

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

1484

MAINE PUBLIC DOCUMENTS

1944-1946

(in three volumes)

VOLUME III

40

STATE OF MAINE



FINANCIAL REPORT

For Period
July 1, 1944 to June 30, 1945

DEPARTMENT OF FINANCE
Bureau of Accounts and Control

J. J. ALLEN, STATE CONTROLLER

CONTENTS

General Comments	4
Organization Chart	7
State Statistics	8
Combined Funds	11
General Fund	17
Highway Fund	59
Unemployment	73
Special Revenue	77
Bond Proceeds	87
Public Service	93
Working Capital	107
Trust Funds	115
Independent Agencies	123

STATE OF
MAINE



FINANCIAL
REPORT

For Period
July 1, 1944 to June 30, 1945

DEPARTMENT OF FINANCE
Bureau of Accounts and Control

J. J. ALLEN, STATE CONTROLLER

J. J. ALLEN
STATE CONTROLLER



State of Maine
Department of Finance
Bureau of Accounts and Control
Augusta

December 10, 1945

To Governor Horace Hildreth and
Members of the Executive Council

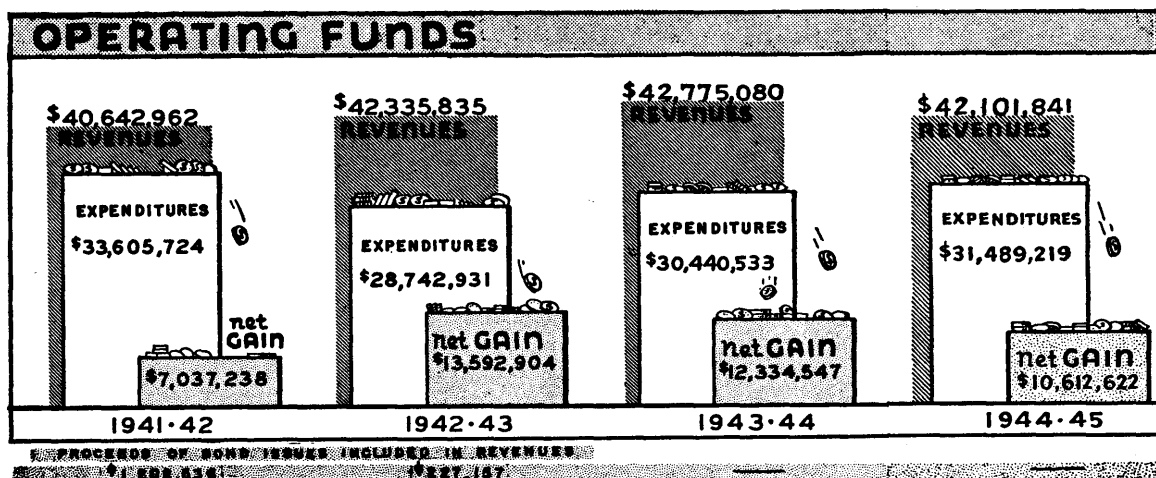
Gentlemen:

We submit herewith the annual report of the State Controller showing the financial condition of the several funds of the State of Maine as of June 30, 1945, and their financial operations for the year ended June 30, 1945.

It is hoped that the charts and graphic illustrations will contribute much to making the report more readable and understandable.

J. J. Allen
State Controller

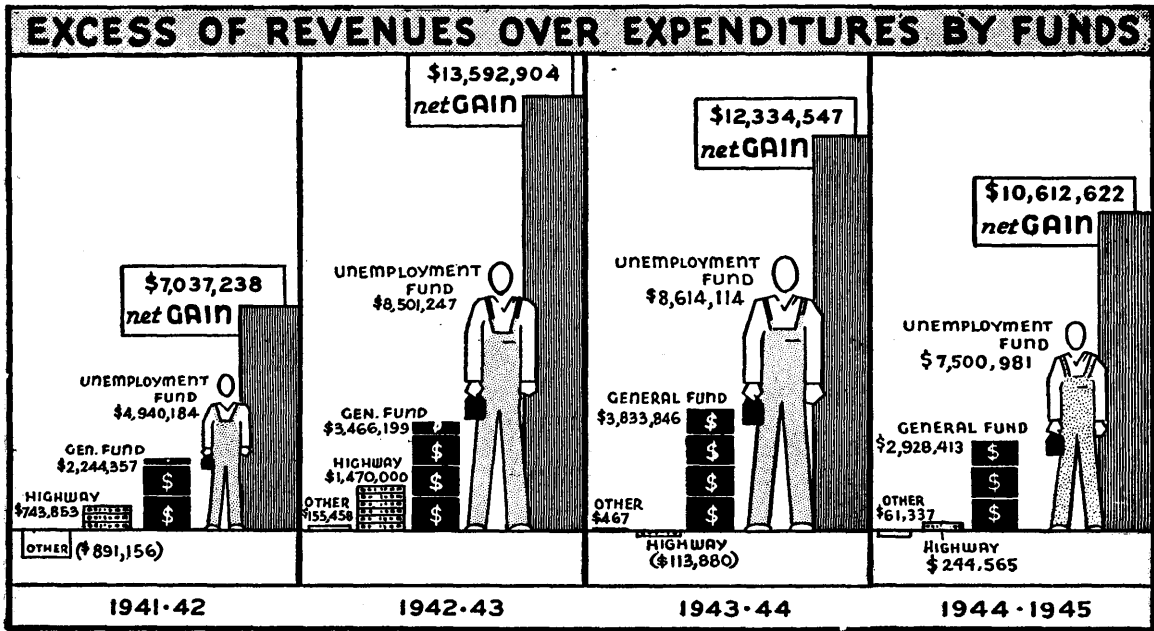
GENERAL COMMENTS ON MAINE'S OPERATING FUNDS



Summary

The wartime pattern of revenues and expenditures which became apparent two years ago continued in the year just ended. The war economy brought abnormally high revenues, particularly from liquor and the employer's tax for unemployment compensation and abnormally low expenditures particularly for highways, unemployment compensation and general relief. The net profits from liquor and beer of approximately \$6,700,000 were slightly in excess of last year's record earnings. Although, due to the experience rating law which became effective on July 1, 1943 and a general decline in payrolls, revenue from the employer's tax for unemployment compensation dropped over \$1,000,000 from the previous year, it remained at a high level and continued to be the largest single source of revenue. Grants from the Federal Government decreased approximately \$400,000, largely reflecting the curtailment of the highway construction program. Cigarette tax revenue declined approximately \$230,000 from last year reflecting the wartime shortage of cigarettes. The gasoline tax and motor vehicle registrations showed unexpected increases of approximately \$330,000 and \$95,000 respectively.

The increases in expenditures were fairly general, the largest increases being in General Administration in the amount of \$267,757 reflecting the expenditures for the legislative session and Health, Welfare and Charities in the amount of \$749,423, largely reflecting increased expenditures for Old Age Assistance. Unemployment compensation payments increased \$245,152. The largest decrease in expenditures was \$375,000 in Debt Retirement.

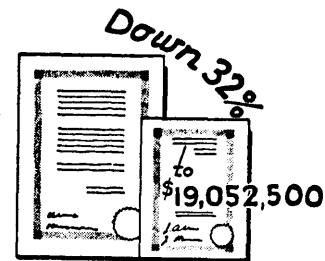


The excess of revenues over expenditures was \$7,500,891 in the Unemployment Compensation Fund; \$2,928,413 in the General Fund; \$244,565 in the Highway Fund; and \$103,839 in Other Special Revenue Funds. Deficits of toll bridges and the Kennebec Bridge Sinking Fund are discussed under Public Service Enterprises.

In the case of the General Fund, the excess of revenues over expenditures in the amount of \$2,928,413 increased the Unappropriated Surplus at June 30, 1945 to \$5,767,455, the largest it has been for many years. Effective as of July 1, 1945, the Legislature has set aside \$990,000 of this amount to increase the Post War Public Works Reserve to \$1,940,000 and has made appropriations totaling \$1,854,476 for capital or other non-recurring expenditures which will reduce this surplus, as of July 1, 1945, to \$2,922,979.

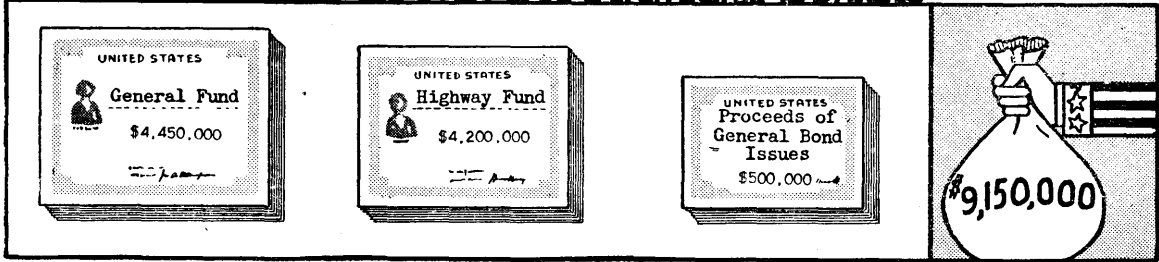
State Indebtedness

There were no temporary loans during the year and no bonds were issued. \$1,939,000 of bonds outstanding were retired, cutting the outstanding bonded indebtedness to \$19,052,500 at June 30, 1945, the lowest amount at any year end since 1928. In the past four years, the bonded debt of the State has been reduced \$9,056,000 or approximately 32%. During the past year, the ninety-second Legislature authorized the reissue, during the current biennium ending June 30, 1947, of \$3,453,000 of highway and bridge bonds for the purpose of raising funds to match Federal aid funds for the construction of State highways and bridges. The amount authorized for reissue equals the amount of bonds maturing during the biennium.



Under legislation passed by the ninety-first Legislature, the State can invest in short term U. S. Government bonds cash not needed to meet current obligations. At the year end, \$9,150,000 had been invested in U. S. Government bonds having a maturity of less than one year. This investment produced an income of \$82,464 during the year which these funds would not otherwise have had. In addition, \$2,960,150 of Trust Fund investments are in longer term War Bonds. The State has thus been able to assist substantially in war financing as well as to make profitable use of funds temporarily not needed.

Investments in U.S. Government Bonds



Earmarked Revenues

Past years' reports discussed the earmarking of revenues and recommended that legislation be directed toward the elimination of earmarking specific revenues for special purposes. The ninety-second Legislature unearmarked several revenues so that they now credit directly to the General Fund to be available for general use. The larger revenues unearmarked were those formerly earmarked for the Department of Education and the Cigarette Tax.

Accounting Principles

This report is prepared on a modified accrual basis of accounting. The revenues, except interest, of all funds are accounted for on an accrual basis; expenditures include all invoices applicable to the year's operations received through July 19. Known major commitments are provided for through the Reserve for Authorized Expenditures. Interest revenues and expenditures are recorded as received or paid. Inventories and fixed assets are not recorded except in certain Public Service Enterprises and Working Capital Funds.

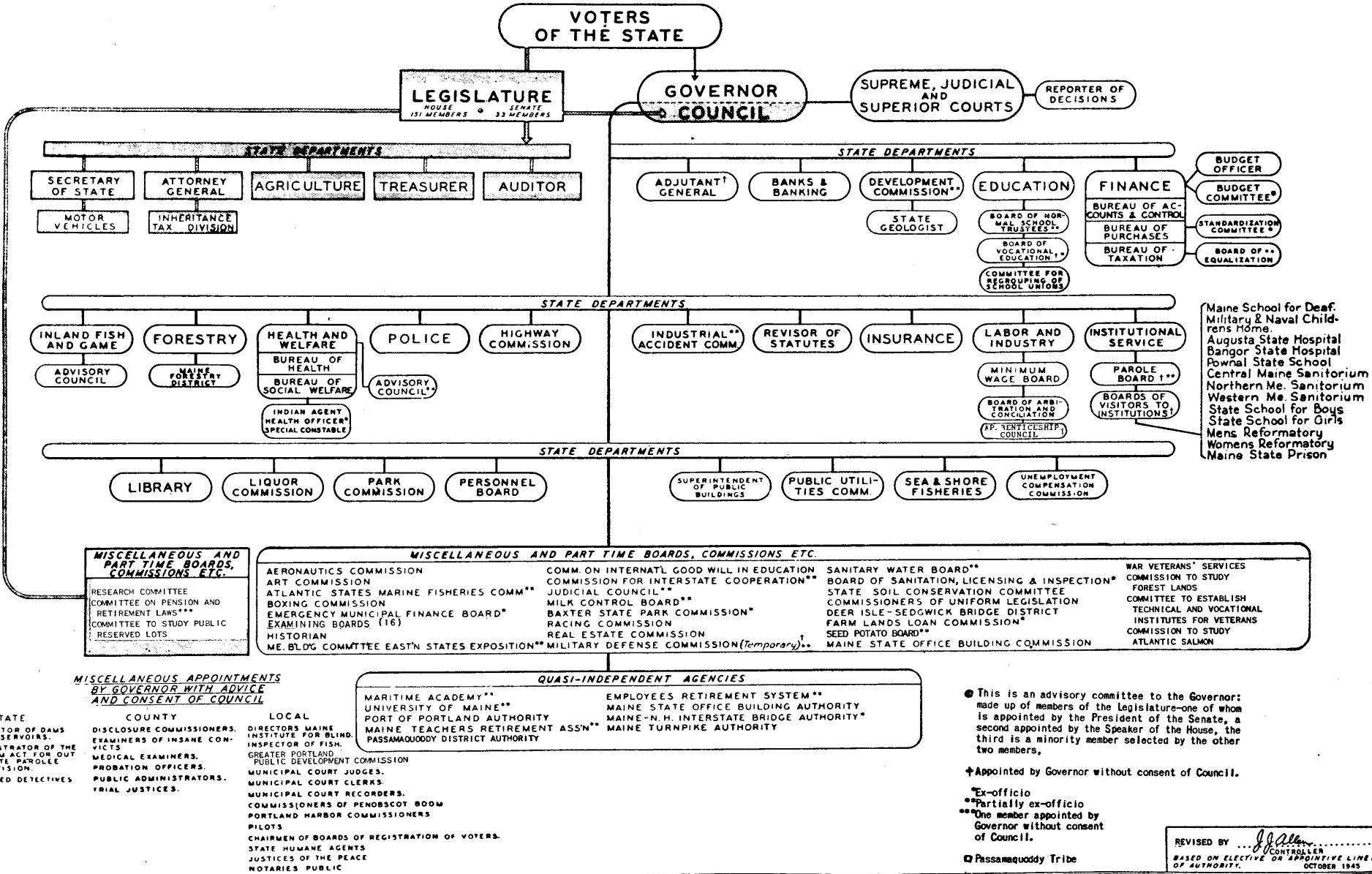
While many improvements have already been made in State accounting and reporting, there are several major items still to be completed. The ninety-second Legislature has wisely provided for inventorying and recording the fixed assets of the State in a continuing property record and for the installation of institutional cost accounting. Specialized personnel required for these jobs have not yet been obtained but it is expected that they will be found in the near future. Provision should be made for recording encumbrances at the time the obligations are incurred. Highway Department accounting should be revised to reduce the detail, avoid duplication and provide adequate operating information. Some progress has been made in this direction which will be continued during the biennium.

Individual Funds

Further details regarding the year's operations are discussed by individual funds.

STATE OF MAINE

Organization Chart of State Government



Maine School for Deaf,
 Military & Naval Child-
 ren's Home,
 Augusta State Hospital
 Bangor State Hospital
 Pownal State School
 Central Maine Sanatorium
 Northern Me. Sanatorium
 State School for Boys
 State School for Girls
 Mens Reformatory
 Womens Reformatory
 Maine State Prison

● This is an advisory committee to the Governor; made up of members of the Legislature—one of whom is appointed by the President of the Senate, a second appointed by the Speaker of the House, the third is a minority member selected by the other two members.
 † Appointed by Governor without consent of Council.
 ‡ Ex-officio
 †† Partially ex-officio
 ††† One member appointed by Governor without consent of Council.
 † Passamaquoddy Tribe

REVISED BY *J. J. Allen*
 CONTROLLER
 BASED ON ELECTIVE OR APPOINTIVE LINE OF AUTHORITY.
 OCTOBER 1945

MISCELLANEOUS STATISTICS

STATE OF MAINE

Admitted as State	1820
Population (1940 Census)	847,226
Rank in Population Among States (Census Bureau)	35th
Percent Urban Population (Census Bureau)	40.5%
Population Per Square Mile	26

AREA OF STATE

(Based on the 1940 U. S. Census Report)

	Square Miles
Developed Areas	388
Barren Land	1,110
Agricultural Land	3,315
Inland Waters	1,447
Forest Land	26,068
Total Area	32,328
Rank in Area Among States (Census Bureau)	38th
Local Governments (From State Tax Assessor)	
Number of Counties	16
Number of Cities	21
" " Towns	412
" " Plantations	60
Total Organized Municipalities	493
Number of Unorganized Wild Land Townships	395

STATE VALUATION

December 31, 1944

(From State Tax Assessor)

Real Estate of Cities, Towns and Plantations	\$553,806,331
Personal Estate of Cities, Towns and Plantations	107,712,468
Real Estate in Unorganized Wild Land Townships	44,204,520
Timber and Grass on Public Lands	1,353,194
	\$707,076,513
Polls Assessed	196,667
Valuation per Capita	\$ 836
National Average (1939)	\$1,095
State Tax Rate (in effect since 1933)	\$ 7.25 per \$1,000
Average Rate of Municipal Taxation	\$ 52.56 per \$1,000

MISCELLANEOUS STATISTICS

STATE OF MAINE

MILEAGE OF PUBLIC HIGHWAYS

December 31, 1944

State Highways	2,989
State Aid Highways	6,337
Third Class Highways	1,764
Town Ways	10,698
Miscellaneous	135
	<hr/>
Total Mileage	21,923

Number of Registered Motor Vehicles (1944 Registration year) 210,795

LEGISLATURE

Members of Senate	33
Members of House	151

PER CAPITA

State Revenues per Capita (including liquor revenues, Federal grants, employers' unemployment tax, etc.)	\$49.69
State Real Estate Tax per Capita	6.03
State Expenditures per Capita	37.17
(Difference between Revenues and Expenditures due largely to high unemployment compensation revenues and low expenditures)	
State Bonded Debt per Capita	22.49

These figures have been taken from sources believed to be reliable but have not been verified by the Controller.

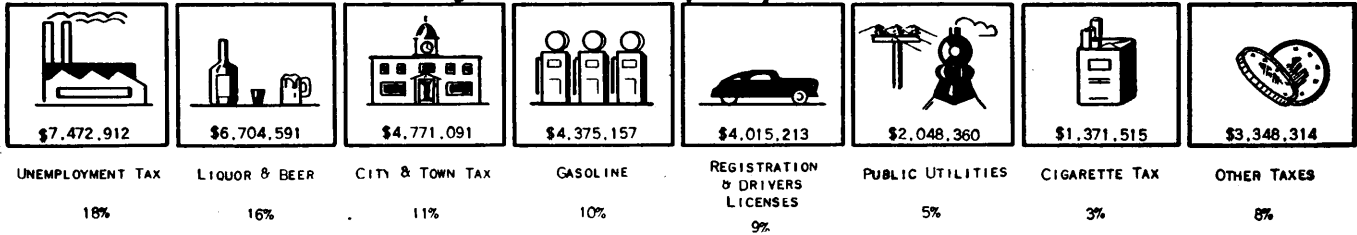
COMBINED STATEMENTS

Contents

Schedule	Page
I Consolidated Comparative Statement of Revenues and Expenditures	13
II Balance Sheets and Comparative Combined Balance Sheet	14-15
III Summary of Bonded Debt	16
IV Bonds Authorized but Unissued	16

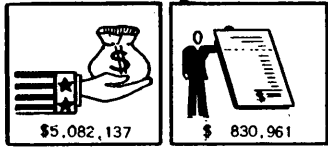
OPERATING FUNDS

From Taxes and Liquor Monopoly



WHERE THE MONEY CAME FROM

Other Sources

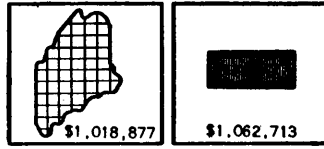


FEDERAL GRANTS SERVICE CHARGE FOR CURRENT SERVICES



80% Came From
TAXES and LIQUOR
\$34,107,153

Other Sources



COUNTIES, CITIES & TOWNS OTHER REVENUES



\$7,994,688

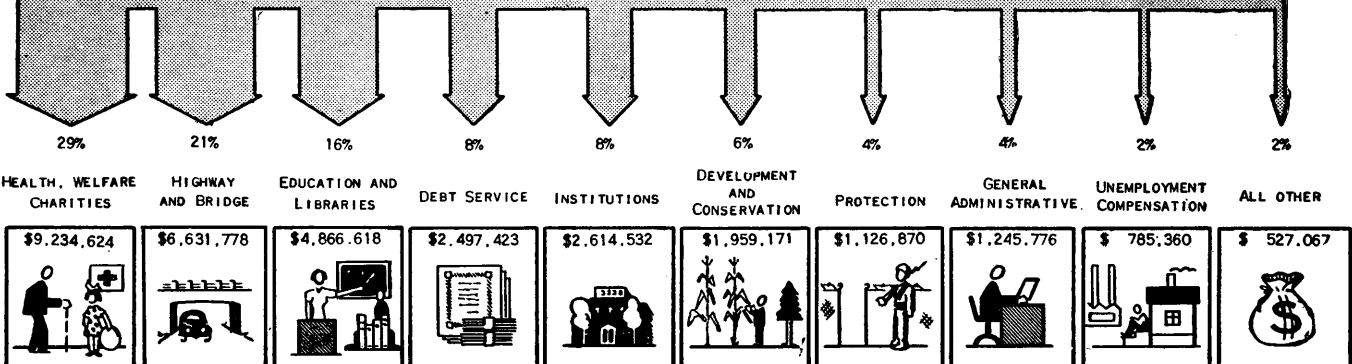
20%
Came From
OTHER SOURCES

**EXCESS OF REVENUES
OVER EXPENDITURES**
\$10,612,622

Revenues
\$ 42,101,841

Expenditures
\$31,489,219

WHERE THE MONEY WENT



**OPERATING FUNDS
CONSOLIDATED COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 1945**

**General Fund, Highway Fund, Unemployment Compensation Fund, Other Special Revenue Funds
and Proceeds of General Bond Issues**

REVENUES

SCHEDULE I

	This Year		Last Year	
	Amount	%	Amount	%
State Tax on Cities and Towns	\$ 4,771,091	11.33	\$ 4,771,091	11.15
State Tax on Wild Lands	330,293	.78	335,193	.78
Inheritance and Estate Taxes	813,476	1.93	759,336	1.78
Gasoline Tax (Net)	4,375,157	10.39	4,042,213	9.45
Taxes on Public Utilities	2,048,360	4.87	1,931,887	4.52
Taxes on Insurance Companies	891,225	2.12	816,421	1.91
Motor Vehicle Registrations and Drivers' Licenses	4,015,213	9.54	3,919,294	9.16
Hunting and Fishing Licenses	445,051	1.06	409,922	.96
Employers' Tax for Unemployment Compensation	7,472,912	17.75	8,494,371	19.86
Other Taxes	868,269	2.06	898,576	2.10
From Federal Government	5,082,137	12.07	5,482,879	12.82
From Cities, Towns and Counties	1,018,877	2.42	1,006,068	2.35
Service Charges for Current Services	830,961	1.97	829,884	1.94
Liquor and Beer (Net)	6,704,591	15.93	6,698,694	15.66
Racing (Net)	119,555	.28	56,618	.13
Cigarette Tax (Net)	1,371,515	3.26	1,601,443	3.74
Interest on Deposit with U. S. Treasury—Unemployment Compensation Fund	600,262	1.43	440,505	1.03
Other Revenues	342,896	.81	280,685	.66
Total Revenues	\$42,101,841	100.00	\$42,775,080	100.00

EXPENDITURES

General Administrative	\$ 1,245,776	3.96	\$ 978,017	3.21
Protection of Persons and Property	1,126,870	3.58	1,077,939	3.54
Development and Conservation of Natural Resources	1,959,171	6.22	1,839,301	6.04
Health, Welfare and Charities	9,234,624	29.32	8,485,201	27.87
Institutions	2,614,532	8.30	2,625,593	8.63
Education and Libraries	4,866,618	15.46	4,838,244	15.90
Highways and Bridges	6,631,778	21.06	6,523,369	21.43
Unemployment Compensation	785,360	2.49	540,208	1.77
Interest on Bonded Debt	578,423	1.84	654,546	2.15
Miscellaneous	527,067	1.68	584,115	1.92
Total Operating Expenditures	\$29,570,219	93.91	\$28,146,533	92.46
Debt Retirement*	1,919,000	6.09	2,294,000	7.54
Total Expenditures	\$31,489,219	100.00	\$30,440,533	100.00
Excess of Revenues Over Expenditures	\$10,612,622		\$12,334,547	
Excess Applied as Follows:				
Bonds Called in Advance of Maturity (Including Premium)			\$ 1,010,000	
General Fund Surplus and Deficiency	\$ 2,928,413		2,823,846	
Total General Fund	\$ 2,928,413		\$ 3,833,846	
Highway Fund Surplus	244,565		(113,880)	
Unemployment Compensation Trust Fund	7,500,981		8,614,114	
Special Revenue Funds Surplus	103,839		99,295	
Bond Fund Reserve for Contingencies	(165,176)		(98,828)	
	\$10,612,622		\$12,334,547	

This Schedule combines revenues and expenditures of the General Fund, Highway Fund, Unemployment Compensation Fund, Other Special Revenue Funds, and Proceeds of General Bond Issues with interfund revenues and expenditures eliminated. It does not include revenues and expenditures of Public Service Enterprises, Working Capital Funds or Trust and Agency Funds.

This statement does not include expenditures of \$26,283 for the year ended June 30, 1945 and \$873,858 for the year ended June 30, 1944 charged against Appropriations from Unappropriated Surplus

*The above bond maturities in the current year together with similar maturities of Public Service Enterprises not included in this statement in the amount of \$20,000 result in total debt retirement of \$1,939,000.

ALL FUNDS
BALANCE SHEETS AND COMPARATIVE COMBINED BALANCE SHEET
SCHEDULE II
JUNE 30, 1945

	General Fund	Highway Fund	Unemployment Compensation Fund
RECOGNIZED ASSETS			
Cash	\$ 3,810,971	\$ 2,489,664	\$ 19,730
Short Term U. S. Government Securities	4,450,000	4,200,000	—
Deposits with U. S. Treasury	—	—	34,909,909
Accounts and Notes Receivable:			
Tax Accounts	1,332,886	6,046	96,055
Other	221,693	126,159	—
	1,554,579	132,205	96,055
Less—Reserve for Losses	82,934	—	—
	1,471,645	132,205	96,055
Due from Other Funds	—	72,360	—
Net Total Receivables	1,471,645	204,565	96,055
Inventories (See Note A)	—	—	—
Investments (See Note B)	1,740	—	—
Less—Reserve for Losses	140	—	—
Net Investments	1,600	—	—
Working Capital Advances to Other Funds	2,921,407	380,000	—
Other Assets (See Note C)	158,661	25,487	—
Less—Reserve for Losses	149,687	—	—
Net Total Other Assets	8,974	25,487	—
Plant and Equipment	—	—	—
Less—Reserve for Depreciation	—	—	—
Net Plant and Equipment	—	—	—
Encumbered Future Revenue to Retire Bonded Indebtedness (Contra)	1,870,000	15,062,500	—
Accounts Receivable 1945-1977	—	—	—
Total Assets	<u>\$14,534,597</u>	<u>\$22,362,216</u>	<u>\$35,025,694</u>
LIABILITIES			
Accounts Payable	\$ 494,928	\$ 169,807	\$ 816
Due to Other Funds	—	25,237	—
Other Current Liabilities	149,569	33,220	—
Total Current Liabilities	644,497	228,264	816
Bonds Payable (Contra)	1,870,000	15,062,500	—
Total Liabilities	<u>2,514,497</u>	<u>15,290,764</u>	<u>816</u>
RESERVES AND SURPLUS			
Reserves:			
For Authorized Expenditures	968,583	1,844,600	—
For Authorized Expenditures for Unusual or Nonrecurring Items	912,655	—	—
For Post War Public Works	950,000	—	—
For State Contingent Account	500,000	—	—
For Contingencies	—	—	—
For Institutional Emergencies	—	—	—
For Working Capital Advances	2,921,407	380,000	—
For Trust and Agency Funds	—	—	—
For Unemployment Compensation Trust Fund	—	—	35,024,878
To Retire Bonds	—	—	—
Total Reserves	6,252,645	2,224,600	35,024,878
Working Capital Advances from Other Funds	—	—	—
Contributions from Federal Government	—	—	—
Total Contributions	—	—	—
Surplus and Deficiency Accounts (See Note D)	5,767,455	4,846,852	—
Total Reserves and Surplus	12,020,100	7,071,452	35,024,878
Total Liabilities, Reserves and Surplus	<u>\$14,534,597</u>	<u>\$22,362,216</u>	<u>\$35,025,694</u>

Contingent Liability: Bonds of Deer Isle-Sedgwick Bridge District—\$444,000.

- (A) This Balance Sheet includes inventories and fixed assets of Public Service Enterprises and Working Capital Funds only.
(B) The General Fund includes bank stock after allowance for probable loss in realization; while in Trust Funds, investments are carried at cost less ratable amortization of any premium paid.
(C) No allowance is provided in Trust Funds for loss on impounded bank accounts estimated to total some \$80,000.
(D) The following unusual or non-recurring appropriations, effective July 1, 1945, made by the Legislature from General Fund Unappropriated Surplus have not been reflected in the Balance Sheet:

SCHEDULE II

Other Special Revenue Funds	Proceeds of General Bond Issues	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Total June 30, 1945	Total June 30, 1944
\$737,541	\$ 42,428	\$ 559,106	\$ 604,207	\$ 911,949	\$ 9,175,596	\$ 7,867,558
—	500,000	—	—	—	9,150,000	8,150,000
—	—	—	—	—	34,909,909	27,426,646
136,261	—	—	—	19,968	1,591,216	1,676,851
54,445	—	62,758	10,998	31,270	507,323	473,369
190,706	—	62,758	10,998	51,238	2,098,539	2,150,220
5,679	—	—	784	—	89,397	165,623
185,027	—	62,758	10,214	51,238	2,009,142	1,984,597
—	—	—	25,237	—	97,597	41,179
185,027	—	62,758	35,451	51,238	2,106,739	2,025,776
—	—	2,289,210	278,590	—	2,567,800	2,129,560
—	—	25,000	—	6,160,305	6,187,045	5,201,725
—	—	—	—	—	140	140
—	—	25,000	—	6,160,305	6,186,905	5,201,585
—	—	—	—	—	3,301,407	2,729,828
208	—	39,565	—	88,700	312,621	322,670
—	—	33,215	—	—	182,902	179,776
208	—	6,350	—	88,700	129,719	142,894
—	—	124,256	1,716,113	—	1,840,369	1,821,933
—	—	67,886	1,012,556	—	1,080,442	1,138,366
—	—	56,370	703,557	—	759,927	683,567
—	—	2,120,000	—	—	19,052,500	20,991,500
—	—	1,385,782	—	—	1,385,782	1,406,303
\$922,776	\$542,428	\$6,504,576	\$1,621,805	\$7,212,192	\$88,726,284	\$78,755,217
\$ 96,352	\$ 5,519	\$ 188,994	\$ 20,344	\$ 47,032	\$ 1,023,792	\$ 1,348,997
—	—	72,360	—	—	97,597	41,179
159	—	8,748	23,467	—	215,163	241,174
96,511	5,519	270,102	43,811	47,032	1,336,552	1,631,350
—	—	2,120,000	—	—	19,052,500	20,991,500
96,511	5,519	2,390,102	43,811	47,032	20,389,052	22,622,850
826,265	523,482	—	—	—	4,162,930	4,967,053
—	—	—	—	—	912,655	153,939
—	—	—	—	—	950,000	950,000
—	—	—	—	—	500,000	300,000
—	13,427	—	—	—	13,427	201,153
—	—	—	—	—	—	64,898
—	—	—	—	—	3,301,407	2,729,828
—	—	—	—	7,165,160	7,165,160	6,120,108
—	—	—	—	—	35,024,878	27,523,897
—	—	1,500,000	—	—	1,500,000	1,500,000
826,265	536,909	1,500,000	—	7,165,160	53,530,457	44,510,876
—	—	2,600,000	701,407	—	3,301,407	2,729,828
—	—	—	1,000,000	—	1,000,000	1,000,000
—	—	2,600,000	1,701,407	—	4,301,407	3,729,828
—	—	14,474	(123,413)	—	10,505,368	7,891,663
826,265	536,909	4,114,474	1,577,994	7,165,160	68,337,232	56,132,367
\$922,776	\$542,428	\$6,504,576	\$1,621,805	\$7,212,192	\$88,726,284	\$78,755,217

General Fund Unappropriated Surplus June 30, 1945	\$5,767,455
Deduct Appropriations effective July 1, 1945	
Land and Buildings for Institutions	1,135,300
Maine Post War Public Works Reserve	990,000
Maine Post War Public Works Planning	10,000
University of Maine—Mill Tax Deficiency	629,176
Maintenance and Development of Parks	50,000
Scientific Investigation of Blueberries	25,000
Removing Floating Islands from Corundell Lake	5,000
Total Appropriations	\$2,844,476
Balance of General Fund Unappropriated Surplus after special appropriations	\$2,922,979

SCHEDULE III

ALL FUNDS
SUMMARY OF BONDED DEBT

	Unmatured Bonds June 30, 1944	Current Transactions New Bonds Issued	Matured or Called	Unmatured Bonds June 30, 1945
General Fund				
State of Maine War Bonds	\$ 1,700,000	—	\$ 100,000	\$ 1,600,000
Maine Agricultural Bonds	315,000	—	45,000	270,000
Highway Fund				
Highway and Bridge Bonds	16,836,500	—	1,774,000	15,062,500
Public Service Enterprises				
Kennebec Bridge Bonds	1,500,000	—	—	1,500,000
Waldo-Hancock Bridge Bonds	640,000	—	20,000	620,000
Total	\$20,991,500	—	\$1,939,000	\$19,052,500

BONDS AUTHORIZED BUT UNISSUED

SCHEDULE IV

JULY 1, 1945

Bonds Payable from General Fund	
State of Maine War Bonds	\$1,000,000
Bonds Payable from Highway Fund	3,453,000
	<u>\$4,453,000</u>

The Maine State Office Building Authority and Maine Turnpike Authority have been authorized to issue bonds in unspecified amounts. These bonds will not be liabilities of the State and will be paid from rent paid by the State of Maine and from toll revenues, respectively.

The Private and Special Laws of 1945 authorized the reissue, during the biennium ending June 30, 1947, of \$3,453,000 in Highway and Bridge Bonds for the purpose of raising funds to match Federal Aid Funds.

GENERAL FUND

The General Fund is used to account for all revenues not allocated to specific purposes by law. From the revenues accruing to the General Fund, appropriations are made by the Legislature for all governmental activities not financed by revenues received either from the Federal Government or from special groups and dedicated for specific purposes. Some of the appropriations are supplemented by revenues earmarked for specific purposes but in no case are these revenues sufficient to completely support the activity.

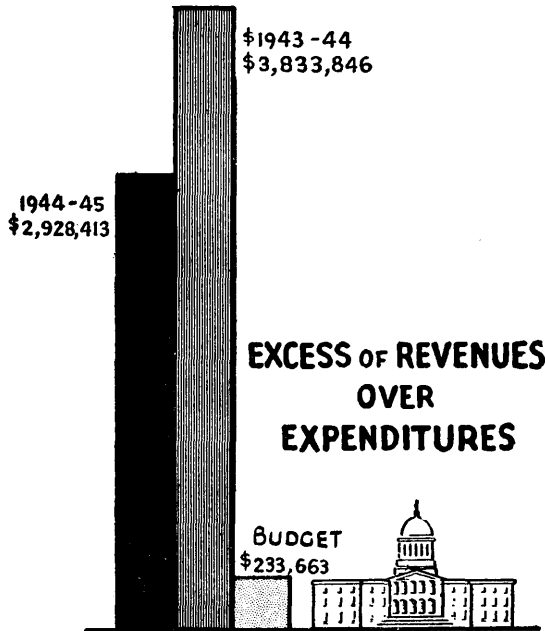
Contents

Schedule		Page
	Comments	18-23
I	Comparative Statement of Revenues and Expenditures	25
II	Comparative Balance Sheet	26
III	Analysis of Unappropriated Surplus	27
IV	Summary of Budgetary Operations	28
V	Analysis of Unappropriated Surplus—Five Year Period	28
VI	Comparative Statement of Revenues	29
VII	Summary Statement of Appropriations and Expenditures	30-31
VIII	Comparative Statement of Appropriations and Other Amounts Available to Departments	32-39
IX	Comparative Statement of Expenditures by Departments	40-47
X	Comparative Statement of Expenditures by Character and Object	48
XI	Comparative Statement of Unexpended Balances	49-51
XII	Analysis of State Contingent Account	52
XIII	Analysis of Reserve for Institutional Emergencies	53
XIV	Analysis of Emergency War Fund	54-55
XV	Bonded Debt and Interest Maturities	56
XVI	Statement of Bonded Indebtedness	56-57
XVII	Appropriations from Unappropriated Surplus	57
	Public Assistance Statistics	58

GENERAL FUND

Summary

The year's operations of the General Fund resulted in an excess of revenues over expenditures of \$2,928,413 (See Schedule IV for analysis) a decrease of \$905,433 from last year but \$2,694,750 more than the budget. This excess of revenues over expenditures increased the Unappropriated Surplus at June 30, 1945 to \$5,767,455, the largest it has been for many years. Effective as of July 1, 1945, the Legislature set aside \$990,000 of this amount to increase the Post War Public Works Reserve to \$1,940,000 and made appropriations totaling \$1,854,476 for capital or other non-recurring expenditures, which will reduce this surplus as of July 1, 1945 to \$2,922,979. Before the next session of the Legislature outstanding bonds totaling \$1,500,000 become callable. Should these bonds be



called, the remaining surplus would approximate the amount required for working capital leaving no substantial amount available for other purposes.

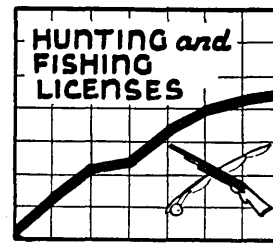
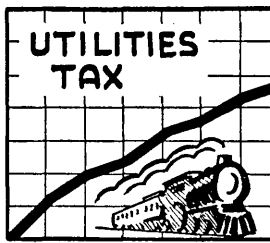
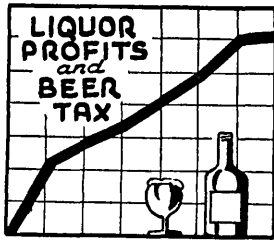
During the year \$500,000 was invested in short term U. S. Government bonds bringing the total investment to \$4,450,000 which produced an income of \$41,011.

Revenues

Revenues of the General Fund totaled \$22,369,805 (See Schedule VI) of which \$16,352,808 was available for appropriation and \$6,016,997 was earmarked for departments. These revenues were \$191,846 more than last year and \$3,019,051 more than the budget estimate; of the latter increase, \$2,953,381 applied to revenues available for appropriation. Net revenue from liquor and beer continued on a high level and again produced the largest single General Fund revenue. The substantial expansion of liquor sales and revenues in the past three years is shown on page 99.




\$22,369,805 in General Fund REVENUES	
THIS YEAR	\$ 22,369,805
LAST YEAR	\$ 22,177,959
BUDGET	\$ 19,350,754

LARGEST GAINS over the Budget



Other major revenue increases over the budget were recorded in the taxes on public utilities and hunting and fishing licenses. Taxes on public utilities exceeded budget estimates by \$192,210. This increase was largely in the tax on telephone companies reflecting their larger than anticipated wartime traffic. Revenues from hunting and fishing licenses exceeded estimates by \$253,696. Taxes on insurance companies exceeded estimates by \$105,664 reflecting the increase in the premium tax on local insurance companies from 1% to 2%. The inheritance and estate taxes exceeded estimates by \$92,476. The increase in the amount of money wagered in pari mutuel pools is reflected in the increase in the revenue from racing which exceeded estimates by \$81,555. The war time shortage of cigarettes caused the cigarette tax to fall below estimates by \$99,634. Federal grants were \$143,264 less than the budget.

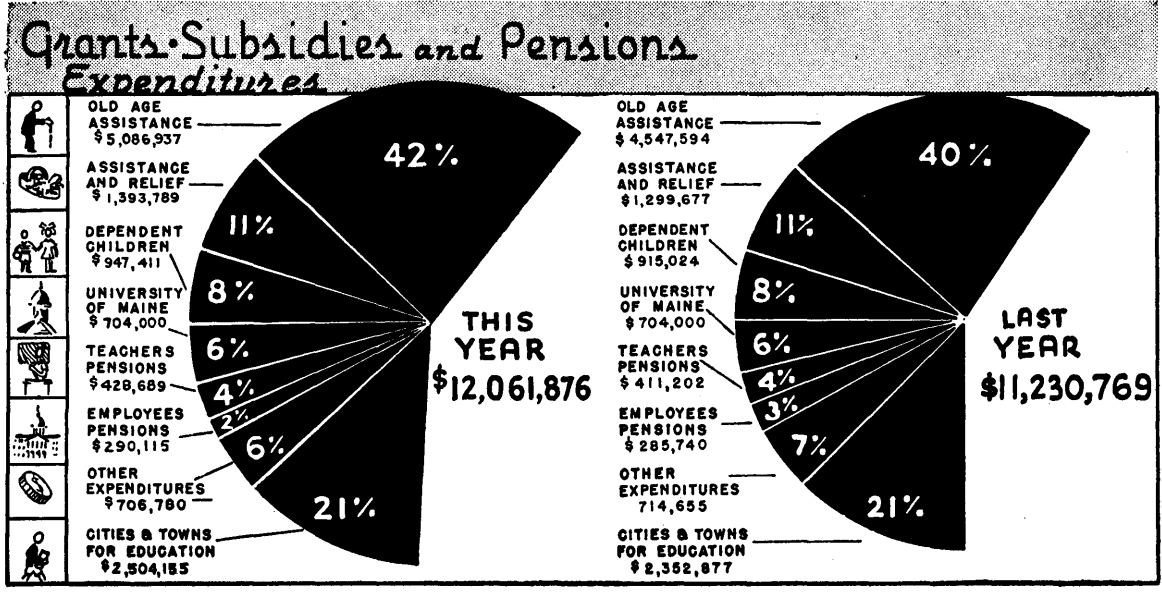
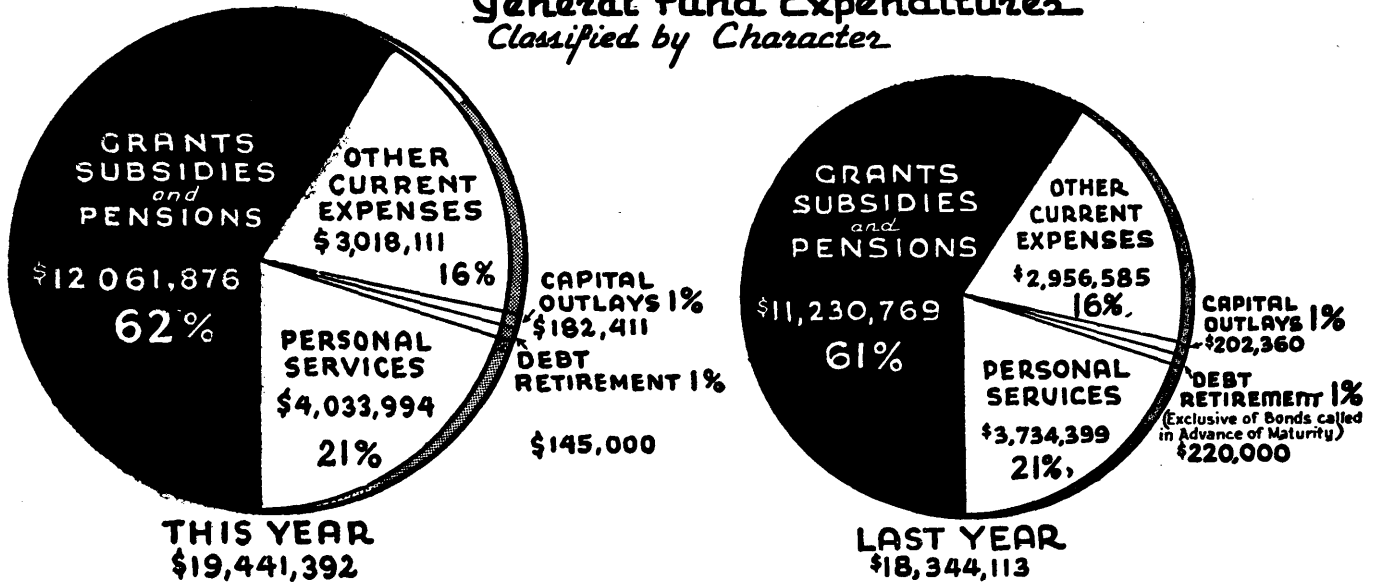
Expenditures

THIS YEAR		\$19,441,392
LAST YEAR		\$18,344,113
BUDGET		\$19,117,091

Total expenditures of the General Fund of \$19,441,392 were \$1,097,279 more than last year and \$324,301 more than the budget.

Breakdowns of expenditures by departments and by objects are included in Schedules IX and X.

General Fund Expenditures Classified by Character



The effect of the wartime economy on State expenditures, which was apparent in the past two years, has continued through the year ended June 30, 1945. Expenditures classified by character and object, after eliminating inter-departmental expenditures, reveal that increases over budget estimates for personal services, other current expenditures and capital outlays in the total amount of \$683,324 are partly offset by decreases of \$284,023 in grants, subsidies and pensions and \$75,000 in debt retirement for a net increase over the budget of \$324,301. There is a general increase over last year's expenditures with the exception of decreases of \$14,359 in capital expenditures and \$75,000 in debt retirement. The largest increases over last year are \$539,343 in Grants to Individuals for Old Age Assistance reflecting the larger individual grants required by increased living costs, \$299,835 in Personal Services, and \$136,271 in Grants to Cities and Towns. \$198,926 of the increase in personal services is in legislative expenditures due to this being a year in which the Legislature was in session. A comparative schedule showing the basis of the Grants to Cities and Towns is shown here.

SCHEDULE A
GRANTS TO CITIES AND TOWNS

	<u>Year Ended June 30</u>	
	<u>1945</u>	<u>1944</u>
For Education:		
Tuition	\$ 150,803	\$ 149,599
Teaching Positions	1,024,273	1,031,734
Conveyance in Lieu of Teaching Positions	116,365	105,672
School Census	697,099	471,655
Temporary Residents' Conveyance	1,152	717
Equalization of Educational Opportunities	353,534	427,844
Equalization of Special Projects	2,126	575
Industrial Education	111,075	113,907
Vocational Education	9,596	5,607
Physical Education	28,615	34,467
Miscellaneous	9,517	11,100
Total Education	<u>2,504,155</u>	<u>2,352,877</u>
Miscellaneous:		
Grade Crossing Warning Signals	247	111
Control of White Pine Blister Rust	3,951	3,907
District Health Centers	4,981	4,683
Health and Welfare (Emergency Aid)	—	15,680
Library Service	8,978	8,783
Total Miscellaneous	<u>18,157</u>	<u>33,164</u>
Total	<u>\$2,522,312</u>	<u>\$2,386,041</u>

When expenditures are grouped by departments, the same wartime increases are apparent. The increases in Old Age Assistance, World War Assistance and Aid to Dependent Children are illustrated on page 58. Although the number of active cases on the Old Age Assistance and the Aid to Dependent Children programs has continued to drop, the necessary increase in grants has caused an increase in total expenditures in excess of last year. Other large increases were \$252,021 in legislative expenditures due to this being a legislative year, and \$225,444 in educational grants based on the school census.

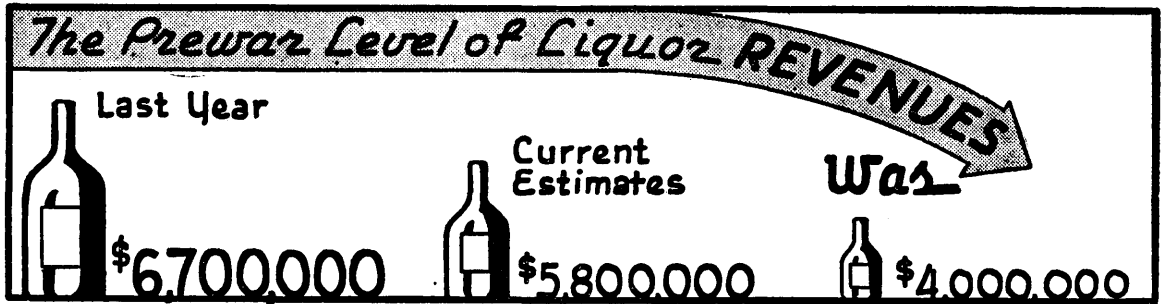
Extraordinary and Non-recurring Expenditures

Certain capital expenditures and other expenditures of an extraordinary and non-recurring nature were provided for by appropriations from Unappropriated Surplus. The expenditures of these appropriations are not included with the regular operating expenses but are shown on Schedule XVII.

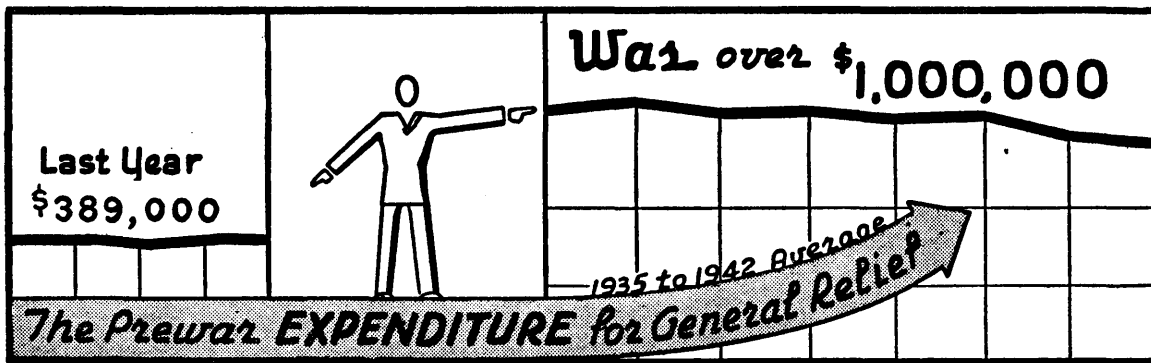
Future Outlook

While there was a margin of approximately \$2,900,000 between General Fund revenues and expenditures in the past year, the budget for the current biennium estimates an excess of revenues over expenditures of only \$272,795 for the first year and only \$154,097 for the second year. The effect of post war conditions on General Fund revenues and expenditures probably will be most serious.

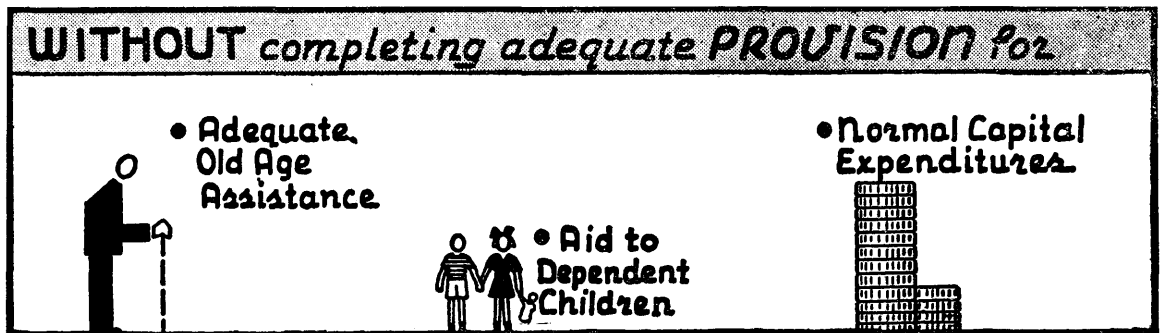
The pre-war level of liquor revenues, which during each of the past two war years were \$6,700,000 and are now being estimated for the current year at the same amount, were approximately \$4,000,000.



General relief (state pauper) expenditures, which last year were \$389,000, averaged over a million dollars a year for the seven year period ended June 30, 1942.

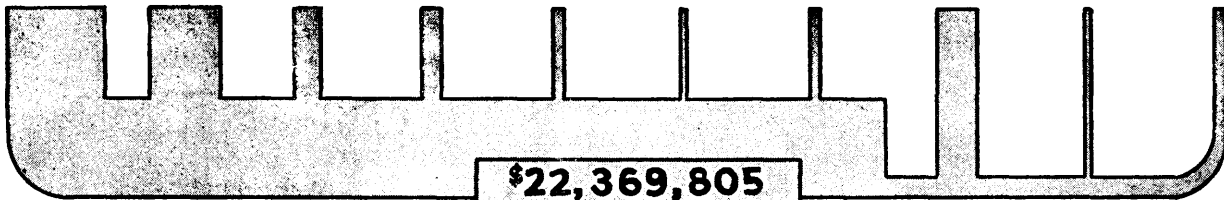
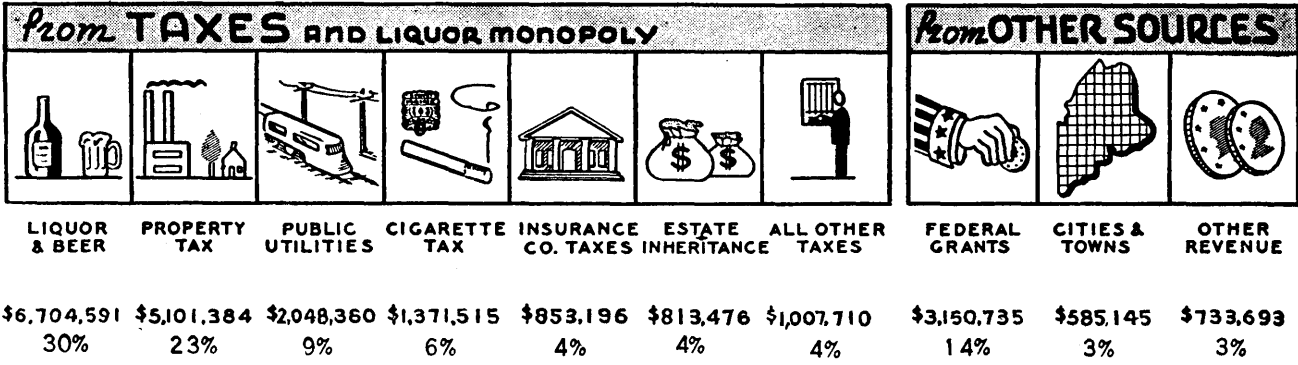


These two accounts alone are subject to sufficient variation to cause present surpluses to fade very rapidly into deficits.



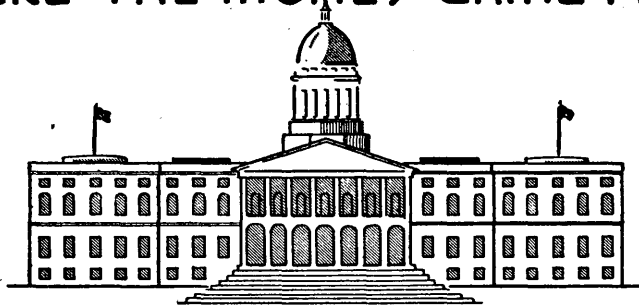
New sources of revenue may well be needed in the near future to adequately finance the services demanded of State government.

GENERAL FUND



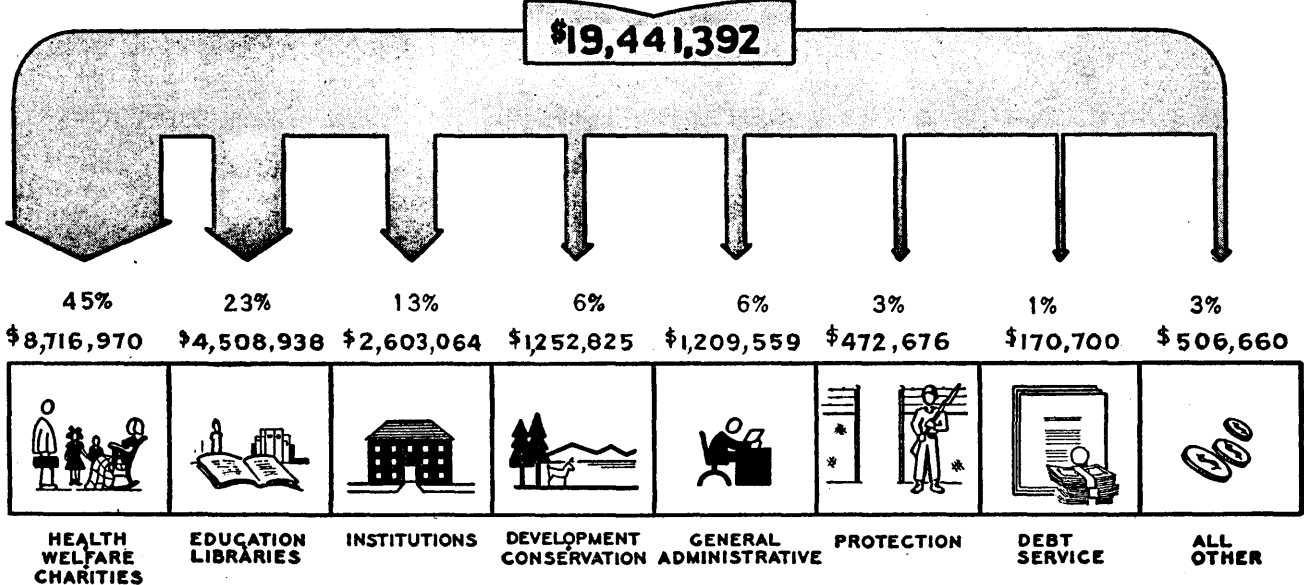
WHERE THE MONEY CAME FROM

\$17,900,232
or 80%
came from
TAXES and
LIQUOR



EXCESS
\$2,928,413

and WHERE THE MONEY WENT



GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED JUNE 30

SCHEDULE I

	This Year	Last Year
REVENUES		
State Tax on Cities and Towns	\$ 4,771,091	\$ 4,771,091
State Tax on Wild Lands	330,293	335,193
Inheritance and Estate Taxes	813,476	759,336
Taxes on Public Utilities	2,048,360	1,931,887
Taxes on Insurance Companies	853,196	779,835
Hunting and Fishing Licenses	445,596	409,922
Other Taxes	443,211	450,506
From Federal Government	3,150,735	3,162,250
From Cities, Towns and Counties	585,145	586,305
Service Charges for Current Services	645,829	623,852
Liquor and Beer (Net)	6,704,591	6,698,694
Racing (Net)	119,555	56,618
Cigarette Tax (Net)	1,371,515	1,601,443
Other Revenues	166,759	124,169
Contributions and Transfers:		
From Highway Fund	42,320	40,452
From Other Special Revenue Funds	14,708	6,152
From Public Service Enterprises	48,369	48,236
From Working Capital Funds	1,619	917
From Trust and Agency Funds	58,867	46,703
Total	<u>\$22,615,235</u>	<u>\$22,433,561</u>
Deduct:		
Revenue from Interdepartmental Sales:		
Hunting and Fishing Licenses	\$ 545	—
Other Taxes	107	—
Service Charges for Current Services	240,571	\$ 255,307
Other Revenues	4,207	295
Total Deductions	<u>\$ 245,430</u>	<u>\$ 255,602</u>
Total Revenues	<u>\$22,369,805</u>	<u>\$22,177,959</u>
EXPENDITURES		
General Administration	\$ 1,210,060	\$ 935,673
Protection of Persons and Property	473,453	512,677
Development and Conservation of Natural Resources	1,256,614	1,120,937
Health, Welfare and Charities	8,727,193	8,056,815
Institutions	2,831,968	2,853,090
Education and Libraries	4,509,731	4,308,644
Interest on Bonded Debt	25,700	38,050
Miscellaneous	28,807	68,145
Contributions and Transfers:		
To Highway Fund	36,435	35,963
To Other Special Revenue Funds	2,554	4,101
To Public Service Enterprises	1,307	7,773
To Working Capital Funds	—	3,365
To Trust and Agency Funds	438,000	434,482
Total Operating Expenditures	<u>\$19,541,822</u>	<u>\$18,379,715</u>
Debt Retirement	145,000	220,000
Total	<u>\$19,686,822</u>	<u>\$18,599,715</u>
Deduct:		
Interdepartmental Expenditures:		
General Administration	\$ 501	—
Protection of Persons and Property	777	—
Development and Conservation of Natural Resources	3,789	—
Health, Welfare and Charities	10,223	\$ 426
Institutions	228,904	255,176
Education and Libraries	793	—
Miscellaneous	443	—
Total Deductions	<u>\$ 245,430</u>	<u>\$ 255,602</u>
Total Expenditures	<u>\$19,441,392</u>	<u>\$18,344,113</u>
Excess of Revenues over Expenditures	<u>\$ 2,928,413</u>	<u>\$ 3,833,846</u>

Included in the above are Revenues of \$1,968 and Expenditures of \$879 covering Interfund Transactions that were not included in Contributions and Transfers.

GENERAL FUND
COMPARATIVE BALANCE SHEET

SCHEDULE II

JUNE 30

	<u>June 30, 1945</u>	<u>June 30, 1944</u>
ASSETS		
Cash	\$ 3,810,971	\$ 1,828,601
Short Term U. S. Government Securities	4,450,000	3,950,000
Accounts and Notes Receivable:		
Tax Accounts	1,332,886	1,433,075
Other	221,693	225,999
	<u>1,554,579</u>	<u>1,659,074</u>
Less—Reserve for Losses	82,934	145,141
Net Total Receivables	1,471,645	1,513,933
Due from Other Funds	—	3,345
Investments:		
Securities	1,740	1,748
Less—Reserve for Losses	140	140
Net Investments	1,600	1,608
Working Capital Advances to Other Funds	2,921,407	2,349,828
Other Assets	158,661	169,708
Less—Reserve for Losses	149,687	146,509
Net Total Other Assets	8,974	23,199
Encumbered Future Revenue to Retired Bonded Indebtedness (Contra)	1,870,000	2,015,000
Total Assets	<u>\$14,534,597</u>	<u>\$11,685,514</u>
LIABILITIES		
Accounts Payable	\$ 494,928	\$ 571,360
Due to Other Funds	—	1,627
Other Current Liabilities	149,569	135,764
Total Current Liabilities	<u>\$ 644,497</u>	<u>\$ 708,751</u>
Bonds Payable (Contra)	1,870,000	2,015,000
Total Liabilities	<u>\$ 2,514,497</u>	<u>\$ 2,723,751</u>
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	\$ 968,583	\$ 1,632,291
For Authorized Expenditures for Unusual or Non-recurring Items	912,655	153,939
For Post War Public Works	950,000	950,000
State Contingent Account	500,000	300,000
For Institutional Emergencies	—	64,898
For Working Capital Advances	2,921,407	2,349,828
Total Reserves	<u>\$ 6,252,645</u>	<u>\$ 5,450,956</u>
Surplus Accounts:		
Unappropriated Surplus	5,767,455	3,510,807
Total Reserves and Surplus	<u>\$12,020,100</u>	<u>\$ 8,961,763</u>
Total Liabilities, Reserves and Surplus	<u>\$14,534,597</u>	<u>\$11,685,514</u>

See footnote to Schedule III.

GENERAL FUND
ANALYSIS OF UNAPPROPRIATED SURPLUS
YEARS ENDED JUNE 30

SCHEDULE III

	This Year	Last Year
BALANCE AT START OF YEAR	\$4,102,918	\$4,693,587
Adjustments Affecting Previous Years' Transactions	(28,601)	28,270
	4,074,317	4,721,857
Additions:		
Excess of Revenues over Expenditures	2,928,413	3,833,846
Transfer of Balances of Discontinued Other Special Revenue Funds	173,646	—
Transfer from Trust and Agency Funds	104	—
Decreases in Reserves:		
Reserve for Authorized Expenditures	674,767	—
Reserve for Institutional Emergencies	64,898	—
Total Additions	3,841,828	3,833,846
Total	\$7,916,145	\$8,555,703
Deductions:		
Closing of 1936-37 Deficiency Account per Chapter 133, P. L. 1945	592,111	—
Amount Applicable 1936-37 Deficiency	—	100,000
Bonds Called in Advance of Maturity (Including Premium of \$10,000)	—	1,010,000
Appropriations for Unusual or Non-recurring Expenditures	785,000	1,027,797
Increases in Reserves:		
Reserve for Working Capital Advances	571,579	874,000
State Contingent Account	200,000	—
Reserve for Post War Public Works	—	950,000
Reserve for Authorized Expenditures	—	426,090
Reserve for Institutional Emergencies	—	64,898
Total Deductions	2,148,690	4,452,785
BALANCE AT END OF YEAR	\$5,767,455	\$4,102,918

The following unusual or non-recurring appropriations, effective July 1, 1945, made by the Legislature from Unappropriated Surplus, reduce the balance to \$2,922,979 at July 1, 1945:

Unappropriated Surplus June 30, 1945	\$5,767,455
Deduct Appropriations effective July 1, 1945:	
Land and Buildings for Institutions	\$1,135,300
Maine Post War Public Works Reserve	990,000
Maine Post War Public Works Planning	10,000
University of Maine—Mill Tax Deficiency	629,176
Maintenance and Development of Parks	50,000
Scientific Investigation of Blueberries	25,000
Remove Floating Islands in Corundell Lake	5,000
	<u>2,844,476</u>
Balance of Unappropriated Surplus after Special Appropriations	<u>\$2,922,979</u>

GENERAL FUND
SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

SCHEDULE IV

	This Year	Last Year
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Schedule VI)	\$19,350,754	\$19,053,230
Estimated Expenditures (See Schedule IX)	19,117,091	18,562,287
	\$ 233,663	\$ 490,943
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Schedule VI)	\$22,369,805	\$22,177,959
Estimated Revenues (See Schedule VI)	19,350,754	19,053,230
	\$ 3,019,051	\$ 3,124,729
Total Additions Through Revenues	\$ 3,252,714	\$ 3,615,672
Expenditures in Excess of Estimates		
Expenditures (See Schedule IX)	\$19,441,392	\$18,344,113
Estimated Expenditures (See Schedule IX)	19,117,091	18,562,287
	324,301	(218,174)
Excess of Revenues over Expenditures		
Transferred to Surplus (See Schedule III)	\$ 2,928,413	\$ 3,833,846

ANALYSIS OF UNAPPROPRIATED SURPLUS		
SCHEDULE V FOR THE FIVE YEAR PERIOD ENDED JUNE 30, 1945		
BALANCE AT JULY 1, 1940		\$ (428,453)
Additions:		
Revenues for the years ended:		
June 30, 1941	\$17,087,295	
June 30, 1942	19,362,134	
June 30, 1943	20,769,446	
June 30, 1944	22,177,959	
June 30, 1945	<u>22,369,805</u>	101,766,639
Expenditures for the years ended:		
June 30, 1941	16,556,505	
June 30, 1942	17,117,777	
June 30, 1943	17,303,246	
June 30, 1944	18,344,113	
June 30, 1945	<u>19,441,392</u>	88,763,033
Excess of Revenues over Expenditures		13,003,606
Miscellaneous Adjustments		75,511
Transfer of Balances of Discontinued Other Special Revenue Funds		173,646
Transfer from Trust and Agency Funds		104
Total Additions		<u>13,252,867</u>
Deductions:		
Bonds Called in Advance of Maturity		1,338,250
Appropriations for Unusual or Nonrecurring Items:		
Maine Teachers' Retirement Association—Accrued Liability	817,097	
Capital Expenditures	782,500	
Eradication of Bangs' Disease	150,000	
Restoration of Indian Trust Funds	13,200	
Post War Public Works Planning	<u>50,000</u>	1,812,797
Increases in Reserves:		
For Authorized Expenditures		777,501
For Post War Public Works		950,000
For State Contingent Account		200,000
For Working Capital Advances:		
Liquor Commission	1,982,832	
Seed Potato Board	100,000	
Departmental Supplies	4,000	
Food Stamp Plan	<u>50,000</u>	
	<u>2,136,832</u>	
Less—Return of Advances:		
Food Stamp Plan	100,000	
Purchase of Cattle	30,000	
Home Industries	<u>28,421</u>	
	<u>158,421</u>	
Total Deductions		<u>1,978,411</u>
BALANCE AT JUNE 30, 1945		\$ 5,767,455

See footnote to Schedule III.

GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

SCHEDULE V

	TOTALS			DETAIL OF THIS YEAR	
	This Year	Last Year	Budget	Available for Appropriation	Earmarked for Departments
REVENUES					
Taxes					
Property Taxes:					
State Tax on Cities and Towns	\$ 4,771,091	\$ 4,771,091	\$ 4,771,090	\$ 4,771,091	—
State Tax on Wild Lands	330,293	335,193	335,193	330,293	—
Other Property Taxes (Including Interest)	21,955	25,952	25,200	13,640	\$ 8,315
Inheritance and Estate Taxes	813,476	759,336	721,000	813,476	—
Taxes on Specific Businesses or Occupations:					
Corporations	212,549	219,176	192,650	212,549	—
Public Utilities	2,048,360	1,931,887	1,896,150	2,048,360	—
Insurance Companies	853,196	779,835	747,532	853,196	—
Banks	147,149	146,392	179,000	71,825	75,324
Other	57,663	54,277	52,006	14,516	43,147
Hunting and Fishing Licenses	445,596	409,922	191,900	190,914	254,682
Other Taxes	3,895	4,709	4,446	3,895	—
Fines, Forfeits and Penalties	20,785	16,772	8,870	7,550	13,235
Revenues from Use of Money and Property	51,965	13,508	5,439	42,406	9,559
Revenues from Other Agencies:					
Federal Government	3,150,735	3,162,250	3,293,999	—	3,150,735
Cities and Towns	585,145	586,305	684,491	—	585,145
Other	70,987	76,590	12,500	—	70,987
Service Charges for Current Services:					
Rents	48,426	38,731	30,706	515	47,911
Sale of Commodities	389,713	382,562	117,659	8,677	381,036
Sale of Services	207,690	202,559	160,236	136,515	71,175
Contributions and Transfers:					
From Highway Fund	42,320	40,452	37,156	—	42,320
From Other Special Revenue Funds	14,708	6,152	14,000	—	14,708
From Public Service Enterprises:					
Liquor (Net)	6,704,591	6,698,694	4,270,500	6,704,591	—
Racing (Net)	119,555	56,618	38,200	119,555	—
Cigarette Tax (Net)	1,371,515	1,601,443	1,471,149	—	1,371,515
Other	48,369	48,236	48,683	—	48,369
From Working Capital Funds	1,619	917	—	—	1,619
From Trust and Agency Funds	58,867	46,703	33,978	7,709	51,158
Sale and Compensation for Loss of Property	23,022	17,299	7,021	1,797	21,225
Total	\$22,615,235	\$22,433,561	\$19,350,754	\$16,353,070	\$6,262,165
Deduct:					
Revenue from Interdepartmental Sales:					
Hunting and Fishing Licenses	\$ 545	—	—	\$ 190	\$ 355
Taxes on Specific Businesses—Other	37	—	—	2	35
Other Taxes	70	—	—	70	—
Sale of Commodities	228,151	\$ 255,307	—	—	228,151
Sale of Services	12,420	—	—	—	12,420
Sale and Compensation for Loss of Property	4,207	295	—	—	4,207
Total Deductions	245,430	255,602	—	262	245,168
Total Revenues	\$22,369,805	\$22,177,959	\$19,350,754	\$16,352,808	\$6,016,997

Note: Included in the above are Revenues of \$1,968 from Interfund Transactions not included in Contributions and Transfers.

GENERAL FUND

SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURES

SCHEDULE VII

YEAR ENDED JUNE 30, 1945

	Reserved for Authorized Expenditures at Start of Year	Appropriations by:	
		Legislature	Governor and Council
General Administration (Including Legislative and Judicial)	\$ 39,394	\$ 1,143,776	\$ 36,323
Protection of Persons and Property	114,784	368,247	21,052
Development and Conservation of Natural Resources ..	408,736	1,099,088	24,173
Health and Sanitation	19,656	154,300	15,900
Welfare and Charities	870,645	3,080,990	10,000
State Hospitals and Sanatoriums	20,000	1,866,252	—
Correctional Institutions	10,450	535,190	98,929
Education and Libraries	152,568	4,174,533	19,625
Recreation, Parks, etc.	5,481	21,500	1,000
Interest on Bonded Debt	—	42,250	—
Miscellaneous	1,636	3,500	—
Contributions and Transfers to Other Funds	—	356,333	885
Total Operating	\$1,643,350	\$12,845,959	\$227,887
Debt Retirement	—	175,000	—
	\$1,643,350	\$13,020,959	\$227,887
Deduct—Interdepartmental Sales:			
General Administration	—	—	—
Protection of Persons and Property	—	—	—
Development and Conservation of Natural Resources ..	—	—	—
Health and Sanitation	—	—	—
Welfare and Charities	—	—	—
State Hospitals and Sanatoriums	—	—	—
Correctional Institutions	—	—	—
Education and Libraries	—	—	—
Recreation, Parks, etc.	—	—	—
Total Deductions	—	—	—
Total	\$1,643,350	\$13,020,959	\$227,887 (A)
(A) From Contingent Account			\$ 75,918
From Emergency War Fund			83,908
From Reserve for Institutional Emergencies			68,061
			<u>\$227,887</u>

Included in the above are Dedicated Revenues of \$1,953 and Expenditures of \$879 covering Interfund Transactions that were not included in Contributions and Transfers.

SCHEDULE VII

Earmarked Revenue (See Schedule IV)	Inter-departmental Transfers	Total Available (See Schedule VIII)	Expenditures (See Schedules IX and X)	Unexpended Balances Lapsed (See Schedule XI)	Reserve for Authorized Expenditures (Carrying Balances) (See Schedule XI)
\$ 107,491	\$ (27)	\$ 1,326,957	\$ 1,210,060	\$ 62,300	\$ 54,597
52,837	—	556,920	473,453	58,999	24,468
356,750	(48,321)	1,840,426	1,256,614	32,549	551,263
36,564	—	226,420	182,758	23,488	20,174
5,033,645	(4,645)	8,990,635	8,544,435	175,942	270,258
171,735	(3,579)	2,054,408	2,054,408	—	—
125,217	8,224	778,010	777,560	450	—
367,123	(143,373)	4,570,476	4,509,730	18,978	41,768
4,439	(1,506)	30,914	24,444	1,188	5,282
6,364	2,300	50,914	25,700	25,214	—
—	—	5,136	4,363	—	730
—	145,927	503,145	478,297	24,848	—
\$6,262,165	\$ (45,000)	\$20,934,361	\$19,541,822	\$423,956	\$968,583
—	45,000	220,000	145,000	75,000	—
\$6,016,997	—	\$20,909,193	\$19,686,822	\$498,956	\$968,583
\$ 9,361	—	\$ 9,361	\$ 491	—	—
2,158	—	2,158	772	—	—
2,983	—	2,983	3,594	—	—
200	—	200	694	—	—
1,020	—	1,020	9,479	—	—
145,781	—	145,781	147,319	—	—
83,235	—	83,235	81,583	—	—
131	—	131	793	—	—
299	—	299	443	—	—
\$ 245,168	—	\$ 245,168	\$ 245,168	—	—
\$6,262,165	—	\$21,154,361	\$19,441,654	\$498,956	\$968,583

Expenditures for Miscellaneous Licenses Credited to Undedicated Revenue \$ 262

\$19,441,392

GENERAL FUND
**COMPARATIVE STATEMENT OF APPROPRIATIONS AND OTHER AMOUNTS AVAILABLE TO DEPARTMENTS
SCHEDULE VIII YEARS ENDED JUNE 30**

	This Year	Last Year
GENERAL ADMINISTRATION		
Accounts and Control, Bureau of	\$ 183,350	\$ 178,517
Attorney General, Department of	100,934	97,930
Audit, Department of	46,341	46,639
Emergency Municipal Finance Board	5,000	5,000
Executive, Department of	62,744	60,395
Finance Commissioner and Bureau of Budget	25,060	16,500
Interstate Cooperation, Commission for	2,150	1,800
Legislation, Commissioners of Uniform	350	350
Legislative	336,147	72,955
Judicial	197,348	191,454
Personnel Board	18,824	15,376
Public Buildings, Superintendent of	147,774	151,067
Purchases, Bureau of	40,016	37,453
Secretary of State, Department of	51,763	37,850
Taxation, Bureau of	74,393	79,100
Treasurer of State, Department of	34,763	35,170
	\$ 1,326,957	\$ 1,027,556
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General, Department of	\$ 187,409	\$ 192,135
Banks and Banking, Department of	55,364	52,365
Emergency War Fund	137,659	280,961
Fisheries and Game, Department of Inland (Search for Lost Persons)	5,000	5,000
Industrial Accident Commission	43,515	42,730
Insurance Department	19,400	19,300
Labor and Industry, Department of	25,553	26,595
State Police (Fingerprinting of School Children)	10,000	10,000
Public Utilities Commission	73,020	73,491
	\$ 556,920	\$ 702,577
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture, Department of	\$ 331,863	\$ 246,030
Atlantic States Marine Fisheries Commission	1,000	1,000
Development Commission, Maine	265,826	286,944
Fisheries and Game, Department of Inland	1,017,571	817,107
Forestry, Department of	74,316	72,115
Sea and Shore Fisheries, Department of	149,850	154,337
	\$ 1,840,426	\$ 1,577,533
HEALTH AND SANITATION		
Health, Bureau of	\$ 225,120	\$ 188,031
Sanitary Water Board	1,300	400
	\$ 226,420	\$ 188,431

SCHEDULE VIII

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 167,183	—	\$ 105,630	—	\$ 77,720
90,923	\$ 3,851	80,092	—	16,991
50,000	—	39,349	—	6,992
5,000	—	5,000	—	—
57,460	309	62,430	—	5
25,060	—	25,060	—	—
1,500	—	2,150	—	—
350	—	350	—	—
229,500	30,147	306,000	—	—
197,375	—	197,375	\$ (27)	—
12,500	—	18,824	—	—
141,610	5,055	141,000	—	1,719
40,040	—	35,952	—	4,064
38,900	—	51,763	—	—
71,100	32	72,600	1,761	—
36,624	—	36,524	(1,761)	—
\$ 1,165,125	\$ 39,394	\$ 1,180,099	\$ (27)	\$ 107,491
\$ 200,975	\$ 13,738	\$ 157,897	—	\$ 15,774
53,350	—	42,350	—	13,014
—	97,496	20,790	—	19,373
5,000	—	5,000	—	—
43,500	—	43,300	—	215
19,400	—	19,400	—	—
26,000	—	22,138	—	3,415
10,000	—	10,000	—	—
69,300	3,550	68,424	—	1,046
\$ 427,525	\$ 114,784	\$ 389,299	—	\$ 52,837
\$ 247,122	\$ 4,792	\$ 328,909	\$ (46,172)	\$ 44,334
1,000	—	1,000	—	—
202,493	96,911	170,000	(1,128)	43
474,300	274,968	460,500	(1,021)	283,124
65,665	3,665	51,102	—	19,549
156,137	28,400	111,750	—	9,700
\$ 1,146,717	\$ 408,736	\$ 1,123,261	\$ (48,321)	\$ 356,750
\$ 183,811	\$ 19,656	\$ 168,900	—	\$ 36,564
400	—	1,300	—	—
\$ 184,211	\$ 19,656	\$ 170,200	—	\$ 36,564

GENERAL FUND
**COMPARATIVE STATEMENT OF APPROPRIATIONS AND OTHER AMOUNTS AVAILABLE TO DEPARTMENTS
SCHEDULE VIII (Continued) YEARS ENDED JUNE 30**

	This Year	Last Year
WELFARE AND CHARITIES		
Administration—Welfare	\$ 616,550	\$ 570,405
Blind, Aid to	351,315	363,367
Education of	24,699	25,000
Rehabilitation of	5,081	4,000
Service for	4,681	8,093
Charitable Institutions	48,770	48,770
Children, Aid to Dependent	966,836	976,391
Board and Care of Neglected	460,819	447,884
Home for Military and Naval	31,010	26,923
Deaf, Maine School for	49,501	53,272
G. A. R., Department of Maine	1,500	1,500
Hospitals, Public and Private	288,000	288,743
Indians, Passamaquoddy	66,033	59,561
Penobscot	47,427	46,540
Insane, Examination and Commitment of	500	500
Old Age Assistance, Benefits	5,281,299	5,245,589
Burials	56,242	39,102
Paupers, Support of State (Includes Jefferson Camp)	422,645	467,834
Pensions, Special	63,747	74,088
Soldiers, Sailors, and their Widows, Burial of	1,500	1,500
Soldiers and Sailors, Support of Dependent	47,076	57,516
World War Assistance	105,404	75,000
Towns, Emergency Aid to	50,000	66,698
	\$ 8,990,635	\$ 8,948,276
STATE HOSPITALS AND SANATORIUMS		
Administration, Department of Institutional Service	\$ 11,997	\$ 11,994
Augusta State Hospital	534,099	578,239
Augusta State Hospital—Conversion of Heating System	—	28,386
Bangor State Hospital	483,658	473,823
Central Maine Sanatorium	234,017	244,427
Northern Maine Sanatorium	134,161	136,371
Pownal State School	458,302	478,931
Western Maine Sanatorium	198,174	197,484
Institutional Emergency Fund	—	—
	\$ 2,054,408	\$ 2,149,655
CORRECTIONAL INSTITUTIONS		
State School for Boys	\$ 166,400	\$ 135,672
State School for Girls	130,372	121,585
State School for Girls—Purchase of Land	450	450
State Reformatory for Men	109,342	112,228
Maine State Prison	246,805	238,039
State Reformatory for Women	114,756	117,264
Parole Board	9,885	8,647
	\$ 778,010	\$ 733,885

SCHEDULE VIII (Continued)

DETAIL OF THIS YEAR				
Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 586,969	\$ 16,249	\$ 427,000	\$ 7,644	\$ 165,657
331,918	79,808	136,736	(11,605)	146,376
25,000	—	25,000	(301)	—
—	1,686	—	2,227	1,168
14,200	—	14,200	(9,699)	180
48,770	—	48,770	—	—
1,192,191	60,462	355,000	—	551,374
477,000	—	225,000	—	235,819
27,500	—	27,500	3,054	456
58,700	—	54,700	(7,699)	2,500
1,500	—	1,500	—	—
288,000	—	288,000	—	—
54,100	—	54,000	9,356	2,677
46,025	—	46,000	—	1,427
500	—	500	—	—
4,974,850	702,440	700,000	(44,507)	3,923,366
—	—	—	56,242	—
445,000	10,000	430,000	(20,000)	2,645
73,104	—	73,104	(9,357)	—
1,500	—	1,500	—	—
57,480	—	57,480	(10,404)	—
75,000	—	75,000	30,404	—
50,000	—	50,000	—	—
\$ 8,829,307	\$ 870,645	\$ 3,090,990	\$ (4,645)	\$ 5,033,645
\$ 20,420	—	\$ 20,420	\$ (8,423)	—
571,820	—	569,020	(86,377)	\$ 51,456
—	—	—	—	—
435,400	—	434,000	35,766	13,892
184,312	—	181,312	47,848	4,857
128,700	—	127,300	2,180	4,681
376,500	\$ 20,000	375,000	(1,509)	64,811
164,584	—	159,200	6,936	32,038
300,000	—	—	—	—
\$ 2,181,736	\$ 20,000	\$ 1,866,252	\$ (3,579)	\$ 171,735
\$ 100,225	—	\$ 147,590	—	\$ 18,810
89,000	—	116,534	—	13,838
—	\$ 450	—	—	—
72,750	—	82,300	\$ 5,772	21,270
195,305	—	183,800	4,076	58,929
81,300	10,000	92,105	281	12,370
11,790	—	11,790	(1,905)	—
\$ 550,370	\$ 10,450	\$ 634,119	\$ 8,224	\$ 125,217

GENERAL FUND
**COMPARATIVE STATEMENT OF APPROPRIATIONS AND OTHER AMOUNTS AVAILABLE TO DEPARTMENTS
SCHEDULE VIII (Continued) YEARS ENDED JUNE 30**

	This Year	Last Year
EDUCATION AND LIBRARIES		
Education, Department of:		
State School Fund	\$ 2,008,178	\$ 1,865,009
Administration	80,500	77,517
Aid to Academies	98,437	102,346
Normal and Training Schools	425,787	410,622
Schooling of Children in Unorganized Towns	87,090	82,745
Superintendents of Towns Comprising School Unions	163,294	165,456
Vocational Education and Rehabilitation	237,681	207,792
Education of Orphans of Veterans	—	—
Physical Education	28,615	34,467
Pensions for Retired Teachers—Non-contributory only	285,316	278,743
Equalization of Educational Opportunities	355,660	429,919
Sub-Total	3,770,558	3,654,616
Historian, State	1,189	833
Library, Maine State	44,729	43,509
Maritime Academy, Maine	50,000	50,000
University of Maine	704,000	704,000
	\$ 4,570,476	\$ 4,452,958
RECREATION, PARKS, ETC.		
State Park Commission	\$ 17,176	\$ 15,953
Baxter State Park Commission	2,116	2,077
Military Forts and Reservations	9,622	10,820
State Museum	2,000	2,000
	\$ 30,914	\$ 30,850
INTEREST ON BONDED DEBT		
Maine Improvement Bonds	\$ 19,250	\$ 20,750
Maine Agricultural Bonds	2,700	2,925
Maine War Bonds	28,964	24,375
	\$ 50,914	\$ 48,050
MISCELLANEOUS		
Miscellaneous Acts and Resolves	\$ 5,136	\$ 45,001
	\$ 5,136	\$ 45,001

SCHEDULE VIII (Continued)

DETAIL OF THIS YEAR				
Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 1,637,672	\$ 106,235	\$ 3,378,170	\$(1,559,351)	\$ 83,124
73,167	—	9,975	68,616	1,909
105,000	—	—	98,437	—
404,511	44,726	—	191,386	189,675
97,425	—	—	74,086	13,004
165,120	—	—	161,769	1,525
210,410	918	8,000	165,229	63,534
1,200	—	—	—	—
35,000	—	—	28,615	—
330,000	—	—	285,316	—
480,000	—	—	342,524	13,136
3,539,505	151,879	3,396,145	(143,373)	365,907
500	689	500	—	—
42,833	—	43,513	—	1,216
50,000	—	50,000	—	—
704,000	—	704,000	—	—
\$ 4,336,838	\$ 152,568	\$ 4,194,158	\$ (143,373)	\$ 367,123
\$ 14,000	\$ 69	\$ 13,000	\$ 80	\$ 4,027
1,994	—	3,500	(1,506)	122
7,772	5,412	4,000	(80)	290
2,000	—	2,000	—	—
\$ 25,766	\$ 5,481	\$ 22,500	\$ (1,506)	\$ 4,439
\$ 19,250	—	\$ 19,250	—	—
2,700	—	—	\$ 2,300	\$ 400
23,000	—	23,000	—	5,964
\$ 44,950	—	\$ 42,250	\$ 2,300	\$ 6,364
\$ 4,603	\$ 1,636	\$ 3,500	—	—
\$ 4,603	\$ 1,636	\$ 3,500	—	—

GENERAL FUND
**COMPARATIVE STATEMENT OF APPROPRIATIONS AND OTHER AMOUNTS AVAILABLE TO DEPARTMENTS
SCHEDULE VIII (Concluded) YEARS ENDED JUNE 30**

	This Year	Last Year
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
To Highway Fund:		
State Police	\$ 37,514	\$ 36,500
To Other Special Revenue Funds:		
Audit Municipal Division	1,021	1,428
Maine Forestry District	1,506	1,506
Board of Bar Examiners	27	921
Education (George-Deen)	—	246
To Public Service Enterprises—Augusta Airport	8,000	8,000
To Trust and Agency Funds:		
Employees' Retirement System—Pension Fund	260,115	260,115
Employees' Retirement System—Expense Fund	10,000	10,000
Maine Teachers' Retirement Association	143,373	143,373
To Increase Trust Fund Earnings to Statutory Rates	41,589	40,118
Other Trust and Agency Funds	—	700
To Working Capital Funds	—	3,365
	\$ 503,145	\$ 506,272
Total Available for Operating Expenditures	\$20,934,361	\$20,411,044
DEBT RETIREMENT		
Maine Improvement Bonds	\$ 75,000	\$ 75,000
Maine Agricultural Bonds	45,000	45,000
Maine War Bonds	100,000	100,000
	\$ 220,000	\$ 220,000
Total	\$21,154,361	\$20,631,044
Deduct		
Revenue from Interdepartmental Sales:		
General Administration	\$ 9,361	—
Protection of Persons and Property	2,158	—
Development and Conservation of Natural Resources	2,983	—
Health and Sanitation	200	—
Welfare and Charities	1,020	—
State Hospitals and Sanatoriums	145,781	\$ 153,182
Correctional Institutions	83,235	102,420
Education and Libraries	131	—
Recreation, Parks, Etc.	299	—
Total Deductions	\$ 245,168	\$ 255,602
Total Available for Expenditures	\$20,909,193	\$20,375,442
(A) Reserve for Authorized Expenditures per Schedules II and X ..	\$ 1,632,291	
Adjustment of Reserve	11,059	
Reserve for Authorized Expenditures (as above)	\$ 1,643,350	

SCHEDULE VIII (Concluded)

DETAIL OF THIS YEAR				
Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 36,650	—	\$ 37,514	—	—
—	—	—	\$ 1,021	—
1,506	—	—	1,506	—
—	—	—	27	—
—	—	—	—	—
8,000	—	8,000	—	—
260,115	—	260,115	—	—
10,000	—	10,000	—	—
154,302	—	—	143,373	—
41,568	—	41,589	—	—
—	—	—	—	—
—	—	—	—	—
\$ 512,141	—	\$ 357,218	\$ 145,927	—
\$19,409,289	\$1,643,350	\$13,073,846	\$ (45,000)	\$6,262,165
\$ 75,000	—	\$ 75,000	—	—
45,000	—	—	\$ 45,000	—
100,000	—	100,000	—	—
\$ 220,000	—	\$ 175,000	\$ 45,000	—
\$19,629,289	\$1,643,350	\$13,248,846	—	\$6,262,165
—	—	—	—	\$ 9,361
—	—	—	—	2,158
—	—	—	—	2,983
—	—	—	—	200
—	—	—	—	1,020
—	—	—	—	145,781
—	—	—	—	83,235
—	—	—	—	131
—	—	—	—	299
—	—	—	—	\$ 245,168
\$19,629,289	\$1,643,350 (A)	\$13,248,846	—	\$6,016,997 (B)

(B) Included in the above Earmarked Revenues is \$1,953 from Interfund Transactions not included in Contributions and Transfers.

SCHEDULE IX

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 167,183	\$ 125,526	\$ 52,178	\$ 3	\$ 5,643	—
90,923	73,212	20,540	—	508	—
50,000	41,071	5,220	—	49	—
5,000	—	1,308	—	—	—
57,460	39,700	12,253	9,138	802	—
25,060	15,854	3,533	—	868	—
229,500	215,581	72,370	—	2,234	—
197,375	136,968	7,307	30,000	—	—
12,500	13,319	2,318	—	15	—
141,540	84,991	46,997	9	3,360	—
40,040	31,415	4,402	—	87	—
38,900	17,491	32,521	—	78	—
71,100	26,842	35,897	1,500	2,793	—
36,624	22,572	9,448	—	—	—
1,500	—	1,940	—	—	—
350	—	199	—	—	—
\$ 1,165,055	\$ 844,542	\$ 308,431	\$ 40,650	\$ 16,437	—
\$ 167,027	\$ 65,210	\$ 110,625	\$ 1,635	\$ 4,864	—
53,350	34,660	14,243	—	—	—
—	41,960	39,262	728	266	—
43,500	34,612	5,568	—	356	—
19,400	11,462	3,955	—	564	—
26,000	20,524	4,945	—	84	—
69,300	50,234	9,937	7,733	891	—
5,000	—	300	—	304	—
10,000	5,868	2,506	—	157	—
\$ 393,577	\$ 264,530	\$ 191,341	\$ 10,096	\$ 7,486	—
\$ 244,327	\$ 119,189	\$ 123,307	\$ 46,012	\$ 601	—
170,000	20,344	140,019	7,105	3,161	—
474,300	314,652	242,780	16,466	27,373	—
65,282	53,684	15,037	4,090	588	—
117,750	78,686	41,567	432	521	—
1,000	—	—	1,000	—	—
\$ 1,072,659	\$ 586,555	\$ 562,710	\$ 75,105	\$ 32,244	—
\$ 178,744	\$ 114,115	\$ 47,378	\$ 10,114	\$ 9,861	—
400	396	894	—	—	—
\$ 179,144	\$ 114,511	\$ 48,272	\$ 10,114	\$ 9,861	—

GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
SCHEDULE IX (Continued) YEARS ENDED JUNE 30

	TOTAL	
	This Year	Last Year
WELFARE AND CHARITIES		
Administration—Welfare	\$ 566,732	\$ 550,624
Blind, Aid to	294,741	283,674
Education of	18,404	16,491
Services for	4,156	4,614
Rehabilitation of	1,431	627
Charitable Institutions	36,915	36,445
Children, Aid to Dependent	945,916	916,532
Board and Care of Neglected	458,697	440,448
Home for Military and Naval	31,010	26,923
Deaf, Maine School for	49,501	53,272
Hospitals, Public and Private	287,977	288,719
Indians, Passamaquoddy	66,033	59,561
Penobscot	46,033	44,218
Insane, Examination and Commitment of	313	446
Old Age Assistance	5,143,179	4,583,956
Paupers, Support of State (Includes Jefferson Camp)	389,334	362,705
Pensions, Special	56,831	61,394
Soldiers, Sailors and their Widows, Burial of	800	298
Soldiers and Sailors, Support of Dependent	38,793	49,653
World War Assistance	105,404	73,455
Towns, Emergency Aid to	735	36,629
G. A. R. Department of Maine	1,500	1,500
	\$ 8,544,435	\$ 7,892,184
STATE HOSPITALS AND SANATORIUMS		
Administration, Department of Institutional Service	\$ 11,997	\$ 11,994
Augusta State Hospital	534,099	578,239
Augusta State Hospital—Conversion of Heating System	—	28,386
Bangor State Hospital	483,658	473,823
Central Maine Sanatorium	234,017	244,427
Northern Maine Sanatorium	134,161	136,371
Pownal State School	458,302	458,931
Western Maine Sanatorium	198,174	197,484
	\$ 2,054,408	\$ 2,129,655
CORRECTIONAL INSTITUTIONS		
State School for Boys	\$ 166,401	\$ 135,672
State School for Girls	130,371	121,585
State Reformatory for Men	109,342	112,228
Maine State Prison	246,805	238,039
State Reformatory for Women	114,756	107,263
Parole Board	9,885	8,648
	\$ 777,560	\$ 723,435

SCHEDULE IX (Continued)

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants, Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 574,862	\$ 434,413	\$ 125,902	\$ 1,800	\$ 4,617	—
324,421	—	—	294,741	—	—
25,000	—	5	18,399	—	—
14,200	—	2,975	312	869	—
—	50	124	1,257	—	—
48,770	—	—	36,915	—	—
1,180,996	—	(1,495)	947,411	—	—
477,000	—	(1,801)	460,498	—	—
27,500	11,679	18,296	696	339	—
58,700	31,096	18,266	—	139	—
288,000	—	—	287,977	—	—
54,100	13,387	10,714	41,932	—	—
46,025	5,926	11,109	28,998	—	—
500	—	—	313	—	—
4,921,313	—	—	5,143,179	—	—
435,000	14,312	43,951	328,793	2,278	—
73,104	—	—	56,831	—	—
1,500	—	—	800	—	—
57,480	—	—	38,793	—	—
75,000	—	73	105,331	—	—
50,000	—	—	735	—	—
1,500	—	—	1,500	—	—
\$ 8,734,971	\$ 510,863	\$ 228,119	\$ 7,797,211	\$ 8,242	—
\$ 20,420	\$ 8,759	\$ 3,167	—	\$ 71	—
571,820	247,082	280,945	\$ 1,127	4,945	—
—	—	—	—	—	—
435,400	222,463	256,867	1,836	2,492	—
184,312	108,982	119,810	482	4,743	—
128,700	66,263	62,151	—	5,747	—
376,500	169,076	269,247	102	19,877	—
164,584	97,144	97,746	127	3,157	—
\$ 1,881,736	\$ 919,769	\$ 1,089,933	\$ 3,674	\$ 41,032	—
\$ 100,225	\$ 44,541	\$ 96,519	\$ 1,068	\$ 24,273	—
89,000	48,776	73,333	114	8,148	—
72,750	33,894	67,568	266	7,614	—
195,305	92,859	145,786	—	8,160	—
81,300	41,883	56,587	5	16,281	—
11,790	4,588	5,297	—	—	—
\$ 550,370	\$ 266,541	\$ 445,090	\$ 1,453	\$ 64,476	—

GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
SCHEDULE IX (Continued) YEARS ENDED JUNE 30

	TOTAL	
	This Year	Last Year
EDUCATION AND LIBRARIES		
Education, Department of		
State School Fund	\$ 156	—
Subsidies Paid to Towns:		
For Tuition	150,803	\$ 149,599
For Teaching Positions	1,024,273	1,031,734
For Conveyance in Lieu of Teaching Positions ..	116,365	105,672
For School Census	697,099	471,655
For Temporary Residents' Conveyance	1,152	717
	\$ 1,989,848	\$ 1,759,377
Administration	\$ 80,500	\$ 77,517
Aid to Academies	98,436	102,346
Normal and Training Schools	382,933	373,616
Schooling of Children in Unorganized Towns	87,090	82,745
Supts. of Towns Comprising School Unions	163,294	165,456
Vocational Education and Rehabilitation	239,543	206,895
Education of Orphans of Veterans	—	—
Physical Education	28,615	34,467
Pensions for Retired Teachers—Non-contributory only ...	285,316	278,743
Equalization of Educational Opportunities	355,660	429,919
	\$ 3,711,235	\$ 3,511,081
Historian, State	414	144
Library, Maine State	44,081	43,419
Maritime Academy, Maine	50,000	50,000
University of Maine	704,000	704,000
	\$ 4,509,730	\$ 4,308,644
RECREATION PARKS, ETC.		
State Park Commission	\$ 16,595	\$ 15,923
Baxter State Park Commission	2,064	1,752
Military Forts and Reservations	4,590	5,407
State Museum	1,195	1,762
	\$ 24,444	\$ 24,844
INTEREST ON BONDED DEBT		
Maine Improvement Bonds	—	\$ 10,750
Maine Agricultural Bonds	\$ 2,700	2,925
Maine War Bonds	23,000	24,375
	\$ 25,700	\$ 38,050
MISCELLANEOUS		
Miscellaneous Acts and Resolves	\$ 4,363	\$ 43,301
	\$ 4,363	\$ 43,301

SCHEDULE IX (Continued)

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants, Subsidies and Pensions	Capital Outlays	Debt Retirement
—	—	\$ 156	—	—	—
\$ 147,000	—	—	\$ 150,803	—	—
1,065,000	—	—	1,024,273	—	—
100,000	—	—	116,365	—	—
323,172	—	—	697,099	—	—
2,500	—	—	1,152	—	—
\$ 1,637,672	—	\$ 156	\$ 1,989,692	—	—
\$ 73,167	\$ 62,275	\$ 18,194	—	\$ 31	—
105,000	—	—	\$ 98,436	—	—
404,115	228,138	146,610	627	7,558	—
97,425	24,352	58,258	4,402	78	—
165,120	129,465	24,312	9,517	—	—
210,410	46,037	10,943	182,357	206	—
1,200	—	—	—	—	—
35,000	—	—	28,615	—	—
330,000	—	—	285,316	—	—
480,000	—	—	355,660	—	—
\$ 3,539,109	\$ 490,267	\$ 258,473	\$ 2,954,622	\$ 7,873	—
500	—	414	—	—	—
42,833	20,303	14,719	8,978	81	—
50,000	—	—	50,000	—	—
704,000	—	—	704,000	—	—
\$ 4,336,442	\$ 510,570	\$ 273,606	\$ 3,717,600	\$ 7,954	—
\$ 14,000	\$ 12,210	\$ 4,140	\$ 180	\$ 65	—
1,994	1,285	256	488	35	—
4,192	1,944	2,477	—	169	—
2,000	914	281	—	—	—
\$ 22,186	\$ 16,353	\$ 7,154	\$ 668	\$ 269	—
\$ 19,250	—	—	—	—	—
2,700	—	\$ 2,700	—	—	—
23,000	—	23,000	—	—	—
\$ 44,950	—	\$ 25,700	—	—	—
\$ 3,860	—	\$ 1,500	\$ 2,863	—	—
\$ 3,860	—	\$ 1,500	\$ 2,863	—	—

GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
SCHEDULE IX (Concluded) YEARS ENDED JUNE 30

	TOTAL	
	This Year	Last Year
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
To Highway Fund:		
State Police	\$ 36,436	\$ 35,963
To Other Special Revenue Funds:		
Board of Bar Examiners	27	921
Maine Forestry District	1,506	1,506
Education (George-Deen)	—	246
Audit—Municipal Division	1,021	1,428
To Working Capital Funds	—	3,365
To Public Service Enterprises—Augusta Airport	1,307	7,773
To Trust and Agency Funds:		
Employees' Retirement System—Pension Fund	260,115	260,115
Employees' Retirement System—Expense Fund	9,882	9,783
To Increase Trust Fund Earnings to Statutory Rates	24,630	31,425
Other Trust Funds	—	700
Maine Teachers' Retirement Association	143,373	132,459
	\$ 478,297	\$ 485,684
Total Operating Expenditures	\$19,541,822	\$18,379,715
DEBT RETIREMENT		
Maine Improvement Bonds	—	\$ 75,000
Maine Agricultural Bonds	\$ 45,000	45,000
Maine War Bonds	100,000	100,000
	\$ 145,000	\$ 220,000
Total	\$19,686,822	\$18,599,715
Deduct		
Interdepartmental Expenditures:		
General Administration	\$ 501	—
Protection of Persons and Property	777	—
Development and Conservation of Natural Resources	3,789	—
Health and Sanitation	694	—
Welfare and Charities	9,529	\$ 426
State Hospitals and Sanatoriums	147,315	162,107
Correctional Institutions	81,589	93,069
Education and Libraries	793	—
Recreation, Parks, etc.	443	—
	\$ 245,430	\$ 255,602
Total Deductions	\$ 245,430	\$ 255,602
Total Expenditures (See Schedule VII)	\$19,441,392	\$18,344,113

Included in the above Expenditures are \$879 covering Interfund Transactions not included in Contributions and Transfers.

SCHEDULE IX (Concluded)

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants, Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 36,650	—	\$ 36,436	—	—	—
—	—	27	—	—	—
1,506	—	1,506	—	—	—
—	—	—	—	—	—
—	—	1,021	—	—	—
—	—	—	—	—	—
8,000	—	1,307	—	—	—
260,115	—	—	\$ 260,115	—	—
10,000	—	9,882	—	—	—
—	—	24,630	—	—	—
41,568	—	—	—	—	—
154,302	—	—	143,373	—	—
\$ 512,141	—	\$ 74,809	\$ 403,488	—	—
\$18,897,091	\$4,034,234	\$3,256,665	\$12,062,922	\$188,001	—
\$ 75,000	—	—	—	—	—
45,000	—	—	—	—	\$ 45,000
100,000	—	—	—	—	100,000
\$ 220,000	—	—	—	—	\$145,000
\$19,117,091	\$4,034,234	\$3,256,665	\$12,062,922	\$188,001	\$145,000
—	—	\$ 289	—	\$ 212	—
—	—	139	—	638	—
—	—	3,651	—	138	—
—	—	3	—	691	—
—	—	8,204	\$ 1,022	303	—
—	—	145,590	—	1,725	—
—	—	79,891	—	1,698	—
—	—	720	23	50	—
—	\$ 240	68	—	135	—
—	\$ 240	\$ 238,555	\$ 1,045	\$ 5,590	—
\$19,117,091	\$4,033,994	\$3,018,110	\$12,061,877	\$182,411	\$145,000

GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT
SCHEDULE X
YEARS ENDED JUNE 30

	This Year	Last Year	Budget
Personal Services			
Salaries and Wages	\$ 4,034,234	\$ 3,734,399	\$ 3,834,117
Other Current Expenditures			
Professional Fees and Special Services	\$ 255,352	\$ 255,970	\$ 130,235
Traveling Expenses	361,799	343,115	319,419
Operating State Owned Passenger Cars	23,326	17,501	13,740
Operating State Owned Motor Vehicles, Planes and Boats	50,250	40,631	22,826
Utility Services	173,130	175,030	148,613
Rents	68,015	69,390	61,872
Repairs	180,799	154,477	83,068
Insurance	12,523	43,519	37,002
General Operating Expenses	373,599	296,346	358,046
Foods	980,957	977,769	582,276
Fuels	239,983	313,144	261,388
Office Supplies	65,047	63,554	52,891
Clothing and Clothing Materials	100,718	87,943	64,043
Other Departmental and Institutional Supplies	270,658	242,639	370,502
Bond Interest	25,700	38,050	44,950
Contributions and Transfers to Other Funds	74,809	93,109	97,724
Total—Other Current Expenditures	\$ 3,256,665	\$ 3,212,187	\$ 2,648,595
Grants, Subsidies and Pensions			
Grants to Federal Government	\$ 7,486	\$ 7,873	\$ 32,745
Grants to Cities and Towns	2,522,312	2,386,041	2,585,565
Grants to Public and Private Organizations	1,220,225	1,225,018	932,358
Grants to Individuals for Aid to Dependent Children	947,411	915,024	1,176,796
Grants to Individuals for Old Age Assistance	5,086,937	4,547,594	4,921,313
Grants to Individuals for Assistance and Relief	1,394,835	1,299,677	1,764,223
Miscellaneous Grants to Individuals	58,683	37,410	18,599
Pensions	825,033	812,132	914,300
Total—Grants, Subsidies and Pensions	\$12,062,922	\$11,230,769	\$12,345,899
Capital Outlays			
Land or Land Rights	\$ 15,913	\$ 982	\$ 725
Buildings and Improvements	49,345	67,022	26,136
Equipment	122,743	134,356	41,619
Total Capital Outlays	\$ 188,001	\$ 202,360	\$ 68,480
Total Operating Expenditures	\$19,541,822	\$18,379,715	\$18,897,091
Debt Retirement	\$ 145,000	\$ 220,000	\$ 220,000
	\$19,686,822	\$18,599,715	\$19,117,091
Deduct:			
Interdepartmental Expenditures:			
Personal Services	\$ 240	—	—
Other Current Expenditures	238,554	\$ 254,583	—
Grants, Subsidies and Pensions	1,046	—	—
Capital Outlays	5,590	1,019	—
Total Deductions	\$ 245,430	\$ 255,602	—
Total Expenditures (See Schedule IX)	\$19,441,392	\$18,344,113	\$19,117,091

Included in the above Expenditures are \$879 covering Interfund Transactions not included in Contributions and Transfers.

GENERAL FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
JUNE 30

SCHEDULE XI

	Reserved for Authorized Expenditures (Carrying Balances)		Unexpended Balances Lapsed	
	This Year	Last Year	This Year	Last Year
GENERAL ADMINISTRATION				
Attorney General, Department of	—	\$ 3,850	\$ 6,673	\$ 2,220
Audit, Department of	—	—	—	178
Emergency Municipal Finance Board	—	—	3,692	1,745
Executive, Department of	\$ 502	309	349	8,171
Finance Commissioner and Bureau of Budget	1,275	—	3,530	941
Legislative	39,985	30,147	5,978	4,644
Judicial	—	—	23,073	11,397
Personnel Board	805	—	2,368	—
Public Buildings, Superintendent of	12,030	5,056	388	9,707
Purchases, Bureau of	—	—	4,112	1,661
Secretary of State, Department of	—	—	1,673	3,640
Taxation, Bureau of	—	32	7,360	6,509
Treasurer of State, Department of	—	—	2,743	1,061
Interstate Cooperation, Commission for	—	—	210	265
Legislation, Commissioners of Uniform	—	—	151	350
	\$ 54,597	\$ 39,394	\$ 62,300	\$ 52,489
PROTECTION OF PERSONS AND PROPERTY				
Adjutant General, Department of	\$ 4,039	\$ 13,738	\$ 1,036	\$ 35,100
Banks and Banking, Department of	—	—	6,461	6,487
Emergency War Fund	16,974	97,496	38,469	15,499
Industrial Accident Commission	—	—	2,979	2,087
Insurance Department	369	—	3,050	1,162
Fisheries and Game, Department of Inland—Search for Lost Persons	—	—	4,396	4,896
Labor and Industry, Department of	—	—	—	450
State Police—Fingerprinting of School Children ...	—	—	1,469	2,989
Public Utilities Commission	3,086	3,550	1,139	6,446
	\$ 24,468	\$ 114,784	\$ 58,999	\$ 75,116
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES				
Agriculture, Department of	\$ 33,678	\$ 4,568	\$ 9,076	\$ 4,354
Development Commission, Maine	74,147	96,911	21,050	41,967
Fisheries and Game, Department of Inland	416,301	274,968	—	—
Forestry, Department of	—	3,665	916	1,758
Sea and Shore Fisheries, Department of	27,137	28,400	1,507	5
	\$551,263	\$ 408,512	\$ 32,549	\$ 48,084
HEALTH AND SANITATION				
Health, Bureau of	\$ 20,174	\$ 19,656	\$ 23,478	\$ 4,088
Sanitary Water Board	—	—	10	56
	\$ 20,174	\$ 19,656	\$ 23,488	\$ 4,144

GENERAL FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES

SCHEDULE XI (Continued)

JUNE 30

	Reserved for Authorized Expenditures (Carrying Balances)		Unexpended Balances Lapsed	
	This Year	Last Year	This Year	Last Year
WELFARE AND CHARITIES				
Administration—Welfare	\$ 29,724	\$ 16,249	\$ 20,094	\$ 3,531
Blind, Aid to	15,655	79,693	40,918	—
Education of	—	—	6,295	8,509
Services for	525	—	—	3,479
Rehabilitation of	1,365	1,686	2,284	1,686
Charitable Institutions	—	—	11,855	12,325
Children, Aid to Dependent	17,990	59,860	2,930	—
Board and Care of Neglected	—	—	2,122	7,436
Hospitals, Public and Private	—	—	23	24
Indians, Penobscot	—	—	1,394	2,322
Insane, Examination and Commitment of	—	—	187	54
Old Age Assistance	194,362	700,735	—	—
Paupers, Support of State (Includes Jefferson Camp)	10,637	10,000	22,675	95,129
Pensions, Special	—	—	6,917	12,695
Soldiers, Sailors and Their Widows, Burial of	—	—	700	1,202
Soldiers, Sailors, Support of Dependent	—	—	8,283	7,863
World War Assistance	—	—	—	1,545
Towns, Emergency Aid to	—	—	49,265	30,069
	\$270,258	\$ 868,223	\$175,942	\$187,869

STATE HOSPITALS AND SANATORIUMS

Pownal State School—Alterations and Construction of Building	—	\$ 20,000	—	—
	—	\$ 20,000	—	—

CORRECTIONAL INSTITUTIONS

State School for Girls—Purchase of Land	—	\$ 450	\$ 450	—
State Reformatory for Women—Installation of Water Supply	—	10,000	—	—
	—	\$ 10,450	\$ 450	—

GENERAL FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES

JUNE 30

SCHEDULE XI (Concluded)

	Reserved for Authorized Expenditures (Carrying Balances)		Unexpended Balances Lapsed	
	This Year	Last Year	This Year	Last Year
EDUCATION AND LIBRARIES				
Education, Department of				
State School Fund	—	\$ 105,632	\$ 18,330	—
Normal and Training Schools	\$ 42,854	37,006	—	—
Vocational Rehabilitation	(1,861)	897	—	—
	\$ 40,993	\$ 143,535	\$ 18,330	—
Historian, State	\$ 775	\$ 689	—	—
Library, Maine State	—	—	\$ 648	\$ 90
	\$ 41,768	\$ 144,224	\$ 18,978	\$ 90
RECREATION PARKS, ETC.				
State Park Commission	\$ 581	—	—	\$ 31
Baxter State Park Commission	—	—	\$ 53	325
Military Forts and Reservations	4,701	\$ 5,412	331	—
State Museum	—	—	804	238
	\$ 5,282	\$ 5,412	\$ 1,188	\$ 594
INTEREST ON BONDED DEBT				
Maine Improvement Bonds	—	—	\$ 19,250	\$ 10,000
Maine War Bonds	—	—	5,964	—
	—	—	\$ 25,214	\$ 10,000
MISCELLANEOUS				
Miscellaneous Acts and Resolves	\$ 773	\$ 1,636	—	\$ 64
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS				
To Highway Fund:				
State Police	—	—	\$ 1,078	\$ 537
To Public Service Enterprises:				
Augusta Airport	—	—	6,693	227
To Trust and Agency Funds:				
Employees' Retirement System—Expense Fund	—	—	118	217
To Increase Trust Fund Earnings to Statutory Rates	—	—	16,959	19,607
	—	—	\$ 24,848	\$ 20,588
Debt Retirement				
Maine Improvement Bonds	—	—	\$ 75,000	—
Total	\$968,583	\$1,632,291	\$498,956	\$399,038

GENERAL FUND
ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1945

SCHEDULE XII

Balance July 1, 1944		\$300,000
BUREAU OF ACCOUNTS AND CONTROL		
Installing Two Bookkeeping Machines	\$ 4,520	
Adjustment of Charges to Highway Fund	210	
ATTORNEY GENERAL'S DEPARTMENT		
Increased Salary of County Attorney (Waldo County)	\$ 100	
Androscoggin River Pollution Case	<u>1,069</u>	1,169
BUREAU OF PERSONNEL		
Expense of Job Reclassification Study		6,324
BUREAU OF TAXATION		
Relief of Real Estate—Printing Reports		1,500
PUBLIC UTILITIES COMMISSION		
Installing Warning Signs at Grade Crossings ..		124
REVISOR OF STATUTES		
For Additional Salaries in Connection With Work for the 92nd Legislature		2,500
BUREAU OF PURCHASES		
Division of Public Printing—Varitype Operator's Salary		768
MAINE STATE LIBRARY		
Distribution of New Revised Statutes	750	
Increased Cost of New Technical Books	400	
Stipends to Cities and Towns	400	
Rent at Vickery Hill Building—Storage of Revised Statutes	<u>100</u>	1,650
STATE POLICE		
Purchase of Radio Equipment	700	
Compensation for Injuries	<u>164</u>	864
SECRETARY OF STATE		
Election Division—Increased Cost of Printing and Supplies		12,863
SANITARY WATER BOARD		
Investigation of Pollution of Rivers and Streams		900
COMMISSION FOR INTERSTATE COOPERATION		
Additional Expenses		650
HEALTH AND WELFARE ADMINISTRATION		
Investigation of Boarding Home License Applications		10,000
STATE REFORMATORY FOR MEN		
Renovations and Repairs		10,000
STATE SCHOOL FOR BOYS		
Renovations and Repairs	20,000	
Compensation for Injuries	<u>868</u>	20,868
EDUCATION		
Supplemental Appropriation for Schools and Academies		21
AUDIT DEPARTMENT		
To offset Deficiency in Anticipated Revenue from Highway Department		849
LABOR AND INDUSTRY		
To offset Deficiency in Anticipated Revenue from Inspection of Boilers		138
Total Appropriations		<u>\$ 75,918</u>
Balance June 30, 1945 (Before Closing) ..		\$224,082
Add—Amount Necessary to Bring the Account to \$500,000, in accordance with Chapters 96 and 137, Public Laws of 1945		<u>275,918</u>
Balance June 30, 1945		<u><u>\$500,000</u></u>

GENERAL FUND
ANALYSIS OF RESERVE FOR INSTITUTIONAL EMERGENCIES
YEARS ENDED JUNE 30 SCHEDULE XIII

	This Year 1945	Last Year 1944
Balance at Start of Year	\$ 64,898	—
Legislative Appropriation	100,000	\$200,000
Total Available	164,898	200,000
Transferred to:		
Bangor State Hospital	—	\$ 7,673
Northern Maine Sanatorium	—	13,500
Pownal State School	—	40,255
Reformatory for Men	—	6,323
Reformatory for Women	\$ 11,304	20,729
State School for Boys	28,223	17,604
State School for Girls	28,534	19,775
Western Maine Sanatorium	—	9,243
Total Amount Transferred	\$ 68,061	\$135,102
Balance at End of Year—Lapsed	\$ 96,837	—
Balance at End of Year—Carried Forward	—	\$ 64,898

Chapter 88, Private and Special Laws, 1943, provides \$100,000 for the fiscal year ending June 30, 1945 for an Institutional Emergency Fund. "There shall be transferred from the fund to any State institution such sums as may be deemed necessary to care for any emergency that may arise during the fiscal years ended June 30, 1944 and June 30, 1945. Such transfers shall be recommended by the Commissioner of Institutional Service and transferred by authority of the Governor and Council."

GENERAL FUND
ANALYSIS OF EMERGENCY WAR FUND
SCHEDULE XIV YEARS ENDED JUNE 30

	Allocations	
	By Governor and Council This Year	and Council Last Year
ALLOCATIONS:		
To Special Emergency Projects:		
Civilian Defense	—	\$125,000
Coastal Air Patrol—Civil Air Patrol	—	500
Community Canning Centers—1943	—	—
Community Canning Centers—1944	—	26,700
Community Canning Centers—1945	\$ 7,990	—
Farmerettes	—	—
Farm Placement Program	—	—
Food Conservation	—	—
Food Production—1943	—	—
Food Production—1944	—	5,400
Maine State Salvage Committee	—	5,000
Maine Teachers—Special Studies	—	—
State Travel Bureau	2,800	6,500
Emergency Home Demonstration	—	7,000
State Nutrition Committee—1944	—	3,000
State Nutrition Committee—1945	—	—
Provision for Potato Storage	—	5,000
Farm Labor—1944	—	—
Farm Labor—1945	—	—
Tin Can Collection	—	—
Maine Veterans Rehabilitation	10,000	—
Sub-Total—Special Emergency Projects	\$20,790	\$184,100
To State Departments for Unusual Expenditures Caused by the War Emergency:		
Executive Department—Additional Employees, Purchase of State Flags and Issuing War Memorial Certificates	\$ 4,970	\$ 4,935
Fish and Game Department—Salary of Pilot for Fish and Game Plane	—	1,180
Department of Agriculture—Division of Animal Industry—Addi- tional Inspection Work in Dairy Division	24,173	—
Education Department:		
Additional Services Rendered	9,975	9,775
To Match Federal Funds for Vocational Rehabilitation	8,000	—
Bureau of Health—Emergency T. B. Work	15,000	5,000
State Park Commission—To Provide a Full Time Ranger at Aroos- took State Park	1,000	—
Sub-Total—To State Departments	\$63,118	\$ 20,890
Allocated for Disposition by Governor	—	—
Total	\$83,908	\$204,990

Chapter 305 of the Public Laws of 1942 enacted during the Special Session of the 90th Legislature is for the purpose of creating the Maine Civilian Defense Corps and providing for the safety of the state in time of war. This act empowers and directs the governor to provide for the security, health and welfare of the people of the state, including the civilian defense of the state, and authorizes the governor, with the advice and consent of the

SCHEDULE XIV

Revenues		Expenditures		Unexpended Balance			
(Including Transfers)				This Year		Last Year	
This Year	Last Year	This Year	Last Year	Lapsed	Carried	Lapsed	Carried
\$ 5,094	\$ 1,165	\$ 24,784	\$ 98,609	\$11,776	—	—	\$31,466
—	9,136	—	492	—	—	\$10,168	—
—	4,262	—	32,646	—	—	287	—
11,287	—	29,813	184	7,990	—	—	26,516
—	—	—	—	—	\$ 7,990	—	—
—	(3,518)	—	2,471	—	—	—	—
—	(10,614)	—	673	—	—	—	—
—	—	—	8,591	—	—	3,613	—
—	—	—	4,285	—	—	1,145	—
—	—	5,233	—	167	—	—	5,400
(300)	—	118	1,763	—	3,079	—	3,497
—	—	—	6	290	—	—	290
—	—	3,872	5,050	378	—	—	1,450
—	—	6,180	—	820	—	—	7,000
(1,000)	—	702	—	1,298	—	—	3,000
1,000	—	343	—	—	657	—	—
—	6,614	—	11,328	—	—	286	—
(5,000)	14,132	1,937	—	7,195	—	—	14,132
5,000	—	—	—	—	5,000	—	—
3,292	1,848	3,024	1,868	—	248	—	(20)
—	—	6,210	—	3,790	—	—	—
\$19,373	\$23,025	\$ 82,216	\$167,966	\$33,704	\$16,974	\$15,499	\$92,731
—	—	\$ 4,970	\$ 4,935	—	—	—	—
—	—	—	1,180	—	—	—	—
—	—	24,173	—	—	—	—	—
—	—	9,975	9,775	—	—	—	—
—	—	8,000	—	—	—	—	—
—	—	15,000	5,000	—	—	—	—
—	—	1,000	—	—	—	—	—
—	—	\$ 63,118	\$ 20,890	—	—	—	—
—	—	—	—	\$ 4,765	—	—	\$ 4,765
\$19,373	\$23,025	\$145,334	\$188,856	\$38,469	\$16,974	\$15,499	\$97,496

council, to transfer to the Emergency War Fund any moneys in the general fund of the state that are not otherwise appropriated, and to expend such moneys for these purposes. This schedule shows the transfers authorized by the governor and council under these war powers and the expenditures made against these transfers.

GENERAL FUND
BONDED DEBT AND INTEREST MATURITIES
SCHEDULE XV
JUNE 30, 1945

Year Ending June 30	Total Bond Maturities	Total Interest Maturities	State of Maine War		Maine Agricultural	
			Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities
1946	\$ 145,000	\$ 24,100	\$ 100,000	\$ 21,625	\$ 45,000	\$ 2,475
1947	145,000	22,500	100,000	20,250	45,000	2,250
1948	145,000	20,675	100,000	18,875	45,000	1,800
1949	145,000	18,850	100,000	17,500	45,000	1,350
1950	145,000	17,025	100,000	16,125	45,000	900
1951	145,000	15,200	100,000	14,750	45,000	450
1952	100,000	13,375	100,000	13,375		
1953	100,000	12,000	100,000	12,000		
1954	100,000	10,625	100,000	10,625		
1955	100,000	9,250	100,000	9,250		
1956	100,000	7,875	100,000	7,875		
1957	100,000	6,500	100,000	6,500		
1958	100,000	5,125	100,000	5,125		
1959	100,000	3,750	100,000	3,750		
1960	100,000	2,375	100,000	2,375		
1961	100,000	1,000	100,000	1,000		
Total	\$1,870,000	\$190,225	\$1,600,000 (A)	\$181,000	\$270,000	\$9,225

(A) \$750,000 callable February 1, 1946. \$750,000 callable November 1, 1946.

STATEMENT OF BONDED INDEBTEDNESS
YEAR ENDED JUNE 30

SCHEDULE XVI

DESCRIPTION OF LOAN	Date of Original Issue	Interest Rate
GENERAL BONDED DEBT		
Serial Bonds		
War Bonds (For Armories, Airports, State Guard, Military Defense, etc.)	August 1, 1940	1 1/2%
War Bonds (For Armories, Airports, State Guard, Military Defense, etc.)	May 1, 1941	1 1/4%
Agricultural Bonds (Eradication of Bangs Disease)	May 1, 1941	1 1/2%
Agricultural Bonds (Eradication of Bangs Disease)	February 1, 1943	1%
Total		

(A) \$750,000 callable February 1, 1946 at 102.

(B) \$750,000 callable November 1, 1946 at 102.

GENERAL FUND
 APPROPRIATIONS FROM UNAPPROPRIATED SURPLUS
 YEAR ENDED JUNE 30, 1945

SCHEDULE XVII

	Balance June 30, 1944	Appropriations from Surplus	Total Available	Expendi- tures	Balance Carried June 30, 1945
Maine Post War Public Works Reserve —Maine Development Commission ..	\$ 38,938	—	\$ 38,938	\$23,417	\$ 15,521
Central Maine Sanatorium—Installing and Equipping Laundry	15,000	—	15,000	—	15,000
Pownal State School—Erection of Em- ployees' Building	100,000	—	100,000	950	99,050
Pownal State School—Construction of Dormitories, Enlargement of Heating Plant and Enlargement of Reservoir	—	\$435,000	435,000	—	435,000
Department of Inland Fisheries and Game—Construction of Fish Hatch- eries and Rearing Stations	—	200,000	200,000	1,916	198,084
Department of Agriculture—Eradication of Bangs' Disease	—	150,000	150,000	—	150,000
	\$153,938	\$785,000	\$938,938	\$26,283	\$912,655

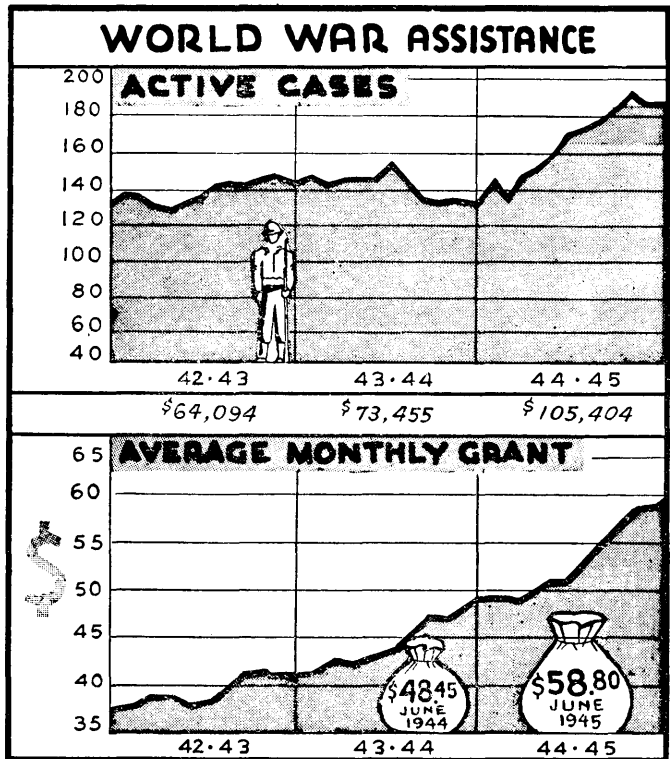
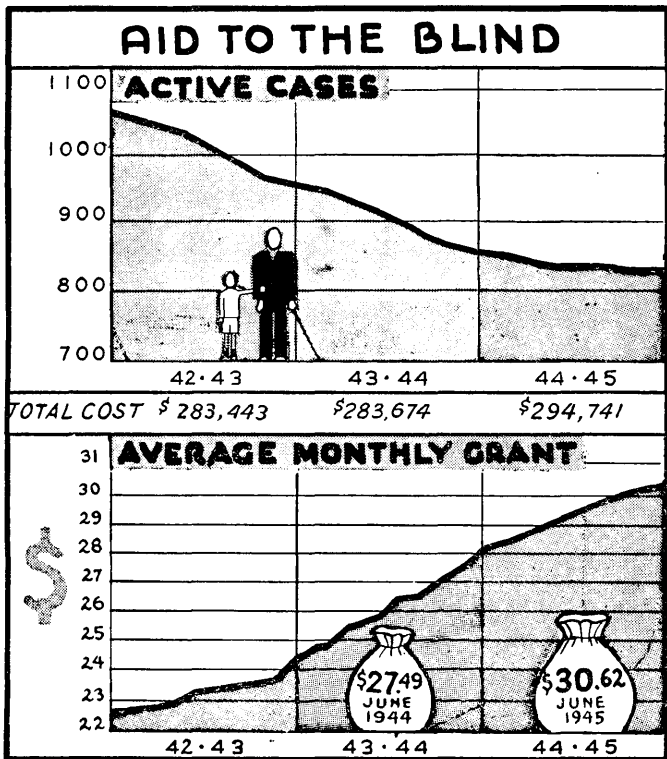
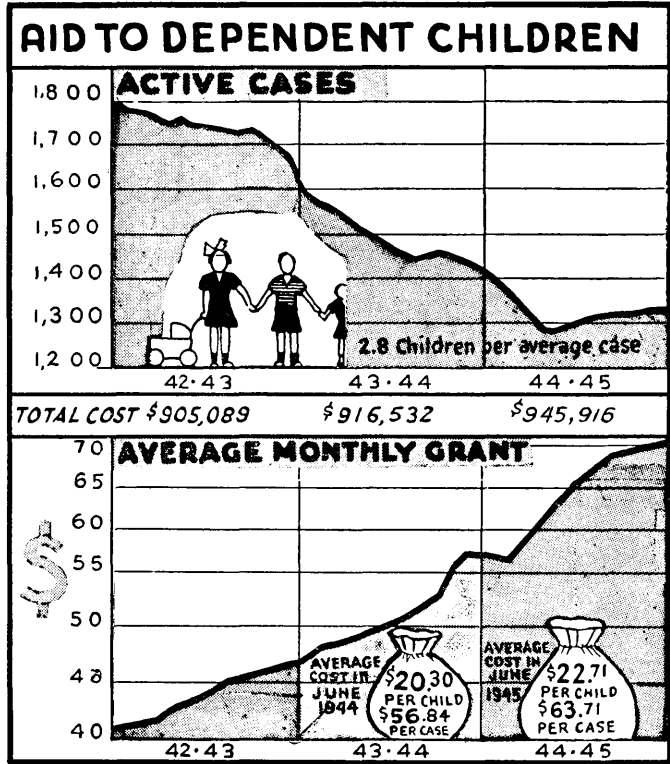
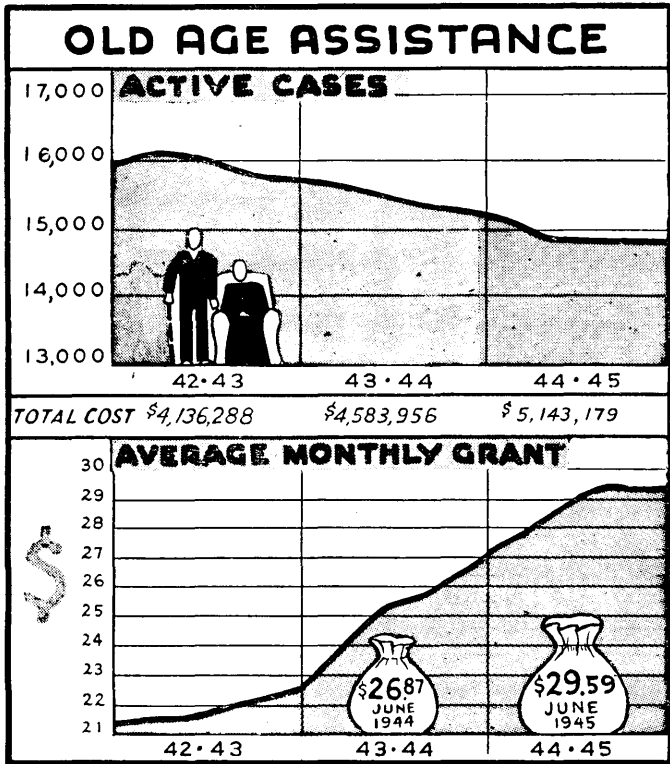
The following unusual or non-recurring appropriations from Unappropriated Surplus are effective July 1, 1945:

Land and Buildings for Institutions	\$1,135,300
Maine Post War Public Works Reserve	990,000
Maine Post War Public Works Planning	10,000
University of Maine—Mill Tax Deficiency	629,176
Maintenance and Development of Parks	50,000
Scientific Investigation of Blueberries	25,000
Remove Floating Islands in Corundell Lake	5,000
Total	\$2,844,476

SCHEDULE XVI

Date of Maturity of Bond	Amount of Issue	Unmatured Debt Outstanding June 30, 1944	Current Transactions		Unmatured Debt Outstanding June 30, 1945
			New Bonds Issued	Matured or Called	
1941-1960 Inclusive	\$1,000,000	\$ 850,000		\$ 50,000	\$ 800,000 (A)
1942-1961 Inclusive	1,000,000	850,000		50,000	800,000 (B)
1942-1946 Inclusive	225,000	90,000		45,000	45,000
1947-1951 Inclusive	225,000	225,000			225,000
	\$2,450,000	\$2,015,000		\$145,000	\$1,870,000

PUBLIC ASSISTANCE STATISTICS



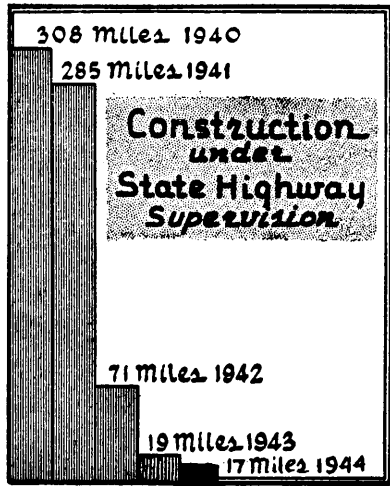
HIGHWAY FUND

Revenues from the gasoline tax, registration of motor vehicles and certain other revenues are restricted by law to use for highway and bridge construction and maintenance. From these revenues the Legislature makes appropriations for various activities of the Highway Commission. Any revenues not appropriated by the Legislature are available for allocation by the Highway Commission for certain limited purposes. Some highway appropriations are supplemented by revenues earmarked for specific purposes.

Contents

Schedule	Page
Comments	60-61
I Comparative Statement of Revenues and Expenditures	63
II Comparative Balance Sheet	64
III Analysis of Surplus	64
IV Analysis of Surplus for the Four Year Period	65
V Summary of Budgetary Operations	65
VI Comparative Statement of Revenues ..	66
VII Summary Statement of Appropriations and Expenditures	66
VIII Comparative Statement of Appropriations and Other Amounts Available to Departments	67
IX Comparative Statement of Expenditures	68
X Comparative Statement of Unexpended Balances	69
XI Bonded Debt and Interest Maturities ...	69
XII Statement of Bonded Indebtedness	70-71
XIII Revenue Statistics	72

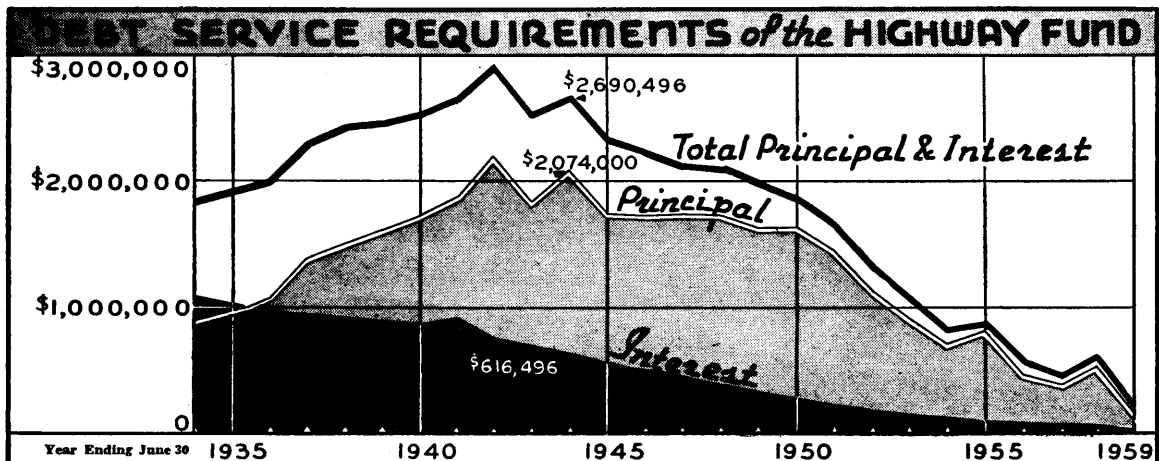
HIGHWAY FUND



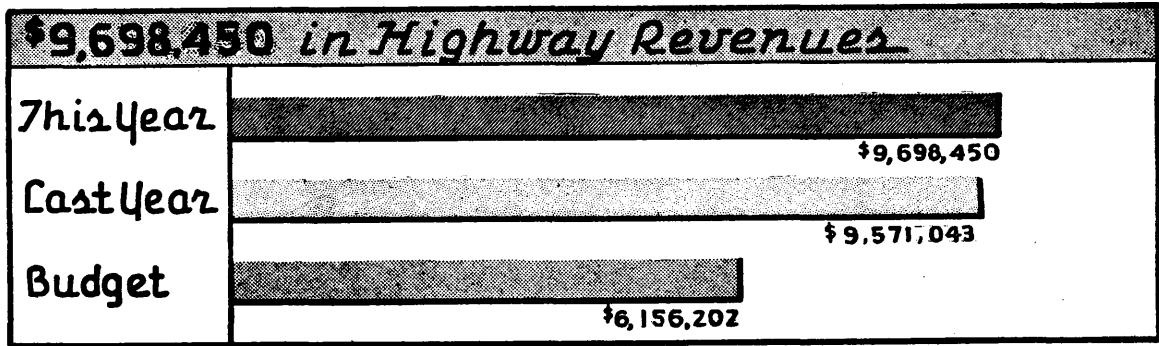
For the third war year, Highway Fund operations were continued at a greatly reduced rate and the authority granted by the Legislature to the Highway Commission and the Governor and Council to curtail the legislative highway program was again used to keep expenditures on a level with estimated revenues. Practically all expenditures for new construction were eliminated as in the two previous war years. Such construction work as was done was almost entirely for military and defense purposes with 100% Federal financing.

The year's operations resulted in an excess of revenues over expenditures of \$244,565 compared with a net loss of \$113,880 in the previous year and a net loss of \$661,273 contemplated in the budget. This excess of revenues over expenditures plus a decrease of approximately \$100,000 in the reserve for authorized expenditures resulted in an increase of \$345,000 in unappropriated surplus. Total Revenues showed an increase of approximately \$125,000 over last year while curtailed expenditures were approximately \$231,000 less than last year, despite an increase of \$228,000 in expenditures for highway maintenance.

No highway bonds were issued during the year and \$1,774,000 of bonds were retired. No highway bonds outstanding are callable. The ninety-second Legislature authorized the reissue, during the biennium ending June 30, 1947, of \$3,453,000 of highway and bridge bonds for the purpose of raising funds to match Federal aid funds for the construction of State highways and bridges. This amount authorized for reissue equals the amount of bonds maturing during the biennium. Highway debt service requirements from 1934, the year of highest interest costs, until the debt is retired are shown below.



No Highway Bonds outstanding are callable.



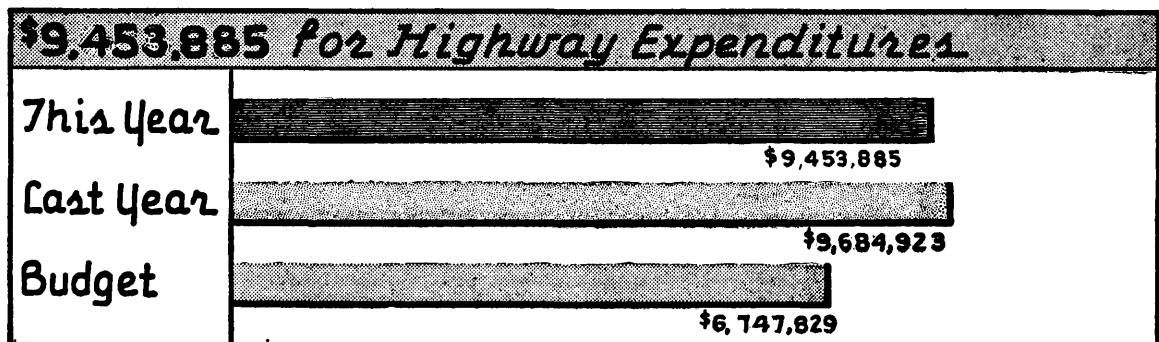
Revenues

Revenues of the Highway Fund totaled \$9,698,450 of which \$8,423,275 was available for appropriation and \$1,275,175 was earmarked. (See Schedule V). These revenues were \$127,407 more than last year and \$3,542,248 more than the budget.

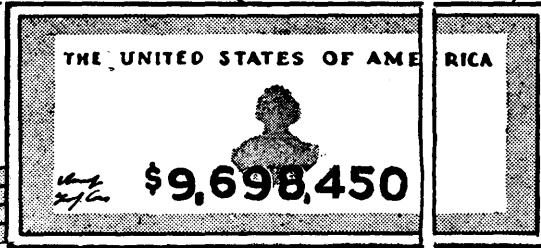
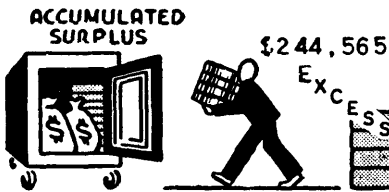
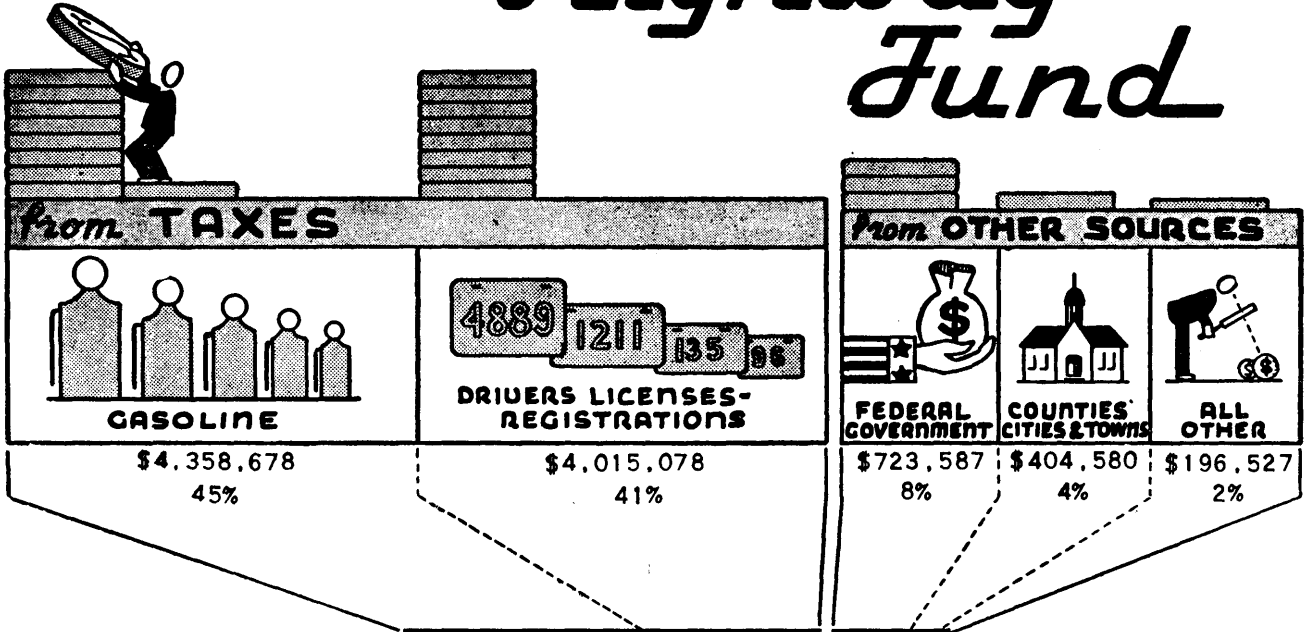
As compared with the previous year, gasoline tax revenue increased \$340,852 and motor vehicle registrations and drivers' licenses increased \$95,783 while grants from the Federal Government were down \$358,308. These three classes of revenue were all substantially in excess of estimates.

Expenditures

Total expenditures of the Highway Fund of \$9,453,885 were \$231,038 less than last year but \$2,706,056 more than the budget. (See Schedule IX). The excess over the budget is accounted for by construction from Federal funds which could not be budgeted in advance and by expenditures for maintenance, snow removal and sanding. The increase of \$228,047 in maintenance expenditures and \$163,647 in snow removal expenditures over the previous year were more than offset by a decrease of \$315,261 for highway construction and a decrease of \$363,773 in debt service requirements.

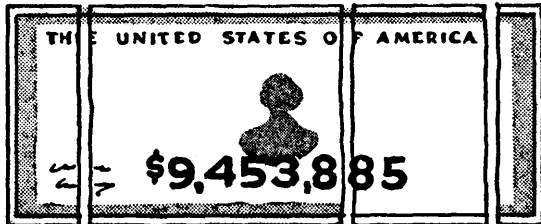


Highway Fund

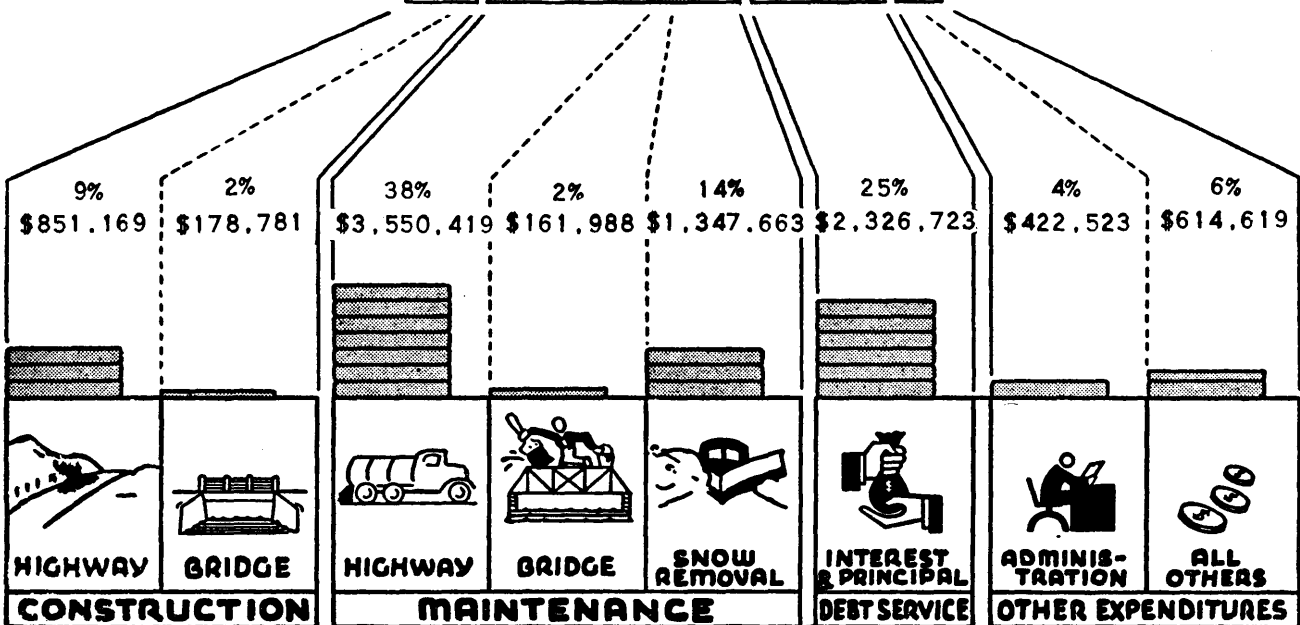


WHERE THE MONEY CAME FROM

and



WHERE THE MONEY WENT



HIGHWAY FUND
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED JUNE 30

SCHEDULE I

	This Year	Last Year
REVENUES		
Gasoline Tax	\$4,358,678	\$4,017,826
Use Fuel Tax	3,056	3,312
Motor Vehicle Registrations and Drivers' Licenses	4,015,078	3,919,295
Other Taxes	31,314	35,124
From Federal Government	723,587	1,081,895
From Cities, Towns and Counties	404,580	376,832
Service Charges for Current Services	64,147	65,226
Other Revenues	61,575	35,570
Contributions and Transfers:		
From General Fund	36,435	35,963
Total Revenues	\$9,698,450	\$9,571,043
EXPENDITURES		
Protection of Persons and Property	\$ 396,327	\$ 373,801
Highways and Bridges:		
Administration	422,523	429,971
Highway Construction	851,169	1,166,430
Bridge Construction	178,781	144,391
Highway Maintenance	3,550,419	3,322,372
Bridge Maintenance	161,988	199,890
Snow Removal and Sanding	1,347,663	1,184,016
Other	119,441	76,299
	\$6,631,984	\$6,523,369
Interest on Bonded Debt	552,723	616,496
Contributions and Transfers:		
To Other Special Revenue Funds	1,531	1,805
To General Fund	42,320	40,452
To Public Service Enterprises	15,000	15,000
To Trust and Agency Funds	40,000	40,000
Total Operating Expenditures	\$7,679,885	\$7,610,923
Debt Retirement	1,774,000	2,074,000
Total Expenditures	\$9,453,885	\$9,684,923
Excess of Revenues over Expenditures	\$ 244,565	\$ (113,880)

Included in the above figures are interfund transactions which affect Revenues in an amount of \$930 and Expenditures in an amount of \$766, which were not handled through Contributions and Transfers.

HIGHWAY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

SCHEDULE II

	June 30, 1945	June 30, 1944
ASSETS		
Cash	\$ 2,489,664	\$ 3,017,366
Short Term U. S. Government Securities	4,200,000	3,700,000
Accounts and Notes Receivable:		
Tax Accounts	6,046	6,739
Other	126,159	86,802
	132,205	93,541
Less—Reserve for Losses	—	3,418
Net Total Receivables	132,205	90,123
Due from Other Funds	72,360	18,511
Working Capital Advances to Other Funds	380,000	380,000
Other Assets	25,487	17,178
Encumbered Future Tax Revenue to Retire Bonded In- debtedness (Contra)	15,062,500	16,836,500
Total Assets	\$22,362,216	\$24,059,678
LIABILITIES		
Accounts Payable	\$ 169,807	\$ 324,043
Due to Other Funds	25,237	17,178
Other Current Liabilities	33,220	63,998
	228,264	405,219
Total Current Liabilities	228,264	405,219
Bonds Payable (Contra)	15,062,500	16,836,500
Total Liabilities	\$15,290,764	\$17,241,719
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	\$ 1,844,600	\$ 1,936,796
For Working Capital Advances	380,000	380,000
Surplus Accounts:		
General Highway Fund	4,846,852	4,501,163
Total Liabilities, Reserves and Surplus	\$22,362,216	\$24,059,678

Contingent Liability to be paid either from bridge operations or Highway Fund: Bonds of Deer Isle-Sedgwick Bridge District \$444,000.

ANALYSIS OF SURPLUS
YEARS ENDED JUNE 30

SCHEDULE III

	This Year	Last Year
BALANCE AT START OF YEAR	\$4,501,163	\$4,416,542
Adjustments of Previous Years' Transactions	8,927	(2,950)
	\$4,510,090	\$4,413,592
Additions:		
Total Revenue (See Schedule VI)	9,698,450	9,571,043
Less—Expenditures (See Schedule IX)	9,453,885	9,684,923
Excess of Revenues over Expenditures (See Schedule I)	244,565	(113,880)
Decrease in Reserve for Authorized Expenditures	92,197	201,451
BALANCE AT END OF YEAR	\$4,846,852	\$4,501,163

HIGHWAY FUND
ANALYSIS OF SURPLUS
FOR THE FOUR YEAR PERIOD ENDED JUNE 30, 1945

SCHEDULE IV

BALANCE AT JUNE 30, 1941		\$ 3,398,624	
Miscellaneous Adjustments		10,630	
Total			3,409,254
Additions:			
Revenue for the Years Ended:			
June 30, 1942	\$13,293,242		
June 30, 1943	10,392,639		
June 30, 1944	9,571,043		
June 30, 1945	9,698,450	42,955,374	
Expenditures for the Years Ended:			
June 30, 1942	12,549,389		
June 30, 1943	8,922,638		
June 30, 1944	9,684,923		
June 30, 1945	9,453,885	40,610,835	
Excess of Revenues over Expenditures			2,344,539
Total			5,753,793
Deduction:			
Increase in Reserve for Authorized Expenditures			906,941
BALANCE AT JUNE 30, 1945		\$ 4,846,852	

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

SCHEDULE V

	<u>This Year</u>	<u>Last Year</u>
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Schedule VI)	\$6,156,202	\$6,375,077
Estimated Expenditures (See Schedule IX)	6,747,829	7,488,911
	(591,627)	(1,113,834)
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Schedule VI)	9,698,450	9,571,043
Estimated Revenues (See Schedule VI)	6,156,202	6,375,077
	3,542,248	3,195,966
Total Additions Through Revenues	2,950,621	2,082,132
Expenditures in Excess of Estimates		
Expenditures (See Schedule IX)	9,453,885	9,684,923
Estimated Expenditures (See Schedule IX)	6,747,829	7,488,911
	2,706,056	2,196,012
Excess of Revenues over Expenditures Transferred to Surplus (See Schedule I)	\$ 244,565	\$ (113,880)

HIGHWAY FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

SCHEDULE VI

	Totals		Detail of this Year		
	This Year	Last Year	Budget	Available for Appropriation	Earmarked for Departments
REVENUES					
Taxes:					
Property Taxes:					
Non-Resident Excise Taxes	\$ 4,613	\$ 5,802	—	\$ 4,613	—
Selective Sales Taxes:					
Use Fuel Tax	3,056	3,312	\$ 3,590	—	\$ 3,056
Gasoline Tax (Net)	4,358,678	4,017,827	3,071,100	4,358,678	—
Other Taxes on Specific Businesses or Occupations:					
Beano Licenses	1,790	1,669	—	—	1,790
Use Fuel Licenses	5	6	10	—	5
Motor Truck Application Fees	15,152	18,734	20,435	—	15,152
Outdoor Advertising Permits	7,133	7,427	7,200	—	7,133
Motor Vehicle Registrations and Drivers' Licenses:					
Registrations, Drivers' Licenses and Operators' Examination Fees	4,015,078	3,919,294	2,508,000	4,003,041	12,037
Other Taxes	2,621	1,487	—	2,621	—
Fines, Forfeits and Penalties	18,899	16,209	25,400	18,833	66
Revenue from Use of Money and Property	35,489	19,360	2,815	35,489	—
Revenue from Other Agencies:					
From Federal Government	723,587	1,081,895	22,277	—	723,587
From Cities, Towns and Counties	404,580	376,832	440,000	—	404,580
Service Charges for Current Services	64,147	65,226	18,725	—	64,147
Contributions and Transfers from Other State Funds:					
From General Fund	36,435	35,963	36,650	—	36,435
Sale and Compensation for Loss of Properties	7,187	—	—	—	7,187
Total Revenues	\$9,698,450	\$9,571,043	\$6,156,202	\$8,423,275	\$1,275,175

Included in the above figures is Revenue in amount of \$930, representing Interfund Transactions that were not handled through Contributions and Transfers.

SCHEDULE VII **SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURES**
YEAR ENDED JUNE 30, 1945

	Protection of Persons and Property	Highways and Bridges	Interest on Bonded Debt	Contributions and Transfers to Other Funds	Total Operating Revenues and Expenditures	Debt Retirement	Total
Reserved for Authorized Expenditures at Start of Year	\$ 10,145	\$1,926,809	—	—	\$1,936,954	—	\$ 1,936,954
Appropriations by Legislature	343,624	5,420,760	\$552,723	\$40,000	6,357,107	\$1,774,000	8,131,107
Earmarked Revenue	62,103	1,213,072	—	—	1,275,175	—	1,275,175
Inter-Departmental Transfers	481	(59,332)	—	58,851	—	—	—
Total Available (See Schedule VIII)	\$416,353	\$8,501,309	\$552,723	\$98,851	\$9,569,236	\$1,774,000	\$11,343,236
Expenditures (See Schedule IX)	396,327	6,631,984	552,723	98,851	7,679,885	1,774,000	9,453,885
Unexpended Balances Lapsed (See Schedule X)	9,704	35,047	—	—	44,751	—	44,751
Reserved for Authorized Expenditures (Carrying Balances (See Schedule X)	10,322	1,834,278	—	—	1,844,600	—	1,844,600
Reserved for Authorized Expenditures at June 30, 1944 Per Schedule II ..					\$1,936,796		
Adjustment of Reserve					158		
Reserve as Above					<u>\$1,936,954</u>		

Included in the above figures are Interfund Transactions affecting Revenue in an amount of \$930 and Expenditures in an amount of \$766, that were not handled through Contributions and Transfers.

HIGHWAY FUND

COMPARATIVE STATEMENT OF APPROPRIATIONS AND OTHER AMOUNTS AVAILABLE TO DEPARTMENTS
YEARS ENDED JUNE 30 SCHEDULE VIII

	This Year	Last Year	Budget (A)	Detail of this Year			
				Reserved for Authorized Expenditures Start of Year	Appropriations	Transfers	Earmarked Revenue
PROTECTION OF PERSONS AND PROPERTY							
State Police	\$ 393,597	\$ 366,236	\$ 371,800	\$ 2,697	\$ 343,624	\$ 481	\$ 46,795
Public Utilities Commission— Regulation of Motor Truck Carriers	22,756	22,761	18,000	7,448 (B)	—	—	15,308
	\$ 416,353	\$ 388,997	\$ 389,800	\$ 10,145	\$ 343,624	\$ 481	\$ 62,103
HIGHWAYS AND BRIDGES							
Highway Administration	\$ 163,327	\$ 164,249	\$ 175,844	—	\$ 201,200	\$(38,416)	543
Highway Planning Survey	41,460	42,601	38,040	\$ 7,274	16,000	35	18,151
Secretary of State — Motor Vehicle Division	208,360	210,090	197,000	—	181,000	(5,677)	33,037
Bureau of Taxation—Gasoline and Use Fuel Tax Division ..	29,387	29,732	29,600	—	26,600	(274)	3,061
Administration of Outdoor Ad- vertising Law	10,220	12,259	10,134	3,087	—	—	7,133
Compensation for Injuries	45,000	52,422	49,677	—	45,000	—	—
Special Resolves	323,847	229,042	231,226	190,452	159,660	(26,265)	—
Highway Construction	2,164,156	2,557,750	882,280	1,391,320	30,000	25,194	717,642
Bridge Construction	294,832	378,756	368,573	234,366	—	1,000	59,466
Highway Maintenance	3,555,637	3,328,079	2,146,502	5,707	3,202,474	71	347,385
Highway Maintenance — Snow Removal and Sanding	1,347,663	1,184,016	915,673	—	1,323,826	—	23,837
Bridge Maintenance	313,432	290,505	264,864	90,615	220,000	—	2,817
Operation of Richmond- Dresden Bridge	—	—	—	—	3,000	(3,000)	—
Operation of Deer Isle — Sedgwick Bridge	—	—	—	—	12,000	(12,000)	—
Advance to Maine Turnpike Authority	3,988	4,517	2,000	3,988	—	—	—
	\$ 8,501,309	\$ 8,484,018	\$ 5,311,413	\$ 1,926,809	\$ 5,420,760	\$(59,332)	\$ 1,213,072
INTEREST ON BONDED DEBT							
Highway and Bridge Bonds ..	\$ 552,723	\$ 616,496	\$ 552,723	—	\$ 552,723	—	—
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS							
To General Fund	\$ 42,320	40,452	37,156	—	—	\$ 42,320	—
To Other Special Revenue Funds	1,531	1,805	—	—	—	1,531	—
To Public Service Enterprises ..	15,000	15,000	15,000	—	—	15,000	—
To Trust and Agency Funds ..	40,000	40,000	40,000	—	40,000	—	—
	\$ 98,851	\$ 97,257	\$ 92,156	—	\$ 40,000	\$ 58,851	—
Total Available for Operat- ing Expenditures	\$ 9,569,236	\$ 9,586,768	\$ 6,346,092	\$ 1,936,954	\$ 6,357,107	—	\$ 1,275,175
DEBT RETIREMENT							
Highway and Bridge Bonds ..	\$ 1,774,000	\$ 2,074,000	\$ 1,774,000	—	\$ 1,774,000	—	—
Total Available for Expendi- tures	\$ 11,343,236	\$ 11,660,768	\$ 8,120,092	\$ 1,936,954 (B)	\$ 8,131,107	—	\$ 1,275,175

(A) Per original revision by Highway Commission with the approval of the Governor and Council as authorized by Private and Special Laws of 1943, Chapter 87.

(B) Reserve per Schedule II \$1,936,796
Adjustment of Previous Years' Reserve 158
Reserve as Above \$1,936,954

Included in the above is Earmarked Revenue in amount of \$930 representing Interfund Transactions that were not handled through Contributions and Transfers.

HIGHWAY FUND
COMPARATIVE STATEMENT OF EXPENDITURES
SCHEDULE IX **YEARS ENDED JUNE 30**

	<u>This Year</u>	<u>Last Year</u>	<u>Budget (A)</u>
PROTECTION OF PERSONS AND PROPERTY			
State Police	\$ 382,240	\$ 358,330	\$ 371,800
Public Utilities Commission—Regulation of Motor Truck Carriers	14,087	15,471	16,700
	\$ 396,327	\$ 373,801	\$ 388,500
HIGHWAYS AND BRIDGES			
Highway Administration	\$ 161,727	\$ 160,868	\$ 175,844
Highway Planning Survey	35,401	35,327	32,378
Secretary of State—Motor Vehicle Division	199,559	206,324	196,628
Bureau of Taxation—Gasoline and Use Fuel Tax Division	20,011	18,753	26,400
Administration of Outdoor Advertising Law	5,825	8,699	7,200
Compensation for Injuries	33,830	37,234	45,000
Special Resolves	85,519	38,536	165,000
Highway Construction	851,169	1,166,430	20,000
Bridge Construction	178,781	144,391	150,000
Highway Maintenance	3,550,419	3,322,372	2,000,000
Highway Maintenance—Snow Removal and Sanding	1,347,663	1,184,016	900,000
Bridge Maintenance	161,988	199,890	220,000
Advance to Maine Turnpike Authority	92	529	2,000
	\$6,631,984	\$6,523,369	\$3,940,450
INTEREST ON BONDED DEBT			
Highway and Bridge Bonds	\$ 552,723	\$ 616,496	\$ 552,723
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS			
To General Fund	\$ 42,320	\$ 40,452	\$ 37,156
To Other Special Revenue Funds	1,531	1,805	—
To Public Service Enterprises	15,000	15,000	15,000
To Trust and Agency Funds	40,000	40,000	40,000
	\$ 98,851	\$ 97,257	\$ 92,156
Total Operating Expenditures	\$7,679,885	\$7,610,923	\$4,973,829
DEBT RETIREMENT			
Highway and Bridge Bonds	\$1,774,000	\$2,074,000	\$1,774,000
Total Expenditures	\$9,453,885	\$9,684,923	\$6,747,829

(A) Per original revision by Highway Commission with the approval of the Governor and Council as authorized by Private and Special Laws of 1943, Chapter 87.

Included in the above are Interfund Transactions representing Expenditures of \$766 that were not handled through Contributions and Transfers.

HIGHWAY FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
JUNE 30, 1945

SCHEDULE X

	Reserved for Authorized Expenditures (Carrying Balances)		Unexpended Balances Lapsed	
	This Year	Last Year	This Year	Last Year
	PROTECTION OF PERSONS AND PROPERTY			
State Police	\$ 1,653	\$ 2,697	\$ 9,074	\$ 5,209
Public Utilities Commission—Regulation of Motor Truck Carriers	8,669	7,448 (A)	—	—
	\$ 10,322	\$ 10,145	\$ 9,704	\$ 5,209
HIGHWAY AND BRIDGES				
Highway Administration	—	—	\$ 1,600	\$ 3,381
Highway Planning Survey	\$ 6,059	\$ 7,274	—	—
Secretary of State—Motor Vehicle Division ..	295	—	8,505	3,765
Bureau of Taxation—Gasoline and Use Fuel Tax Division	—	—	9,376	10,979
Administration of Outdoor Advertising Law ..	—	3,088	4,396	473
Compensation for Injuries	—	—	11,170	15,188
Special Resolves	238,329	190,452	—	54
Highway Construction	1,312,986	1,391,319	—	—
Bridge Construction	116,051	234,366	—	—
Highway Maintenance	5,217	5,707	—	—
Bridge Maintenance	151,445	90,615	—	—
Advance to Maine Turnpike Authority	3,896	3,988	—	—
	\$1,834,278	\$1,926,809	\$35,047	\$33,840
Total	\$1,844,600	\$1,936,954 (A)	\$44,751	\$39,049

(A) Reserve per Schedule II	\$1,936,796
Adjustment of Previous Years' Reserve ...	158
Reserve as Above	<u>\$1,936,954</u>

BONDED DEBT AND INTEREST MATURITIES

JUNE 30, 1945

SCHEDULE XI

Year Ending June 30	Total Debt Service	Bond Maturities	Interest Maturities
1946	\$ 2,220,700	\$ 1,724,000	\$ 496,700
1947	2,170,428	1,729,000	441,428
1948	2,115,706	1,729,000	386,706
1949	1,960,983	1,629,000	331,983
1950	1,909,260	1,629,000	280,260
1951	1,658,538	1,429,000	229,538
1952	1,304,078	1,119,000	185,078
1953	1,091,100	944,000	147,100
1954	832,840	719,000	113,840
1955	891,730	811,500	80,230
1956	554,000	500,000	54,000
1957	436,000	400,000	36,000
1958	616,000	600,000	16,000
1959	102,000	100,000	2,000
Total	\$17,863,363	\$15,062,500	\$2,800,863

This schedule does not include bonds issued for construction of toll bridges. Such bonds are shown under Public Service Enterprises, Schedule VII. No Highway Bonds outstanding are callable.

HIGHWAY FUND
STATEMENT OF BONDED INDEBTEDNESS
YEARS ENDED JUNE 30

SCHEDULE XII

Description of Loan	Date of Original Issue	Interest Rate	Date of Maturity of Bond
GENERAL BONDED DEBT			
Serial Bonds			
State Highway	September 1, 1913	4%	1914-1953, Inclusive
State Highway	July 1, 1914	4%	\$32,000—1915 31,000—1916 11,500—1917-1954, Inclusive
State Highway	April 1, 1915	4%	\$25,000—1918-1933, Inclusive 50,000—1934-1935, Inclusive
State Highway	March 1, 1916	4%	35,000—1917-1919, Inclusive 25,000—1920-1933, Inclusive 15,000—1934-1936, Inclusive
State Highway	May 1, 1917	4%	1937-1946, Inclusive
State Highway and Bridge ...	April 1, 1920	5%	1930-1954, Inclusive
State Highway	August 1, 1921	5%	100,000—1927-1931, Inclusive 125,000—1932-1941, Inclusive
State Highway and Bridge ...	July 1, 1922	4%	1943-1952, Inclusive
State Highway and Bridge ...	July 1, 1923	4%	1941-1950, Inclusive
State Highway	July 1, 1924	4%	1949-1958, Inclusive
State Highway and Bridge ...	September 3, 1929	4%	1935-1944, Inclusive
State Highway and Bridge ...	November 1, 1929	4%	\$16,000—1935 60,000—1936-1944, Inclusive
State Highway and Bridge ...	July 1, 1930	4%	1936-1950, Inclusive
State Highway and Bridge ...	September 2, 1930	4%	1936-1950, Inclusive
State Highway and Bridge ...	July 1, 1931	3 1/2%	1932-1951, Inclusive
State Highway and Bridge ...	September 1, 1931	3 1/2%	1932-1951, Inclusive
State Highway and Bridge ...	December 1, 1931	4%	1932-1951, Inclusive
State Highway	July 1, 1932	4%	1945-1954, Inclusive
State Highway	August 1, 1932	4%	\$200,000—1951 300,000—1952 300,000—1953 200,000—1954
State Highway	September 1, 1932	4%	\$300,000—1954 400,000—1955 300,000—1956 500,000—1957
State Highway and Bridge ...	May 1, 1933	4%	1939-1948, Inclusive
State Highway and Bridge ...	November 1, 1935	2%	\$100,000, 1936-1943, Inclusive 75,000—1944
State Highway and Bridge ...	September 15, 1936	2%	\$100,000, 1937-1944, Inclusive 75,000—1945
State Highway	September 15, 1936	2%	1941-1950, Inclusive
State Highway	November 1, 1937	2%	1939-1948, Inclusive
State Highway	October 1, 1938	2%	1940-1949, Inclusive
State Highway	August 1, 1939	2%	1940-1949, Inclusive
State Highway	July 1, 1940	1 1/8%	1941-1950, Inclusive
State Highway	July 1, 1941	7/8%	1942-1951, Inclusive
State Highway	April 1, 1942	1%	1947-1953, Inclusive
Total			
		Amount of Issue	Total Matured to June 30, 1945
*Reissuable Bonds		\$10,100,000	\$6,037,500
Less Reissued Bonds included in General Authorizations		100,000	100,000
Total issued prior to January 1, 1925 which may be reissued		10,000,000 (A)	5,937,500

This schedule does not include bonds issued for construction of toll bridges. Such bonds are shown

SCHEDULE XII

Amount of Issue	Unmatured Debt Outstanding June 30, 1944	Current Transactions		Unmatured Debt Outstanding June 30, 1945
		New Bonds Issued	Matured or Called	
\$ 300,000*	\$ 75,000	—	\$ 7,500	\$ 67,500
500,000*	126,500	—	11,500	115,000
500,000*	—	—	—	—
500,000*	—	—	—	—
200,000*	40,000	—	20,000	20,000
2,500,000*	1,000,000	—	100,000	900,000
1,750,000*	—	—	—	—
1,250,000*	1,125,000	—	125,000	1,000,000
1,600,000*	1,120,000	—	160,000	960,000
1,000,000*	1,000,000	—	—	1,000,000
900,000	90,000	—	90,000	—
556,000	60,000	—	60,000	—
1,500,000	700,000	—	100,000	600,000
1,500,000	700,000	—	100,000	600,000
2,000,000	800,000	—	100,000	700,000
2,000,000	800,000	—	100,000	700,000
500,000	200,000	—	25,000	175,000
2,000,000	2,000,000	—	—	2,000,000
1,000,000	1,000,000	—	—	1,000,000
1,500,000	1,500,000	—	—	1,500,000
1,000,000	400,000	—	100,000	300,000
875,000	75,000	—	75,000	—
875,000	175,000	—	100,000	75,000
500,000	350,000	—	50,000	300,000
1,000,000	500,000	—	100,000	400,000
1,000,000	600,000	—	100,000	500,000
1,000,000	600,000	—	100,000	500,000
1,000,000	700,000	—	100,000	600,000
500,000	400,000	—	50,000	350,000
700,000	700,000	—	—	700,000
\$32,006,000	\$16,836,500	—	\$1,774,000	\$15,062,500

	Legislative Authorization	Outstanding 6/30/45
Reissued Bonds	2,374,500	700,000
Net Available for Reissue	—	<u>\$5,237,500 (B)</u>

- (A) Authorized by Constitutional Amendments: September 9, 1912 Article XXXV, \$2,000,000; September 24, 1919 Article XLIII, \$8,000,000.
- (B) \$3,453,000 authorized by the 92nd Legislature for reissue during the biennium ending June 30, 1947.

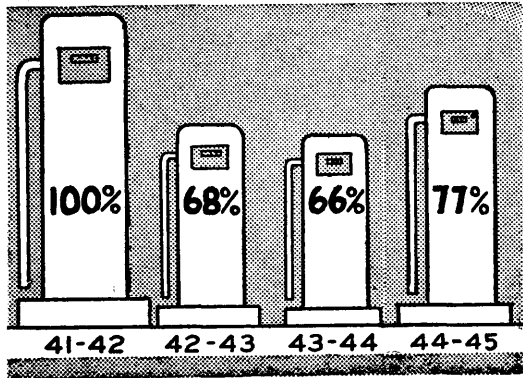
under Public Service Enterprises, Schedule VII. No Highway Bonds outstanding are callable.

**HIGHWAY FUND
REVENUE STATISTICS**

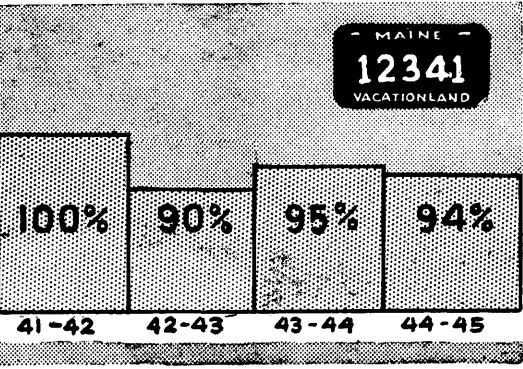
SCHEDULE XIII

YEARS ENDED JUNE 30

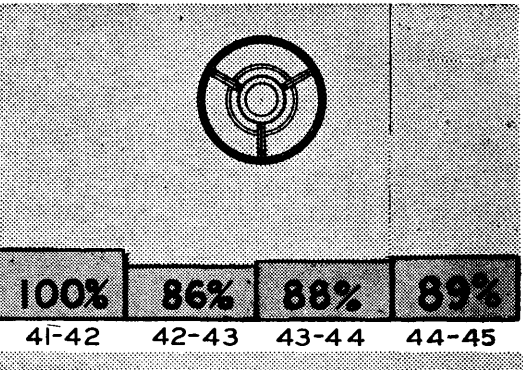
	1941-42	1942-43	1943-44	1944-45
GASOLINE TAX ASSESSMENTS				
July	\$ 774,523	\$ 546,049	\$ 430,058	\$ 449,429
August	829,639	402,592	347,016	409,765
September	649,243	438,587	399,520	415,834
October	624,608	448,239	378,023	402,310
November	543,567	390,397	369,552	360,454
December	511,317	336,342	350,538	344,538
January	441,073	280,977	333,641	334,306
February	397,611	280,113	261,684	279,462
March	422,332	412,019	316,692	384,468
April	395,586	256,637	315,952	344,392
May	449,716	334,661	407,964	407,930
June	459,990	313,253	413,480	459,380
Total	\$6,499,205	\$4,439,866	\$4,324,120	\$4,592,268



	1941-42	1942-43	1943-44	1944-45
AUTOMOBILE REGISTRATIONS				
July	\$ 127,419	\$ 69,770	\$ 74,702	\$ 68,968
August	57,860	42,679	53,354	42,324
September	98,756	59,737	78,267	46,372
October	66,390	37,520	51,592	28,248
November	99,131	33,444	73,987	68,215
December	215,465	69,882	93,848	159,008
January	313,292	173,766	178,291	369,583
February	1,753,172	1,522,779	1,725,470	1,678,568
March	476,835	837,922	684,944	624,505
April	234,579	232,395	195,016	179,635
May	159,616	155,847	165,799	103,315
June	82,050	87,569	115,159	87,111
Total	\$3,684,565	\$3,323,310	\$3,490,429	\$3,455,852



	1941-42	1942-43	1943-44	1944-45
AUTOMOBILE DRIVERS' LICENSES				
July	\$ 15,866	\$ 7,486	\$ 9,363	\$ 9,767
August	9,069	5,468	8,178	8,396
September	8,264	5,548	8,570	6,637
October	6,500	4,159	6,264	4,730
November	10,214	4,190	18,242	13,196
December	244,327	226,389	210,080	210,528
January	164,612	118,926	117,871	135,436
February	17,968	19,745	26,468	20,310
March	17,292	22,686	20,123	23,980
April	19,005	20,998	17,932	18,896
May	13,836	17,337	17,626	14,130
June	9,894	9,849	14,478	13,254
Total	\$ 536,847	\$ 462,781	\$ 475,195	\$ 479,260



Gasoline Tax figures represent gross assessments while the revenues shown on Schedule I are net after refunds.

Automobile Registrations and Drivers' Licenses represent gross receipts while the revenues shown on Schedule I are net after refunds.

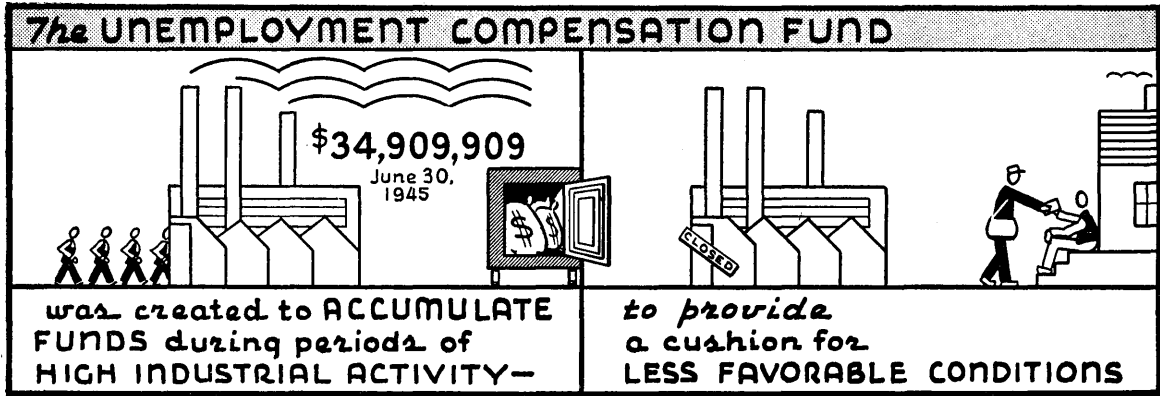
UNEMPLOYMENT COMPENSATION FUND

Revenues accruing to the State from the tax on employers for Unemployment Compensation are credited to this fund. These revenues are for the purpose of paying benefits to eligible unemployed. Such current revenues as are not required for current benefits accumulate in a trust fund on deposit with the Federal Government to pay future benefits. This operation is closely co-ordinated with the Federal Government and the cost of administration is paid from Federal funds included in Other Special Revenue Funds section.

Contents

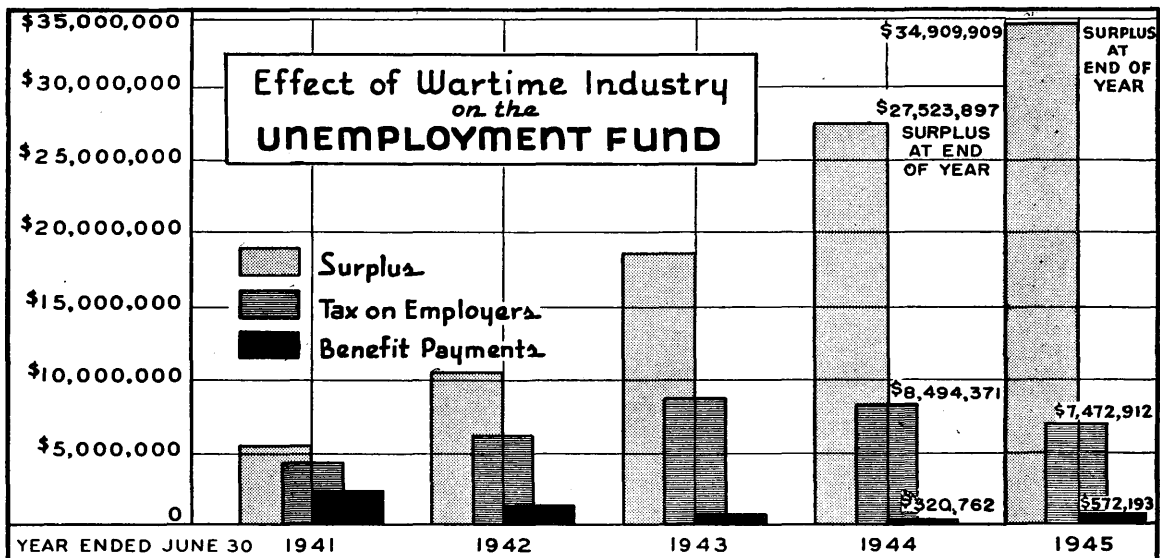
Schedule	Page
Comments	74
I Comparative Balance Sheet	75
II Comparative Operating Statement and Surplus Analysis	75
III Analysis of Surplus for Five Year Period	76

UNEMPLOYMENT COMPENSATION FUND



The accumulation in the Unemployment Compensation Trust Fund continues as in the previous year, showing an increase this year over last year of \$7,483,263. The tax on employers decreased approximately \$1,020,000 over the previous year and benefit payments increased \$251,431. The decrease in revenue is due to the result of the experience rating which was effective July 1, 1943 and a general decline in payrolls throughout the State.

Effective April 1, 1945, the Legislature increased the graduated scale of benefit payments and set the maximum payment at \$20.00 per week for a period of 20 weeks.



UNEMPLOYMENT COMPENSATION FUND
COMPARATIVE BALANCE SHEET
JUNE 30

SCHEDULE I

	June 30, 1945	June 30, 1944
ASSETS		
Cash	\$ 19,730	\$ 18,984
Deposit with U. S. Treasury	34,909,909	27,426,646
Accounts and Notes Receivable:		
Tax Accounts	96,055	86,853
Total Assets	\$35,025,694	\$27,532,483
LIABILITIES		
Refunds Due, Deferred Income, etc.	\$ 816	\$ 8,586
Total Liabilities	816	8,586
RESERVES		
Unemployment Compensation Clearing Account	\$ 112,966	\$ 83,054
Unemployment Compensation Benefit Account	2,003	14,197
Unemployment Compensation Trust Fund	34,909,909	27,426,646
	35,024,878	27,523,897
Total Liabilities and Reserves	\$35,025,694	\$27,532,483

COMPARATIVE OPERATING STATEMENT AND SURPLUS ANALYSIS

YEARS ENDED JUNE 30

SCHEDULE II

	This Year	Last Year
Net Revenue from Tax on Employers	\$ 7,472,912	\$ 8,494,371
Interest on Deposit with U. S. Treasury	600,262	440,505
Total Revenues	\$ 8,073,174	\$ 8,934,876
Net Benefit Payments	572,193	320,762
Excess of Revenues over Expenditures	\$ 7,500,981	\$ 8,614,114
SURPLUS AT START OF YEAR		
Clearing Account	\$ 83,054	\$ 109,510
Benefit Account	14,197	39,832
Trust Fund	27,426,646	18,760,441
	\$27,523,897	\$18,909,783
SURPLUS AT END OF YEAR		
Clearing Account	\$ 112,966	\$ 83,054
Benefit Account	2,003	14,197
Trust Fund	34,909,909	27,426,646
	\$35,024,878	\$27,523,897

UNEMPLOYMENT COMPENSATION FUND
ANALYSIS OF SURPLUS

SCHEDULE III

JULY 1, 1940 TO JUNE 30, 1945

BALANCE AT JULY 1, 1940		<u>\$ 3,621,672</u>
Additions:		
Net Revenue from Tax on Employers		
Year Ending June 30, 1941	\$4,234,716	
Year Ending June 30, 1942	6,087,164	
Year Ending June 30, 1943	8,920,116	
Year Ending June 30, 1944	8,494,371	
Year Ending June 30, 1945	<u>7,472,912</u>	
		35,209,279
Interest on Deposit with U. S. Treasury		
Year Ending June 30, 1941	104,639	
Year Ending June 30, 1942	193,091	
Year Ending June 30, 1943	318,700	
Year Ending June 30, 1944	440,505	
Year Ending June 30, 1945	<u>600,262</u>	
		<u>1,657,197</u>
Total Additions		<u>36,866,476</u>
Deductions:		
Net Benefit Payments		
Year Ending June 30, 1941	2,492,675	
Year Ending June 30, 1942	1,340,071	
Year Ending June 30, 1943	737,569	
Year Ending June 30, 1944	320,762	
Year Ending June 30, 1945	<u>572,193</u>	
Total Deductions		<u>5,463,270</u>
BALANCE AT JUNE 30, 1945		<u><u>\$35,024,878</u></u>

OTHER SPECIAL REVENUE FUNDS

Under this caption are included many separate smaller funds, each of which operates from earmarked revenues which are available for no other purpose. All revenues credited to these funds are automatically available for expenditure for the purpose for which they are earmarked under the various governing statutes without specific appropriation by each session of the Legislature. They are, however, not available until allotted by the Governor and Council. The revenues of these funds are received principally from taxes or fees paid by special groups for activities carried on by the State for development or conservation of natural resources or protection of the public and from Federal grants for State-supervised projects.

Contents

Schedule	Page
Comments	78
I Comparative Statement of Revenues and Expenditures	79
II Comparative Balance Sheet	80
III Analysis of Surplus	81
IV Summary of Budgetary Operations	81
V Comparative Statement of Revenues	82-83
VI Summary Statement of Revenues and Expenditures	83
VII Comparative Statement of Amounts Available to Departments	84
VIII Comparative Statement of Expenditures by Departments	85
IX Comparative Statement of Unexpended Departmental Balances	86

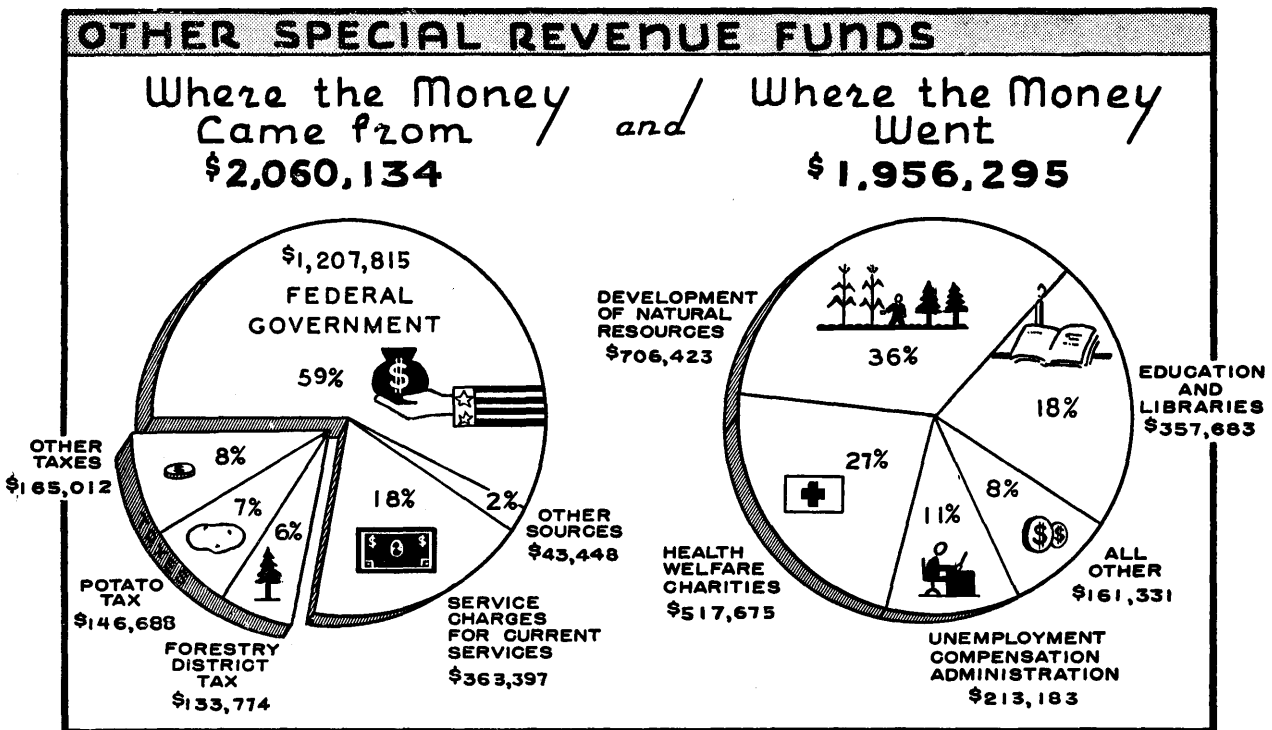
OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds are a combination of many independent funds, each of which operates from earmarked revenues which are available for no other purpose. All revenues credited to these funds are automatically available for expenditures when allotted by the Governor and Council without specific appropriation by the Legislature.

During the last session of the Legislature, the law was amended to provide that funds received for care of patients in tuberculosis sanatoria shall be credited to the General Fund. The laws governing the disposition of fees derived from Loan Agency Inspection and Registration of Dealers in Securities were amended so that these fees also credit to the General Fund. The balances of these funds, as of June 30, 1945, were transferred to the General Fund Surplus. These activities will be financed by money appropriated from the General Fund by the Legislature and the revenues will accrue to the General Fund. As a result of this transfer, the reserve for authorized expenditures decreased over the previous year.

The Special Revenue Funds operated at a slightly lower level than last year with a decrease in revenues of approximately \$118,000 and a decrease in expenditures of approximately \$123,000. The major decreases in revenues were in the Potato Tax, \$23,727; Shipping Point Inspection, \$22,679; Certification of Seed, \$12,145; all reflecting a smaller potato crop; Federal Grants for Education, \$168,847, reflecting a curtailment of the war time training program. These decreases were partly offset by an increase of \$142,136 in Federal Grants for Public Health largely due to increased expenditures for Medical and Hospital Care of Wives of Military Men.

The major decreases in expenditures were \$171,917 in Education reflecting curtailment of war time training programs, \$16,203 in Emergency Tuberculosis Fund, and \$11,861 in Development and Conservation of Natural Resources, all partly offset by an increase of \$88,863 in expenditures for Care of Wives of Military Men.



OTHER SPECIAL REVENUE FUNDS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED JUNE 30

SCHEDULE I

	This Year	Last Year
REVENUES		
Tax on Aeronautical Gasoline	\$ 16,614	\$ 24,386
Taxes on Insurance Companies	38,029	36,586
Other Taxes:		
Maine Forestry District Tax	133,774	133,231
Potato Tax	146,688	170,415
Other	110,369	105,987
From Federal Government	1,207,815	1,238,734
From Cities, Towns and Counties	29,152	42,931
Service Charges for Current Services	363,397	396,113
Other Revenues	10,211	24,507
Contributions and Transfers:		
From General Fund	2,554	4,101
From Highway Fund	1,531	1,805
Total Revenues	\$2,060,134	\$2,178,796
EXPENDITURES		
General Administration	\$ 36,308	\$ 42,344
Protection of Persons and Property	94,439	91,754
Development and Conservation of Natural Resources	706,423	718,364
Health, Welfare and Charities	517,675	428,812
Institutions	11,476	27,679
Education and Libraries	357,683	529,600
Unemployment Compensation	213,183	219,446
Contributions and Transfers:		
To General Fund	14,708	6,152
To Public Service Enterprises		1,800
To Trust and Agency Funds	4,400	13,550
Total Expenditures	\$1,956,295	\$2,079,501
Excess of Revenues over Expenditures	\$ 103,839	\$ 99,295

Included in the above figures are Interfund Transactions which affect Revenues in the amount of \$81 and Expenditures in the amount of \$691 which were not included in Contributions and Transfers.

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE BALANCE SHEET

SCHEDULE II

JUNE 30

	June 30, 1945	June 30, 1944
ASSETS		
Cash	\$737,541	\$ 812,548
Accounts and Notes Receivable:		
Tax Accounts	136,261	136,162
Other	54,445	69,747
	190,706	205,909
Less—Reserve for Losses	5,679	16,570
Net Total Receivables	185,027	189,339
Due from Other Funds		1,627
Other Assets	208	3,359
Total Assets	\$922,776	\$1,006,873
LIABILITIES		
Accounts Payable	\$ 96,352	\$ 104,812
Due to Other Funds		3,360
Other Current Liabilities	159	1,627
Total Liabilities	\$ 96,511	\$ 109,799
RESERVES AND SURPLUS		
Reserve for Authorized Expenditures	\$826,265	\$ 897,074
Total Liabilities, Reserves and Surplus	\$922,776	\$1,006,873

OTHER SPECIAL REVENUE FUNDS
ANALYSIS OF RESERVE FOR AUTHORIZED EXPENDITURES
YEARS ENDED JUNE 30

SCHEDULE III

	This Year	Last Year
BALANCE AT START OF YEAR	\$ 897,074	\$796,615
Add—Excess of Revenues over Expenditures	103,839	99,295
Transfer from General Fund Surplus to Indian Township Administration per Chapter 24, Resolves of 1943	—	1,164
	\$1,000,913	\$897,074
Deduct—Unexpended Balances of Discontinued Funds Trans- ferred to General Fund Surplus:		
Emergency Tuberculosis Fund	\$ 159,308	—
Loan Agency Inspection	5,301	—
Registration of Dealers in Securities	9,036	—
Adjustment of Prior Years' Reserve	1,003	—
BALANCE AT END OF YEAR	\$ 826,265	\$897,074

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

SCHEDULE IV

	This Year	Last Year
Estimated Expenditures in Excess of Estimated Revenues		
Estimated Expenditures (See Schedule VIII)	\$2,189,508	\$2,213,942
Estimated Revenues (See Schedule V)	2,172,049	2,199,261
	17,459	14,681
Estimated Revenues in Excess of Revenues		
Estimated Revenues (See Schedule V)	2,172,049	2,199,261
Revenues (See Schedule V)	2,060,134	2,178,796
	111,915	20,465
Total Deductions through Revenues	129,374	35,146
Expenditures Less than Estimated		
Estimated Expenditures (See Schedule VIII)	2,189,508	2,213,942
Expenditures (See Schedule VIII)	1,956,295	2,079,501
	233,213	134,441
Excess of Revenues over Expenditures	\$ 103,839	\$ 99,295

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE STATEMENT OF REVENUES
SCHEDULE V
YEARS ENDED JUNE 30, 1945

REVENUES	This Year	Last Year	Budget
Taxes:			
Property Taxes:			
Maine Forestry District Tax	\$ 133,774	\$ 133,231	\$ 133,000
Selective Sales Taxes:			
Tax on Aeronautical Gasoline	16,614	24,386	5,000
Tax on Milk Sales by Dealers	19,316	18,584	13,800
Taxes on Corporations:			
Insurance Companies:			
Fire Prevention and Investigation Tax	38,009	36,566	30,000
Certificate of Qualification of Domestic Companies	20	20	—
Taxes on Amusements:			
Boxing Licenses	847	1,042	2,000
Commission on Boxing	1,192	1,778	2,500
Other Taxes on Specific Businesses or Occupations:			
Sardine Packing Licenses	1,800	2,050	1,600
Milk Licenses	767	913	1,200
Small Loan Agency Licenses	3,225	3,250	3,500
Registration of Dealers in Securities and Their Agents	8,640	7,150	7,950
Insurance Brokers' and Agents' Examinations	1,220	1,160	1,900
Real Estate Brokers' and Salesmen's Licenses	4,566	4,053	4,431
Filing Fees—Annual Statements of Insurance Companies	7,615	7,590	7,600
Aircraft, Pilots' and Parachute Riggers' Licenses	376	171	250
Licenses to Sell Prophylactic Rubber Goods	554	753	780
Licenses for Roadside Eating and Lodging Houses	27,366	27,442	31,000
Fees for Cosmetics	4,671	4,446	3,000
Licenses for Barbers and Hairdressers	18,267	15,541	8,000
Blueberry Factory Licenses	848	1,633	1,200
Registration Fees—Professional Resident and Non-Resident Engineers	1,107	865	800
Other Taxes:			
Potato Tax	146,688	170,415	100,000
Permits to Install Plumbing	7,992	7,566	5,500
Fines, Forfeits and Penalties	15	18	—
Revenue from Other Agencies:			
Federal Grants for Public Health	484,676	342,540	222,421
Federal Grants for Assistance and Relief	39,015	41,173	86,796
Federal Grants for Education	333,699	502,546	921,970
Federal Grants for Unemployment Compensation Administration	231,530	225,759	210,000
Federal Grants for Other Purposes	118,895	126,716	67,751
Cities, Towns and Counties for Auditing Services	29,152	42,231	44,000
Cities and Towns for Child Welfare	—	700	—

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE STATEMENT OF REVENUES

YEARS ENDED JUNE 30, 1945 SCHEDULE V (Concluded)

	This Year	Last Year	Budget
Service Charges for Current Services:			
Auditing Services Rendered	548	975	1,000
Examination Fees	17,506	16,449	16,530
Inspection Services:			
Shipping Point	142,252	164,931	88,000
Certification of Seed	92,505	104,650	50,000
Other	46,335	44,258	33,400
Tubercular Hospital Services	62,976	62,021	60,000
Miscellaneous Fees	637	975	2,164
Sale of Commodities	638	1,854	1,500
Contributions and Transfers from Other State Funds:			
From General Fund	2,554	4,101	1,506
From Highway Fund	1,531	1,805	—
Sale and Compensation for Loss of Property	10,196	24,489	—
Total Revenues	\$2,060,134	\$2,178,796	\$2,172,049

Included in the above is Revenue from Interfund Transactions amounting to \$81 that was not included in Contributions and Transfers.

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 1945

SCHEDULE VI

	Reserved for Authorized Expenditures at Start of Year	Earmarked Revenues (See Schedules V and VII)	Inter- depart- mental Transfers	Total Available (See Schedule VII)	Expenditures (See Schedule VIII)	Reserved for Authorized Expenditures (Carrying Balances) (See Schedule IX)	Lapsed to General Fund (See Schedule IX)
General Administration	\$ 16,611	\$ 31,876	—	\$ 48,487	\$ 36,308	\$ 12,179	—
Protection of Persons and Property	195,688	121,634	—	317,322	94,439	208,546	\$ 14,337
Development and Conservation of Natural Resources	193,564	668,011	—	861,575	706,423	155,152	—
Health and Sanitation	197,705	583,256	\$ (6,667)	774,294	496,811	277,483	—
Welfare and Charities	7,921	27,152	—	35,073	20,864	14,209	—
Hospitals and Sanatoriums	107,808	62,976	—	170,784	11,476	—	159,308
Education and Libraries	165,931	333,699	(5,456)	494,174	357,683	136,491	—
Unemployment Compensation Commission ..	10,843	231,530	(6,985)	235,388	213,183	22,205	—
Contributions and Transfers to Other Funds ..	—	—	19,108	19,108	19,108	—	—
	\$896,071 (A)	\$2,060,134	—	\$2,956,205	\$1,956,295	\$826,265	\$173,645

(A) Reserve per Schedules II and IX	\$897,074
Adjustment of Prior Year's Reserve	(1,003)
Balance as Above	<u>\$896,071</u>

Included in the above figures are Interfund Transactions which affect Revenues in the amount of \$81 and Expenditures in the amount of \$691, which were not included in Contributions and Transfers.

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE STATEMENT OF AMOUNTS AVAILABLE TO DEPARTMENTS
SCHEDULE VII
YEARS ENDED JUNE 30

	This Year	Last Year	Budget	Detail of This Year		
				Reserved for Authorized Expenditures at Start of Year	Transfers	Earmarked Revenue
GENERAL ADMINISTRATION						
Audit Municipal Division	\$ 48,487	\$ 58,954	\$ 60,295	\$ 16,611	—	\$ 31,876
PROTECTION OF PERSONS AND PROPERTY						
Maine Aeronautics Commission	57,157	50,573	9,336	40,167	—	16,990
Banks and Banking, Department of	25,028	23,284	27,913	13,125	—	11,903
Boxing Commission	2,080	2,824	5,028	41	—	2,039
Examining Boards	88,461	85,233	92,762	69,821	—	18,640
Insurance Department	106,540	95,413	116,396	59,139	—	47,401
Milk Control Board	27,822	21,502	15,585	7,727	—	20,095
Real Estate Commission	10,234	10,294	11,354	5,668	—	4,566
	317,322	289,123	278,374	195,688	—	121,634
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES						
Agriculture, Department of	354,020	383,366	187,025	69,369	—	284,651
Maine Development Commission (Potato Tax)	172,644	200,236	100,000	25,839	—	146,805
Maine Forestry District	334,911	327,662	297,408	98,356	—	236,555
	861,575	911,264	584,433	193,564	—	668,011
HEALTH AND SANITATION						
Bureau of Health	774,294	599,025	396,345	197,705	\$(6,667)	583,256
WELFARE AND CHARITIES						
Child Welfare Service	18,974	23,361	50,793	2,221	—	16,753
Indian Township Administration	16,099	10,865	4,236	5,700	—	10,399
	35,073	34,226	55,029	7,921	—	27,152
HOSPITALS AND SANATORIUMS						
Emergency Tuberculosis Fund	170,784	135,487	119,025	107,808	—	62,976
EDUCATION AND LIBRARIES						
Education, Department of	494,174	695,541	932,457	165,931	(5,456)	333,699
UNEMPLOYMENT COMPENSATION						
Administration	235,388	230,289	210,000	10,843	(6,985)	231,530
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS						
To General Fund	14,708	6,152	—	—	14,708	—
To Public Service Enterprises	—	1,800	—	—	—	—
To Trust Funds	4,400	13,550	—	—	4,400	—
	19,108	21,502	—	—	19,108	—
Total Available for Expenditures ...	\$2,956,205	\$2,975,411	\$2,635,958	\$896,071 A	—	\$2,060,134
A Reserve per Schedules II and IX	\$ 897,074					
Adjustment of Prior Year's Reserve	1,003					
Balance as Above	\$ 896,071					

Included in the above figures are interfund transactions affecting Revenue in the amount of \$81, which were not included in Contributions and Transfers.

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
YEARS ENDED JUNE 30

SCHEDULE VIII

	Totals			Detail of This Year			
	This Year	Last Year	Budget	Personal Services	Other Expenditures	Current Grants and Subsidies	Capital Outlays
GENERAL ADMINISTRATION							
Audit Municipal Division	\$ 36,308	\$ 42,344	\$ 44,850	\$ 26,647	\$ 9,661	—	—
PROTECTION OF PERSONS AND PROPERTY							
Maine Aeronautics Commission	\$ 13,647	\$ 10,002	\$ 9,200	\$ 1,612	\$ 1,903	\$ 9,382	\$ 750
Banks and Banking, Department of	10,690	10,159	10,400	8,756	1,774	—	160
Boxing Commission	2,081	2,788	4,500	1,804	277	—	—
Examining Boards	14,719	15,412	13,372	7,277	7,442	—	—
Insurance Department	37,852	35,013	34,930	23,181	13,789	—	882
Milk Control Board	11,280	13,745	15,000	7,665	3,582	—	33
Real Estate Commission	4,170	4,635	4,400	2,883	1,287	—	—
	\$ 94,439	\$ 91,754	\$ 91,802	\$ 53,178	\$ 30,054	\$ 9,382	\$ 1,825
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES							
Agriculture, Department of	\$ 282,209	\$ 314,432	\$ 174,220	\$ 207,847	\$ 74,111	\$ 24	\$ 227
Maine Development Commission (Potato Tax)	139,286	174,397	100,000	3,369	135,917	—	—
Maine Forestry District	284,928	229,535	205,506	174,652	96,760	466	13,050
	\$ 706,423	\$ 718,364	\$ 479,726	\$ 385,868	\$ 306,788	\$ 490	\$ 13,277
HEALTH AND SANITATION							
Bureau of Health	\$ 496,811	\$ 401,343	\$ 340,005	\$ 177,920	\$ 307,598	\$ 2,655	\$ 8,638
WELFARE AND CHARITIES							
Child Welfare Service	\$ 14,199	\$ 21,140	\$ 44,730	\$ 11,550	\$ 2,581	\$ 68	—
Indian Township Administration	6,665	6,329	1,500	961	5,636	—	68
	\$ 20,864	\$ 27,469	\$ 46,230	\$ 12,511	\$ 8,217	\$ 68	\$ 68
HOSPITALS AND SANATORIUMS							
Emergency Tuberculosis Fund	\$ 11,476	\$ 27,679	\$ 52,225	—	\$ 11,476	—	—
EDUCATION AND LIBRARIES							
Education, Department of	\$ 357,683	\$ 529,600	\$ 924,670	\$ 142,631	\$ 108,672	\$ 96,682	\$ 9,698
UNEMPLOYMENT COMPENSATION							
Administration	\$ 213,183	\$ 219,446	\$ 210,000	\$ 134,617	\$ 77,638	\$ 503	\$ 425
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS							
To General Fund	\$ 14,708	\$ 6,152	—	—	\$ 14,708	—	—
To Public Service Enterprises	—	1,800	—	—	—	—	—
To Trust Funds	4,400	13,550	—	—	4,400	—	—
	\$ 19,108	\$ 21,502	—	—	\$ 19,108	—	—
Total Expenditures	\$ 1,956,295	\$ 2,079,501	\$ 2,189,508	\$ 933,372	\$ 879,212	\$ 109,780	\$ 33,931

Included in the above figures are Interfund Transactions affecting Expenditures in the amount of \$691, which were not included in Contributions and Transfers.

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE STATEMENT OF UNEXPENDED DEPARTMENTAL BALANCES
SCHEDULE IX
JUNE 30

	Reserved for Authorized Expenditures	
	This Year	Last Year
GENERAL ADMINISTRATION		
Audit Municipal Division	\$ 12,179	\$ 16,610
PROTECTION OF PERSONS AND PROPERTY		
Maine Aeronautics Commission	\$ 43,510	\$ 40,571
Banks and Banking, Department of	(A)	13,125
Boxing Commission	—	36
Examining Boards	73,742	69,821
Insurance Department	68,688	60,400
Milk Control Board	16,542	7,757
Real Estate Commission	6,064	5,659
	\$208,546	\$197,369
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture, Department of	\$ 71,811	\$ 68,934
Maine Development Commission (Potato Tax)	33,359	25,839
Maine Forestry District	49,982	98,127
	\$155,152	\$192,900
HEALTH AND SANITATION		
Bureau of Health	\$277,483	\$197,682
WELFARE AND CHARITIES		
Child Welfare Service	\$ 4,775	\$ 2,221
Indian Township Administration	9,434	5,700
	\$ 14,209	\$ 7,921
HOSPITALS AND SANATORIUMS		
Emergency Tuberculosis Fund	(A)	\$107,808
EDUCATION AND LIBRARIES		
Education, Department of	\$136,491	\$165,941
UNEMPLOYMENT COMPENSATION		
Administration	\$ 22,205	\$ 10,843
Total	\$826,265	\$897,074
(A) Lapsed to General Fund June 30, 1945:		
Banks and Banking, Department of	\$ 14,337	
Emergency Tuberculosis Fund	159,308	
	\$173,645	

PROCEEDS OF GENERAL BOND ISSUES

Under this heading are grouped all expenditures financed solely by the proceeds of general bond issues. Bond funds are used only to handle the proceeds from the sale of bonds and have nothing whatever to do with bond retirements.

Contents

Schedule	Page
Comments	88-89
I Comparative Balance Sheet	90
II Analysis of Unappropriated Amounts Reserved for Contingencies	90
III Statement of Amounts Available and Expenditures	91-92

PROCEEDS OF GENERAL BOND ISSUES

The programs financed by the \$2,000,000 issue of Maine War Bonds and the \$450,000 issue of Maine Agricultural Bonds are not yet completed. The Agricultural program has spent all funds that were available through the bond issue. At the last session of the Legislature, \$400,000 was made available from the General Fund for the continuation of this program.

War Bonds

\$2,005,360 has been authorized for expenditures from the proceeds of the Maine War Bonds leaving \$13,427 which has been reserved for contingencies by the Military Defense Commission. Of the amount authorized for expenditure, together with such revenue as has been received, \$1,481,878 has been expended leaving a balance of \$523,482 committed but not yet expended.

Expenditures increased this year, being \$62,114 compared with \$16,133 last year and \$58,645 for the 1942-43 year. The expenditures authorized from this bond issue, after providing for administrative expenses, have financed the building of, or major repairs to, armories; have assisted cities and towns in their share of land costs for airports constructed by the Federal Government; and furnished equipment for armories and the State Guard.

Maine Agricultural Bonds

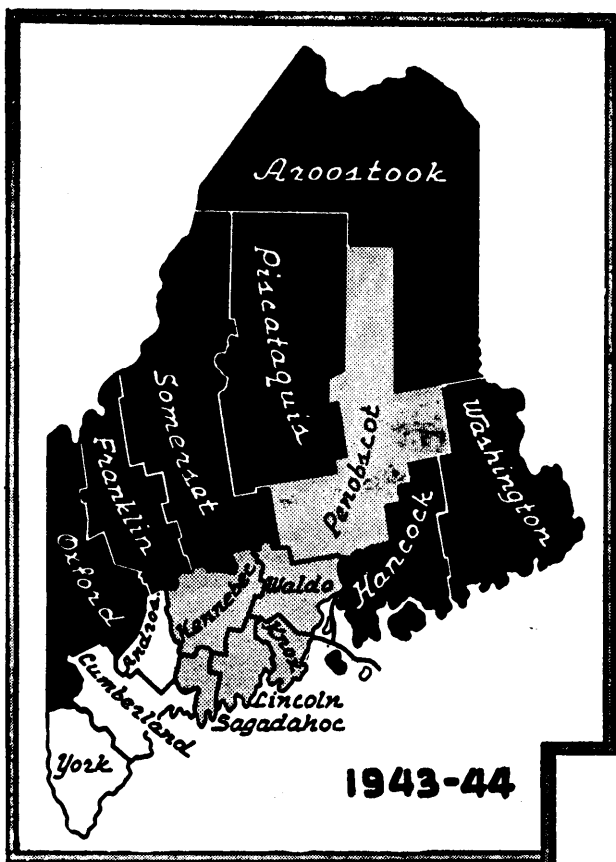
The year just ended is the fourth complete fiscal year of the program for the eradication of Bangs' disease financed by Maine Agricultural bonds. The proceeds of the bonds were completely expended in May, 1945. The Legislature, by Chapter 109 of the Resolves of 1945, made available \$50,000 from the General Fund revenues and \$150,000 from General Fund Surplus on April 21, 1945. \$100,000 was also appropriated from the General Fund for each fiscal year of the current biennium, making in all a total of \$400,000 available for this program.

In addition to the expenditures of \$103,867, as shown on Schedule III, \$24,749 of the \$50,000 appropriation from General Fund revenues was spent at June 30, 1945 and is included in the expenditures of the Department of Agriculture in the General Fund. The balance of this appropriation of \$25,251 was carried forward.

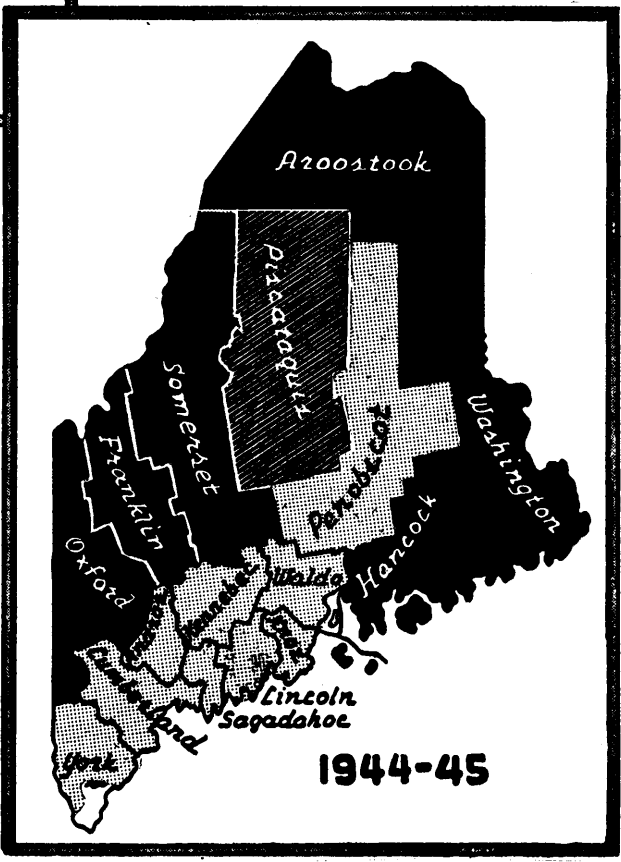
Progress made is shown on the maps on the next page. The program is carried on in cooperation with the Federal government which supplies a portion of the indemnity money and furnishes personnel, while the State funds are used entirely for the payment of indemnities for condemned cattle.

Because of the nature of the work, speed is essential in keeping costs low. The manpower shortage has had the effect of increasing the costs of eradicating this disease. Another factor which has increased costs has been the high value of dairy cattle under wartime conditions. This has caused a substantial increase in indemnity payments. Now that the war is over, more veterinarians should be available to speed the completion of the program.

Progress in ERADICATION of BANGS DISEASE



- Accredited area
- Tested once or more
- Proposed work



- Modified Accredited areas ●
- Accredited 1942, Reaccredited 1945 ●
- Areas tested once or more ●
- Areas not under supervision ○

PROCEEDS OF GENERAL BOND ISSUES
COMPARATIVE BALANCE SHEET

SCHEDULE I

JUNE 30

	June 30, 1945	June 30, 1944
	War Loan Bonds (A)	War Loan and Agricultural Bonds
ASSETS		
Cash	\$ 42,428	\$202,221
Short Term U. S. Government Securities	500,000	500,000
Total Assets	\$542,428	\$702,221
LIABILITIES		
Accounts Payable	\$ 5,519	\$ 176
Total Liabilities	\$ 5,519	\$ 176
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	\$523,482	\$500,892
For Contingencies	13,427	201,153
Total Reserves	\$536,909	\$702,045
Total Reserves and Liabilities	\$542,428	\$702,221

(A) No assets or liabilities on account of Agricultural Bonds remained at June 30, 1945.

ANALYSIS OF UNAPPROPRIATED AMOUNTS RESERVED FOR CONTINGENCIES

SCHEDULE II

PERIOD ENDED JUNE 30, 1945

	Maine Agricultural Bonds	Maine War Bonds
Proceeds from Sale of Bonds Issued August 1, 1940, May 1, 1941 and February 1, 1943	\$450,000	\$2,000,000
Sale of Plans	—	27
	450,000	2,000,027
Net Expenditures Authorized (See Schedule III)	450,000	1,986,600
Balance June 30, 1945	—	\$ 13,427

PROCEEDS OF GENERAL BOND ISSUES
STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES
PERIOD ENDED JUNE 30, 1945

SCHEDULE III

	Net Expenditures Authorized (A)		Earmarked Revenues Prior Years This Year Available		Expenditures Prior Years This Year		Balance Reserved for Authorized Expenditures
PROTECTION OF PERSONS AND PROPERTY							
Maine Agricultural Bonds							
Eradication of Bang's Disease	\$ 450,000	\$ 8,707	\$805	\$ 459,512	\$ 355,645	\$103,867	—
Maine War Bonds							
Administration	\$ 122,525	—	—	\$ 122,525	\$ 51,979	\$ 4,014	\$ 66,532
Armories:							
Augusta	180,000	—	—	180,000	—	—	180,000
Bath	4,500	—	—	4,500	3,550	53	897
Belfast	54,242	—	—	54,242	54,242	—	—
Brunswick	22,519	15,000	—	37,519	37,519	—	—
Houlton	111,300	—	—	111,300	4,699	—	106,601
Lewiston	20,000	—	—	20,000	20,000	—	—
Newport	51,494	—	—	51,494	51,494	—	—
Norway	91,659	—	—	91,659	91,659	—	—
Portland, Milk Street	25,399	—	—	25,399	25,399	—	—
Portland, Stevens Avenue	190,303	1,547	—	191,850	191,850	—	—
Presque Isle	106,650	—	—	106,650	4,656	—	101,994
Rumford	115,137	—	—	115,137	112,921	—	2,216
Saco	123,738	—	—	123,738	123,738	—	—
Skowhegan	2,395	—	—	2,395	—	2,395	—
South Brewer	131,984	—	—	131,984	130,784	900	300
South Portland	120,956	—	—	120,956	120,956	—	—
	\$1,352,276	\$16,547	—	\$1,368,823	\$ 973,467	\$ 3,348	\$392,008
Airports:							
Augusta	\$ 11,723	\$ 1,668	—	\$ 13,391	\$ 13,391	—	—
Bangor, No. 1	80,999	—	—	80,999	80,999	—	—
Bangor, No. 2 (Old Town)	1,400	—	—	1,400	—	—	1,400
Bar Harbor	14,250	—	—	14,250	9,693	—	4,557
Belfast	5,000	—	—	5,000	2,500	\$ 722	1,778
Brunswick, No. 1	2,487	—	—	2,487	2,487	—	—
Caribou	13,034	—	—	13,034	13,034	—	—
Dexter	12,300	—	—	12,300	6,772	—	5,528
Eastport	23,500	—	—	23,500	20,448	—	3,052
Greenville	13,702	—	—	13,702	—	13,702	—
Houlton	31,757	—	—	31,757	31,757	—	—
Lewiston-Auburn	21,441	—	—	21,441	21,441	—	—
Millinocket	14,402	—	—	14,402	14,402	—	—
Norridgewock	4,000	—	—	4,000	3,186	—	814
Pittsfield	1,862	—	—	1,862	1,862	—	—
Portland	14,309	—	—	14,309	13,809	—	500
Presque Isle	23,475	—	—	23,475	23,475	—	—
Princeton	37,827	304	—	38,131	38,131	—	—
Rockland	6,103	—	—	6,103	5,233	870	—
Sanford	9,559	—	—	9,559	5,559	—	4,000
Waterville	11,194	—	—	11,194	11,194	—	—
Winterport	4,000	—	—	4,000	—	—	4,000
	\$ 358,324	\$ 1,972	—	\$ 360,296	\$ 319,373	\$ 15,294	\$ 25,629

PROCEEDS OF GENERAL BOND ISSUES
STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES

SCHEDULE III—Concluded

PERIOD ENDED JUNE 30, 1945

	Net Expenditures Authorized (A)	Earmarked Revenues		Total Available	Expenditures		Balance Reserved for Authorized Expenditures
		Prior Years	This Year		Prior Years	This Year	
Miscellaneous:							
Armories — Maintenance and Improvements	\$ 20,000	—	—	\$ 20,000	\$ 9,947	\$ 6,804	\$ 3,249
Armories—Ranges and Kitchen Equipment	10,000	—	—	10,000	8,336	—	1,664
Artillery Range	47,500	—	—	47,500	2,079	32,654	12,767
Camp Keyes—Purchase of Land	1,750	—	—	1,750	1,750	—	—
Mineral Research	4,067	—	—	4,067	4,067	—	—
Mineral Research—Bureau of Mines	2,000	—	—	2,000	1,590	—	410
State Guard—Trucks	6,158	—	—	6,158	6,158	—	—
State Guard — Maintenance and Equipment	62,000	—	—	62,000	40,777	—	21,223
Civilian Defense	—	241	—	241	241	—	—
	\$ 153,475	\$ 241	—	\$ 153,716	\$ 74,945	\$ 39,458	\$ 39,313
Total War Bonds	\$1,986,600	\$18,760	—	\$2,005,360	\$1,419,764	\$ 62,114	\$523,482
Total Agricultural and War Bonds	\$2,436,600	\$27,467	\$805	\$2,464,872	\$1,775,409	\$165,981 (B)	\$523,482

(A) From date of bond issues.

(B) Included in Expenditures for This Year is \$643 of Interfund Transactions that are eliminated in the Combined Statements.

PUBLIC SERVICE ENTERPRISES

Commercial enterprises of the State are classified under this fund. Such undertakings differ from the usual governmental functions in that they are business operations which are carried on by government only for the public good or as governmental revenue-producing agencies or a combination of both. This fund is made up of the following minor funds:

Liquor Commission	Deer Isle-Sedgwick Toll Bridge
Racing Commission	Kennebec (Carlton) Bridge Bonds
Augusta State Airport	Kennebec (Carlton) Bridge Sinking Fund
Waldo-Hancock Toll Bridge	Cigarette Tax
Richmond-Dresden Toll Bridge	

Contents

Schedule		Page
	Comments	94-95
I	Balance Sheets and Comparative Combined Balance Sheet	96-97
II	Maine State Liquor Commission—Comparative Profit and Loss Statement ...	98
III	Maine State Racing Commission—Comparative Statement of Revenues and Expenditures	100
IV	Augusta State Airport—Comparative Statement of Revenues and Expenditures	100
V	Toll Bridges—Comparative Statement of Revenues and Expenditures	101
VI	Toll Bridges—Revenue Statistics	102
VII	Toll Bridges—Bonded Debt and Interest Maturities	103
VIII	Sinking Fund for Kennebec (Carlton) Bridge Bonds—Statement of Revenue—Compared with Sinking Fund Requirements	104
IX	Sinking Fund for Kennebec (Carlton) Bridge Bonds—Analysis of Changes in Reserve for Retirement of Bonds	104
X	Statement of Bonded Indebtedness	104-105
XI	Cigarette Tax—Comparative Statement of Revenues and Expenditures	105



PUBLIC SERVICE ENTERPRISES

Liquor Commission Operations

The transfer to General Fund of the results of operation of the liquor monopoly increased but \$5,897 over the previous year. The sales show an increase of over \$2,000,000 but this increase is due to the increased Federal tax on liquor. This tax increase of \$3.00 a proof gallon was effective April 1, 1944 and was reflected in last year's sales for only the last three months of the fiscal year, while in the 1944-45 year it was reflected in the entire twelve months. The gross profit on sales decreased over \$125,000 but this was more than offset by the increase in the Malt Beverage Excise Tax and License Fees. Store operating expense shows an increase of \$63,385 of which \$52,878 was in salaries. The inventory at June 30, 1945 was approximately \$400,000 more than the June 30, 1944 inventory. For the period July 1 through October 31, 1945 gross sales are approximately \$800,000 more than the corresponding period last year.

Racing Commission

This is primarily a revenue producing agency rather than a public service enterprise but since the statutes provide that the expenses be deducted from the revenues, it is carried as a "public service enterprise" to simplify accounting. Net revenues are transferred to the General Fund. At the last session of Legislature, the statutes were amended and the revenues from July 1, 1945 will be credited direct to the General Fund. An appropriation was made by the Legislature for payment of expenses of the Commission.

Due to an increase in the amount of money wagered, the $3\frac{1}{2}\%$ commission on total pari mutuel pools was \$128,686 this year, an increase of \$63,727 over last year.

Augusta State Airport

The State Airport was leased to the U. S. Navy on May 3, 1944 for \$1.00 a year, thus reducing the operating expenses to \$3,108 compared to \$11,540 last year. Despite this large decrease, it was necessary to pay an operating deficit amounting to \$1,307 from the General Fund.

Toll Bridges

The effect of curtailed automobile travel, induced by gasoline rationing, continued to reflect in toll revenues although toll revenue from two of the three bridges was larger than last year.

However, the effect of the end of gasoline rationing is readily seen in the following tabulation showing toll revenues on three toll bridges for the months of July, August, and September from 1940 through 1945. In September of 1945 the tolls had increased to an amount close to the pre-war level of revenues.

	Waldo-Hancock Bridge			Richmond-Dresden Bridge			Deer Isle-Sedgwick Bridge		
	July	August	September	July	Aug.	Sept.	July	August	September
1940	\$18,812	\$28,786	\$13,623	\$749	\$982	\$696	\$5,603	\$6,377	\$4,135
1941 *	15,454	20,129	9,619	803	921	651	5,614	6,781	4,073
1942	3,714	3,823	4,012	390	639	540	2,877	3,707	2,967
1943	2,163	4,314	3,478	467	937	529	1,795	3,903	3,692
1944	3,557	3,691	4,327	545	565	554	3,051	3,097	3,572
1945	5,618	7,935	7,873	815	910	793	4,039	5,025	4,735

* Rates reduced March 29, 1941.

The increase in revenues of the Waldo-Hancock Bridge of \$4,076 and the decrease of \$8,229 in maintenance and operating costs combined to reduce the loss from operations from \$35,513 to \$22,408. The balance of \$80,663 in unappropriated surplus at the year end should be sufficient to meet all charges including bond maturities and interest until revenues improve.

The revenues of the Richmond-Dresden bridge have never been sufficient to meet operating expenses. The revenues this year of \$8,107 were more than last year but still were less than expenses. The transfer of \$3,000 from the Highway Fund offset the beginning deficit of \$1,623 and the operating loss for the year of \$642 and left a surplus of \$735 at June 30, 1945.

Major repairs on the Deer Isle-Sedgwick Bridge, which have been in progress during the last two years caused the operating deficit of \$61,429 even after a transfer of \$12,000 from the Highway Fund. Total advances to date for this repair work, estimated to cost \$75,000, from the Highway Fund have been \$72,360. This money is to be repaid from future tolls.

The Carlton Bridge, which operates toll free, has still outstanding \$1,500,000 of bonds, the principal and interest of which are intended to be retired from payments to the State by the Maine Central Railroad Company. As was stated in our last year's report, in order to provide an adequate sinking fund, the State must earn 4% on all amounts set aside in the sinking fund. As it is impossible at present to earn this rate of interest, the sinking fund shows an accumulated deficit at the year end of \$5,495, which may be expected to increase from year to year. \$1,000,000 of these bonds are callable June 1, 1947 and the balance in 1952. If present favorable interest rates exist at the call date, June 1, 1947, refunding of these bonds at that time at a rate less than 4% could eliminate the deficit in this fund.

Cigarette Tax

The Cigarette Tax Division of the Bureau of Taxation is primarily a revenue producing agency rather than a public service enterprise but, since the statutes provide the expenses be deducted from the revenues, it is treated as a "public service enterprise" to simplify the accounting. Net revenues are transferred to General Fund to the credit of Old Age Assistance. At the last session of the Legislature, the statutes were amended to provide that revenues from the tax on cigarettes shall credit to the General Fund. The administrative expenses of the Cigarette Tax Division will be paid out of General Fund from monies appropriated for this purpose by the Legislature. Due to the cigarette shortage, the net revenue transferred to Old Age Assistance decreased \$229,927 to \$1,371,515 this year compared with \$1,601,443 last year. Cigarette tax revenue from July through September, 1945 was \$63,610 in excess of revenue for the same period last year.

PUBLIC SERVICE ENTERPRISES
BALANCE SHEETS AND COMPARATIVE COMBINED BALANCE SHEET
JUNE 30

SCHEDULE I

	Liquor Commission	Racing Commission	Augusta State Airport*
ASSETS			
Cash	\$ 432,163	\$482	\$ (4)
Accounts Receivable	9,156	—	281
Due from Other Funds	—	—	—
Investments	—	—	—
Inventories	2,289,210	—	—
Other Assets	6,350	—	—
Less Reserve for Losses	—	—	—
Net Total Other Assets	6,350	—	—
Plant and Equipment	124,256	—	—
Less Reserve for Depreciation	67,886	—	—
Net Plant and Equipment	56,370	—	—
Encumbered Future Revenue to Retire Bonded Indebtedness (Contra)	—	—	—
Amount Due from M. C. R. R. 1945-1977	—	—	—
Total Assets	\$2,793,249	\$482	\$277
LIABILITIES			
Accounts Payable	\$ 186,221	\$482	\$277
Due to Other Funds	—	—	—
Other Current Liabilities	7,028	—	—
Interest Matured Not Presented for Payment	—	—	—
Total Current Liabilities	193,249	482	277
Bonds Payable (Contra)	—	—	—
Total Liabilities	193,249	482	277
RESERVES AND SURPLUS			
Reserves for Retirement Bonds:			
To be Paid by M. C. R. R.	—	—	—
To be Paid from Sinking Fund	—	—	—
Total Reserves	—	—	—
Contributions for Working Capital	2,600,000	—	—
Surplus Account:			
Unappropriated Surplus	—	—	—
Total Liabilities, Reserves and Surplus	\$2,793,249	\$482	\$277

Contingent Liability to be paid either from bridge operations or Highway Fund: Bonds of Deer Isle-Sedgwick Bridge District \$444,000.

* Balance sheet of Augusta State Airport includes only those assets and liabilities carried on the general books of the State.

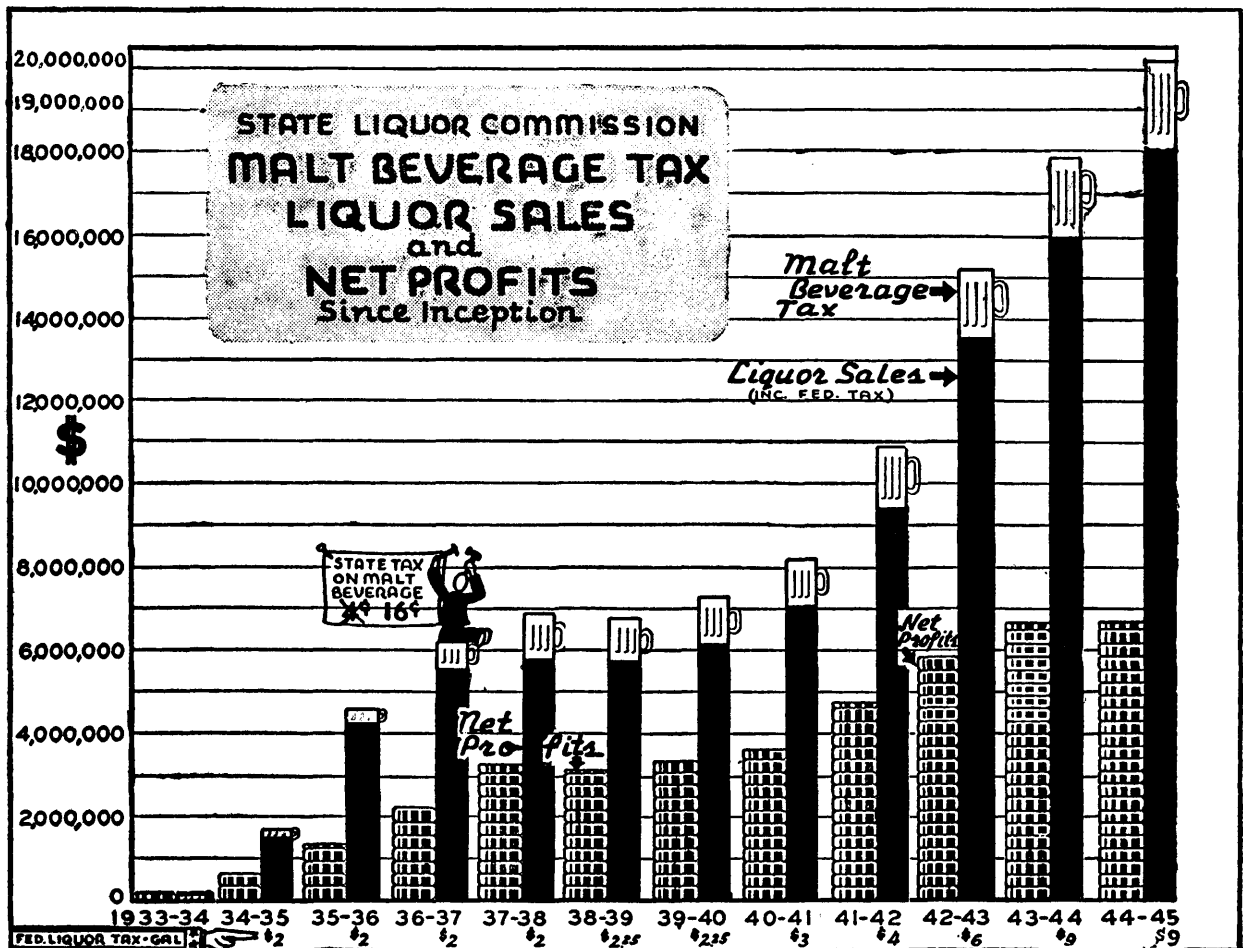
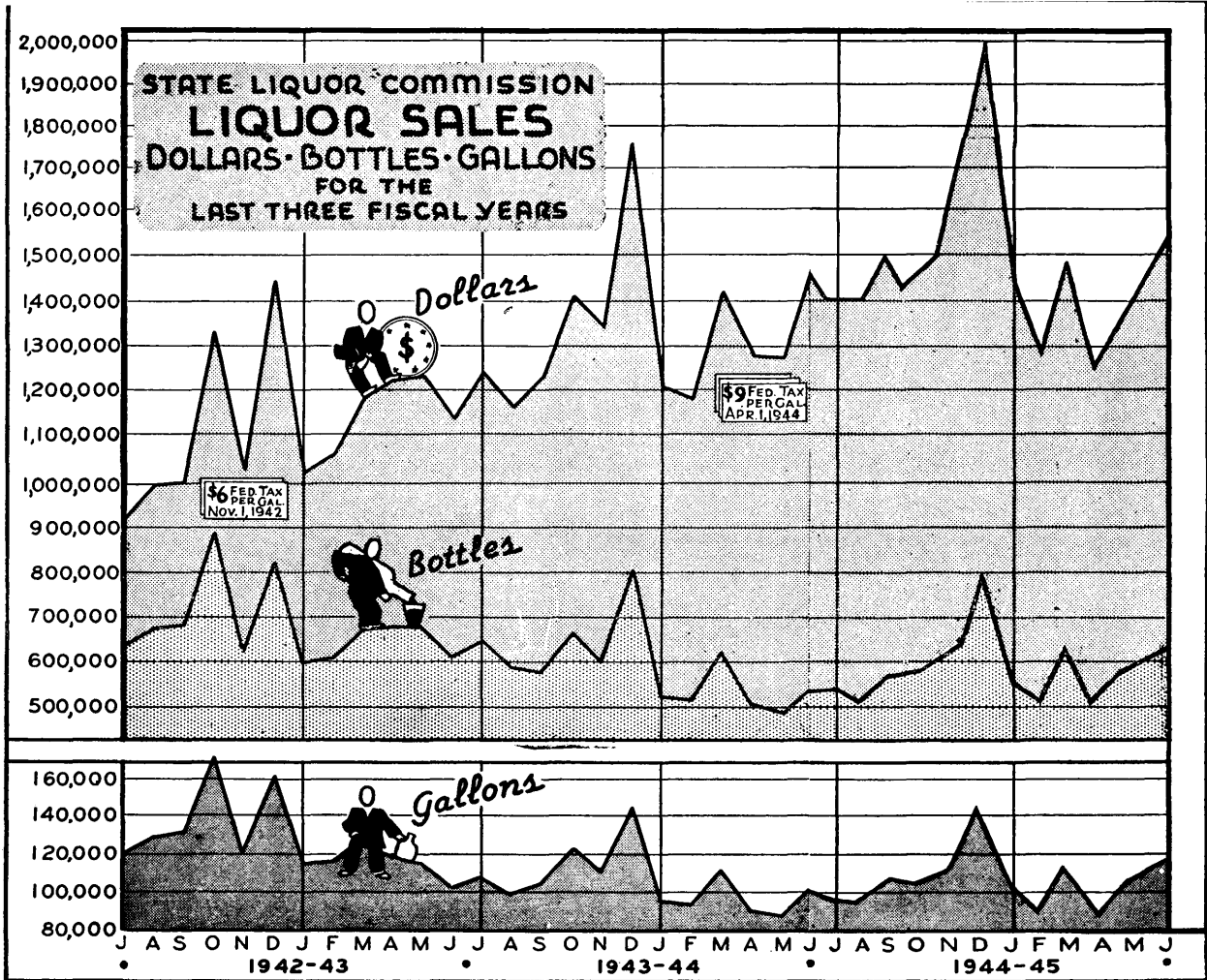
SCHEDULE I

Waldo-Hancock Bridge	Richmond-Dresden Bridge	Deer Isle-Sedgwick Bridge	Kennebec Bonds	(Carlton) Bridge Sinking Fund	Cigarette Tax	Total June 30, 1945	Total June 30, 1944
\$ 81,103	\$705	\$10,931	—	\$ 85,003	\$(51,277)	\$ 559,106	\$ 646,141
—	30	—	—	—	53,291	62,758	61,862
—	—	—	—	—	—	—	15
—	—	—	—	25,000	—	25,000	—
—	—	—	—	—	—	2,289,210	1,877,934
—	—	—	—	33,215	—	39,565	43,179
—	—	—	—	33,215	—	33,215	33,267
—	—	—	—	—	—	6,350	9,912
—	—	—	—	—	—	124,256	120,498
—	—	—	—	—	—	67,886	105,769
—	—	—	—	—	—	56,370	14,729
620,000	—	—	\$1,500,000	—	—	2,120,000	2,140,000
—	—	—	—	1,385,782	—	1,385,782	1,406,303
\$701,103	\$735	\$10,931	\$1,500,000	\$1,495,785	\$ 2,014	\$6,504,576	\$6,156,896
—	—	—	—	—	\$ 2,014	\$ 188,994	\$ 305,368
—	—	\$72,360	—	—	—	72,360	18,511
—	—	—	—	—	—	7,028	4,923
\$ 440	—	—	—	\$ 1,280	—	1,720	1,840
440	—	72,360	—	1,280	2,014	270,102	330,642
620,000	—	—	\$1,500,000	—	—	2,120,000	2,140,000
620,440	—	72,360	1,500,000	1,280	2,014	2,390,102	2,470,642
—	—	—	—	1,385,782	—	1,385,782	1,406,303
—	—	—	—	114,218	—	114,218	93,697
—	—	—	—	1,500,000	—	1,500,000	1,500,000
—	—	—	—	—	—	2,600,000	2,100,000
80,663	\$735	(61,429)	—	(5,495)	—	14,474	86,254
\$701,103	\$735	\$10,931	\$1,500,000	\$1,495,785	\$ 2,014	\$6,504,576	\$6,156,896

PUBLIC SERVICE ENTERPRISES
 MAINE STATE LIQUOR COMMISSION
 COMPARATIVE PROFIT AND LOSS STATEMENT
 YEARS ENDED JUNE 30

SCHEDULE II

	<u>This Year</u>	<u>Last Year</u>
INCOME		
SALES		
Retail	\$16,557,127	\$14,697,745
Wholesale to Licenses	1,604,387	1,406,933
GROSS SALES	18,161,514	16,104,678
Less: Licenses' Discounts	108,095	107,577
Returned Sales	2,792	524
	<u>110,887</u>	<u>108,101</u>
NET SALES	18,050,627	15,996,577
Less: Cost of Goods Sold	13,238,952	11,055,194
GROSS PROFIT ON SALES	4,811,675	4,941,383
OTHER OPERATING INCOME		
Liquor Licenses	44,650	38,450
Malt Beverage Licenses	238,370	214,440
Malt Beverage Filing Fees	18,180	15,880
Malt Beverage Excise Tax (Net)	2,051,412	1,877,163
Malt Beverage Deficiency Tax (Net)	—	51,151
TOTAL OTHER OPERATING INCOME	2,352,612	2,197,084
ADMINISTRATIVE INCOME		
Time Discount—Purchases	153,579	173,888
Profit on Carload Purchases	146,516	132,607
Augusta-Portland Freight Differential	—	159
Profit or Loss on Sale of Capital Assets	5	5
Miscellaneous Income	7,514	4,082
Income from Returned Cartons	2,703	390
TOTAL ADMINISTRATIVE INCOME	310,317	311,131
TOTAL INCOME	7,474,604	7,449,598
EXPENSES		
Direct Store Operating Expenses	579,499	526,621
Commissioners' Salaries and Expenses	11,423	11,712
General Administration (Includes \$3,116 transferred to General Fund for Legal Services)	44,622	43,711
Liquor Store Supervision	17,282	17,380
Enforcement	65,267	62,332
Merchandising	7,886	6,829
Warehousing	42,794	36,934
Accounting Services (Transfer to General Fund)	45,253	45,097
Other Accounting Services	263	258
Chemical Analysis	—	30
TOTAL EXPENSES	814,289	750,904
SURPLUS ADJUSTMENTS		
Reserve for Depreciation	43,896	—
Insurance on Buildings and Contents	380	—
NET PROFIT TRANSFERRED TO GENERAL FUND	\$ 6,704,591	\$ 6,698,694



PUBLIC SERVICE ENTERPRISES
 MAINE STATE RACING COMMISSION
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 YEARS ENDED JUNE 30

SCHEDULE III

	<u>This Year</u>	<u>Last Year</u>
REVENUES		
Licenses for Horse Racing	\$ 230	\$ 160
Commission on Pari-Mutuels	128,686	65,029
Total Revenues	128,916	65,189
EXPENDITURES		
Personal Services	7,742	7,055
Other Current Expenditures	1,623	1,516
Total Expenditures	9,365	8,571
	119,551	56,618
Plus Adjustment of Prior Years' Transactions	4	—
NET REVENUE TRANSFERRED TO GENERAL FUND	\$119,555	\$56,618

AUGUSTA STATE AIRPORT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 YEARS ENDED JUNE 30

SCHEDULE IV

	<u>This Year</u>	<u>Last Year</u>
REVENUES		
Rental of Hangars	\$ (15)	\$ 223
Rental of Offices and Rooms	1,645	1,540
Other Income	171	204
Transfers from Maine Aeronautics Commission for Plowing Snow	—	1,800
Total Revenues	\$1,801	\$ 3,767
EXPENDITURES		
Personal Services	\$ 1,821	\$ 5,317
Other Current Expenditures	769	6,196
Capital Outlays	518	27
Total Expenditures	\$3,108	\$11,540
NET LOSS TRANSFERRED FROM GENERAL FUND	\$1,307	\$ 7,773

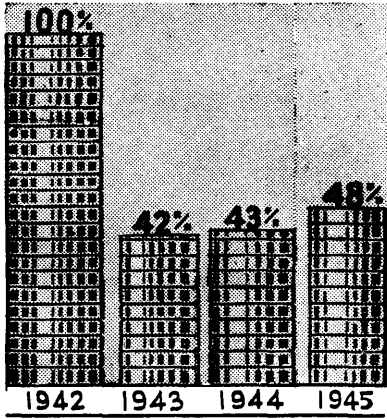
PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED JUNE 30

SCHEDULE V

	Waldo-Hancock Bridge		Richmond-Dresden Bridge		Deer Isle-Sedgwick Bridge	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
REVENUES						
Tolls Collected	\$ 35,483	\$ 31,407	\$ 7,520	\$ 7,412	\$ 31,306	\$ 32,762
Other Revenues	—	—	587	120	—	—
Contributions from Highway Fund	—	—	3,000	3,000	12,000	12,000
Total Revenues	35,483	31,407	11,107	10,532	43,306	44,762
EXPENDITURES						
Operating Expenditures:						
Personal Services	9,672	10,081	7,800	8,125	7,990	8,369
Bridge Maintenance	1,150	7,782	100	590	3,509	7,177
Repairs to Damaged Structure and Reinforcements	—	—	—	—	50,778	9,042
Other Expenses	1,869	3,057	849	785	728	1,325
Total Operating Expenditures	12,691	20,920	8,749	9,500	63,005	25,913
Net Available for Principal and Interest	22,792	10,487	2,358	1,032	(19,699)	18,849
Interest Maturities	25,200	26,000	—	—	18,000	18,460
Bonds Matured	20,000	20,000	—	—	12,000	11,000
Total Requirements	45,200	46,000	—	—	30,000	29,460
Net to Surplus	(22,408)	(35,513)	2,358	1,032	(49,699)	(10,611)
Surplus at Beginning of Year	103,071	138,584	(1,623)	(2,655)	(11,730)	(1,119)
Surplus at End of Year	\$ 80,663	\$103,071	\$ 735	\$ (1,623)	\$(61,429)	\$(11,730)

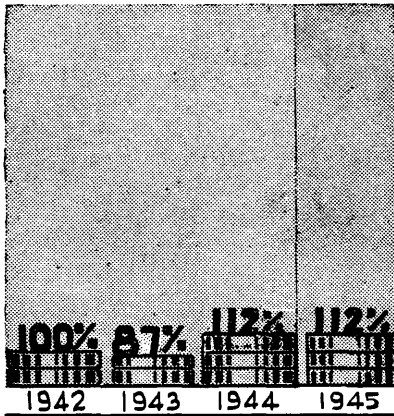
**PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES
REVENUE STATISTICS
YEARS ENDED JUNE 30
WALDO-HANCOCK BRIDGE**

SCHEDULE VI



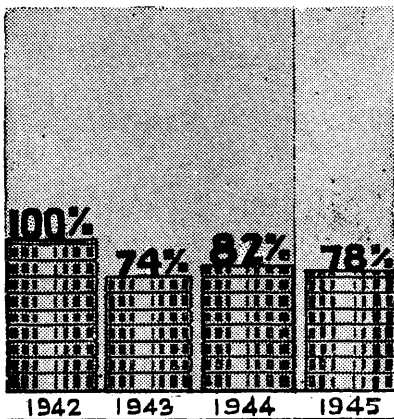
	1942-43		1943-44		1944-45	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 3,714	13,737	\$ 2,163	9,648	\$ 3,557	13,481
August	3,823	11,971	4,314	11,835	3,691	14,015
September	4,012	11,131	3,478	11,352	4,327	12,147
October	2,872	10,158	2,642	10,478	3,143	10,582
November	3,048	9,474	3,203	9,191	3,094	10,549
December	1,994	6,021	1,983	6,806	1,980	7,545
January	1,198	4,941	1,515	6,161	1,549	5,655
February	1,420	4,903	1,696	5,778	1,619	6,098
March	2,002	6,707	1,767	6,305	2,183	8,686
April	2,189	7,409	2,061	7,557	2,864	10,223
May	2,376	8,891	2,886	9,625	3,174	11,638
June	2,690	7,576	3,699	10,957	4,302	13,640
	\$31,338	102,919	\$31,407	105,693	\$35,483	124,259

RICHMOND-DRESDEN BRIDGE



	1942-43		1943-44		1944-45	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 390	2,095	\$ 467	2,746	\$ 545	3,164
August	639	1,994	937	2,961	565	3,307
September	540	2,048	529	2,776	554	2,740
October	488	1,996	777	2,643	782	2,837
November	337	1,698	519	2,055	437	2,322
December	414	1,335	364	1,601	457	2,261
January	268	1,601	430	2,712	975	3,325
February	419	1,561	859	2,879	628	3,029
March	570	1,872	809	2,561	722	2,504
April	418	1,691	306	1,771	393	2,326
May	418	2,431	566	2,437	614	2,596
June	861	2,425	849	2,536	848	2,511
	\$5,762	22,747	\$7,412	29,678	\$7,520	32,922

DEER ISLE-SEDGWICK BRIDGE



	1942-43		1943-44		1944-45	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 2,877	3,354	\$ 1,795	2,795	\$ 3,051	3,416
August	3,707	3,546	3,930	3,541	3,097	3,611
September	2,967	3,068	3,692	3,396	3,572	3,166
October	3,025	3,232	3,054	3,322	3,208	2,967
November	2,896	2,821	2,857	2,845	2,586	2,706
December	1,880	1,947	2,550	2,547	2,514	2,232
January	1,263	1,431	2,364	2,399	1,631	1,569
February	2,014	1,659	2,069	2,137	1,329	1,460
March	1,816	1,883	2,334	2,363	2,134	2,250
April	2,217	2,336	2,200	2,524	2,302	2,345
May	2,192	2,480	2,751	2,837	2,735	2,781
June	2,864	2,371	3,166	2,930	3,147	2,928
	\$29,718	30,128	\$32,762	33,636	\$31,306	31,431

PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1945

SCHEDULE VII

Year Ending June 30	Kennebec (Carlton) Bridge**		Waldo-Hancock Bridge		Deer Isle-Sedgwick Bridge*	
	Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities
1946		\$ 60,000	\$ 20,000	\$ 24,400	\$ 12,000	\$ 17,520
1947		60,000	30,000	23,400	12,000	17,040
1948		60,000	30,000	22,200	14,000	16,520
1949		60,000	30,000	21,000	14,000	15,960
1950		60,000	30,000	19,800	14,000	15,400
1951	\$ 75,000	60,000	30,000	18,600	15,000	14,820
1952	75,000	57,000	45,000	17,100	16,000	14,200
1953	80,000	54,000	45,000	15,300	16,000	13,560
1954	80,000	50,800	45,000	13,500	16,000	12,920
1955	30,000	47,600	45,000	11,700	18,000	12,240
1956	30,000	46,400	45,000	9,900	18,000	11,520
1957	35,000	45,200	45,000	8,100	18,000	10,800
1958	35,000	43,800	45,000	6,300	20,000	10,040
1959	35,000	42,400	45,000	4,500	20,000	9,240
1960	40,000	41,000	45,000	2,700	22,000	8,400
1961	40,000	39,400	45,000	900	22,000	7,520
1962	40,000	37,800			23,000	6,620
1963	40,000	36,200			24,000	5,680
1964	45,000	34,600			24,000	4,720
1965	45,000	32,800			26,000	3,720
1966	50,000	31,000			26,000	2,680
1967	55,000	29,000			27,000	1,620
1968	55,000	26,800			27,000	540
1969	55,000	24,600				
1970	55,000	22,400				
1971	55,000	20,200				
1972	60,000	18,000				
1973	60,000	15,600				
1974	65,000	13,200				
1975	65,000	10,600				
1976	70,000	8,000				
1977	70,000	5,200				
1978	60,000	2,400				
Total	\$1,500,000 (A)	\$1,196,000	\$620,000 (B)	\$219,400	\$444,000	\$233,280

* Contingent liability only.

** To be paid from Sinking Fund (See Schedule I).

(A) \$1,000,000 callable June 1, 1947; \$450,000 callable January 1, 1952.

(B) Callable March 1, 1946.

PUBLIC SERVICE ENTERPRISES
 SINKING FUND FOR KENNEBEC (CARLTON) BRIDGE BONDS
 STATEMENT OF REVENUE—COMPARED WITH SINKING FUND REQUIREMENTS
 SCHEDULE VIII
 YEARS ENDED JUNE 30

	<u>This Year</u>	<u>Last Year</u>
REVENUES		
Payment from Maine Central Railroad for Principal and Interest	\$76,570	\$76,570
Interest Earned	1,617	1,059
Other Income	250	700
Total Revenue	78,437	78,329
EXPENDITURES		
Interest Matured	60,000	60,000
Net Available for Sinking Fund Requirements	18,437	18,329
SINKING FUND REQUIREMENTS	20,521	19,724
Net to Unappropriated Surplus	(2,084)	(1,395)
Balance of Unappropriated Surplus at Beginning of Year	(3,464)	(2,069)
Less—Adjustment Affecting Prior Years' Transactions	53	—
UNAPPROPRIATED SURPLUS (DEFICIT) AT END OF YEAR	\$ (5,495)	\$ (3,464)

SINKING FUND FOR KENNEBEC (CARLTON) BRIDGE BONDS
 ANALYSIS OF CHANGES IN RESERVE FOR RETIREMENT OF BONDS
 SCHEDULE IX
 YEARS ENDED JUNE 30

	<u>This Year</u>	<u>Last Year</u>
REQUIRED RESERVE AT BEGINNING OF YEAR	\$ 93,697	\$73,973
Add—Sinking Fund Requirements	20,521	19,724
REQUIRED RESERVE AT END OF YEAR	\$114,218	\$93,697

STATEMENT OF BONDED INDEBTEDNESS
 SCHEDULE X
 YEAR ENDED JUNE 30

DESCRIPTION OF LOAN	Date of Original Issue	Interest Rate
GENERAL BONDED DEBT		
Sinking Fund Bonds (A)		
Kennebec Bridge Loan Bonds (Construction of Kennebec Carlton Bridge)	January 1, 1927	4%
Kennebec Bridge Loan Bonds (Construction of Kennebec Carlton Bridge)	June 1, 1927	4%
Total Sinking Fund Bonds		
Self-Supporting Enterprise Bonds Guaranteed by State*		
Waldo-Hancock Bridge Loan Bonds (Bridge Construction)	September 2, 1930	4%
Total All Bonds		

*Contingent Liability \$444,000 Deer Isle-Sedgwick Bridge District Bonds.
 (A) To be paid from Sinking Fund (See Schedule I)
 (B) \$450,000 callable January 1, 1952.
 (C) \$1,000,000 callable June 1, 1947.
 (D) Callable March 1, 1946.

PUBLIC SERVICE ENTERPRISES
CIGARETTE TAX
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED JUNE 30

SCHEDULE XI

	<u>This Year</u>	<u>Last Year</u>
REVENUES		
Cigarette Tax Stamps Sold and Meter Sales	\$1,506,938	\$1,748,176
Less—Discounts to Dealers	103,867	120,870
Refunds	8,425	1,993
	112,292	122,863
Net Sales	1,394,646	1,625,313
Licenses	11,296	10,865
Sale of Confiscated Cigarettes	115	152
Other Income	1	1
Total Revenues	1,406,058	1,636,331
EXPENDITURES		
Cost of Cigarette Tax Stamps	10,251	10,840
Administration:		
Personal Services	16,014	14,894
Other Current Expenditures	8,278	8,976
Capital Outlay	—	178
Total Administration	24,292	24,048
Total Expenditures	34,543	34,888
NET TRANSFER TO GENERAL FUND FOR OLD AGE ASSISTANCE	\$1,371,515	\$1,601,443

SCHEDULE X

	<u>Date of Maturity of Bond</u>	<u>Amount of Issue</u>	<u>Unmatured Debt Outstanding June 30, 1944</u>	<u>Current Transactions New Bonds Issued</u>	<u>Matured or Called</u>	<u>Unmatured Debt Outstanding June 30, 1945</u>
\$25,000	1951-1952 Inclusive	\$ 500,000	\$ 500,000			\$ 500,000 (B)
30,000	1953-1956 Inclusive					
35,000	1957-1959 Inclusive					
40,000	1960-1963 Inclusive					
45,000	1964					
20,000	1965					
50,000	1951-1954 Inclusive	1,000,000	1,000,000			1,000,000 (C)
25,000	1965					
50,000	1966					
55,000	1967-1971 Inclusive					
60,000	1972-1973 Inclusive					
65,000	1974-1975 Inclusive					
70,000	1976-1977 Inclusive					
60,000	1978					
		1,500,000	1,500,000			1,500,000
20,000	1941-1945 Inclusive	700,000	640,000		\$20,000	620,000 (D)
30,000	1946-1950 Inclusive					
45,000	1951-1960 Inclusive					
		\$2,200,000	\$2,140,000		\$20,000	\$2,120,000

WORKING CAPITAL FUNDS

This account combines several similar funds, sometimes called revolving funds, representing non-profit but self-reimbursing activities conducted by the State either as service agencies for departments of the State or as financing agencies (similar to petty cash accounts) for activities authorized by law. This fund is made up of the following minor funds:

- Prison Industries
- Highway Garage
- Departmental Garage
- Departmental Supplies
- Post Office
- Home Industries Fund

Contents

Schedule		Page
	Comments	109
I	Balance Sheets and Comparative Combined Balance Sheet	110-111
II	Maine State Prison Industries—Statement of Operations	110-111
III	Highway Garage — Comparative Statement of Operations	112
IV	Departmental Garage — Comparative Statement of Operations	113
V	Departmental Supplies and Post Office—Comparative Statement of Operations	114

WORKING CAPITAL FUNDS

The various working capital funds were established to segregate activities of a manufacturing or service nature primarily carried on for the purpose of furnishing services or materials to State departments at cost.

Prison industries show sales of over \$95,000 (of which over one-third were to State departments) which returned a profit of \$18,172. Sales to State departments were made at cost.

The highway garage had revenues, principally from rentals of machinery and equipment, of approximately \$490,000. The operations for the year showed a profit of \$58,360 compared with a loss of \$38,398 last year.

The departmental garage received rentals for use of cars by State departments totaling \$59,355 for 1,360,300 miles at 3½ cents per mile and 293,577 miles at 4 cents per mile. The cars were operated for an average per mile cost of .0345 and the resulting profit was prorated in August to State departments on the basis of rentals paid.

The fund for departmental supplies, which maintains an inventory of office supplies which are billed to State departments at cost, and the post office fund, which controls meter postage machines and bills the departments for postage used, handled volumes of business approximating \$21,000 and \$68,000 respectively. Operating expenses of these two activities are paid from appropriations from the General Fund.

Chapter 153 of the Public Laws of 1945 created a Seed Potato Board to establish a program of production, distribution and sales of foundation seed potatoes to the potato growers of Maine. This act provided a revolving fund of \$100,000 from General Fund Unappropriated Surplus which is to be repaid in annual installments in ten years.

Home industries revolving fund was liquidated during the year and the working capital advance of \$28,421 was returned to the General Fund.

WORKING CAPITAL FUNDS
BALANCE SHEETS AND COMPARATIVE COMBINED BALANCE SHEET
JUNE 30

SCHEDULE I

	Prison Industries	Highway Garage
ASSETS		
Cash	\$ 45,267	\$ 428,255
Accounts and Notes Receivable	4,038	6,960
Less—Reserve for Losses	759	25
Net Total Receivables	3,279	6,935
Due from Other Funds	—	20,358
Inventories	53,067	208,502
Plant and Equipment	40,900	1,579,204
Less—Reserve for Depreciation	—	970,019
Net Plant and Equipment	40,900	609,185
Total Assets	\$142,513	\$1,273,235
LIABILITIES		
Accounts Payable	\$ 884	\$ 16,818
Due to Other Funds	—	—
Other Current Liabilities	—	20,522
Total Liabilities	\$ 884	\$ 37,340
RESERVES AND SURPLUS		
Working Capital Advances:		
From General Fund	\$122,407	—
From Highway Fund	—	\$ 380,000
Contributions from Federal Government	—	1,000,000
Surplus Accounts:		
Unappropriated Surplus	19,222	(144,105)
Total Liabilities, Reserves and Surplus	\$142,513	\$1,273,235

* Includes Balance Sheet of Home Industries, which has been discontinued and Working Capital Advance of \$28,421 returned to General Fund.

MAINE STATE PRISON INDUSTRIES
STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

SCHEDULE II

	Wood and Paint Shop	Upholstery Shop
SALES—INDUSTRIAL PRODUCTS		
To State Departments	\$ 1,898	\$ 192
To Others	23,226	1,800
TOTAL SALES	25,124	1,992
Material Cost of Goods Sold	10,632	963
Gross Profit Before Operating Expenses	14,492	1,029
Operating Expenses:		
Personal Services	6,552	—
Repairs to Equipment	186	2
Repairs to Buildings	71	—
Rent of Equipment	—	—
Miscellaneous Supplies	1,201	79
Electric Power	363	—
General Operating Expense	65	—
Fuel	—	—
Provision for Uncollectible Accounts	46	104
Other Expense	22	—
Total Operating Expenses	8,506	185
Gain from Operations	\$ 5,986	\$ 844

SCHEDULE I

Departmental Garage	Departmental Supplies	Post Office	Seed Potato Board	Total June 30, 1945	Total* June 30, 1944
\$22,150	\$ 4,351	\$ 4,318	\$ 99,866	\$ 604,207	\$ 532,240
—	—	—	—	10,998	16,918
—	—	—	—	784	494
—	—	—	—	10,214	16,424
4,879	—	—	—	25,237	17,681
1,015	10,298	5,708	—	278,590	251,626
96,009	—	—	—	1,716,113	1,701,435
42,537	—	—	—	1,012,556	1,032,597
53,472	—	—	—	703,557	668,838
\$81,516	\$14,649	\$10,026	\$ 99,866	\$1,621,805	\$1,486,809
\$ 1,332	\$ 954	—	\$ 356	\$ 20,344	\$ 30,017
—	—	—	—	—	503
2,945	—	—	—	23,467	33,022
\$ 4,277	\$ 954	—	\$ 356	\$ 43,811	\$ 63,542
\$75,000	\$14,000	\$10,000	\$100,000	\$ 321,407	\$ 249,828
—	—	—	—	380,000	380,000
—	—	—	—	1,000,000	1,000,000
2,239	(305)	26	(490)	(123,413)	(206,561)
\$81,516	\$14,649	\$10,026	\$ 99,866	\$1,621,805	\$1,486,809

SCHEDULE II

Tailor Shop	Harness Shop	Plate Shop	Cannery	Total June 30, 1945	Total June 30, 1944
\$18,057	\$ 333	\$10,852	\$4,812	\$36,144	\$45,009
395	34,299	—	—	59,720	46,254
18,452	34,632	10,852	4,812	95,864	91,263
10,926	20,740	6,297	3,253	52,811	58,346
7,526	13,892	4,555	1,559	43,053	32,917
2,262	4,376	1,245	753	15,188	14,100
182	179	1,166	165	1,880	626
4	5	5	29	114	—
—	—	—	95	95	48
368	1,610	130	226	3,614	184
362	352	193	189	1,459	32
74	550	43	112	844	130
—	—	972	280	1,252	630
3	12	208	—	373	720
—	1	26	13	62	43
3,255	7,085	3,988	1,862	24,881	16,513
\$ 4,271	\$ 6,807	\$ 567	\$ (303)	\$18,172	\$16,404
Balance of Unappropriated Surplus at Beginning of Period				\$ 9,668	\$ 5,701
Less Adjustments Affecting Prior Year's Transactions.				(8,618)	(12,437)
Balance Unappropriated Surplus at End of Period.				\$19,222	\$ 9,668

WORKING CAPITAL FUNDS
HIGHWAY GARAGE
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

SCHEDULE III

	This Year	Last Year	Budget
RENTAL OF EQUIPMENT			
Highway Department	\$ 400,519	\$ 271,594	\$250,100
Other State Departments	734	6,119	5,115
Within Department	17,866	12,758	13,950
Others	68,353	64,464	51,700
Total Rentals	487,472	354,935	320,865
MOVING OF HIGHWAY EQUIPMENT	3,458	5,537	6,375
Total Rentals and Moving of Equipment	490,930	360,472	327,240
AUTO AND WORKING EQUIPMENT EXPENSE			
Personal Services	39,407	26,341	20,950
Travel Expenses	933	284	980
Miscellaneous Auto Expense	15,725	7,815	9,835
Gasoline, Oil and Grease	64,753	50,138	58,980
Repairs, Repair Parts and Supplies	171,267	151,124	125,235
Fuel Oil	2,007	1,268	755
Insurance	2,602	2,229	2,270
Rent of Buildings and Offices	1,570	195	1,247
Other Expenses	162	103	26
Depreciation	104,672	113,761	109,950
Total Auto and Working Equipment Expense	403,098	353,258	330,228
Net Income from Equipment	\$ 87,832	\$ 7,214	\$ (2,988)
GENERAL OVERHEAD EXPENSE			
Personal Services	\$ 19,872	\$ 19,195	\$ 20,580
Purchasing Services (Transferred to General Fund)	863	917	1,227
Heat, Light, Power and Water	2,271	7,184	4,481
Insurance	—	274	—
Repairs to Buildings and Grounds	4,356	3,645	900
Repairs to Equipment	1,565	5,601	3,230
Travel Expenses	1,507	1,041	1,745
Miscellaneous Auto Expense	1,678	1,305	195
Caretaker and Messenger Service	3,384	—	6,300
General Operating Expenses	853	22,143	2,230
Cleaning and Watching	11,293	—	14,900
Rental of Buildings and Offices	742	664	730
Miscellaneous Supplies and Expenses	3,049	1,288	826
Telephone and Telegraph	1,856	1,605	1,588
Total General Overhead Expense	\$ 53,289	\$ 64,862	\$ 58,932
Net Profit from Operations	\$ 34,543	\$ (57,648)	\$ (61,920)
Other Income			
Profit or Loss on Sale of Capital Assets	23,711	18,965	—
Miscellaneous Income	106	285	—
Total Other Income	23,817	19,250	—
Net Profit or Loss	58,360	(38,398)	—
Unappropriated Surplus (Deficit) at Beginning of Year	(202,043)	(98,959)	—
Adjustments Affecting Prior Year's Transactions	(422)	(64,686)	—
	(202,465)	(163,645)	—
UNAPPROPRIATED SURPLUS (DEFICIT) AT END OF YEAR	\$(144,105)	\$(202,043)	—

WORKING CAPITAL FUNDS
DEPARTMENTAL GARAGE
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

SCHEDULE IV

	<u>This Year</u>	<u>Last Year</u>
INCOME		
Rental of State Owned Cars to State Departments		
1,360,300 miles @ \$.035	\$47,612	—
293,577 miles @ .04	11,743	—
1,648,632 miles @ .035	—	\$57,704
Net Rental Billed to State Departments	<u>\$59,355</u>	<u>\$57,704</u>
DIRECT EXPENSES		
Gasoline	\$20,708	\$19,940
Oil	815	582
Lubrication	638	664
Tires and Tubes	3,996	4,007
Repairs, Parts and Labor	12,388	8,427
Depreciation	18,081	15,256
Insurance	577	481
Miscellaneous Expenses	491	492
Total Direct Expenses	<u>\$57,694</u>	<u>\$49,849</u>
INDIRECT EXPENSES		
Salaries	\$ 4,901	\$ 4,319
Other	2,245	2,062
Total Indirect Expenses	<u>\$ 7,146</u>	<u>\$ 6,381</u>
Total Expenses	<u>\$64,840</u>	<u>\$56,230</u>
Net Profit from Operations	\$ (5,485)	\$ 1,474
Profit or Loss on Sale of Capital Assets	\$ 4,812	\$ 1,319
Other Income	1,531	1,161
Total Other Income	<u>\$ 6,343</u>	<u>\$ 2,480</u>
Net Profit Transferred to Surplus	\$ 858	\$ 3,954
Unappropriated Surplus at Beginning of Year	—	(42)
Adjustment of Prior Year's Transactions	1,381	600
	<u>\$ 2,239</u>	<u>\$ 4,512</u>
Less Profit Prorated Back to Departments	—	4,512
Unappropriated Surplus at End of Year	<u>\$ 2,239 (A)</u>	<u>—</u>
Net Per Mile Cost of Departmental Operations (Includes Application of Profit or Loss on Sale of Capital Assets, Other Income and Surplus Adjustment)	\$.0345	\$.0322
Net Per Mile Cost of Departmental Operations Two Year Period ..	.0334	—

(A) Prorated to various funds in August 1945.

WORKING CAPITAL FUNDS
DEPARTMENTAL SUPPLIES AND POST OFFICE
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

SCHEDULE V

DEPARTMENTAL SUPPLIES		<u>June 30, 1945</u>	<u>June 30, 1944</u>
INCOME			
Sales of Supplies to Departments		\$21,197	\$21,004
COST OF SALES		21,197	21,004
Net Profit on Sales		—	—
Unappropriated Surplus at Beginning of Year		712	496
Adjustment of Prior Year's Transactions		(1,017)	216
Unappropriated Surplus at End of Year		\$ (305)	\$ 712
POST OFFICE			
INCOME			
Sales of Postage to Departments		\$68,856	\$72,383
Cost of Sales		68,856	72,383
Net Profit on Sales		—	—
Unappropriated Surplus at Beginning of Year		26	9
Adjustment of Prior Year's Transactions		—	17
Unappropriated Surplus at End of Year		\$ 26	\$ 26

TRUST AND AGENCY FUNDS

These funds include many minor independent funds not directly associated with governmental functions, as listed below:

EXPENDABLE FUNDS

Public Trusts

- Pension or Retirement Funds
 - Maine Teachers Retirement Assn.
 - Employees Retirement System
- Revenue Receipts of Non Expendable Trusts

Private Trusts

- Guaranty Deposits
- Public Administrators Funds
- Receivers Funds for Defunct Banks
- Financial Responsibility Deposits
- Trustees, Cities and Towns

Agency Funds

- Due Other Governmental Units
 - Tax on Bank Stock
 - Dog Licenses
 - County Taxes
 - Road Repair Taxes

NON EXPENDABLE FUNDS

Public Trusts

- Lands Reserved for Public Uses
- Permanent School Fund
- Other Trust Funds

Trust funds are composed of money held by the State as trustee or custodian, invested as endowment funds to produce revenues supplementing appropriations for specified governmental purposes, for the benefit of cities and towns of the State or other purposes. Agency funds are either temporary deposits to guarantee meeting of obligations to the State or the public, or amounts collected by or deposited with the State for the benefit of the general public or cities, counties and towns of the State.

Contents

Schedule	Page
	Comments 116
I	Comparative Balance Sheet 117
II	Balance Sheet of Expendable Funds 118
III	Analysis of Changes in Reserve for Trust and Agency Funds 119
IV	Analysis of Changes in Reserve for Expendable Trusts 120-121

TRUST AND AGENCY FUNDS

The principal of the Trust and Agency Funds totaled \$7,165,160 at June 30, 1945, an increase of approximately \$1,045,000 over the previous year. This increase, principally in the Employees' Retirement System and the Teachers' Retirement Association, represents a normal accumulation of reserves for future pensions. In Private Trusts, there were two bequests, one for \$40,000 to the Farmington Teachers' College and the other for \$10,000 to the Augusta State Hospital—the principal to be invested and the income used for the benefit of the students or inmates.

Assets and liabilities of the Trust and Agency Funds are entirely segregated from other State assets except for a small amount of operating cash which is definitely earmarked.

In most of the trust accounts, the amount paid to the various beneficiaries is the actual amount earned by each trust. There are a few for which the rate of payment is set by statute, making it necessary the State to appropriate for the difference between earnings and required payments to bring the payments up to the amount fixed by law.

At the last session of Legislature, a law was passed providing that all the permanent funds held in trust by the State, with the exception of the two retirement systems and funds arising from the lands reserved for public uses, may be invested in a lump sum and the interest received on those investments pro-rated according to the principal amount of each of the several trust funds. This will result in all trust funds earning the same rate of interest. Those funds, which according to law shall pay at a specific rate, will require a contribution from the General Fund to make up the difference between earnings and the statutory rate.

A complete detail of investments of Trust Funds is published in the biennial report of the State Treasurer.

TRUST AND AGENCY FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

SCHEDULE I

	DETAIL OF THIS YEAR						
	Total Funds		Total Expendable Funds	Total Non-Expendable Funds	Non-Expendable Funds		
	June 30, 1945	June 30, 1944			Lands Reserved Trust Fund	Permanent School Fund	Other Endowment Funds
ASSETS							
Cash (Exclusive of Closed Banks)	\$ 911,949	\$ 809,457	\$ 578,790	\$ 333,159	\$ 72,199	\$ 44,850	\$ 216,110
Accounts Receivable:							
Tax Accounts	19,968	14,022	19,968	—	—	—	—
Other	31,270	12,041	6,270	25,000	25,000	—	—
Investments (See Note A)							
U. S. Government Securities	4,645,950	2,952,100	2,960,150	1,685,800	865,000	515,600	305,200
Other	896,126	1,635,057	601,606	294,520	108,904	2,374	183,242
Guaranty Deposits	618,229	612,820	618,229	—	—	—	—
Other Assets (See Note B)	88,700	89,246	2,340	86,360	34,150	2,381	49,829
Total Assets	\$7,212,192	\$6,124,743	\$4,787,353	\$2,424,839	\$1,105,253	\$565,205	\$754,381
LIABILITIES							
Accounts Payable	\$ 47,032	\$ 4,635	\$ 46,551	\$ 481	\$ 281	—	\$ 200
RESERVES AND SURPLUS							
Undistributed Income	\$ 235,133	\$ 173,066	\$ 235,133	—	—	—	—
Principal of Trust Funds:							
Teachers' Retirement Association ...	2,513,869	2,111,813	2,513,869	—	—	—	—
Employees' Retirement System	1,233,060	786,683	1,233,060	—	—	—	—
Mackworth Island	10,504	10,250	10,504	—	—	—	—
Private Trusts	748,236	724,530	748,236	—	—	—	—
Lands Reserved Trust Funds	1,104,972	1,043,652	—	1,104,972	1,104,972	—	—
Permanent School Fund	565,205	565,205	—	565,205	—	\$565,205	—
Other Endowment Funds	754,181	704,909	—	754,181	—	—	754,181
Total Liabilities, Reserves and Surplus	\$7,212,192	\$6,124,743	\$4,787,353	\$2,424,839	\$1,105,253	\$565,205	\$754,381

(A) At cost less ratable amortization of any premium paid.

(B) No reserve is provided for estimated loss of \$80,000 on impounded bank accounts.

TRUST AND AGENCY FUNDS
BALANCE SHEET OF EXPENDABLE FUNDS
JUNE 30, 1945

SCHEDULE II

	Public Trusts					Agency Funds			
	Total (To Schedule I)	Pension Retirement Teachers (A)	or Fund Employees (A)	Mackworth Island Trust	Revenue of Non- Expendable Trusts	Private Trusts Misc.	Due to Other Governmental Units		
						Bank Stock Tax	Dog Licenses	Other	
ASSETS									
Cash (Exclusive of Closed Banks)	\$ 578,790	\$ 224,665	\$ 5,706	\$ 4	\$ 1,334	\$130,483	\$173,351	\$32,544	\$10,703
Accounts Receivable:									
Tax Accounts	19,968	—	—	—	—	—	5	—	19,963
Other	6,270	6,270	—	—	—	—	—	—	—
Investments (See Note B)									
U. S. Government Securities	2,960,150	1,721,400	1,228,250	10,500	—	—	—	—	—
Other	601,606	601,606	—	—	—	—	—	—	—
Guaranty Deposits	618,229	—	—	—	—	618,229	—	—	—
Other Assets	2,340	—	—	—	2,340	—	—	—	—
Total Assets	\$4,787,353	\$2,553,941	\$1,233,956	\$10,504	\$3,674	\$748,712	\$173,356	\$32,544	\$30,666
LIABILITIES									
Accounts Payable	\$ 46,551	\$ 40,072	\$ 896	—	\$ 1,207	\$ 476	—	\$ 3,884	\$ 16
RESERVES AND SURPLUS									
Undistributed Income	\$ 235,133	—	—	—	2,467	—	\$173,356	28,660	30,650
Principal of Trust Funds:									
Teachers' Retirement Association	2,513,869	2,513,869	—	—	—	—	—	—	—
Employees' Retirement System	1,233,060	—	1,233,060	—	—	—	—	—	—
Mackworth Island ...	10,504	—	—	\$10,504	—	—	—	—	—
Private Trusts	748,236	—	—	—	—	748,236	—	—	—
Total Liabilities, Reserves and Surplus	\$4,787,353	\$2,553,941	\$1,233,956	\$10,504	\$3,674	\$748,712	\$173,356	\$32,544	\$30,666

(A) These balance sheets are not set up to reflect the actuarial reserves since the actuarial valuations at June 30, 1945 have not been completed.

(B) At cost less ratable amortization of any premium paid.

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVE FOR TRUST AND AGENCY FUNDS
YEAR ENDED JUNE 30, 1945

SCHEDULE III

	Non-Expendable Trusts					
	Total	Total Expendable Trusts (See Schedule IV)	Total Non-Expendable Trusts	Public Trusts		
				Lands Reserved	Permanent School Fund	Other Trust Funds
BALANCE JULY 1, 1944	\$6,120,108	\$3,806,342	\$2,313,766	\$1,043,653	\$565,204	\$704,909
ADDITIONS:						
Interest Earned (Net after Amortization of Premium)	150,289	150,289	—	—	—	—
Profit or (Loss) on Sale of Securities	36,823	36,823	—	—	—	—
Rents Earned	749	749	—	—	—	—
Profit or (Loss) on Sale of Farms	(4,428)	(4,428)	—	—	—	—
Revenue from Reserved Lands	53,221	—	53,221	53,221	—	—
Miscellaneous Sales	21,177	21,177	—	—	—	—
Individual Contributions for Pensions plus Interest Allowed	541,969	541,969	—	—	—	—
Deposits by Cities, Towns and Individuals	154,099	104,079	50,000	—	—	50,000
Contributions and Transfers:						
From General Fund	438,000	438,000	—	—	—	—
From Highway Fund	40,000	40,000	—	—	—	—
From Special Revenue Funds	4,400	4,400	—	—	—	—
From Teachers' Retirement Fund (Contra) ..	3,950	3,950	—	—	—	—
From Other Agency Funds (Contra)	8,099	—	8,099	8,099	—	—
Miscellaneous Trust Deposits	145,644	145,644	—	—	—	—
Tax on Bank Stock	173,356	173,356	—	—	—	—
Dog License Fees	84,058	84,058	—	—	—	—
Taxes Collected for Counties	147,999	147,999	—	—	—	—
Taxes for Debt Retirement of Deorganized Towns ..	19,779	19,779	—	—	—	—
TOTAL ADDITIONS	\$2,019,164	\$1,907,844	\$ 111,320	\$ 61,320	—	\$ 50,000
	\$8,139,272	\$5,714,186	\$2,425,086	\$1,104,973	\$565,204	\$754,909
DEDUCTIONS:						
Administration Expenses	\$ 25,971	\$ 25,971	—	—	—	—
Claims for Damages by Wild Animals	45,080	45,080	—	—	—	—
Bounty on Bears and Expenses	2,775	2,775	—	—	—	—
Distribution to Cities, Towns and Counties of Agency Funds	307,382	307,382	—	—	—	—
Refund of Trust Deposits	136,647	136,647	—	—	—	—
Refund of Overpayment of Trust Deposits	728	—	728	—	—	728
Retirement of Debt—Deorganized Towns	13,031	13,031	—	—	—	—
Refunds of Individuals' Contributions for Pensions plus Interest	70,217	70,217	—	—	—	—
Interest Allowed on Individual Contributions	40,213	40,213	—	—	—	—
Pensions Paid	205,733	205,733	—	—	—	—
Unclaimed Estates Forfeited	556	556	—	—	—	—
Distribution of Income from Non-Expendable Trusts:						
To University of Maine	9,922	9,922	—	—	—	—
To Schools and Academies	530	530	—	—	—	—
For Benefit of Patients in State Owned Institutions	4,070	4,070	—	—	—	—
Interest on Lands Reserved Trust Funds Paid to Plantations	40,238	40,238	—	—	—	—
To General Fund:						
Interest on Lands Reserved Trust Funds of Unorganized Territories for Equalization of Educational Opportunities ..	13,136	13,136	—	—	—	—
Revenue Available for Appropriation ..	7,709	7,709	—	—	—	—
State School Fund—Interest on Permanent School Fund	18,454	18,454	—	—	—	—
Transfer to Lands Reserved for Public Uses	8,099	8,099	—	—	—	—
Transfer to General Fund Surplus	104	104	—	—	—	—
Transfer to General Fund—Board and Care of Neglected Children	19,567	19,567	—	—	—	—
Transfer to Employees Pension Fund (Contra) ..	3,950	3,950	—	—	—	—
TOTAL DEDUCTIONS	\$ 974,112	\$ 973,384	\$ 728	—	—	\$ 728
BALANCE JUNE 30, 1945	\$7,165,160	\$4,740,802	\$2,424,358	\$1,104,973	\$565,204	\$754,181

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVE FOR EXPENDABLE TRUSTS
YEARS ENDED JUNE 30, 1945

SCHEDULE IV

	Total Expendable Trusts (To Schedule III)	Pension Funds	
		Teachers	Employees
BALANCE JULY 1, 1944	\$3,806,342	\$2,111,813	\$ 786,682
ADDITIONS:			
Interest Earned (Net after Amortization of Premium)	150,289	61,765	22,722
Profit or (Loss) on Sale of Securities	36,823	25,107	—
Rents Earned	749	—	—
Profit or (Loss) on Sale of Farms	(4,428)	—	—
Miscellaneous Sales	21,177	—	—
Individuals' Contributions for Pensions Plus Interest Allowed	541,969	281,770	260,199
Deposits by Cities, Towns and Individuals	104,079	—	69,247
Contributions and Transfers:			
From General Fund	438,000	143,373	269,997
From Highway Fund	40,000	—	40,000
From Special Revenue Funds	4,400	—	4,400
From Teachers' Retirement Fund (Contra)	3,950	—	3,950
Miscellaneous Trust Deposits	145,644	—	—
Tax on Bank Stock	173,356	—	—
Dog License Fees	84,058	—	—
Taxes Collected for Counties	147,999	—	—
Taxes for Debt Retirement of Deorganized Towns	19,779	—	—
Total Additions	\$1,907,844	\$ 512,015	\$ 670,515
	\$5,714,186	\$2,623,828	\$1,457,197
DEDUCTIONS:			
Administration Expenses	\$ 25,971	\$ 2,985	\$ 11,001
Claims for Damages by Wild Animals	45,080	—	—
Bounty on Bears and Expenses	2,775	—	—
Distribution to Cities, Towns and Counties of Agency Funds	307,382	—	—
Refunds of Trust Deposits	136,647	—	—
Retirement of Debt—Deorganized Towns	13,031	—	—
Refunds of Individuals' Contributions plus Interest	70,217	70,217	—
Interest Allowed on Individual Contributions	40,213	32,808	7,405
Pensions Paid	205,733	—	205,733
Unclaimed Estates Forfeited	556	—	—
Distribution of Income from Non-Expendable Trusts:			
To University of Maine	9,922	—	—
To Schools and Academies	530	—	—
For Benefits of Patients in State Owned Institutions	4,070	—	—
Interest on Lands Reserved Trust Fund Paid to Plan- tations	40,238	—	—
To General Fund:			
Interest on Lands Reserved Trust Fund of Unor- ganized Territories for Equalization of Educa- tional Opportunities	13,136	—	—
Revenue Available for Appropriation	7,709	—	—
State School Fund	18,454	—	—
Transfer to Lands Reserved for Public Uses	8,099	—	—
Transfer to General Fund Surplus	104	—	—
Transfer to General Fund—Board and Care of Neglected Children	19,567	—	—
Transfer to Employees' Pension Fund (Contra)	3,950	3,950	—
Total Deductions	\$ 973,384	\$ 109,960	\$ 224,139
BALANCE JUNE 30, 1945	\$4,740,802	\$2,513,868	\$1,233,058

SCHEDULE IV

PUBLIC TRUSTS					Agency Funds		
Revenue Receipts of Non-Expendable Trusts							
Mackworth Island	Lands Reserved	Permanent School Fund	Other Trust Funds	Private Trusts Misc.	Bank Stock Tax	Dog Licenses	Other
\$10,250	\$ 1,462	\$ 375	\$ 571	\$724,530	\$147,363	\$12,682	\$ 10,614
254	32,310	17,143	16,095	—	—	—	—
—	8,847	1,311	1,558	—	—	—	—
—	749	—	—	—	—	—	—
—	(4,428)	—	—	—	—	—	—
—	274	—	—	—	—	—	20,903
—	—	—	—	—	—	—	—
—	—	—	—	34,832	—	—	—
—	20,063	—	4,567	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	145,644	—	—	—
—	—	—	—	—	173,356	—	—
—	—	—	—	—	—	84,058	—
—	—	—	—	—	—	—	147,999
—	—	—	—	—	—	—	19,779
\$ 254	\$57,815	\$18,454	\$22,220	\$180,476	\$173,356	\$84,058	\$188,681
\$10,504	\$59,277	\$18,829	\$22,791	\$905,006	\$320,719	\$96,740	\$199,295
—	\$ 4,440	—	—	—	—	\$ 7,545	—
—	—	—	—	—	—	45,080	—
—	—	—	—	—	—	2,775	—
—	—	—	—	—	\$147,293	12,575	\$147,514
—	—	—	—	\$136,647	—	—	—
—	—	—	—	—	—	—	13,031
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	556	—	—	—
—	—	—	\$ 9,922	—	—	—	—
—	—	—	530	—	—	—	—
—	—	—	4,070	—	—	—	—
—	40,238	—	—	—	—	—	—
—	13,136	—	—	—	—	—	—
—	—	—	7,640	—	69	—	—
—	—	\$18,454	—	—	—	—	—
—	—	—	—	—	—	—	8,099
—	—	—	—	—	—	104	—
—	—	—	—	19,567	—	—	—
—	—	—	—	—	—	—	—
—	\$57,814	\$18,454	\$22,162	\$156,770	\$147,362	\$68,079	\$168,644
\$10,504	\$ 1,463	\$ 375	\$ 629	\$748,236	\$173,357	\$28,661	\$ 30,651

QUASI-INDEPENDENT AGENCIES

These agencies were created under the laws of the State of Maine. They differ from State departments in that they are independent corporate entities which maintain their own records and are more independent than regular State departments. Their principal relation to State Government is that the trustees are usually appointed by the Governor and certain of these agencies are subsidized by State funds. The assets and liabilities of these agencies are not considered assets or liabilities of the State. Such statements as are presented herewith have been adopted from reports furnished to us by these agencies, for the accuracy of which neither the State Controller nor the State Auditor assumes any responsibility. Following is a list of these agencies and the data presented:

Contents

Schedule		Page
	MAINE MARITIME ACADEMY	
I	Comparative Balance Sheet	124
II	Comparative Statement of Operations ..	125
	MAINE PORT AUTHORITY	
III	Balance Sheet	126
IV	Statement of Operations	127
	MAINE-NEW HAMPSHIRE INTERSTATE BRIDGE AUTHORITY	
V	Comparative Balance Sheet	128
VI	Comparative Statement of Revenues and Expenditures	129
	UNIVERSITY OF MAINE (The report of the Treasurer of the Uni- versity is available upon request of the Treasurer at Orono)	
	MAINE STATE OFFICE BUILDING AUTHORITY	130
	MAINE TURNPIKE AUTHORITY	131
	EMPLOYEES CONTRIBUTORY RETIRE- MENT SYSTEM (See Schedule II and IV on Pages 115 and 117 respectively)	
	MAINE TEACHERS' RETIREMENT AS- SOCIATION (See Schedules II and IV on pages 115 and 117 respectively)	

QUASI-INDEPENDENT AGENCIES
MAINE MARITIME ACADEMY
COMPARATIVE BALANCE SHEET

SCHEDULE I

JUNE 30

	This Year	Last Year
ASSETS		
Cash	\$ 27,002	\$ 19,407
Short Term U. S. Government Securities	20,000	—
Accounts Receivable	15,470	17,648
Less Reserve for Doubtful	1,116	442
	14,354	17,206
Inventories	25,487	14,462
Accrued Interest on Bonds	33	—
Land and Buildings (Note A)	59,107	49,037
Household Equipment	25,335	24,757
School Equipment	15,338	10,537
Motor Vehicle Equipment	3,727	4,777
	103,507	89,108
Less Reserve for Depreciation	23,729	14,838
	79,778	74,270
Deferred Charges:		
Prepaid Insurance	563	510
Household Repairs	16,908	12,457
	17,471	12,967
Total Assets and Deferred Charges	\$184,125	\$138,312
LIABILITIES		
Accounts Payable	\$ 19,341	\$ 2,466
Total Liabilities	19,341	2,466
SURPLUS		
Unappropriated Surplus	164,784	135,846
Total Liabilities and Surplus	\$184,125	\$138,312

(A) Does not include land and buildings formerly of Eastern State Normal School.

QUASI-INDEPENDENT AGENCIES
 MAINE MARITIME ACADEMY
 COMPARATIVE STATEMENT OF OPERATIONS
 YEARS ENDED JUNE 30

SCHEDULE II

	<u>This Year</u>	<u>Last Year</u>
INCOME		
Per Capita Payments by Federal Government (Out of State Students)	\$ 23,944	\$ 23,388
Service Charges to Cadets	21,255	21,712
Cadets Subsistence (Federal Government)	39,625	34,470
Income from Meals (Other than Cadets)	696	463
Income from Motor Vehicle Equipment	—	2,033
Other Income	5,696	5,196
Total Income	<u>91,216</u>	<u>87,262</u>
OPERATING EXPENSES		
Administration	48,427	45,563
School	21,330	18,279
Household	10,810	10,652
Mess	52,888	34,493
Sickbay	1,293	864
Total Operating Expenses	<u>134,748</u>	<u>109,851</u>
Operating Deficit	<u>(43,532)</u>	<u>(22,589)</u>
Income from Student Year Book	1,979	3,481
Net Deficit	<u>(41,553)</u>	<u>(19,108)</u>
GRANTS		
State of Maine	50,000	50,000
Federal Government	25,000	25,000
Total Grants	<u>75,000</u>	<u>75,000</u>
Net Gain Transferred to Surplus	33,447	55,892
Unappropriated Surplus at Beginning of Period	135,846	80,134
Adjustment of Prior Year's Transactions	(4,509)	(180)
Unappropriated Surplus at End of Period	<u>\$164,784</u>	<u>\$135,846</u>

QUASI-INDEPENDENT AGENCIES
MAINE PORT AUTHORITY
BALANCE SHEET
SCHEDULE III
JUNE 30, 1945

ASSETS	
Petty Cash	\$ 200.00
General Fund Cash	68,025.36
Reserve Fund:	
Repairs, Replacements, Extensions and Developments	193,373.69
Accounts Receivable	25,120.18
Impounded Bank Accounts	9,812.80
Less Reserve for Probable Losses	9,698.59
Net Impounded Bank Accounts	114.21
Plant and Equipment:	
Wharf Structures and Buildings	1,689,559.49
Equipment	18,098.14
Less Reserve for Depreciation	1,707,657.63
Net Plant and Equipment	92,005.99
Net Plant and Equipment	1,615,651.64
Deferred Charges:	
Prepaid Insurance	947.20
Due from Reserve Fund	77.96
	\$1,903,510.24
LIABILITIES AND SURPLUS	
Accounts Payable	\$ 2,255.62
Accrued Liabilities (Insurance)	280.55
Unearned Income	2,742.43
Investment in Plant	1,707,657.63
Reserve for Repairs, Replacements, Extensions and Development ..	193,373.69
Unappropriated	(2,799.68)
	\$1,903,510.24

QUASI-INDEPENDENT AGENCIES

MAINE PORT AUTHORITY

STATEMENT OF OPERATIONS

YEAR ENDED JUNE 30, 1945

SCHEDULE IV

INCOME

Rentals:

Pier	\$90,000.00
Equipment	4,702.94

Total Income	<u>\$94,702.94</u>
--------------------	--------------------

EXPENSES

Personal Services	\$ 9,626.25
General Office	10,907.10
Repairs	26,579.56

Total Expenses	<u>47,112.91</u>
----------------------	------------------

Net Gain from Operations	47,590.03
--------------------------------	-----------

Other Income:

Income from Securities	<u>3,414.41</u>
------------------------------	-----------------

NET PROFIT FOR YEAR	<u><u>\$51,004.44</u></u>
---------------------------	---------------------------

QUASI-INDEPENDENT AGENCIES
MAINE-NEW HAMPSHIRE INTERSTATE BRIDGE AUTHORITY
COMPARATIVE BALANCE SHEET

SCHEDULE V

JUNE 30, 1945

	This Year	Last Year
ASSETS		
Funds in Custody of Authority		
Toll Collectors Change Fund	\$ 300	\$ 300
Petty Cash Fund	50	50
Customers' Deposits	147	147
Total	497	497
Funds in Custody of Trustee		
Reserve Fund (Current)	26,753	7,605
Operating Reserve Fund	2,000	2,000
Current Interest Fund	16,500	31,378
Interest Reserve Fund	2,956	17,819
Total	48,209	58,802
Fixed Equipment of Authority	5,623	5,125
Interstate Bridge and Approaches	3,213,999	3,213,999
Total Assets	\$3,268,328	\$3,278,423
LIABILITIES		
Customer Toll-security Deposits	\$ 147	\$ 147
4% Bridge Bonds 2/1/39 - 2/1/69	2,089,000	2,089,000
Current Surplus—made up of		
Cash on Hand	497	497
Equipment	5,623	5,125
Revenue Fund	26,753	7,605
Total	32,873	13,227
Less Security Deposits	147	147
Current Surplus	32,726	13,080
Reserves for Special Funds		
Operating Reserve Fund	2,000	2,000
Current Interest Fund	16,500	31,378
Interest Reserve Fund	2,956	17,819
Total Reserve Funds	21,456	51,197
Capital Surplus		
Tentative Cost of Bridge	3,213,999	3,213,999
Less Bonds Outstanding	2,089,000	2,089,000
Capital Surplus	1,124,999	1,124,999
Total Liabilities and Surplus	\$3,268,328	\$3,278,423
MEMO Re: Additional Liability not shown in above schedules.		
Technical Liability for rent prepaid by Boston and Maine Railroad	\$ 17,083	\$ 3,417
Technical Liability for Insurance	6,888	—
	\$ 23,971	\$ 3,417

QUASI-INDEPENDENT AGENCIES
 MAINE-NEW HAMPSHIRE INTERSTATE BRIDGE AUTHORITY
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 JUNE 30, 1945

SCHEDULE VI

	<u>This Year</u>	<u>Last Year</u>
REVENUES		
Tolls Collected	\$ 84,290	\$ 74,535
Railroad Rent	54,667	41,000
Other	105	954
Total Revenues	<u>\$139,062</u>	<u>\$116,489</u>
EXPENDITURES		
Operating Expenditures:		
Personal Services (Superintendent, Bookkeeper, Collectors, Operators)	\$ 32,240	\$ 25,249
Road and Bridge Maintenance	13,618	10,303
Insurance	6,468	8,912
Other Expenses	13,271	7,655
Total Expenditures	<u>\$ 65,597</u>	<u>\$ 52,119</u>
Net Available for Principal and Interest	\$ 73,465	\$ 64,370
Interest Maturities	83,560	83,560
Net Reserves and Surplus	<u>\$ (10,095)</u>	<u>\$ (19,190)</u>
CHANGES IN RESERVES AND SURPLUS		
Current Surplus	\$ 19,646	\$ (3,401)
Current Interest Fund	(14,878)	13,722
Interest Reserve Fund	(14,863)	(29,511)
	<u>\$ (10,095)</u>	<u>\$ (19,190)</u>
<hr/>		
Total Number of Vehicles	773,692	682,070

QUASI-INDEPENDENT AGENCIES
MAINE STATE OFFICE BUILDING AUTHORITY

The Maine State Office Building Authority was created by Chapter 76, Private and Special Laws of Maine, 1941. The Building Authority was created for the purpose of acquiring land and erecting thereon such an office building or buildings or addition to the State House as will provide ample, convenient and fireproof quarters for the various departments of the State government and records and documents thereof.

The Building Authority is authorized and empowered to borrow money and issue therefor notes, bonds or other evidences of indebtedness.

Upon completion of the construction of the office building, the Building Authority shall execute a lease to the State of Maine at such annual rental as shall provide for payment of interest on and retirement of the bonds, notes or other evidences of indebtedness. Upon retirement of the debt, the title of the entire property shall be conveyed to the State of Maine.

By Council Order No. 41, dated February 22, 1945, the State Controller was authorized to advance from the General Fund such amounts as may be authorized by the Building Authority not to exceed \$10,000. Under this authorization, \$5,375.75 has been advanced. Since these expenditures, which were made for professional services in connection with the preparation of plans and specifications, represent the only financial transactions of the Building Authority, no financial statements are presented.

QUASI-INDEPENDENT AGENCIES
MAINE TURNPIKE AUTHORITY

The Maine Turnpike Authority was created by Chapter 69, Private and Special Laws of Maine, 1941. The Turnpike Authority was authorized and empowered to construct, operate and maintain a turnpike at such location as shall be approved by the State Highway Commission from a point at or near Kittery to a point at or near Fort Kent and to issue turnpike revenue bonds payable solely from tolls to pay the cost of such construction.

All such bonds shall contain a statement on their face that the State of Maine shall not be obligated to pay the same or the interest thereon except from tolls and that the faith and credit of the State of Maine shall not be pledged to the principal or interest of such bonds.

When all the bonds and interest thereon shall have been paid or provided for, the authority shall be dissolved and the turnpike shall become the property of the State of Maine and all revenue therefrom become payable to the Treasurer of the State of Maine as a part of the highway funds. The turnpike shall be maintained and operated by the highway commission and all machinery and equipment belonging to the authority appertaining to the operation of the turnpike shall be vested in the highway commission.

All expenses incurred by the authority in the interim between its creation and the date money is received from grants, bonds or revenue shall be a charge upon highway funds in an amount not exceeding \$10,000. There shall be made available to the authority the engineering and advisory service of the highway commission, but such engineering and advisory service shall be charged to the authority as a part of the cost of the turnpike. Expenditures of \$6,104.09 for plans and surveys have been charged against the above mentioned \$10,000. Since these expenditures represent the only financial transactions of the Turnpike Authority, no financial statements are presented.