

ANNUAL FINANCIAL STATEMENT

Of the County of Valley, State of Montana,
For the Year Ending Nov. 30, 1919.

To the Honorable Board of County Commissioners of Valley County, Montana.

Gentlemen: In accordance with the provisions of Section 2953 of the Revised Codes of the State of Montana, I have the honor to submit herewith my annual financial statement for the fiscal year ending November 30th, 1919.

Respectfully submitted,
C. W. KAMPFER,
County Clerk & Recorder.

GENERAL INFORMATION.

Class of County, as determined by the Board of County Commissioners, based on 1918 valuations—County of the 5th class.

Valuation of property subject to taxation for the year 1919:		
Actual	Assessed	
Valuation	Valuation	
Real Property	\$13,363,363.00	\$3,009,008.90
Personal Property	12,415,877.00	4,613,507.01
Railroad Property	4,566,244.00	1,811,595.00
Telephone and Telegraph Property	63,853.79	25,541.60
Total of all property assessed	\$30,409,337.79	\$9,460,016.51

COUNTY COMMISSIONERS.

Name	Compensation	Term Expires
Peter A. West	\$8.00	1921
Carl J. Anderson	8.00	1923
Calvin H. Pippin	8.00	1925

COUNTY OFFICERS.

Office	Name	Salary	Term Expires
Treasurer	C. F. Turner	\$2,500.00	1921
Clerk & Recorder	C. W. Kampfer	2,000.00	1921
Clerk of Court	Oscar S. Cutting	2,000.00	1921
Auditor	H. G. Wolking	1,750.00	1921
County Attorney	Carl D. Borton	2,000.00 1/2 pd by state	1921
Sheriff	C. W. Powell	2,750.00	1921
County Superintendent	Nellie Johannott	1,500.00	1921
Assessor	H. O. Gamas	1,800.00	1921
Surveyor	W. H. Mann	\$7.00 per diem	1921
Coroner	Chas. E. Peterson	Fee	1921
Public Administrator	Otto M. Christinson	Fee	1921

COUNTY TAX LEVIES FOR THE YEAR 1919.

General Fund	5 mills	\$46,782.70
Road Fund	5 mills	42,628.76
Poor Fund	1 mill	9,356.54
Bridge Fund	1 1/2 mills	14,034.81
Contingent Fund	4 mills	37,426.18
Bond Sinking Fund	2 1/2 mills	23,391.35
Gopher Fund	1/4 mill	2,317.55
Agriculture & Extension work	1 mill	4,678.27
Land Classification	1 mill	2,356.54
Special Road Taxes assessed		7,392.00
Special Poor Taxes assessed		8,182.00
Total Levies for County Purposes		\$205,544.70

TRUST AND AGENCY LEVIES FOR THE YEAR 1919.

Sinking Fund, Chapter 21-14 Assembly	1/4 mill	\$ 1,182.97
Livestock Com. Fund	1 mill	1,376.03
State Livestock Sanitary Board	1/2 mill	688.01
State Purposes	2 1/2 mills	23,659.02
State Bond Sinking Fund	1/4 mill	2,356.54
State Insane Asylum & Tuberc. Imp. Board	1-20 mill	473.19
Chapter 105 16th Assembly	1-20 mill	473.19
County High School	2 mills	18,713.08
General School Fund	6 mills	56,760.70
Hinsdale Fire District	10 mills	1,792.06
Town of Nashua	15 mills	2,246.59
Hall Insurance		1,455.80
Total Levies		\$111,386.59

LANDS AND BUILDINGS, FURNITURE AND FIXTURES.

Court House	\$26,765.04	\$17,241.68
Hospital	8,920.82	2,362.47
Poor Farm	4,779.65	1,240.76
Jail at Glasgow	15,000.00	449.55
Jail at Hinsdale	800.00	47.00
Jail at Nashua	1,067.05	21.55
Jail at Opheim	499.00	116.15
County Fair	16.75	
Total	\$57,848.11	\$20,341.16

BRIDGES.

1 Glasgow, Milk River, steel	\$ 4,687.60
2 Hinsdale, Milk River, steel	5,935.40
3 Nashua, Milk River, steel	8,333.50
4 West Hinsdale, Milk River, steel	5,856.45
5 Adam Lenz, Milk River, steel	8,515.40
6 Whatley, Milk River, steel	8,515.40
7 Paisley, Milk River, steel	8,510.00
8 Vandalia, Milk River, steel	8,780.00
9 Tampico, Milk River, steel	9,262.00
10 Beaverton, Milk River, steel	4,820.00
11 Rock Creek, Milk River, steel	4,725.40
12 Willow Creek, Milk River, steel	3,781.00
13 Buggy Creek, Milk River, steel	1,240.00
14 Cherry Creek, Milk River, steel	2,380.00
15 Barr, Willow Creek, steel	4,498.00
16 Beaver Creek, Price's Crossing, steel	3,455.00
17 Ash Coulee Bridge, steel	1,282.00
18 Hay Coulee Bridge, steel	1,030.00
19 Deer Creek (Duck), steel	1,000.00
20 Cherry Creek Bridge, steel	855.50
21 Beaver Creek Bridge	2,915.80
Total	\$100,378.35
177 Small Wooden Bridges	65,791.74
12 Small Wooden Bridges built in 1919	14,856.09
Total Valuation of	\$181,026.18

SUMMARY OF RESOURCES AND LIABILITIES.

Resources.	
Current Assets:	
Cash on hand November 30th, 1919	\$175,391.27
Taxes Receivable	134,426.89
Livestock	344.05
Stores (Road and Bridge material)	10,534.31
Stores (Court House supplies)	300.00
Tools and Machinery	14,307.11
Land acquired by Tax Deed	561.05
Fixed Assets:	
Lands and Buildings	\$ 57,848.11
Furniture and Fixtures	20,341.16
New Roads	128,806.81
Bridges	181,026.18
Ferries	3,900.00
Total County Assets	\$724,913.98
Liabilities.	
Current Liabilities:	
Warrants Outstanding	\$ 33,940.24
Undistributed Personal Taxes	3,327.15
Fixed Liabilities:	
Bonds Outstanding	\$454,000.00
Reserves:	
For Uncollectable and Erroneous Taxes	6,760.31
For Depreciation	60,196.48
Revenue Accumulations (Surplus):	
Balance of Beginning of Year	\$ 95,666.20
Excess of Revenue over Expense	71,023.60
Total County Liabilities	\$724,913.98
REVENUE ACCUMULATIONS (SURPLUS) ACCOUNT.	
Balance Revenue Accumulations beginning fiscal year	\$ 95,666.20
Revenue Taxes (Authorized) and Penalty on Delinquent Taxes	231,576.43
Miscellaneous Revenue per Ledger Account	24,634.91
Interest Received on Deposits	6,281.66
Collections and Commercial Revenue	13,004.51
Extraordinary Gains—Refunds	2,168.61

Bond Sold Account	27.04
Tax Receivable	89.52
Amount of County Warrants Cancelled during the Year	613.18
Total	\$374,062.06
Charged Against Revenue Accumulations Account During Year:	
Net Expenses for Year 1919, per General Ledger	\$172,951.24
Interest paid on Bonds and Warrants	20,841.92
Bond Sold Account	27.04
Depreciation Charges on County Property	13,552.06
Balance Revenue Accumulations at End of Year 1919	166,689.80
Total	\$374,062.06

RECEIPTS—Classified by Source.

General Revenue:	
Current Taxes, County Portion	\$151,797.78
Delinquent Taxes, Original Levy	19,797.92
Penalty on Delinquent Taxes	3,375.95
Miscellaneous Revenue:	
Publications and Fees on Delinquent Taxes	683.08
Special Poor (not included in Tax Roll)	278.00
Special Road (not included in Tax Roll)	1,853.24
Fees and Charges Collected:	
Clerk & Recorder	\$ 15,101.90
Sheriff	1,306.03
Clerk of Court	3,934.00
Licenses and Permits:	
Liquor	\$ 28.00
Cigarettes	350.00
Pool and Billiards	327.56
Theatres	12.50
Butchers	24.00
Other Miscellaneous Revenue:	
Balance on Taxes	\$ 153.09
Tax Sale Certificate Tax Deed	22.00
Institute	22.13
Migratory Stock	834.39
Fair Receipts	110.00
Miscellaneous	138.45
Interest on General Deposits	1,280.06
Interest on Delinquent Tax Collections and Sales	2,829.51
Collections for Care of Patients	3,452.15
Ferries	5,063.16
Poor Farm:	
Collections for Care of Inmates	\$ 57.40
Rent	62.52
Unclassified:	
Sale of Gopher Poison	\$ 1.70
Refunds—Incoming:	
Clerk & Recorder	\$ 33.50
Sheriff	118.80
County Buildings	51.00
Elections	15.90
County Hospital	1,853.33
Bridges	69.08
Principal:	
Refunding Principal Bonds	\$ 96,000.00
Reduction of Capital Outlay:	
Hospital Furniture and Fixtures	\$ 663.33
New Bridges	366.08
Poor Farm Furniture and Fixtures	1,197.20
Livestock	720.70
Transfers:	
Between County Funds	\$ 6,398.87
Between Trust & Agency Funds	64,701.30
Undistributed Personal Taxes	4,745.29
Protested Taxes	7,469.74
TRUST & AGENCY RECEIPTS.	\$29,897.36

Supplies	753.72
Telephones	1,002.51
Other Expenses	342.16
Rents for Offices Used by Officials	819.81
Elections:	
Registration Supplies and Expenses	\$ 216.95
Judges and Clerks	1,297.20
Printing, Stationery	1,224.97
Rent	40.00
Postage, Drayage and Express	273.86
Legal Publications	81.84
Posting Notices	392.75
Other Expenses	44.72
Board of Health:	
Salary of Secretary	\$ 1,500.00
Other Salaries and Wages	105.00
Fumigation and Sanitation Supplies	81.65
Vital Statistics	467.30
Printing, Postage and Stationery	42.50
Traveling Expenses	36.00
Other Expenses	32.45
County Hospital:	
Salaries and Wages	\$ 5,521.67
Light, Heat and Water	645.90
Repairs and Insurance	162.37
Drugs and Supplies	3,779.11
Rent, Detention Hospital	500.00
Other Expenses	600.09
Highways:	
Inspection and Viewing	\$ 683.25
Labor and Teams	6,055.84
Material	155.07
Machine Repairs	346.56
Machine Supplies	151.40
Miscellaneous Indirect	82.40
Bridges:	
Inspecting and Viewing	\$ 43.90
Labor and Teams	1,884.97
Material	1,026.05
Machine Repairs	65.05
Machine Supplies	39.50
Miscellaneous Indirect	120.39
Ferries:	
Salaries of Ferryman	\$ 1,798.38
Repairs and Replacement	417.00
Supplies	161.26
County Poor Farm:	
Salaries and Wages	\$ 510.00
Light, Heat and Water	129.20
Building Repairs and Insurance	39.29
Repairs, Tools and Machinery	1.90
Burial Expenses, Inmates	40.00
Supplies	738.09
Telephone	15.00
Expense Auction Sale	110.13
Outside Poor:	
Supplies, Rent and Care	\$ 7,680.59
Burial Expenses	120.00
Care of Poor in Outside Institutions:	
Board and Care	\$ 915.10
Physician	15.00
County Physician:	
Salaries	\$ 875.00
Traveling Expenses	1.50
Other Physicians	124.00
Care of Insane:	
Conveyance by Sheriff	\$ 136.75
Doctors' Examinations	75.00
Care Delinquent and Dependent Children:	
Bureau of Child and Animal Protection Exp.	\$ 134.10
Care of Prisoners:	
Board of Prisoners	856.50
Light, Heat and Water for Jail	192.65
Repairs on Jail	84.55
Supplies for Jail	117.60
Supplies for Prisoners	42.45
Counsel Defending Prisoners	200.00
County Superintendent:	
Salaries	\$ 2,761.45
Traveling Expenses	459.58
Printing, Postage and Stationery	486.65
Examinations	97.10
Other Expenses	12.50
County, State and Other Fairs:	
Premium Awards and Expenses	\$ 1,300.33
Gathering Exhibits	170.52
Salaries and Repairs	90.05
Freight	64.22
Printing and Advertising	50.36
Damages and Judgments, (County Auditor Stores)	\$ 1,675.48
County Agency:	
Salaries	\$ 3,197.84
Printing, Postage and Stationery	192.55
Other Expenses	1.00
Unclassified: Industrial Accident Board.	
Premium Accident	\$ 145.90
Boiler Inspecting	5.00
Unclassified:	
Widows' Pensions	\$ 520.00
Local Exemption Board:	
Salaries	\$ 25.00
Stationery and Supplies	2.95
Other Expenses	11.80
Public Administrator:	
Bond	\$ 40.00
Printing, Postage and Stationery	65.00
Payment on Slaughtered Animals	\$ 105.00
Gopher Extermination:	
Poison Material	\$ 7,857.98
Extermination Work	927.80
Freight and Drayage	333.59
Printing and Postage, Stationery	112.50
Other Expenses	52.39
Less Refunds	\$ 174,197.81
Total Departmental Expense	\$172,951.24

State	\$ 29,897.36
Cities and Towns	68.86
General School Funds	66,824.05
District School Funds	111,627.85
High School Funds	15,247.15
Irrigated Districts	4.35
Redemptions	887.55
District Court Deposits	1,547.77
Protested Taxes	7,445.32
Hinsdale Fire District	1,369.45
Nashua Fire District	2,057.38
Hinsdale Sewer	877.23
Hinsdale Light & Water	2,055.87
Oswego Light	858.36
State Examiner	150.00
PAYMENTS CLASSIFIED BY PURPOSE.	\$240,908.53
Refunds:	
Tax Roll	\$ 64.60
Special Poor	62.60
Com. on Sales of Land After Passage of New Law	416.26
GENERAL GOVERNMENT.	\$ 543.46
County Commissioners:	
Salaries and Per Diem	\$ 3,163.50
Mileage and Traveling Expenses	1,102.60
Printing Proceedings	1,362.58
Witness Fees	82.00
Other Expenses	325.84
Clerk & Recorder:	
Salaries	\$ 14,448.02
Printing, Postage and Stationery	1,830.18
Legal Publications	4.50
Other Expenses	199.50
Treasurer:	
Salaries	\$ 5,195.14
Printing, Postage and Stationery	1,400.86
Legal Publications	1.10
Other Expenses	499.3