Fund	39.17	
Short Term Loans	4,500.00	
Cemetery Fees	36.40	
Tax Levy - 1929	35,987.12	
Sundries	451.68	
Total Receipts		<u>40,601.78</u>
Total to Account For		<u>46,289.95</u>

EXPENDITURES

Paid School Treasurer	10,016.86	
Paid County Treasurer	10,007.99	
Township Orders	17,150.98	
Loans Repaid	4,500.00	
Total Expenditures		<u>41,655.83</u>

BALANCE ON HAND

Township Funds	4,560.35	
School Funds	73.79	
		<u>4,634.12</u>

The tax levy for all purposes for 1930 as compared with
 1929 is as follows:

<u>Assessed Valuation</u>	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Real	808130.00	830785.00		22655.00
Personal	5350.00	5830.00		480.00
Total	<u>813480.00</u>	<u>836615.00</u>		<u>23135.00</u>
<u>Taxes Levied</u>				
State Tax	2,628.38	2,653.38		25.00
County "	7,639.45	7,826.00		186.55
Township Tax	4,000.00	4,000.00		
Road Repair Tax	4,150.00	4,281.70		131.70
H'y Imp. Tax	4,150.00	4,281.70		131.70
School Tax	9,000.00	10,000.00		1,000.00
School Bond & Int.	3,500.00	2,500.00	1,000.00	
Total Tax	<u>35,067.83</u>	<u>35,542.78</u>		<u>474.95</u>

ONOTA TOWNSHIP (Continued)

A comparison of township expenditures by funds for the two years is as follows:

	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Contingent Fund	2,769.80	4,588.57		1,818.77
Road Repair Fund	2,213.63	3,866.83		1,653.20
Bridge Fund	920.53	1,673.98		853.45
H'y Improvement Fund	6,727.02	4,328.63	2,398.39	
Bond & Interest Fund	4,600.00	5,900.00		1,300.00
Total	<u>17,130.98</u>	<u>20,358.01</u>		<u>3,227.03</u>
Loans Repaid	4,500.00	4,000.00	500.00	
Total Expenditures	<u>21,630.98</u>	<u>24,358.01</u>		<u>2,727.03</u>

The cash position decreased approximately \$1000.00 during the year but there was a substantial decrease in both the tax levies and the expenditures.

During August a special election was held to vote on the proposition of raising \$10,000.00 by a bond issue for road building purposes. This was carried by a majority of one vote but the bonds were not issued and nothing further was done about it. The Association had solicitors working on that election day which accounts for the close vote. Otherwise there was practically no opposition.

At the annual township meeting in April a building and repair tax of \$500.00 was voted by the electors but through negotiations with the Township Board this was not certified to the County Board. Accordingly, it was not necessary to enter protest as was done with a similar tax in Burt Township.

ROCK RIVER TOWNSHIP

John H. Gatiss, Supervisor
William Mathews, Clerk

John Lehtimaki, Treasurer
Andrew Pihloja, H^oy Commissioner

Receipts and expenditures for the year ending March, 1930
are as follows:

RECEIPTS

Balance to Begin		14,934.21
Delinquent Taxes	3,414.29	
Primary School Fund	12,089.00	
Library Fund	391.72	
Short Term Loans	3,000.00	
Tax Levy - 1929	33,625.00	
Sundries	186.06	
Total Receipts		52,706.07
Total to Account For		67,640.28

EXPENDITURES

Paid School Treasurer	48,542.08	
Paid County Treasurer	5,782.30	
Township Orders	6,413.14	
Loans Repaid	3,000.00	
Total Expenditures		61,737.52
BALANCE ON HAND		5,902.76

The tax levy for all purposes for 1930 as compared with
1929 is as follows:

<u>Assessed Valuation</u>	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Real	531365.00	573850.00		42485.00
Personal	43250.00	31840.00	11410.00	
Total	574615.00	605690.00		31075.00

Taxes Levied

State Tax	1,856.60	1,921.00		64.40
County Tax	5,398.25	5,665.92		269.67
Township Tax	4,000.00	4,000.00		
Road Rpr. Tax	3,028.45	3,203.92		175.47
H ^o y Imp. Tax	3,028.45	3,203.92		175.47
School Tax	17,000.00	26,000.00		9,000.00
Total Tax	34,309.75	43,994.76		9,685.01

A comparison of township expenditures by funds for the two
years is as follows:

Contingent Fund	2,038.15	2,318.68		280.53
Road Repair Fund	2,284.78	2,814.12		529.34
Bridge Fund		171.80		171.80
H ^o y Improvement Fund	2,090.21	1,153.80	956.41	
Cemetery Fund		2.00		2.00
Total	6,413.14	6,440.40		27.26
Loans repaid	3,000.00	6,000.00		3,000.00
Total Expenditures	9,413.14	12,440.40		3,027.26

ROCK RIVER TOWNSHIP (Continued)

During the year the deficit in the Contingent fund was reduced from \$4263.56 to \$2805.27, an improvement of \$1458.27. A like improvement should be made during this year and it may accordingly be possible to get a reduction in the contingent tax in 1931.

The electors in this township are verywilling to reduce their budget because a considerable proportion of the taxes are paid by the local residents.

The taxes levied and also expenditures for township purposes show a reduction as compared with the previous year.

CITY OF MUNISING

The tax levy for all purposes for 1930 as compared with 1929 is as follows:

<u>Assessed Valuation</u>	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Real	2357895.00	2460120.00		102225.00
Personal	974505.00	1056205.00		81700.00
Total	3332400.00	3516325.00		183925.00
<u>Taxes Levied</u>				
State Tax	10,767.08	11,151.40		384.32
County Tax	31,294.80	32,890.45		1,595.65
School Tax	78,255.50	81,703.30		3,447.80
City Tax	50,000.00	45,500.00	4,500.00	
Band Tax	3,300.00		3,300.00	
Total Taxes				
Total Taxes	173,617.38	171,245.15	2,372.23	

A summary of expenditures for nine months of this year as compared with the budget is as follows:

	<u>BUDGET</u>	<u>EXPENDI- TURES</u>		
General Fund	14,750.00	11,007.13		
Street Fund	30,700.00	32,372.01		
Fire Fund	3,750.00	3,586.10		
Water Fund	7,600.00	5,840.88		
Police Fund	3,800.00	3,067.41		
Sinking Fund	3,900.00	3,068.12		
Park & Cemetery Fund	4,465.00	4,110.35		
Municipal Coal	24,600.00	2,869.00		

Expenditures by funds for the year ending December 31, 1930 as compared with the year ending December 31, 1929 are as follows:

	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
General Fund	14,704.87	13,362.25	1,342.62	
Street Fund	37,764.40	22,553.21	15,211.19	
Fire Fund	4,622.44	3,770.26	852.18	
Water Fund	7,723.69	23,420.45		15,696.76
Police Fund	4,099.16	5,539.87		1,440.71
Sinking Fund	3,958.17	13,125.87		9,167.70
Park & Cemetery Fund	4,866.15	1,997.56	2,868.59	
Municipal Coal Fund	2,869.00	32,496.89		29,627.89
Total	80,607.88	116,266.36		35,658.48

MUNISING CITYCOMPARATIVE STATEMENT OF OPERATING PUMPING PLANT

	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Operation of Plant	600.00	1,420.63		820.63
Power	4,012.70	6,179.95		2,077.25
Other Operating Expense	<u>3,799.59</u>	<u>3,335.24</u>	<u>464.35</u>	
Total	8,502.29	10,955.82		2,453.53
Capital Outlay	<u>-0-</u>	<u>13,183.14</u>		<u>13,183.14</u>
Total Operating Expense	8,502.29	24,118.96		15,616.67
<u>EARNINGS</u>				
Metered Consumers	12,819.34	13,935.45		1,116.11
Hydrant Rental	1,600.00	1,600.00		
Other Revenue	<u>92.09</u>	<u>86.50</u>	<u>5.59</u>	
Total	14,511.43	15,621.95		1,110.52
Profit	6,009.14		14,506.15	
Loss		8,497.01		

STATEMENT OF COAL OPERATIONS

Balance June 1st, 1930		2,755.55 Tons	13,761.10
Purchased		4,332.85 "	19,671.14
Interest, Watchman, etc.			<u>1,482.97</u>
Total		7,088.40 "	34,915.21
Tons Sold		5,073.90	
Less Delivery	1,997.01		
Receipts for Sales	33,720.55		
Less Delivery	<u>4,277.78</u>		29,442.77
Balance		2,014.50 "	5,472.44
Less Shortage		<u>100.40</u>	
Inventory		<u>1,914.10</u>	8,690.01
Profit for Year			3,217.57

It will be noted that the increase in the tax levy for the City of Munising is more than taken up by the City Band tax which was voted at the election last April. Without this Band tax there would have been a decrease of nearly \$1000.00.

Included with the expenditures of the year the street fund shows an increase of over \$15,000.00 which is accounted for by the paving of Lynn Street which cost \$15,547.87. Of this amount the property owners will pay through special assessment twenty eight per cent, or \$4,328.29, and the city proportion is seventy two per cent, or \$11,219.58.

MUNISING CITY (Continued)

During the year the White Way lighting system was extended to make a total of 106 lights. Taking the total cost for power and lighting we find that the present cost is approximately the same as in 1926 and 1927 before the present contract was entered into. This contract was made in September, 1928, while Mr. E. P. Strong was a member of the City Commission.

Pumping station operations resulted in the net profit of \$6,009.24 against a loss of \$8,497.01 for the previous year, or a net gain of \$14,506.15. The loss during 1929 was because of improvements made during the year which cost \$13,183.14. Revenue decreased \$1,116.11, caused by a reduction in service rates made at the beginning of the year whereby the service charge of \$1.00 per meter per quarter was allowed as a cash discount for prompt payment of bills. All outstanding service charges up to the end of 1929 were assessed against the property owners on the 1930 tax roll. After these deductions the amount outstanding at the end of 1930 amounted to \$1,751.24 or about fourteen percent of the total accrued revenue. It is hoped that the City Commission will adopt a policy of disconnecting consumers who do not pay within a certain definite period, and this with the cash discount now offered for prompt payment would greatly reduce outstanding accounts.

In the statement of Coal operations for the year, a profit of \$3,217.57 is shown but no dockage is included in this cost and the profit shown is therefore greater than it should be.

A U T R A I N T O W N S H I P S C H O O L S

STATEMENT FOR THE YEAR ENDING JULY 1ST, 1929

Compiled by the Alger County Taxpayers' Association.

BOARD OF EDUCATION

Dolf Doucette, President	Mrs. A. R. Bovan, Secretary
Ida Endahl, Treasurer	Mike Seppi, Trustee
A. R. Bovan, Trustee	

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July 1929	4,291.11
Primary School Fund	2,323.60
Tax Levy	6,205.92
Delinquent Tax	567.43
Sundries	45.47

TOTAL	13,431.53
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DISBURSEMENTS

Teachers' Salaries	4,721.30	COST PER ENROLLED PUPIL	COST PER DAY'S ATTENDANCE
Library Books	19.87	53.05	.294
Transportation	1,023.50	.22	.001
General Purposes	1,965.29	11.50	.064
Equipment	611.86	22.08	.123
Tuition	1,066.25	6.88	.038
		11.96	.067

TOTAL DISBURSEMENTS	9,408.07	105.71	.587
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Balance on Hand	4,023.46		
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TOTAL	13,431.53		
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STATISTICS

Assessed Valuation, 1929	1,038,320.00		
Tax Levy	7,000.00	78.65	.437
Tax rate per \$1000.00 Val.	6.79		
Pupils per school census	157		
Pupils enrolled	89		
Days Attendance	16,019		
Teachers Employed	4		
Schools Operated	3		
Class	Township Unit		
Average salary per teacher	1,180.32		
Enrollment per teacher	22		

BURT TOWNSHIP SCHOOLSSTATEMENT FOR THE YEAR ENDING JULY 1ST, 1930Compiled by the Alger County Taxpayers' Association.BOARD OF EDUCATION

R. E. Schneider, President	Ora Endress, Secretary
D. F. Meldron, Treasurer	Wm. Morrissey, Trustee
B. J. Trudell, Trustee	

FINANCIAL STATEMENTRECEIPTS

Balance on Hand July 1929	12,165.19
Primary School Fund	3,422.60
Library Fund	110.90
Tax Levy	28,849.97
Delinquent Tax	1,316.68
Sundries	1,201.25
Temporary Loans	9,000.00
Rural Agri. Aid Fund	2,200.00
Smith-Hughes " "	444.03

<u>TOTAL</u>	<u>58,710.62</u>
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DISBURSEMENTS

	Amount	COST PER ENROLLED PUPIL	COST PER DAY'S ATTENDANCE
Teachers' Salaries	17,700.00	97.25	.581
Library Books	131.20	.72	.004
Transportation	2,196.88	12.07	.072
General Purposes	12,736.31	69.98	.418
Interest on Bonds	6,457.50	35.48	.212
" " Temporary Loans	106.16	.58	.003
Equipment	98.27	.54	.003
New Building	4,552.88	25.02	.149
Bonds Redeemed	2,000.00	10.99	.066

<u>TOTAL</u>	<u>45,979.20</u>	<u>252.63</u>	<u>1.508</u>
Loans repaid	7,000.00		
<u>TOTAL DISBURSEMENTS</u>	<u>52,979.20</u>		
Balance on Hand	5,731.42		
<u>TOTAL</u>	<u>58,710.62</u>		

STATISTICS

Assessed Valuation 1929	1,560,840.00		
Tax Levy	33,000.00	131.32	1.083
Tax Rate per \$1000.00 Val.	21.15		
Pupils per school census	200		
Pupils enrolled	182		
Days Attendance	30,485.7		
Teachers Employed	10		
Schools Operated	1		
Class	Rural Agricultural		
Average Salary per Teacher	1,770.00		
Enrollment per Teacher	18		

GRAND ISLAND TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JULY 1ST, 1930

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATION

Anna Powell, President
C. C. Powell, Treasurer

W. C. Powell, Secretary
Elizabeth Gogorn, Trustee

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July 1929	1,440.29
Primary School Fund	78.50
Library Fund	2.54
Tax Levy	<u>793.20</u>
<u>TOTAL</u>	2,314.53

DISBURSEMENTS

	<u>AMOUNT</u>	<u>COST PER ENROLLED PUPIL</u>
Transportation	337.00	<u>168.50</u>
General Purposes	286.20	143.10
Tuition	<u>53.02</u>	<u>26.51</u>
<u>TOTAL DISBURSEMENTS</u>	676.22	338.11
Balance on Hand	<u>1,638.31</u>	
<u>TOTAL</u>	2,314.53	

STATISTICS

Assessed valuation 1929	246,745.00	
Tax Levy	800.00	400.00
Tax Rate per \$1000.00 Val.	3.26	
Pupils per school census	3	
Pupils Enrolled	2	
Class	Township Unit	

L I M E S T O N E T O W N S H I P S C H O O L SSTATEMENT FOR THE YEAR ENDING JULY 1ST, 1930Compiled by the Alger County Taxpayers' Association.BOARD OF EDUCATION

Matt Tomac, President	Kalle Waanenen, Secretary
John Knaus, Treasurer	Henry Tuuri, Trustee
Swan Naderson, Trustee	

FINANCIAL STATEMENTRECEIPTS

Balance on Hand July 1929	7,587.26
Primary School Fund	3,124.30
Library Fund	101.24
Tax Levy	11,252.00
Delinquent Tax	1,221.15
Turner Act	799.98
Tuition	90.00
<u>TOTAL</u>	<u>24,175.93</u>

DISBURSEMENTS

Teachers' Salaries	10,275.00
Library Books	75.00
Transportation	3,837.10
General Purposes	4,698.76
Equipment	996.34
Tuition	520.00
<u>TOTAL DISBURSEMENTS</u>	<u>20,397.29</u>
Balance on Hand	3,778.73
<u>TOTAL</u>	<u>24,175.93</u>

COST PER ENROLLED PUPIL	COST PER DAY'S ATTENDANCE
49.16	.339
36	.002
18.36	.127
22.46	.155
4.77	.034
2.49	.017
97.60	.674

STATISTICS

Assessed valuation 1929	572,575.00		
Tax Levy	13,000.00	62.20	.429
Tax Rate per \$1000.00 Val.	23.33		
Pupils per School Census	284		
Pupils Enrolled	209		
Days Attendance	30,291.5		
Teachers Employed	9		
Schools Operated	5		
Class	Township Unit		
Average Salary Per Teacher	1,141.67		
Enrollment per Teacher	25		

MATHIAS TOWNSHIP SCHOOLSSTATEMENT FOR THE YEAR ENDING JULY 1st, 1930Compiled by the Alger County Taxpayers AssociationBOARD OF EDUCATION

M. G. Kiser, President Ben Gregg, Secretary
 Julius Sivula, Treasurer Walter Cunningham, Trustee
 Kell Stine, Trustee

FINANCIAL STATEMENTRECEIPTS

Balance on Hand July 1929	7,507.87
Primary School Fund	5,761.90
Library Fund	186.71
Tax Levy	13,995.24
Delinquent Tax	2,227.15
Sundries	91.35
Interest	73.90
Tuition	390.00
Rural Agri. Aid Fund	4,200.00
Turner Act	5,016.16
Smith-Hughes Fund	888.06

<u>TOTAL</u>	<u>40,338.54</u>
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DISBURSEMENTS

	AMOUNT
Teachers' Salaries	10,350.00
Library Books	154.17
Transportation	5,559.20
General Purposes	5,480.98
Equipment	840.67

<u>TOTAL DISBURSEMENTS</u>	<u>22,385.02</u>
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Balance on Hand	17,953.32
<u>TOTAL</u>	<u>40,338.34</u>

	COST PER ENROLLED PUPIL	COST PER DAY'S ATTENDANCE
	56.57	.263
	55	.004
	19.64	.141
	19.37	.139
	2.97	.021
	<u>79.10</u>	<u>.568</u>

STATISTICS

Assessed Valuation 1929	487,725.00		
Tax Levy	16,000.00	56.54	.406
Tax Rate per \$1000.00 Val.	32.90		
Pupils per school census	345		
Pupils Enrolled	283		
Days Attendance	39,396		
Teachers Employed	9		
Schools Operated	3		
Class	Rural Agricultural		
Average Salary Per Teacher	1,150.00		
Enrollment per teacher	31		

MUNICIPAL TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JULY 1ST, 1930

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATION

R. A. Tearnan, President	F. E. Marsh, Secretary
R. M. Iglehart, Treasurer	Lucetta Tate, Trustee
W. C. Duffett, Trustee	

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July 1929	10,045.15
Primary School Fund	27,192.40
Library Fund	881.12
Tax Levy	100,447.86
Delinquent Tax	14,715.93
Sundries	2,141.42
Temporary Loans	30,000.00
Turner Act	11,140.22
Interest	387.09
 <u>TOTAL</u>	 <u>197,481.46</u>

<u>AMOUNT</u>	<u>COST PER ENROLLED PUPIL</u>	<u>COST PER DAY'S ATTENDANCE</u>
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DISBURSEMENTS

Teachers' Salaries	73,154.64
Library Books	1,694.34
Transportation	4,689.07
General Purposes	34,961.20
Interest	7,878.33
Equipment	6,897.26
Bonds	20,000.00

<u>TOTAL</u>	149,274.84	135.91	.849
Loans Repaid	30,000.00		
<u>TOTAL DISBURSEMENTS</u>	<u>179,274.84</u>		
Balance on Hand	18,206.62		
<u>TOTAL</u>	<u>197,481.46</u>		

STATISTICS

Assessed Valuation 1929	4,820,401.00		
Tax Levy	112,000.00	102.38	.636
Tax Rate per \$1000.00 Val.	23.24		
Pupils per School Census	1,659		
Pupils Enrolled	1,094		
Day's Attendance	176,021		
Teachers Employed	43		
Schools Operated	8		
Class	Township Unit		
Average Salary per Teacher	1,701.27		
Enrollment per Teacher	25		

ONOTA TOWNSHIP SCHOOLS
STATEMENT FOR THE YEAR ENDING JULY 1ST, 1930

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATION

Charles A. Gogorn, President Kate Rook, Secretary
Isaac Risku, Treasurer L. C. Jacobson, Trustee
Hazel N. Sortore, Trustee

FINANCIAL STATEMENT

RECEIPTS

Balance on Hand July 1929	1,657.69
Primary School Fund	1,208.90
Library Fund	39.17
Tax Levy	9,585.57
Delinquent Tax	209.43
Sundries	226.84
Temporary Loans	<u>2,500.00</u>
<u>TOTAL</u>	15,377.60

DISBURSEMENTS

	<u>AMOUNT</u>	<u>COST PER ENROLLED PUPIL</u>	<u>COST PER DAY'S ATTENDANCE</u>
Teachers' Salaries	4,300.00	78.18	.500
Library Books	16.09	.29	.002
Transportation	2,786.12	50.66	.324
General Purposes	3,405.39	61.92	.396
Interest	61.05	1.11	.007
Tuition	<u>110.00</u>	<u>2.00</u>	<u>.013</u>
<u>TOTAL</u>	10,878.65	194.16	1.242
Loans Repaid	2,500.00		
<u>TOTAL DISBURSEMENTS</u>	<u>13,178.65</u>		
Balance on Hand	2,198.95		
<u>TOTAL</u>	<u>15,377.60</u>		

STATISTICS

Assessed valuation	836,615.00		
Tax Levy	10,000.00	181.82	1.163
Tax Rate per \$1000.00 Val.	11.96		
Pupils per School Census	69		
Pupils Enrolled	55		
Days Attendance	8,596		
Teachers Employed	3		
Schools Operated	1		
Class	Township Unit		
Average Salary per Teacher	1,433.33		
Enrollment per teacher	18		

ROCK RIVER TOWNSHIP SCHOOLSSTATEMENT FOR THE YEAR ENDING JULY 1st, 1930Compiled by the Alger County Taxpayers' AssociationBOARD OF EDUCATION

J. J. Harsila, President
 Victor Lemippinin, Treasurer
 C. C. Brown, Secretary
 John Alkala, Trustee

FINANCIAL STATEMENTRECEIPTS

Balance on Hand July 1929	2,444.78
Primary School Fund	12,089.00
Library Fund	391.72
Tax Levy	19,829.97
Delinquent Tax	2,456.03
Sundries	204.10
Turner Act	20,592.15
Tuition	855.00
<u>TOTAL</u>	<u>58,862.75</u>

DISBURSEMENTS

	<u>AMOUNT</u>	<u>COST PER ENROLLED PUPIL</u>	<u>COST PER DAY'S ATTENDANCE</u>
Teachers' Salaries	21,190.00	39.54	.266
Library Books	460.53	.86	.006
Transportation	1,373.88	2.56	.017
General Purposes	11,139.54	20.78	.141
Equipment	1,623.00	3.03	.021
<u>TOTAL DISBURSEMENTS</u>	<u>35,786.95</u>	<u>66.77</u>	<u>.451</u>
Balance on Hand	23,075.80		
<u>TOTAL</u>	<u>58,862.75</u>		

STATISTICS

Assessed Valuation 1929	574,615.00		
Tax Levy	26,000.00	48.51	.321
Tax Rate per \$1000.00 Val.	42.96		
Pupils per School Census	734		
Pupils Enrolled	536		
Days Attendance	79,398		
Teachers Employed	19		
Schools Operated	9		
Class	Township Unit		
Average Salary per Teacher	1,115.26		
Enrollment per Teacher	28		

The following is a comparative statement of the Primary school aid received by the several school districts in 1930 as compared with 1929.

	<u>1930</u>	<u>1929</u>	<u>INCREASE</u>	<u>DECREASE</u>
Au Train Township	2,437.12	2,323.60	113.52	
Burt Township	3,691.52	3,422.60	268.92	
Grand Island Township	125.44	78.50	46.94	
Limestone Township	4,659.20	3,124.30	1,534.90	
Mathias Township	6,110.72	5,761.90	348.82	
Munising Township	29,585.92	27,192.40	2,393.52	
Onota Township	1,182.72	1,208.90		26.18
Rock River Township	<u>13,350.40</u>	<u>12,089.00</u>	<u>1,261.40</u>	
Total	61,143.04	55,201.20	5,941.84	

TURNER BILL APPORTIONMENT FOR 1930

Limestone Township	799.98
Mathias Township	5,016.16
Munising Township	11,140.22
Rock River Township	<u>20,592.15</u>
Total	<u>37,548.51</u>

This is the first year that appropriations have been made under the Turner Act and as noted above our proportion amounted to 37,548.51. The total for this year from the Primary School Fund and the Turner Bill is 98,691.55, and against this total State tax paid by this County is \$31,326.05.

Payments for 1931 under the Turner Act will be made on the same basis as on the year previous but there is some sentiment in the Legislature for some changes in this Act. Whether this will increase or decrease the payments made to the school districts in this County cannot be forecast at this time.

The following comments are made on the preceeding school reports:

AU TRAIN TOWNSHIP SCHOOLS

This township started the year with a substantial cash balance and accordingly a reduction of \$2,000.00 was made in the tax levy. After the opening of school in September it was found necessary to put on an additional teacher at the Au Train school which will made a substantial increase in their expense. If it is found necessary to continue this teacher next year their tax levy will necessarily increase.

BURT TOWNSHIP SCHOOLS

The cost per pupil this year shows a large decrease from the previous year due to the new building having been constructed in 1929. Expenditures on building and grounds for 1930 amounted to \$4,552.88 compared with \$119,320.29 for 1929. The tax levy for 1930 is the same as for the previous year, \$33,000.00. It was first planned by the Board of Education to increase this to \$35,500.00, but through negotiations with the school board members we were successful in getting this \$2,500.00 reduction.

Teachers' salaries in this school cost \$97.25 per enrolled pupil, and compared with Mathias township, which is also a rural agricultural school, the cost is \$36.57. These facts have been pointed out to various school board members many times and last year salaries were not increased at the same rate as formerly, new teachers were hired at a lower rate and it is the intention of the present board to continue to gradually reduce expenses in that way.

MATHIAS TOWNSHIP SCHOOLS

This is a rural agricultural school and due to the fact that their main building has never been large enough to accommodate the total school population, they have operated two buildings in the village of Trenary and one building three miles north of Trenary on the road to Traunik. This arrangement was not very satisfactory because the older children had to be transported to the Trenary school and some of the younger children had to be transported from near Trenary to the North school. The State department of public instruction has for a number of years been urging the school officials to make arrangements to make their school a thoroughly consolidated school by getting them all into one building. Accordingly, in the Spring of 1930 a petition was circulated calling for a special election to vote on a bond issue to finance an addition to their main building. This election was held on May 10th, and was defeated by five votes. Later a petition was filed with the school board requesting another election which was held on June 5th, and it was carried by sixteen votes. This election authorized the school board to issue bonds not to exceed \$30,000.00 and it will be retired over a period of five years, the first payment becoming due February 1, 1932. The addition that they are making to their building, with the equipment, will cost \$45,000.00 and the additional funds over the bond issue amounting to \$15,000.00 are provided from their current surplus and aid received under the Turner Bill.

Their total operating expense amounts to approximately \$23,000.00 and the bonds and interest will amount to \$6,900.00, making a total of \$29,900.00 to be paid from tax levies. It is estimated that they can finance this program due to the increased aid under the Turner bill without increasing the tax levy.

MUNISING TOWNSHIP SCHOOLS

The tax levy for 1930 shows a reduction of \$6,000.00 from 1929.

Teachers' salaries in Munising average higher than other Upper Peninsula towns of about the same size. One reason for this is that they have had a fixed schedule for increasing teachers who stay a number of years, and have been successful in keeping quite a large proportion over a number of years. It is the present intention of the school board to change this schedule and thus gradually reduce the average pay per teacher.

ONOTA TOWNSHIP SCHOOLS

This school district made a very substantial reduction in expenses for the year ending in July, 1930, as compared with the previous year. The expense for 1929 was \$18,752.63 and for 1930, 10,678.65, a decrease of \$8,083.88. The last bond amounting to \$5,333.33 was retired in 1929 and when this is deducted the decrease in other operating expenses is \$4,750.55.

This school district has two factions, one of which is very extravagant and the other much more conservative and during the last year the conservative element has been in control. At the election in July last, control was won over by the other side and we can accordingly expect some more extravagance. Mrs. E. H. Sortore, wife of the superintendent of schools, was elected a school trustee. At that time her husband had not been hired but she was successful in getting him returned. After school opened, the Secretary of the school board refused to issue orders for his pay, contending that he had been hired illegally. Mandamus proceedings were started and the Court ruled that he had performed certain work and must be paid accordingly. The legality of the contract was not passed on and this matter has been taken up with the Department of Public Instruction but there has been no action up to this time.

DELINQUENT TAXES

Delinquent returns were higher in 1929 than for the previous year. The total amount returned delinquent in the County is \$59,123.23 or 12.28 per cent, compared with \$57,926.55 or 11.35 per cent for the previous year. Statement by assessment districts is as follows:

	<u>TOTAL TAXES LEVIED</u>	<u>RETURNED DELINQUENT</u>	<u>PERCENT DELINQUENT</u>	
			1920	1928
Au Train Township	24,048.60	2,728.30	11.34	8.29
Burt Township	72,672.70	9,114.27	12.54	7.83
Grand Island Township	4,192.28	35.65	.85	.61
Limestone Township	32,472.30	4,367.31	13.45	12.16
Mathias Township	29,407.69	3,679.78	12.51	18.07
Munising Township	65,785.42	10,713.17	16.29	16.40
Rock River Township	44,077.58	10,452.58	23.71	21.79
Onota Township	35,585.71	1,651.77	4.64	4.77
Munising City	<u>173,347.09</u>	<u>16,380.40</u>	<u>9.45</u>	<u>9.27</u>
Total	481,589.37	59,123.23	12.28	11.35
" 1928	510,180.60	57,926.55	11.35	
" 1927	559,887.05	66,503.38	11.88	
1929 Del nquent Rea. Property Personal Property Total		58,301.60 821.63 <u>59,123.23</u>		

CONCLUSION

In closing we wish to say that we feel that the work has progressed very satisfactorily during the year and that the saving to the taxpayers is greater than the total of particular items which can be pointed out. This is due to the fact that the moral effect of keeping a check on public expenditures has a tendency to sort out many unnecessary and extravagant items.

Constructive suggestions of criticisms are always helpful and we are glad to hear from you on any subject pretaining to this work.

Respectfully submitted,

J. I. Keeton, Manager.