

MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

1948-1950

(in three volumes)

VOLUME III

STATE OF MAINE
FINANCIAL
REPORT



DEPARTMENT OF FINANCE
BUREAU OF ACCOUNTS & CONTROL
FISCAL YEAR ENDING JUNE 30, 1950

STATE OF
MAINE



FINANCIAL
REPORT

For Period
July 1, 1949 to June 30, 1950

DEPARTMENT OF FINANCE
Bureau of Accounts and Control

H. H. HARRIS, STATE CONTROLLER

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H. H. HARRIS
STATE CONTROLLER



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

November 16, 1950

To Governor Frederick G. Payne and
Members of the Executive Council

Gentlemen:

The accompanying annual report of the State Controller sets forth the condition of the several funds of the State as of June 30, 1950 and the result of operations for the fiscal year then ended.

This report is issued under the provisions of section 31, Chapter 14 of the Revised Statutes of 1944, which requires the State Controller to publish an annual report showing the financial condition of the several funds of the State, and their financial operations.

It furnishes detailed information of the newspaper report, which was published on September 2, 1950.

A handwritten signature in cursive script, appearing to read "H. H. Harris".

State Controller

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

(U. S. Forest Service and Maine Forest Service Revision 1945)

	Square Miles
Developed Areas	388
Barren Land	1,110
Agricultural Land	3,318
Inland Waters	1,447
Forest Land	26,225
	<hr/>
Total Area	32,488
Rank in Area Among States (Census Bureau)	38th
Local Governments (From State Tax Assessor)	
Number of Counties	16
Number of Cities	21
Number of Towns	412
Number of Plantations	60
Total Organized Municipalities	493
Number of Unorganized Wild Land Townships	395

STATE VALUATION

December 31, 1948

(From State Tax Assessor)

Real and Personal Estate of Cities, Towns and Plantations	\$715,100,000
Real Estate in Unorganized Wild Land Townships	45,680,193
Timber and Grass on Public Lands	1,394,989
	<hr/>
	\$762,175,182

Polls Assessed (1949)	237,072
Valuation Per Capita	\$ 900
National Average (1939)	\$1,095
State Tax Rate (in effect since 1933)	\$ 7.25 per \$1,000
Average Rate of Municipal Taxation (1949)	\$ 64.02 per \$1,000

MISCELLANEOUS STATISTICS

STATE OF MAINE

MILEAGE OF PUBLIC HIGHWAYS

December 31, 1949

State Highways	3,147
State Aid Highways	7,721
Third Class Highways	575
Town Ways	10,400
Miscellaneous	125
	<hr/>
Total Mileage	21,968
Number of Registered Motor Vehicles (1949 Registration Year)	260,100

LEGISLATURE

Members of Senate	33
Members of House	151

PER CAPITA

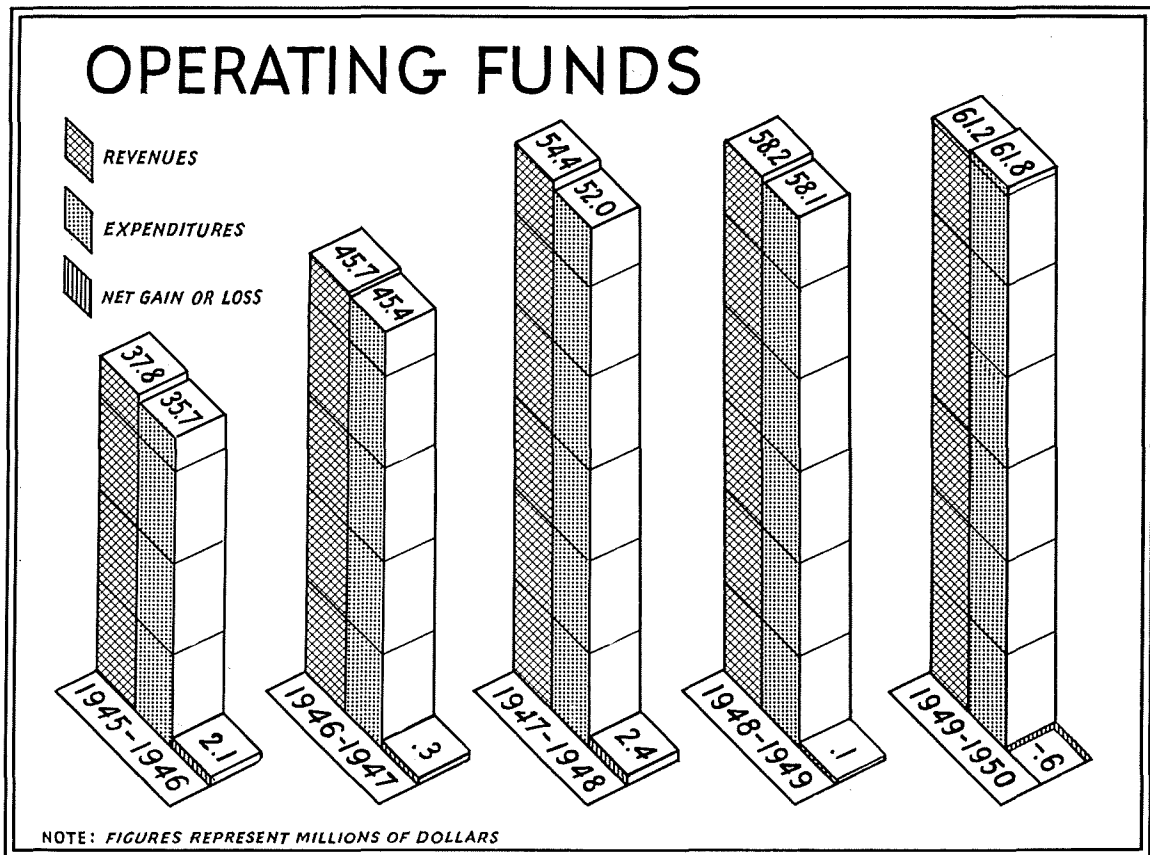
State Revenue Per Capita (including liquor revenues, Federal Grants, etc.)	\$72.25
State Real Estate Tax per Capita	6.12
State Expenditures per Capita	72.96
State Bonded Debt per Capita	10.05

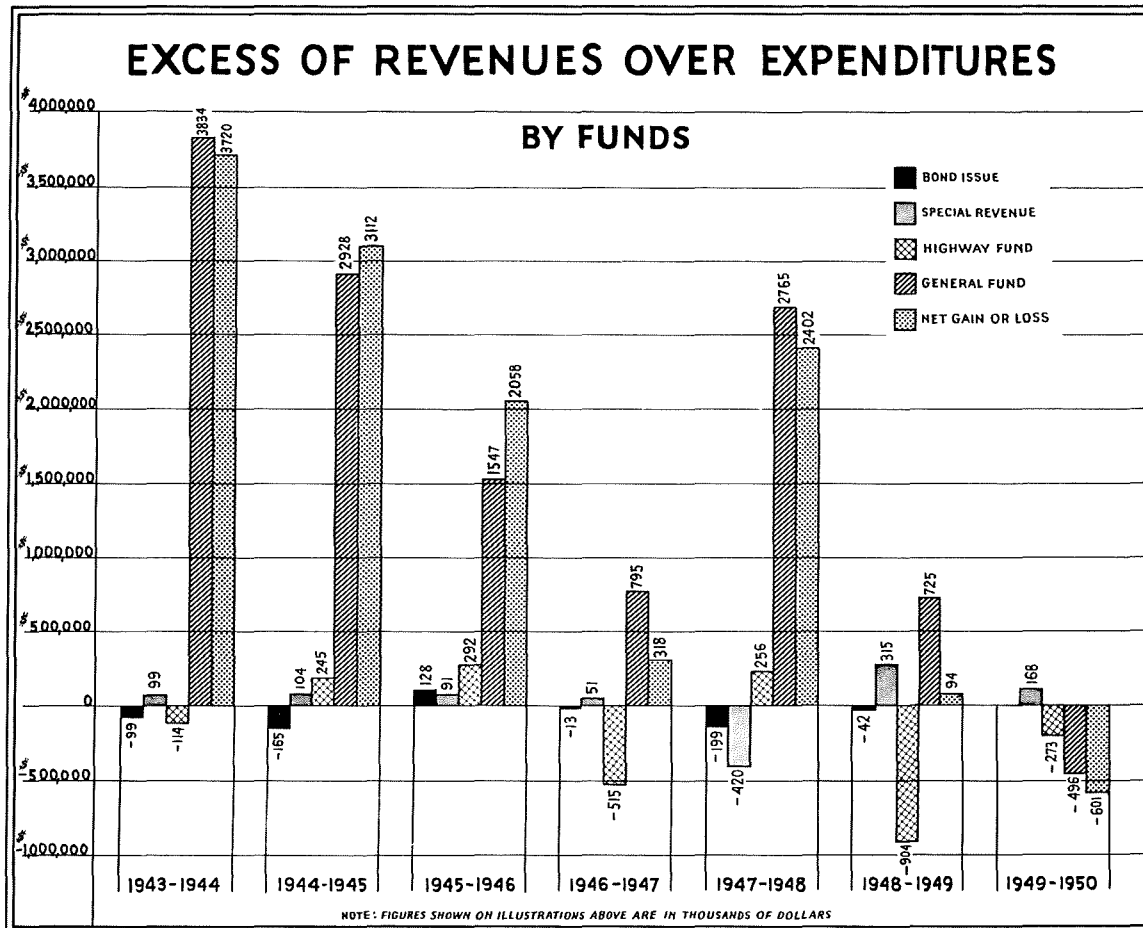
These figures have been taken from sources believed to be reliable but have not been verified by the Controller.

GENERAL COMMENTS ON STATE'S OPERATING FUNDS

Normal operations of State government are handled through three major funds: General Fund, Highway Fund and Other Special Revenue Funds. The use of the General Fund is confined to operations, which are financed from general State revenues. The Highway Fund is used for those activities, which are financed from the General Highway Fund. Other Special Revenue Funds represent functions of State government set up for specific purposes on a self-supporting basis.

A Consolidated Comparative Statement of Revenues and Expenditures is shown on page 13 of this report. This schedule lists the various revenues, by source, in comparison with those of the previous year. Expenditures are likewise shown on a comparative basis.





Accounting Principles

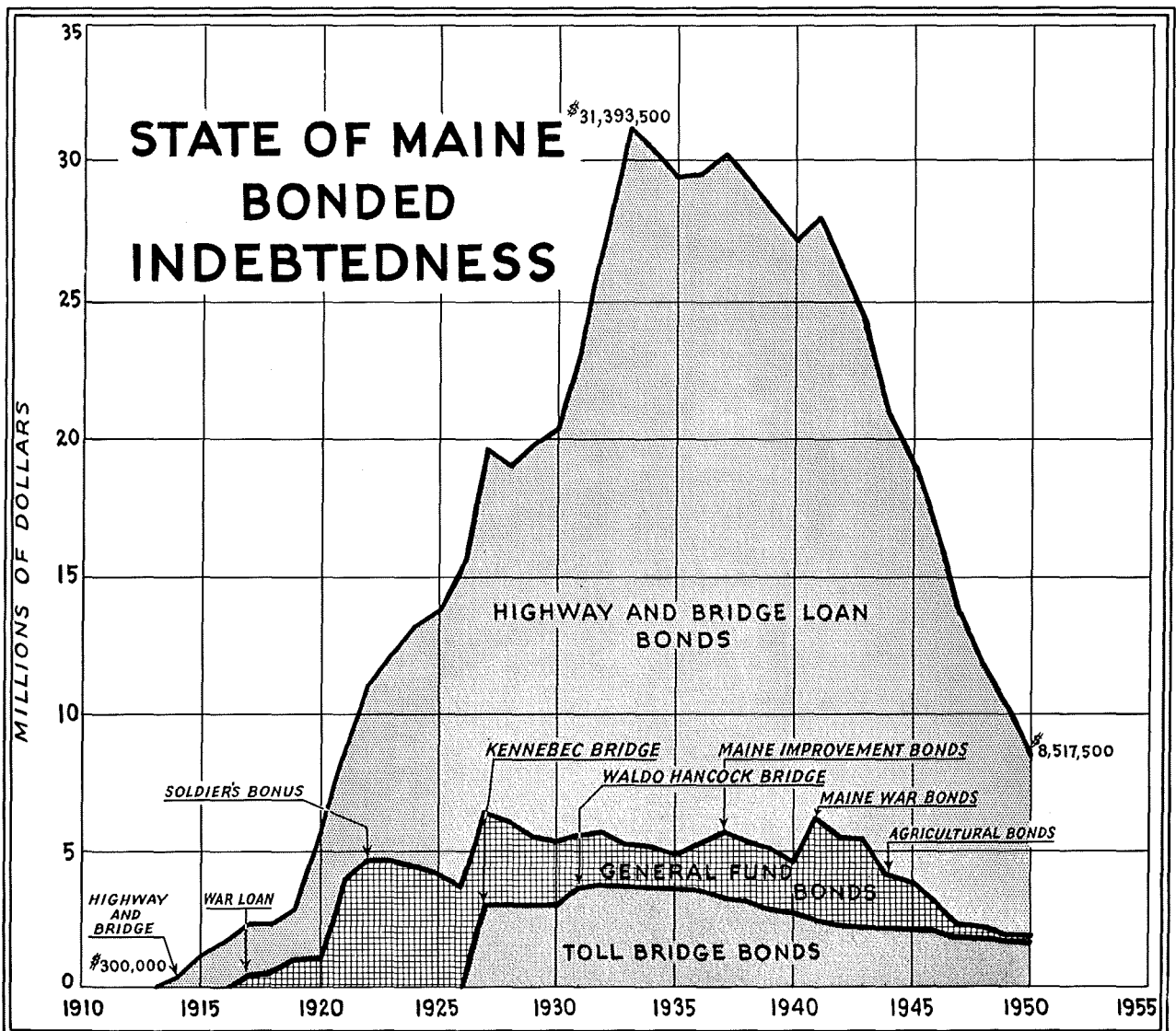
A modified accrual basis of accounting is used to record State finances. The revenues, except interest, of all funds are set up on an accrual basis. Interest revenue, however, is recorded when actually received. Expenditures include all invoices applicable to the year's operations received through July 7. Funds to liquidate known major commitments were provided for through the Reserve for Authorized Expenditures. Inventories and fixed assets are not recorded except those of certain Public Service Enterprises and Working Capital Funds.

Bonded Indebtedness

The State's bonded indebtedness was further reduced by \$1,704,000.00 during the 1949-1950 year, leaving \$8,517,500.00 outstanding at June 30, 1950. No new bonds were issued during the year and none of those outstanding were subject to call.

ALL FUNDS
SUMMARY OF BONDED DEBT

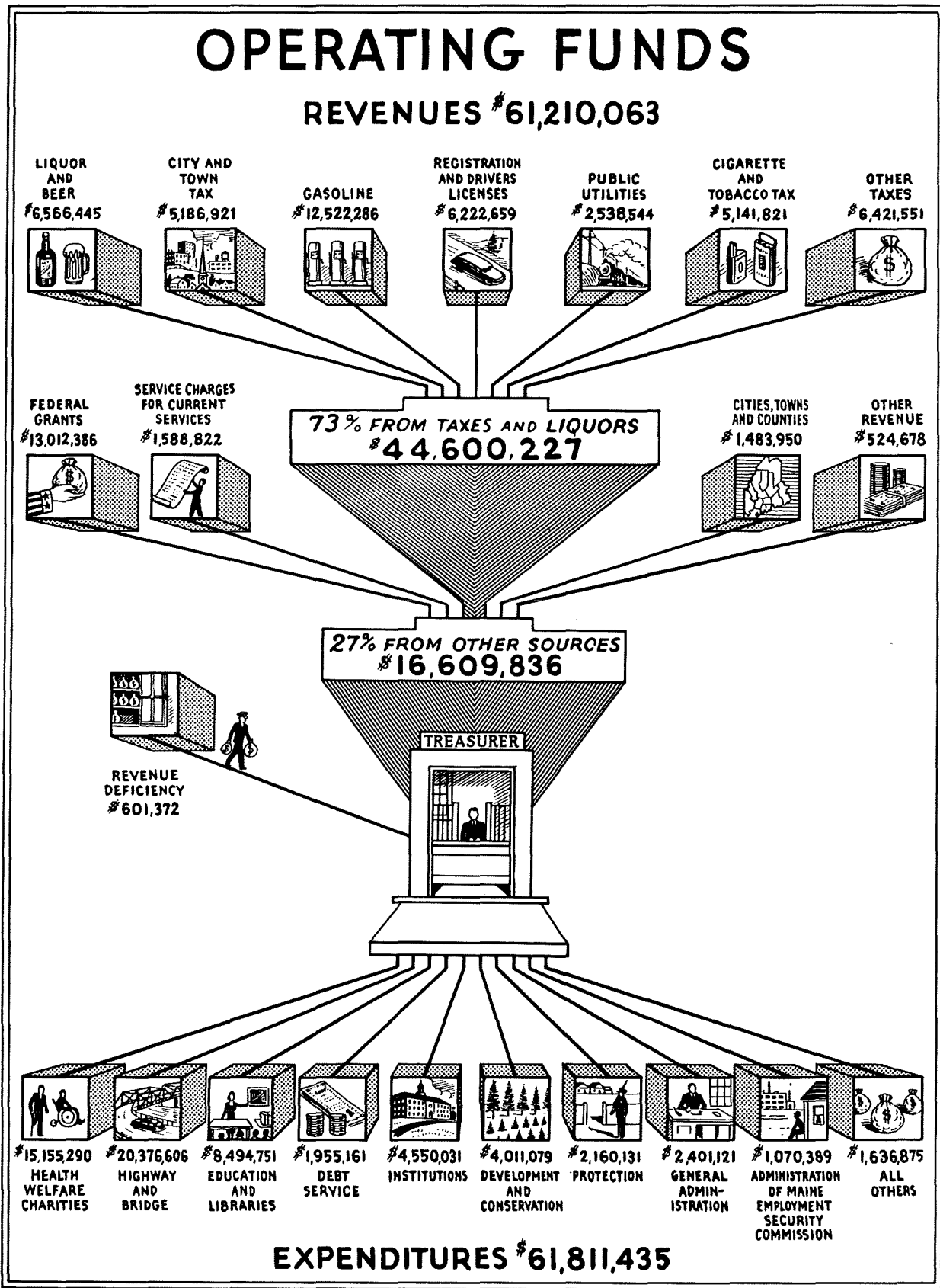
	Unmatured Bonds June 30, 1949	Current Transactions		Unmatured Bonds June 30, 1950
		New Bonds Issued	Matured or Called	
General Fund				
Maine Agricultural Bonds	\$ 90,000.00	—	\$ 45,000.00	\$ 45,000.00
Highway Fund				
Highway and Bridge Bonds	8,251,500.00	—	1,629,000.00	6,622,500.00
Public Service Enterprises				
Waldo-Hancock Bridge Bonds	480,000.00	—	30,000.00	450,000.00
Kennebec Bridge Bonds	1,400,000.00	—	—	1,400,000.00
Total	\$10,221,500.00	—	\$1,704,000.00	\$8,517,500.00



COMBINED STATEMENTS

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Consolidated Comparative Statement of Revenues and Expenditures	13
Balance Sheet All Funds	14



OPERATING FUNDS
CONSOLIDATED COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDING JUNE 30

General Fund, Highway Fund, and Other Special Revenue Funds

REVENUES

	1950		1949	
	Amount	Percent	Amount	Percent
State Tax on Cities and Towns	\$ 5,186,921.24	8.47	\$ 4,823,713.90	8.29
State Tax on Wild Lands	340,885.70	.56	341,168.56	.59
Inheritance and Estate Taxes	1,475,736.09	2.41	1,248,757.25	2.15
Gasoline Tax (Net)	12,522,285.76	20.46	12,033,176.31	20.69
Motor Carrier—Fuel Tax	26,763.21	.04	43,965.98	.07
Cigarette and Tobacco Taxes	5,141,821.27	8.40	5,170,388.08	8.89
Taxes on Public Utilities	2,538,543.56	4.15	2,770,543.49	4.76
Taxes on Insurance Companies	1,451,820.79	2.37	1,427,708.64	2.45
Motor Vehicle Registration and Drivers' Licenses	6,222,659.27	10.17	5,887,541.22	10.12
Hunting and Fishing Licenses	1,079,258.27	1.76	1,133,658.86	1.95
Commission on Pari Mutuels	319,650.30	.52	252,603.02	.43
Other Taxes	1,727,436.94	2.82	1,646,505.79	2.83
From Federal Government	13,012,385.97	21.26	10,240,256.62	17.61
From Cities, Towns and Counties	1,483,950.33	2.42	1,772,802.54	3.05
Service Charges for Current Services	1,588,821.35	2.60	1,442,967.18	2.48
Liquor and Beer (Net)	6,566,444.56	10.73	6,930,526.21	11.92
Other Revenues	524,678.01	.86	614,388.17	1.06
Institutional Farms (A)	—	—	376,223.71	.66
Total Revenues	\$61,210,062.62	100.00	\$58,156,895.53	100.00

EXPENDITURES

General Administration	\$ 2,401,120.78	3.90	\$ 2,627,392.17	4.53
Protection of Persons and Property	2,160,130.50	3.49	1,908,989.46	3.29
Development and Conservation of Natural Resources	4,011,079.31	6.49	3,572,256.13	6.15
Health, Welfare and Charities	15,155,290.49	24.52	12,967,966.49	22.32
Institutions	4,550,030.71	7.36	4,616,550.94	7.96
Education and Libraries	8,494,750.96	13.74	8,196,171.72	14.12
Highways and Bridges	20,376,606.47	32.97	19,531,007.20	33.64
Maine Employment Security Commission, Administration	1,070,389.41	1.73	914,634.09	1.58
Interest on Bonded Debt	281,160.50	.45	333,333.50	.57
Miscellaneous	1,636,875.42	2.64	1,380,316.31	2.38
Institutional Farms (A)	—	—	340,903.81	.58
Total Operating Expenditures	60,137,434.55	97.29	56,389,521.82	97.12
Debt Retirement	1,674,000.00	2.71	1,674,000.00	2.88
Total Expenditures	61,811,434.55	100.00	58,063,521.82	100.00
Excess of Revenues over Expenditures	(601,371.93)		93,373.71	

Excess Applied as Follows:

General Fund Surplus	(495,693.58)	724,954.50
Highway Fund Surplus	(273,237.06)	(904,210.56)
Other Special Revenue Funds—Reserve for Authorized Expenditures	167,558.71	314,847.39
Bond Fund—Reserve for Authorized Expenditures	—	(42,217.62) (B)
	\$ (601,371.93)	\$ 93,373.71

(A) Revenue and Expenditures of Institutional Farms are reflected in the totals for the fiscal year 1948-1949. In the 1949-1950 year these Farms were operated as Working Capital Funds and are therefore not a part of this schedule.

(B) The operations of Proceeds of General Bond Issues are included in this schedule for the 1948-1949 year in the amount of \$42,217.62 but have been eliminated for the 1949-1950 year as they do not actually belong in the class of an operating fund.

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

This statement does not include expenditures of \$1,279,422.95 for the year ended June 30, 1950, and \$608,202.80 for the year ended June 30, 1949 charged against Appropriations from Unappropriated Surplus. It does, however, include Operating Expenditures, financed by Appropriations from General Fund Unappropriated Surplus in the amount of \$1,654,122.00.

ALL FUNDS
BALANCE SHEET
JUNE 30, 1950

	General Fund	Highway Fund
RECOGNIZED ASSETS		
Cash	\$ 3,695,393.53	\$ 3,130,168.49
Short Term U. S. Government Securities	2,348,000.00	2,000,583.53
Deposits with U. S. Treasury	—	—
Accounts Receivable:		
Tax Accounts	1,753,300.89	16.82
Other	650,201.05	529,607.56
	2,403,501.94	529,624.38
Less—Reserve for Losses	67,013.34	874.81
Net Accounts Receivable	2,336,488.60	528,749.57
Due from Other Funds	—	75,000.00
Inventories (A)	—	—
Investments (B)	1,537.50	—
Less—Reserve for Losses	140.00	—
Net Investments	1,397.50	—
Working Capital Advances	3,397,406.80	542,500.00
Other Assets	4,074.42	—
Plant and Equipment	—	—
Less—Reserve for Depreciation	—	—
Net Plant and Equipment	—	—
Encumbered Future Revenue to Retire Bonded Indebtedness	45,000.00	6,622,500.00
Accounts Receivable 1950-1972	—	—
Total Assets	11,827,760.85	12,899,501.59
LIABILITIES		
Accounts Payable	609,676.39	145,790.01
Due to Other Funds	—	—
Other Current Liabilities	846,774.68	18,842.50
Total Current Liabilities	1,456,451.07	164,632.51
Bonds Payable	45,000.00	6,622,500.00
Total Liabilities	1,501,451.07	6,787,132.51
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	953,597.11	3,832,572.21
For Authorized Expenditures for Unusual or Non-recurring Items	1,014,221.37	—
For Maine Post War Public Works	15,515.13	—
For State Contingent Account	450,000.00	—
For Operating Capital	2,000,000.00	—
For Contingencies	—	—
For Working Capital Advances	3,397,406.80	542,500.00
For Trust and Agency Funds	—	—
For Maine Employment Security Fund	—	—
For Prepaid Contributions	—	—
Total	7,830,740.41	4,375,072.21
Working Capital Advances from Other Funds	—	—
Donated Surplus	—	—
Total	—	—
Surplus or Deficiency	2,495,569.37 (C)	1,737,296.87
Total Reserves and Surplus	10,326,309.78	6,112,369.08
Total Liabilities, Reserves and Surplus	\$11,827,760.85	\$12,899,501.59

(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) This figure does not reflect Legislative Appropriations from Unappropriated Surplus in the amount of \$2,313,050.00 effective for the 1950-1951 fiscal year.

Other Special Revenue Funds	Proceeds of General Bond Issues	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Maine Employment Security Fund
\$1,126,126.84	\$ 10,422.93	\$ 912,620.99	\$ 397,363.37	\$ 1,083,121.21	\$ 178,611.71
—	400,000.00	—	—	—	—
—	—	—	—	—	35,495,860.49
449,591.04	—	—	—	58,427.25	—
132,443.47	—	3,044.69	38,907.99	42,297.01	185,427.45
582,034.51	—	3,044.69	38,907.99	100,724.26	185,427.45
685.31	—	—	79.68	8.50	—
581,349.20	—	3,044.69	38,828.31	100,715.76	185,427.45
—	—	—	51,869.15	—	—
—	—	2,692,118.89	389,442.64	—	—
—	—	28,000.00	—	13,399,291.39	—
—	—	—	—	—	—
—	—	28,000.00	—	13,399,291.39	—
—	—	—	—	—	—
37.85	—	—	—	870,313.41	—
—	—	208,582.48	3,982,595.64	—	—
—	—	78,574.74	1,601,312.33	—	—
—	—	130,007.74	2,381,283.31	—	—
—	—	450,000.00	—	—	—
—	—	1,252,941.20	—	—	—
1,707,513.89	410,422.93	5,468,733.51	3,258,786.78	15,453,441.77	35,859,899.65
197,867.27	—	221,408.29	39,950.70	37,352.06	33,713.42
—	—	75,000.00	361.17	—	—
18,094.25	—	19,298.92	314.96	—	—
215,961.52	—	315,707.21	40,626.83	37,352.06	33,713.42
—	—	1,850,000.00	—	—	—
215,961.52	—	2,165,707.21	40,626.83	37,352.06	33,713.42
1,491,552.37	403,191.79	58.27	—	200.00	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	7,231.14	—	—	—	—
—	—	—	—	—	—
—	—	—	—	15,409,292.21	—
—	—	—	—	—	35,826,186.23
—	—	—	—	6,597.50	—
1,491,552.37	410,422.93	58.27	—	15,416,089.71	35,826,186.23
—	—	3,000,000.00	939,906.80	—	—
—	—	—	1,840,910.68	—	—
—	—	3,000,000.00	2,780,817.48	—	—
—	—	302,968.03	437,342.47	—	—
1,491,552.37	410,422.93	3,303,026.30	3,218,159.95	15,416,089.71	35,826,186.23
\$1,707,513.89	\$410,422.93	\$5,468,733.51	\$3,258,786.78	\$15,453,441.77	\$35,859,899.65

Contingent Liability: Bonds of Deer Isle-Sedgwick Bridge District \$378,000.00

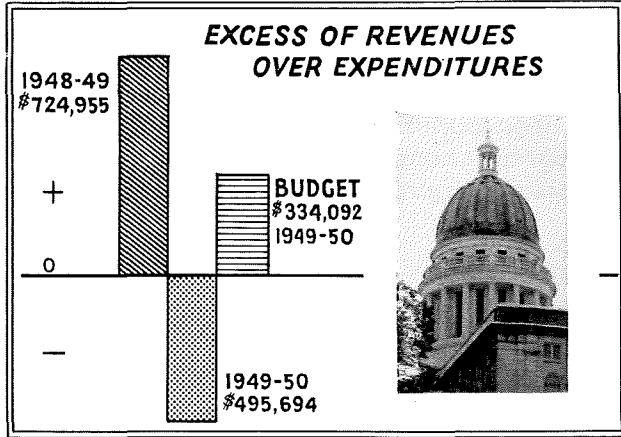
GENERAL FUND

All revenues not allocated for specific purposes by law are credited to the General Fund. Appropriations from the General Fund are made by the Legislature for all governmental activities not financed by Federal funds, receipts from special groups or revenues earmarked for specific purposes. Many appropriations are supplemented by certain revenues, which are credited to those appropriations. These revenues are not sufficient to finance the activities and in consequence appropriations are necessary.

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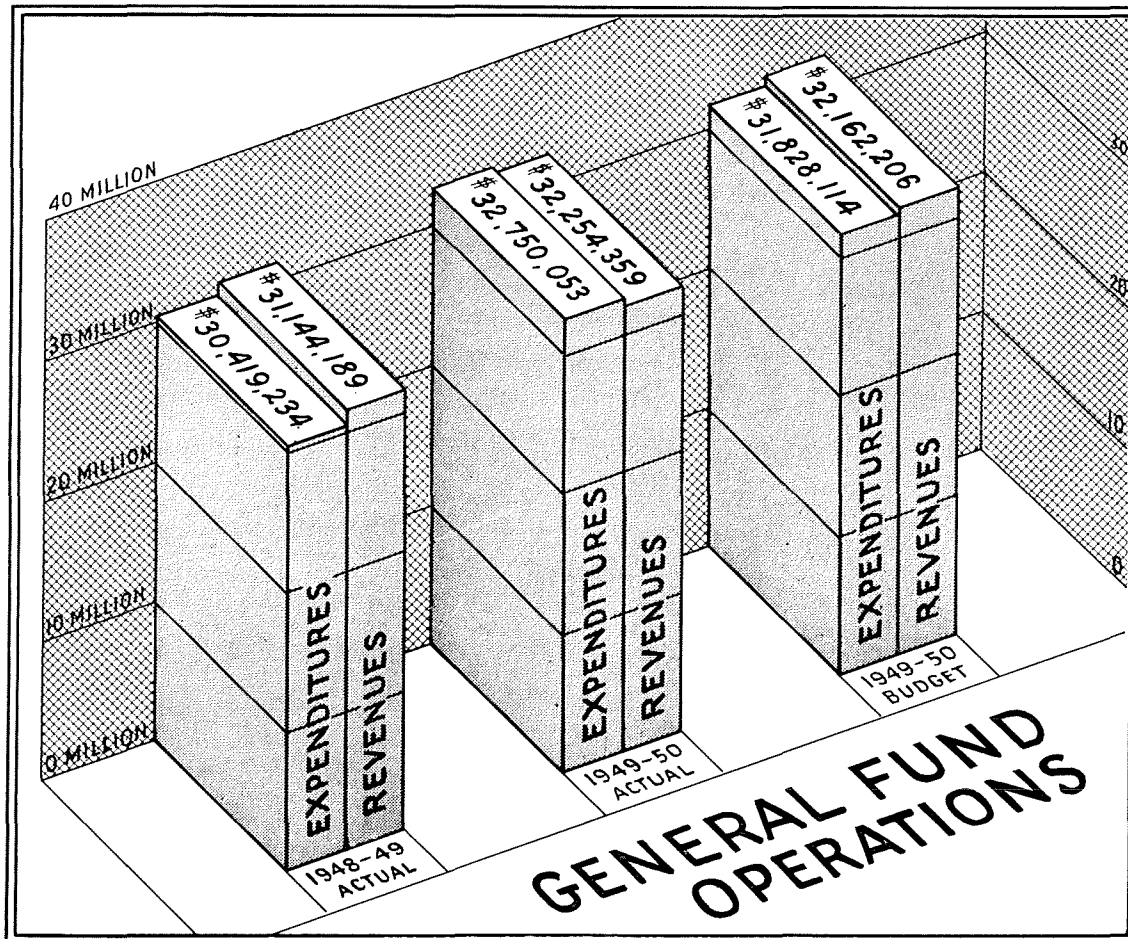
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GENERAL FUND



Revenues

General Fund revenues were \$32,254,359.36 compared with \$31,144,188.92 for the 1948-1949 year. Increases were reflected in State Tax on Cities and Towns, Inheritance and Estate Taxes, Commissions on Pari-Mutuels, and Grants from the Federal Government. Decreases were shown in Tax on Public Utilities, receipts from Cities, Towns, and Counties, Other Revenues, Liquor and Beer.



GENERAL FUND
GRANTS TO CITIES AND TOWNS

	YEARS ENDED JUNE 30				
	1950	1949	1948	1947	1946
For Education:					
Tuition	\$ 234,361.86	\$ 233,458.14	\$ 219,084.45	\$ 191,742.77	\$ 183,387.25
Teaching Positions	3,736,762.92	3,235,650.08	2,757,239.08	2,041,815.19	2,020,534.67
Conveyance in Lieu of Teaching Positions	210,663.77	193,047.12	178,078.05	151,641.79	140,566.93
School Census	532,056.00	509,987.46	504,991.20	500,997.00	638,880.81
Temporary Residents	1,726.20	2,791.51	1,698.10	872.20	1,579.50
Equalization of Educational Opportunities	516,540.00	479,965.00	491,799.00	469,878.00	297,877.00
Equalization Special Projects	3,000.00	10,495.62	3,500.00	6,034.86	5,071.14
Industrial Education	20,138.73	123,731.95	124,423.18	122,563.08	113,835.63
Vocational Education	63,432.73	37,746.79	27,656.59	12,152.16	11,231.49
Miscellaneous	47,644.84	12,813.58	21,737.01	12,622.71	9,850.00
Physical Education	—	31,642.87	35,300.00	41,548.67	39,755.19
Total Education	5,366,327.05	4,871,330.12	4,365,506.66	3,551,868.43	3,462,569.61
For Other Purposes:					
Grade Crossing Warning Signals	306.78	329.58	72.76	14.67	110.66
Control of White Pine Blister Rust	2,700.62	2,979.90	1,229.18	469.84	1,990.27
District Health Centers	2,000.00	2,455.55	3,400.00	3,200.00	3,755.52
Library Services	10,816.78	10,627.41	10,102.69	9,702.85	9,434.39
Aid to Towns for Forest Fires	66,715.43	46,085.61	97,779.33	26,794.76	8,345.35
Miscellaneous	1,700.00	—	—	—	—
Total Other	84,239.61	62,478.05	112,583.96	40,182.12	23,636.19
Total	\$5,450,566.66	\$4,933,808.17	\$4,478,090.62	\$3,592,050.55	\$3,486,205.80

Expenditures

Expenditures from the General Fund were \$32,750,052.94 compared with \$30,419,-234.42 for the previous year, an increase of approximately 7.7%.

Increases were shown in Development and Conservation of Natural Resources (\$318,177.79), Health and Welfare (\$2,185,718.06), Education (\$253,532.98) and Contributions and Transfers to Other Funds (\$269,908.07). Decreases were reflected in General Administration (\$319,492.40), Institutions (\$65,395.23) and Miscellaneous Items (\$29,303.83).

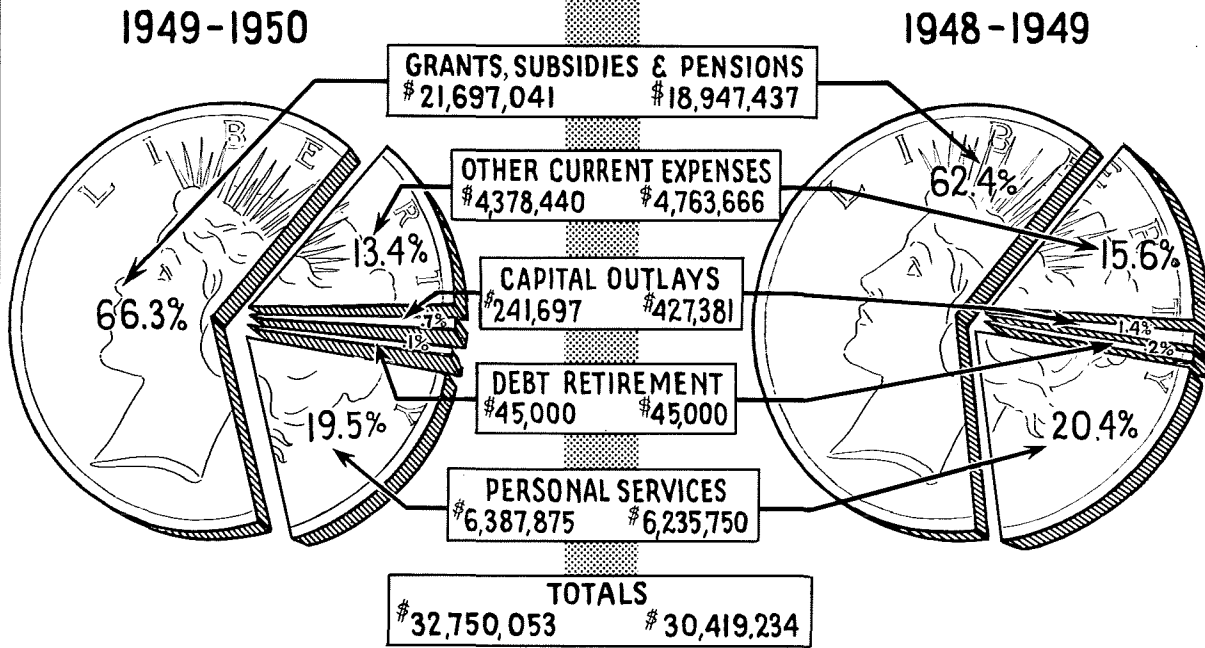
Summary

Although revenues exceeded those of the previous year by \$1,110,170.44, expenditures likewise showed an increase of \$2,330,818.52. During the 1949-1950 year, expenditures exceeded revenues by \$495,693.58.

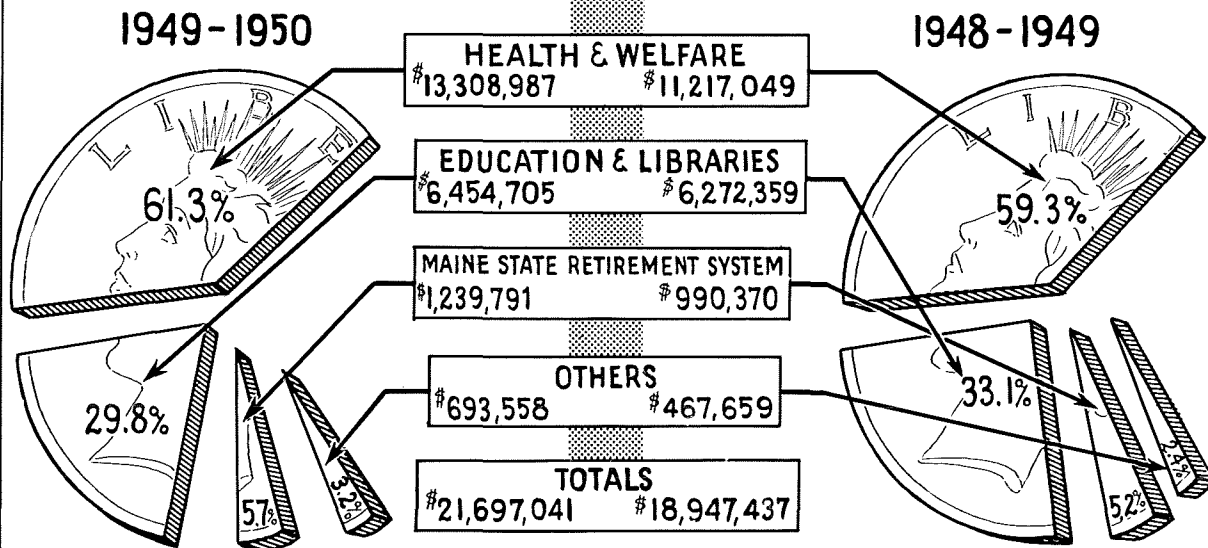
The reader is referred to the following schedules for further information relating to Revenues and Expenditures of the General Fund.

GENERAL FUND EXPENDITURES

CLASSIFIED BY CHARACTER



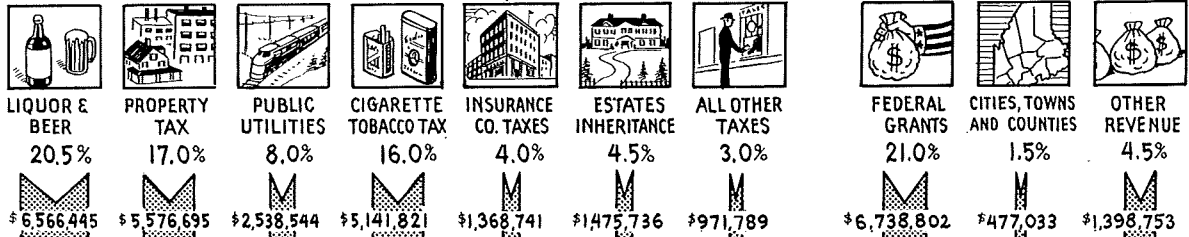
GRANTS, SUBSIDIES AND PENSIONS-EXPENDITURES



GENERAL FUND

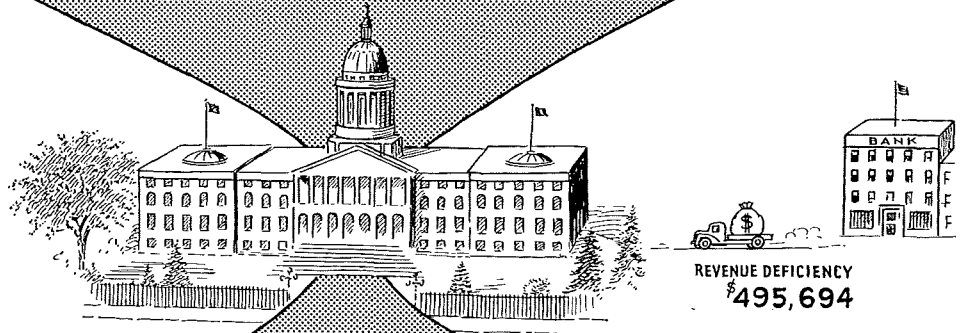
73% CAME FROM TAXES AND LIQUOR MONOPOLY

27% FROM OTHER SOURCES



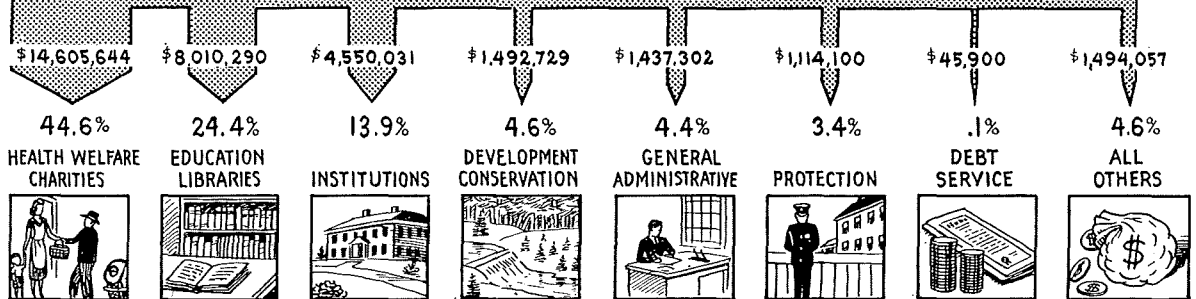
WHERE THE MONEY CAME FROM

\$32,254,359



\$32,750,053

WHERE THE MONEY WENT



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

	1950	1949
REVENUES		
State Tax on Cities and Towns	\$ 5,186,921.24	\$ 4,823,713.90
State Tax on Wild Lands	340,885.70	341,168.56
Inheritance and Estate Taxes	1,475,736.09	1,248,757.25
Cigarette and Tobacco Taxes	5,141,821.27	5,170,388.08
Taxes on Public Utilities	2,538,543.56	2,770,543.49
Taxes on Insurance Companies	1,368,741.30	1,343,989.54
Commission on Pari-Mutuels	319,650.30	252,603.02
Gasoline Tax to Sea and Shore Fisheries	26,066.56	24,292.02
Other Taxes	674,959.44	629,693.12
From Federal Government	6,738,802.54	5,270,203.75
From Cities, Towns and Counties	477,032.98	518,299.67
Service Charges for Current Services	879,509.75	839,455.27
Liquor and Beer (Net)	6,566,444.56	6,930,526.21
Other Revenues	285,243.77	364,752.97
Institutional Farms (A)	—	376,223.71
Contributions and Transfers:		
From Highway Fund	100,240.61	81,872.55
From Other Special Revenue Funds	38,327.63	41,775.21
From Public Service Enterprises	47,529.94	47,188.48
From Working Capital Funds	2,213.97	32,378.72
From Trust and Agency Funds	45,688.15	36,363.40
Total Revenues	32,254,359.36	31,144,188.92
EXPENDITURES		
General Administration	1,437,302.37	1,756,794.77
Protection of Persons and Property	1,114,099.77	1,055,072.88
Development and Conservation of Natural Resources	1,492,729.20	1,174,551.41
Health, Welfare and Charities	14,605,644.09	12,419,926.03
Institutions	4,550,030.71	4,615,425.94
Institutional Farms (A)	—	340,903.81
Education and Libraries	8,010,290.26	7,756,757.28
Interest on Bonded Debt	900.00	1,350.00
Miscellaneous	102,697.64	132,001.47
Contributions and Transfers:		
To Highway Fund	69,283.55	58,466.24
To Other Special Revenue Funds	7,311.32	3,709.07
To Public Service Enterprises	12,425.00	8,000.00
To Trust and Agency Funds	1,302,339.03	1,051,275.52
Total Operating Expenditures	32,705,052.94	30,374,234.42
Debt Retirement	45,000.00	45,000.00
Total Expenditures	32,750,052.94	30,419,234.42
Excess of Revenues over Expenditures	\$ (495,693.58)	\$ 724,954.50

(A) Revenue and Expenditures of Institutional Farms are reflected in the totals for the fiscal year 1948-1949. In the 1949-1950 year these Farms were operated as Working Capital Funds and are therefore not a part of this schedule.

This statement does not include expenditures of \$1,279,422.95 for the year ended June 30, 1950 and \$608,202.80 for the year ended June 30, 1949 charged against Appropriations from Unappropriated Surplus. It does, however, include Operating Expenditures, financed by Appropriations from General Fund Unappropriated Surplus in the amount of \$1,484,122.00.

GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1950	1949
ASSETS		
Cash	\$ 3,695,393.53	\$3,523,996.53
Short Term U. S. Government Securities	2,348,000.00	3,848,429.31
Accounts Receivable:		
Tax Accounts	1,753,300.89	1,936,069.71
Other	650,201.05	645,608.73
	2,403,501.94	2,581,678.44
Less—Reserve for Losses	67,013.34	78,273.26
Net Total Receivables	2,336,488.60	2,503,405.18
Due from Other Funds	—	5.16
Investments:		
Securities	1,537.50	1,537.50
Less—Reserve for Losses	140.00	140.00
Net Total Investments	1,397.50	1,397.50
Working Capital Advances to Other Funds	3,397,406.80	3,353,606.80
Other Assets	4,074.42	15,395.17
Encumbered Future Revenue to Retire Bonded Indebtedness (Contra)	45,000.00	90,000.00
Total Assets	\$11,827,760.85	\$13,336,235.65
LIABILITIES		
Accounts Payable	\$ 609,676.39	\$ 1,002,982.37
Other Current Liabilities	846,774.68	179,362.98
Total Current Liabilities	1,456,451.07	1,182,345.35
Bonds Payable (Contra)	45,000.00	90,000.00
Total Liabilities	\$ 1,501,451.07	\$ 1,272,345.35
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	\$ 953,597.11	\$ 229,773.70
For Authorized Expenditures for Unusual or Non-recurring Items	1,014,221.37	871,888.26
For Post War Public Works	15,515.13	40,515.13
For Operating Capital	2,000,000.00	—
State Contingent Account	450,000.00	450,000.00
For Working Capital Advances	3,397,406.80	3,353,606.80
Total Reserves	7,830,740.41	4,945,783.89
Surplus Account:		
Unappropriated Surplus	2,495,569.37 (A)	7,118,106.41
Total Reserves and Surplus	\$10,326,309.78	\$12,063,890.30
Total Liabilities, Reserves and Surplus	\$11,827,760.85	\$13,336,235.65

(A) This figure does not reflect Legislative Appropriations from Unappropriated Surplus in the amount of \$2,313,050.00 effective for the 1950-1951 fiscal year.

GENERAL FUND
ANALYSIS OF UNAPPROPRIATED SURPLUS
YEARS ENDED JUNE 30

	1950	1949
BALANCE AT START OF YEAR	\$7,118,106.41	\$6,145,930.13
Adjustment affecting previous years' transactions	6,039.36	2,784.38
	7,124,145.77	6,148,714.51
Additions:		
Lapsed from Appropriations from Unappropriated Surplus	8,796.40	17,700.00
Return of Working Capital Advances	200.00	50,000.00
Return of Advance to Special Revenue Funds	63,000.00	180,000.00
Transfer from Appropriations from Unappropriated Surplus to General Fund Operations	1,484,122.00	127,800.00
Total Additions	1,556,118.40	375,500.00
Deductions:		
Total Expenditures	\$32,750,052.94	
Less—Revenue	32,254,359.36	
Excess of Expenditures over Revenues	495,693.58	(724,954.50)
Working Capital Advances	2,000.00	3,500.00
Advance to Other Special Revenue Funds	5,000.00	150,000.00
Increase in Reserve for Authorized Expenditures	724,825.03	(242,937.40)
Appropriations from Surplus	4,942,176.19	220,500.00
To Establish Reserve for Operating Capital	2,000,000.00	
To Establish Working Capital—Institutional Farms	50,000.00	
For Other Unusual and Non-recurring Ex- penditures	2,892,176.19	
	4,942,176.19	
Transfer to Appropriations from Unappropriated Surplus	15,000.00	—
Total Deductions	6,184,694.80	(593,891.90)
BALANCE AT END OF YEAR	\$2,495,569.37*	\$7,118,106.41

* This figure does not reflect Legislative Appropriations from Unappropriated Surplus in the amount of \$2,313,050.00 effective for the 1950-1951 fiscal year.

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1950	1949
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Page 25)	\$32,162,206.00	\$27,700,458.00
Estimated Expenditures (See Page 51)	31,828,114.00	28,650,042.00
	334,092.00	(949,584.00)
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 25)	32,254,359.36	31,144,188.92
Estimated Revenues (See Page 25)	32,162,206.00	27,700,458.00
	92,153.36	3,443,730.92
Total Additions through Revenues	426,245.36	2,494,146.92
Expenditures in Excess of Estimates		
Expenditures (See Page 51)	32,750,052.94	30,419,234.42
Estimated Expenditures (See Page 51)	31,828,114.00	28,650,042.00
	921,938.94	1,769,192.42
Excess of Revenues over Expenditures		
Transferred to Surplus	\$ (495,693.58)	\$ 724,954.50

GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

	TOTALS			DETAIL OF THIS YEAR	
	1950	1949	Budget	Available for Appropriation	Earmarked for Departments
REVENUES					
Taxes					
Property Taxes:					
State Tax on Cities and Towns ..	\$ 5,186,921.24	\$ 4,823,713.90	\$ 5,184,475.00	\$ 5,186,921.24	—
State Tax on Wild Lands	340,885.70	341,168.56	341,295.00	340,885.70	—
Other Property Taxes (Including Interest)	48,887.71	40,078.69	36,958.00	46,548.65	\$ 2,339.06
Inheritance and Estate Taxes	1,475,736.09	1,248,757.25	1,143,778.00	1,475,736.09	—
Cigarette and Tobacco Taxes	5,141,821.27	5,170,388.08	5,060,000.00	5,141,821.27	—
Gasoline Tax to Sea and Shore Fisheries	26,066.56	24,292.02	21,200.00	—	26,066.56
Taxes on Specific Businesses or Occupations:					
Corporations	214,310.00	237,578.00	217,605.00	214,310.00	—
Public Utilities	2,538,543.56	2,770,543.49	2,771,550.00	2,538,543.56	—
Insurance Companies	1,368,741.30	1,343,989.54	1,160,800.00	1,368,741.30	—
Banks	152,421.77	179,641.55	154,300.00	152,421.77	—
Commission on Pari-Mutuels	319,650.30	252,603.02	484,000.00	272,173.10	47,477.20
Other	171,926.31	163,563.63	142,384.00	134,493.41	37,432.90
Other Taxes	87,413.65	8,831.25	93,245.00	86,819.95	593.70
Fines, Forfeits, and Penalties	30,438.11	8,945.26	7,020.00	30,103.18	334.93
Revenues from Use of Money and Property	62,351.23	55,291.11	21,329.00	56,455.05	5,896.18
Revenues from Other Agencies:					
Federal Government	6,738,802.54	5,270,203.75	6,689,930.00	9,585.52	6,729,217.02
Cities, Towns and Counties	477,032.98	518,299.67	437,742.00	375.00	476,657.98
Other	180,836.76	194,270.12	153,193.00	42,197.53	138,639.23
Service Charges for Current Services:					
Rents	81,836.32	77,015.88	69,914.00	6,005.32	75,831.00
Sales of Commodities	291,593.87	272,109.58	338,996.00	19,912.60	271,681.27
Sales of Services	506,079.56	490,329.81	473,678.00	357,038.70	149,040.86
Contributions and Transfers:					
From Highway Fund	100,240.61	81,872.55	97,893.00	55,640.53	44,600.08
From Other Special Revenue Funds ..	38,327.63	41,775.21	42,153.00	—	38,327.63
From Public Service Enterprises:					
Liquor (Net)	6,566,444.56	6,930,526.21	6,923,251.00	6,566,444.56	—
Other	47,529.94	47,188.48	46,750.00	47,529.94	—
From Working Capital Funds	2,213.97	32,378.72	4,193.00	2,213.97	—
From Trust and Agency Funds	45,688.15	36,363.40	40,000.00	8,852.98	36,835.17
Sales and Compensation for Loss of Property	11,617.67	106,246.48	4,574.00	3,982.13	7,635.54
Institutional Farms	—	376,223.71	—	—	—
Total	\$32,254,359.36	\$31,144,188.92	\$32,162,206.00	\$24,165,753.05	\$8,088,606.31

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1950

	Carried Balance 7/1/49	Legislative Appropriation	Governor and Council
GENERAL ADMINISTRATION			
Accounts and Control, Bureau of	—	\$ 248,350.00	—
Attorney General	\$ 30.00	48,396.00	—
Digest of Opinions of the Law Courts	59.82	—	—
County Attorneys Salaries	166.57	34,650.00	\$ 1,784.30
Audit	—	75,164.00	—
Executive, Department of	700.00	43,503.00	—
Executive Council	—	10,173.00	—
Governor's Expense Account	—	10,000.00	—
Blaine House	—	13,422.00	—
Fire Emergency and Information Committee	416.87	—	6,572.08
Payments from Contingent Account	220.81	—	110.83
Recoveries on Surplus Fire Equipment	714.70	—	—
State Civil Defense and Public Safety Council	—	—	15,000.00
Finance Commissioner and Bureau of Budget	—	30,706.00	—
Travel Bureau	—	8,497.00	—
Bureau of Personnel	—	35,583.00	—
State Advisory Council of Personnel	—	700.00	—
Merit Award Board	—	10,000.00	—
Superintendent of Public Buildings	—	183,490.00	—
Staff House	—	—	—
Bureau of Purchases	—	33,960.00	—
Central Mailing Room	—	12,264.00	—
Division of Public Printing	—	11,382.00	—
Secretary of State	—	25,721.00	—
Elections	—	28,470.00	—
Explanation of Constitutional Amendments	—	1,100.00	—
Bureau of Taxation	2,636.70	166,307.00	—
State Owned Delinquent Tax Lands Account	—	1,000.00	—
Treasurer of State	—	36,009.00	1,067.95
Commission for Interstate Cooperation	—	3,000.00	—
Commissioners of Uniform Legislation	—	900.00	—
Legislative Expense	—	150,772.00	—
Research Committee	200.00	42,078.00	—
Supreme, Judicial, and Superior Courts	—	248,517.00	—
Total General Administration	5,145.47	1,514,114.00	24,535.16
PROTECTION OF PERSONS AND PROPERTY			
Adjutant General	1,183.46	119,273.00	—
Military Fund	1,414.53	46,993.00	—
Operation of State Armories	1,649.11	90,500.00	—
Banks and Banking	—	86,791.00	—
Boxing Commission	—	4,971.00	420.88
Maine State Apprenticeship Council	114.58	797.00	—
Veterans Affairs	—	64,583.00	—
World War Assistance	—	285,000.00	14,264.34
General Law Pensions	—	32,000.00	—
Industrial Accident Commission	—	62,923.00	—
Insurance Department	—	31,570.00	—
Fire Insurance	—	90,000.00	—
Fidelity Insurance	—	3,050.00	—
Labor and Industry	45.00	42,430.00	5,072.71
Public Utilities Commission	—	84,855.00	—
Topographic Mapping	658.59	—	—
Setting Buoys in Inland Waters	—	1,200.00	—
Racing Commission	—	17,596.00	1,580.93
Running Horse Racing Commission	—	—	7,200.00
Search for Lost Persons	—	1,500.00	—
Fingerprinting of School Children	—	10,370.00	—
Total Protection of Persons and Property	5,065.27	1,076,402.00	28,538.86

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1950	
				Lapsed	Carrying
—	\$ 11,544.00	\$ 259,894.00	\$ 243,809.75	\$ 13,140.84	\$ 2,943.41
—	297.00	48,723.00	44,985.71	3,737.29	—
—	—	59.82	32.50	—	27.32
—	15.00	36,615.87	36,615.87	—	—
24.00	2,652.00	77,840.00	76,852.88	630.56	356.56
260.00	92.00	44,555.00	40,667.05	2,671.95	1,216.00
—	—	10,173.00	10,019.38	113.62	40.00
—	—	10,000.00	10,000.00	—	—
—	1,936.00	15,358.00	14,899.28	398.72	60.00
—	—	6,988.95	6,671.27	—	317.68
—	—	331.64	152.96	—	178.68
2,498.42	—	3,213.12	—	—	3,213.12
—	—	15,000.00	6,698.09	—	8,301.91
—	(586.00)	30,120.00	29,716.42	367.58	36.00
—	616.00	9,113.00	9,077.72	35.28	—
—	1,248.00	36,831.00	36,822.30	8.70	—
—	—	700.00	116.66	583.34	—
—	—	10,000.00	3,068.09	—	6,931.91
—	9,516.00	193,006.00	189,295.12	—	3,710.88
1,245.00	—	1,245.00	988.79	91.24	164.97
—	1,537.20	35,497.20	35,497.20	—	—
—	1,404.86	13,668.86	12,319.86	—	1,349.00
—	615.94	11,997.94	11,881.79	18.64	97.51
—	936.00	26,657.00	24,525.19	1,521.00	610.81
—	780.00	29,250.00	25,634.06	2,725.94	890.00
—	—	1,100.00	—	—	1,100.00
43,423.08	5,928.00	218,294.78	209,971.00	7,553.43	770.35
—	—	1,000.00	980.25	19.75	—
180.00	1,092.00	38,348.95	37,653.70	—	695.25
—	—	3,000.00	2,662.07	337.93	—
—	—	900.00	565.12	334.88	—
—	—	150,772.00	29,565.89	—	121,206.11
—	312.00	42,590.00	37,639.76	4,872.33	77.91
—	(241.53)	248,275.47	247,916.64	14.19	344.64
47,630.50	39,694.47	1,631,119.60	1,437,302.37	39,177.21	154,640.02
18,207.85	(7,936.00)	130,728.31	126,168.05	—	4,560.26
11,761.75	4,528.00	64,697.28	58,132.26	—	6,565.02
—	15,420.00	107,569.11	85,470.71	—	22,098.40
—	2,496.00	89,287.00	83,111.15	6,175.85	—
—	156.00	5,547.88	5,392.88	—	155.00
—	—	911.58	510.69	—	400.89
—	2,652.00	67,235.00	66,362.04	443.12	429.84
—	(150.00)	299,114.34	299,114.34	—	—
—	150.00	32,150.00	32,035.25	114.75	—
—	2,652.00	65,575.00	62,662.16	2,668.34	244.50
—	1,092.00	32,662.00	32,616.97	39.00	6.03
—	—	90,000.00	81,301.23	8,698.77	—
—	—	3,050.00	2,879.52	170.48	—
1,512.20	1,404.00	50,463.91	48,878.59	1,432.44	152.88
1,335.50	1,716.00	87,906.50	83,862.69	3,346.69	697.12
10,000.00	10,000.00	20,658.59	8,511.47	—	12,147.12
—	—	1,200.00	1,130.06	4.71	65.23
—	312.00	19,488.93	19,392.94	—	95.99
—	—	7,200.00	6,277.44	39.73	882.83
—	—	1,500.00	1,408.88	91.12	—
—	780.00	11,150.00	8,880.45	2,269.55	—
42,817.30	35,272.00	1,188,095.43	1,114,099.77	25,494.55	48,501.11

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1950

	Carried Balance 7/1/49	Legislative Appropriation	Governor and Council
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES			
Agriculture, Administration	—	\$ 73,910.00	—
Promotion of Agriculture	—	25,955.00	—
Maine Building—Eastern States Exposition	\$ 2,021.91	—	\$ 3,500.00
Division of Animal Industry	—	89,622.00	—
Eradication of Bangs Disease	—	119,881.00	—
Dog License Administration	—	85,000.00	—
Retirement of Interest and Principal—Bangs Disease Bonds	—	45,900.00	—
Division of Inspection	6,825.50	55,761.00	—
Division of Markets	3,087.93	39,697.00	—
Division of Plant Industry	1,164.60	29,726.00	—
State Soil Conservation	1,846.79	4,988.00	—
Bee Industry	—	750.00	—
Maine Development Commission	10,158.19	289,885.00	93.61
Forestry Administration	—	13,856.00	—
Administration of Public Lands	—	1,000.00	—
State Forest Nursery	—	3,961.00	—
Aid to Towns for Forest Fires	3,495.09	34,988.00	26,500.00
Control of White Pine Blister Rust	—	7,099.00	—
General Forestry Purposes	5,154.31	183,075.00	—
Aid to Small Woodland Owners	—	5,000.00	—
Entomology	10,108.02	55,980.00	—
Sea and Shore Fisheries	16,648.82	162,997.00	—
Atlantic Sea Run Salmon	649.99	—	—
Atlantic States Marine Fisheries Commission	—	1,500.00	—
Total Development and Conservation of Natural Resources	61,161.15	1,330,531.00	30,093.61
BUREAU OF HEALTH			
Bureau of Health	9,985.23	274,671.00	—
Advisory Hospital Council	—	1,999.00	—
Sanitary Water Board	—	13,994.00	—
Total Bureau of Health	9,985.23	290,664.00	—
WELFARE AND CHARITIES			
Bangor Anti-T. B. Association	—	13,500.00	—
Children's Aid Society	—	2,000.00	—
Good Samaritan Home Association	—	5,000.00	—
Healy Asylum	—	4,500.00	—
Home for Aged Women—Belfast	—	500.00	—
Maine Children's Home Society	—	4,000.00	—
Maine Institution for the Blind	—	15,000.00	—
Opportunity Farm	—	2,750.00	—
St. Joseph's Orphanage	—	4,500.00	—
St. Elizabeth's Asylum	—	3,500.00	—
St. Louis' Home and School for Boys	—	2,000.00	—
Temporary Home for Women and Children	—	4,500.00	—
York County Children's Aid Society	—	1,800.00	—
Total Charitable Institutions	—	63,550.00	—

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1950	
				Lapsed	Carrying
—	\$ 2,028.00	\$ 75,938.00	\$ 75,417.81	\$ 172.42	\$ 347.77
\$ 49,287.20	—	75,242.20	73,432.25	1,533.66	276.29
980.00	—	6,501.91	2,648.41	—	3,853.50
—	1,464.00	91,086.00	84,312.04	4,205.83	2,568.13
—	312.00	120,193.00	119,474.73	83.43	634.84
—	—	85,000.00	75,750.45	9,229.55	20.00
—	(45,900.00)	—	—	—	—
31,732.00	(1,596.00)	92,722.50	88,494.22	4,052.78	175.50
15,886.50	5,124.00	63,795.43	58,921.34	2,060.78	2,813.31
5,293.60	624.00	36,808.20	28,115.46	3,604.62	5,088.12
—	—	6,834.79	5,394.01	—	1,440.78
528.00	—	1,278.00	334.28	—	943.72
3,342.14	2,028.00	305,506.94	288,066.14	—	17,440.80
71.35	468.00	14,395.35	13,479.68	—	915.67
—	—	1,000.00	496.22	503.78	—
4,032.35	—	7,993.35	6,105.93	55.47	1,831.95
2,039.06	2,000.00	69,022.15	68,220.65	1.58	799.92
—	156.00	7,255.00	7,168.25	86.75	—
49,059.40	89,340.00	326,628.71	242,007.56	46,801.71	37,819.44
4,812.12	—	9,812.12	9,519.92	172.64	119.56
4,200.00	28.00	70,316.02	58,082.49	2,765.44	9,468.09
30,230.48	2,652.00	212,528.30	185,147.79	2,048.79	25,331.72
—	—	649.99	640.00	—	9.99
—	—	1,500.00	1,499.57	.43	—
201,494.20	58,728.00	1,682,007.96	1,492,729.20	77,379.66	111,899.10
51,821.79	5,896.00	342,374.02	326,620.92	—	15,753.10
—	—	1,999.00	1,771.50	—	227.50
—	312.00	14,306.00	11,961.05	2,344.95	—
51,821.79	6,208.00	358,679.02	340,353.47	2,344.95	15,980.60
—	—	13,500.00	9,000.00	4,500.00	—
—	—	2,000.00	1,179.50	820.50	—
—	—	5,000.00	5,000.00	—	—
—	—	4,500.00	4,500.00	—	—
—	—	500.00	500.00	—	—
—	—	4,000.00	3,784.00	216.00	—
—	—	15,000.00	10,950.75	4,049.25	—
—	—	2,750.00	2,750.00	—	—
—	—	4,500.00	4,500.00	—	—
—	—	3,500.00	3,499.23	.77	—
—	—	2,000.00	2,000.00	—	—
—	—	4,500.00	4,499.11	.89	—
—	—	1,800.00	1,669.48	130.52	—
—	—	63,550.00	53,832.07	9,717.93	—

GENERAL FUND
 SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
 EXPENDITURES AND DISPOSITION OF BALANCES
 YEAR ENDED JUNE 30, 1950

	Carried Balance 7/1/49	Legislative Appropriation	Governor and Council
HEALTH AND WELFARE			
General Administration—Welfare	\$ (4.16)	\$ 570,200.00	—
Board and Care of Neglected Children	—	825,000.00	—
Support of State Paupers	—	600,000.00	—
Jefferson Relief Camp	—	59,110.00	—
Passamaquoddy Indians	7,461.00	74,798.00	—
Penobscot Indians	—	48,970.00	—
Aid to Public and Private Hospitals	—	578,000.00	—
Services for the Blind	—	46,925.00	—
Special Pensions	—	92,000.00	—
Aid to the Blind	118.00	128,000.00	—
Aid to Dependent Children	114.00	1,100,000.00	—
Old Age Assistance	1,610.55	2,610,000.00	—
Old Age Assistance Burials	—	—	—
G. A. R. Department of Maine	—	1,200.00	—
Total Health and Welfare	9,299.39	6,734,203.00	—
Total Welfare and Charities	9,299.39	6,797,753.00	—
INSTITUTIONAL SERVICE			
Administration	—	26,787.00	—
Emergency Tuberculosis Services	—	34,950.00	—
Parole Board	—	18,497.00	—
Mackworth Island	—	—	—
Total	—	80,234.00	—
CHARITABLE INSTITUTIONS			
Maine School for the Deaf	—	93,075.00	—
Military and Naval Children's Home	—	54,155.00	—
Total Charitable Institutions	—	147,230.00	—
HOSPITALS AND SANATORIUMS			
Augusta State Hospital	837.80	1,025,649.00	—
Bangor State Hospital	—	876,859.00	—
Central Maine Sanatorium	9,731.31	413,590.00	—
Northern Maine Sanatorium	—	210,346.00	—
Pownal State School	5,893.90	886,425.00	—
Western Maine Sanatorium	1,147.44	231,996.00	—
Total Hospitals and Sanatoriums	17,610.45	3,644,865.00	—
CORRECTIONAL INSTITUTIONS			
State School for Boys	486.00	150,933.00	—
State School for Girls	5,192.55	163,438.00	—
Reformatory for Men	—	145,633.00	—
Maine State Prison	1,100.00	312,831.00	—
Reformatory for Women	—	136,787.00	—
Total Correctional Institutions	6,778.55	909,622.00	—
Total Institutional Service	24,389.00	4,781,951.00	—

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1950	
				Lapsed	Carrying
\$ 257,928.15	\$ 8,197.59	\$ 836,321.58	\$ 835,788.12	—	\$ 533.46
—	40,000.00	865,000.00	864,992.33	—	7.67
4,903.42	383,000.00	987,903.42	986,059.27	—	1,844.15
15,637.26	780.00	75,527.26	71,248.11	—	4,279.15
1,802.43	(7,284.00)	76,777.43	70,504.16	—	6,273.27
—	4,936.00	53,906.00	47,783.62	—	6,122.38
—	—	578,000.00	578,000.00	—	—
2,632.66	(6,000.00)	43,557.66	42,896.42	—	661.24
—	(3,000.00)	89,000.00	88,368.81	—	631.19
211,031.00	10,000.00	349,149.00	345,127.00	—	4,022.00
1,878,515.43	(116,620.59)	2,862,008.84	2,781,627.50	—	80,381.34
4,636,069.62	250,312.00	7,497,992.17	7,479,820.71	—	18,171.46
—	20,000.00	20,000.00	18,042.50	—	1,957.50
—	—	1,200.00	1,200.00	—	—
7,008,519.97	584,321.00	14,336,343.36	14,211,458.55	—	124,884.81
7,008,519.97	584,321.00	14,399,893.36	14,265,290.62	9,717.93	124,884.81
44.50	(676.00)	26,155.50	19,735.93	6,419.57	—
—	—	34,950.00	19,049.57	15,900.43	—
—	1,300.00	19,797.00	17,761.73	2,035.27	—
6,608.05	—	6,608.05	2,911.57	—	3,696.48
6,652.55	624.00	87,510.55	59,458.80	24,355.27	3,696.48
7,838.49	3,059.00	103,972.49	99,426.42	886.41	3,659.66
75.00	1,248.00	55,478.00	48,918.51	3,051.31	3,508.18
7,913.49	4,307.00	159,450.49	148,344.93	3,937.72	7,167.84
2,379.62	31,668.00	1,060,534.42	1,026,521.80	992.55	33,020.07
15,228.31	47,070.00	939,157.31	839,200.56	11,298.67	88,658.08
8,700.55	(1,364.00)	430,657.86	401,907.06	4,557.31	24,193.49
5,642.42	4,836.00	220,824.42	206,494.05	633.43	13,696.94
3,837.26	(43,436.00)	852,720.16	747,074.51	39,559.88	66,085.77
2,245.48	20,318.00	255,706.92	237,946.07	1,720.98	16,039.87
38,033.64	59,092.00	3,759,601.09	3,459,144.05	58,762.82	241,694.22
1,968.65	3,744.00	157,131.65	136,582.09	5,705.82	14,843.74
2,504.92	(4,398.00)	166,737.47	148,151.86	8,885.13	9,700.48
33.15	12,744.00	158,410.15	146,097.13	345.53	11,967.49
1,744.07	45,190.00	360,865.07	325,960.64	756.22	34,148.21
392.36	3,978.00	141,157.36	126,291.21	3,462.59	11,403.56
6,643.15	61,258.00	984,301.70	883,082.93	19,155.29	82,063.48
59,242.83	125,281.00	4,990,863.83	4,550,030.71	106,211.10	334,622.02

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1950

	Carried Balance 7/1/49	Legislative Appropriation	Governor and Council
EDUCATION AND LIBRARIES			
Subsidies to Cities and Towns:			
For Plans and Surveys	\$ 46,924.96	—	—
For Tuitions	—	\$ 230,000.00	—
For Teaching Positions	—	3,200,000.00	—
For School Census	—	510,000.00	—
For Conveyance in Lieu of Teaching Positions	—	185,000.00	—
For Temporary Residents	—	3,000.00	—
Departmental Activities	—	139,711.00	—
Aid to Academies	—	120,000.00	—
Farmington State Teachers College	—	81,841.00	—
Gorham State Teachers College	—	109,254.00	—
Washington State Normal School	—	45,284.00	—
Madawaska Training School	137.84	52,214.00	—
Presque Isle Normal School	—	40,192.00	—
Farmington State Teachers College Reserve	4,327.54	1,000.00	—
Farmington State Teachers College—Peter Mills Reserve	1,418.01	—	—
Gorham State Teachers College Reserve	10,367.29	1,000.00	—
Gorham State Teachers College—Peter Mills Re- serve	6,109.48	—	—
Washington State Normal School Reserve	2,840.69	1,000.00	—
Madawaska Training School Reserve	2,051.55	1,000.00	—
Presque Isle Normal School Reserve	6,017.62	1,000.00	—
Schooling of Children in Unorganized Territories ..	—	179,780.00	—
Superintendents of Towns Comprising School Unions	—	183,000.00	—
Vocational Education—State	—	67,762.00	—
State Vocational Training Program	—	36,611.00	—
Vocational Rehabilitation	1,869.27	39,974.00	—
State Administration Federal School Lunches	—	19,595.00	55.62
Special Education for Physically Handicapped Chil- dren	—	15,000.00	—
Secondary Education for Island Children	—	2,000.00	—
Board of Approval of Institutions Offering Special- ized Training	—	750.00	—
Education of Orphans of Veterans	—	750.00	—
Industrial Education	—	135,000.00	—
Physical Education Subsidies	—	37,500.00	—
Equalization of Educational Opportunities	—	500,000.00	—
State Historian, Departmental Operations	1,669.83	500.00	—
Maine State Library	198.54	70,785.00	—
Purchase and Distribution of Maine Court Records	—	4,196.00	—
Maine Maritime Academy	—	75,000.00	—
University of Maine	—	762,176.00	—
Total Education and Libraries	83,932.62	6,851,875.00	55.62
RECREATION, PARKS, ETC.			
State Park Commission	391.16	58,937.00	—
Lamoine State Park	—	27,000.00	—
Baxter State Park	122.32	12,064.00	—
Former Governor's Cemetery Lot	—	500.00	—
Total Recreation, Parks, Etc.	513.48	98,501.00	—

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1950	
				Lapsed	Carrying
\$ 15,681.35	—	\$ 62,606.31	\$ 30,475.36	—	\$ 32,130.95
—	\$ 4,361.86	234,361.86	234,361.86	—	—
—	546,096.16	3,746,096.16	3,746,096.16	—	—
—	22,056.00	532,056.00	532,056.00	—	—
—	25,663.77	210,663.77	210,663.77	—	—
—	(1,273.80)	1,726.20	1,726.20	—	—
415.34	1,784.91	141,911.25	140,855.20	—	1,056.05
—	11,301.00	131,301.00	131,301.00	—	—
190,539.88	3,562.21	275,943.09	274,253.95	—	1,689.14
137,814.45	6,790.66	253,859.11	244,217.07	—	9,642.04
42,968.71	2,446.80	90,699.51	85,916.41	—	4,783.10
33,408.95	2,423.04	88,183.83	88,160.23	—	23.60
52,888.28	2,326.66	95,406.94	92,282.41	—	3,124.53
—	—	5,327.54	294.79	—	5,032.75
—	6,065.10	7,483.11	—	—	7,483.11
—	—	11,367.29	6,422.86	—	4,944.43
—	193.02	6,302.50	—	—	6,302.50
—	—	3,840.69	952.00	—	2,888.69
—	—	3,051.55	1,632.72	—	1,418.83
—	—	7,017.62	4,420.65	—	2,596.97
351.21	35,932.74	216,063.95	181,737.44	—	34,326.51
—	(2,125.53)	180,874.47	180,874.47	—	—
26,090.20	40,323.27	134,175.47	134,054.67	—	120.80
48,781.73	(1,035.67)	84,357.06	77,622.88	—	6,734.18
84,078.42	(1,473.82)	124,447.87	122,179.38	—	2,268.49
—	725.34	20,375.96	20,375.96	—	—
—	1,496.36	16,496.36	16,496.36	—	—
—	(310.00)	1,690.00	1,690.00	—	—
—	(307.79)	442.21	442.21	—	—
—	(300.00)	450.00	450.00	—	—
—	(114,831.27)	20,168.73	20,168.73	—	—
—	(37,500.00)	—	—	—	—
15,193.45	4,346.55	519,540.00	519,540.00	—	—
—	—	2,169.83	2,145.33	—	24.50
120.00	2,184.00	73,287.54	68,433.19	2,450.58	2,403.77
—	—	4,196.00	815.00	3,381.00	—
—	—	75,000.00	75,000.00	—	—
—	—	762,176.00	762,176.00	—	—
648,331.97	560,921.57	8,145,116.78	8,010,290.26	5,831.58	128,994.94
25,473.25	2,184.00	86,985.41	78,954.29	1,199.76	6,831.36
—	—	27,000.00	1,997.89	—	25,002.11
3,274.50	(3,783.36)	11,677.46	10,780.54	896.92	—
—	(250.00)	250.00	164.46	85.54	—
28,747.75	(1,849.36)	125,912.87	91,897.18	2,182.22	31,833.47

GENERAL FUND
 SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
 EXPENDITURES AND DISPOSITION OF BALANCES
 YEAR ENDED JUNE 30, 1950

	Carried Balance 7/1/49	Legislative Appropriation	Governor and Council
INTEREST ON BONDED DEBT			
Maine Agricultural Bonds	—	—	—
MISCELLANEOUS			
Fish Way at Aroostook Falls	\$ 2,241.04	—	—
Knox Memorial Association	—	\$ 1,000.00	—
Maine Historical Society	—	2,500.00	—
Marking Graves of Soldiers of Revolutionary War	—	200.00	—
Miscellaneous Resolves	—	7,100.46	—
Total Miscellaneous	2,241.04	10,800.46	—
CONTRIBUTIONS AND TRANSFERS	—	1,392,697.00	—
DEBT RETIREMENT			
Maine Agricultural Bonds	—	—	—
Total	\$201,732.65 (A)	\$24,145,288.46	\$83,223.25
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(A) Reserve for Authorized Expenditures per Page 23	\$229,773.70		
Adjustments of Prior Years	28,041.05		
Reserve for Authorized Expenditures as Above	\$201,732.65		

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1950	
				Lapsed	Carrying
—	\$ 900.00	\$ 900.00	\$ 900.00	—	—
—	—	2,241.04	—	—	\$ 2,241.04
—	—	1,000.00	1,000.00	—	—
—	—	2,500.00	2,500.00	—	—
—	—	200.00	200.00	—	—
—	—	7,100.46	7,100.46	—	—
—	—	13,041.50	10,800.46	—	2,241.04
—	29,645.32	1,422,342.32	1,391,358.90	30,983.42	—
—	45,000.00	45,000.00	45,000.00	—	—
\$8,088,606.31	\$1,484,122.00	\$34,002,972.67	\$32,750,052.94	\$299,322.62	\$953,597.11

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

	Amounts Available	
	1950	1949
GENERAL ADMINISTRATION		
Accounts and Control, Bureau of	\$ 259,894.00	\$ 240,615.82
Attorney General, Department of	85,398.69	85,682.01
Audit, Department of	77,840.00	73,665.62
Emergency Payroll Fund	—	45,551.97
Executive, Department of	90,619.71	125,715.14
State Civil Defense and Public Safety Council	15,000.00	—
Finance Commissioner and Bureau of Budget	30,120.00	25,179.00
Legislative	150,772.00	385,705.00
Legislative Research Committee	42,590.00	18,753.00
Judicial	248,275.47	248,493.00
Personnel Board	37,531.00	31,571.55
Merit Award Board	10,000.00	—
Public Buildings, Superintendent of	194,251.00	186,476.79
Purchases, Bureau of	61,164.00	54,806.00
Secretary of State, Department of	57,007.00	65,722.78
Taxation, Bureau of	219,294.78	217,026.34
Travel Bureau	9,113.00	8,075.61
Treasurer of State, Department of	38,348.95	36,944.92
Interstate Cooperation, Commission for	3,000.00	2,500.00
Legislation, Commissioners of Uniform	900.00	500.00
Committee to Study Medical School	—	1,000.00
Committee to Study Indian Problems	—	500.00
	1,631,119.60	1,854,484.55
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General, Department of	302,994.70	336,707.57
Banks and Banking, Department of	89,287.00	81,554.00
Boxing Commission	5,547.88	4,489.00
Maine State Apprenticeship Council	911.58	1,200.00
War Veterans Services	67,235.00	63,200.00
World War Assistance	299,114.34	226,847.60
Fisheries and Game, Department of Inland (Search for Lost Persons)	1,500.00	1,500.00
Industrial Accident Commission	65,575.00	65,220.40
Insurance, Department of	32,662.00	27,797.40
Labor and Industry, Department of	50,463.91	35,532.40
State Police (Fingerprinting of School Children)	11,150.00	11,640.00
Public Utilities Commission	109,765.09	99,583.18
Racing Commission	19,488.93	18,668.00
Running Horse Racing Commission	7,200.00	—
General Law Pensions	32,150.00	32,400.00
Fire Insurance	90,000.00	61,695.58
Fidelity Insurance	3,050.00	3,050.00
	1,188,095.43	1,071,085.13
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture, Department of	655,400.03	490,272.76
Development Commission, Maine	305,506.94	259,637.72
Forestry, Department of	506,422.70	282,953.17
Sea and Shore Fisheries, Department of	213,178.29	247,693.53
Atlantic States Marine Fisheries Commission	1,500.00	1,300.00
	1,682,007.96	1,281,857.18

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 259,894.00	—	\$ 248,350.00	\$ 11,544.00	—
85,222.00	\$ 256.39	84,830.30	312.00	—
77,816.00	—	75,164.00	2,652.00	\$ 24.00
—	—	—	—	—
81,999.00	2,052.38	83,780.91	2,028.00	2,758.42
—	—	15,000.00	—	—
31,330.00	—	30,706.00	(586.00)	—
150,772.00	—	150,772.00	—	—
42,390.00	200.00	42,078.00	312.00	—
248,517.00	—	248,517.00	(241.53)	—
37,531.00	—	36,283.00	1,248.00	—
10,000.00	—	10,000.00	—	—
194,206.00	—	183,490.00	9,516.00	1,245.00
60,414.00	—	57,606.00	3,558.00	—
57,007.00	—	55,291.00	1,716.00	—
216,587.00	2,636.70	167,307.00	5,928.00	43,423.08
8,653.00	—	8,497.00	616.00	—
37,628.00	—	37,076.95	1,092.00	180.00
3,000.00	—	3,000.00	—	—
900.00	—	900.00	—	—
—	—	—	—	—
—	—	—	—	—
1,603,866.00	5,145.47	1,538,649.16	39,694.47	47,630.50
322,078.00	4,247.10	256,766.00	12,012.00	29,969.60
89,287.00	—	86,791.00	2,496.00	—
5,569.00	—	5,391.88	156.00	—
797.00	114.58	797.00	—	—
67,235.00	—	64,583.00	2,652.00	—
285,000.00	—	299,264.34	(150.00)	—
1,500.00	—	1,500.00	—	—
65,575.00	—	62,923.00	2,652.00	—
32,662.00	—	31,570.00	1,092.00	—
43,834.00	45.00	47,502.71	1,404.00	1,512.20
11,150.00	—	10,370.00	780.00	—
109,929.00	658.59	86,055.00	11,716.00	11,335.50
17,908.00	—	19,176.93	312.00	—
—	—	7,200.00	—	—
32,000.00	—	32,000.00	150.00	—
90,000.00	—	90,000.00	—	—
3,050.00	—	3,050.00	—	—
1,177,574.00	5,065.27	1,104,940.86	35,272.00	42,817.30
628,038.00	14,946.73	574,690.00	(37,944.00)	103,707.30
291,913.00	10,158.19	289,978.61	2,028.00	3,342.14
468,604.00	18,757.42	331,459.00	91,992.00	64,214.28
219,639.00	17,298.81	162,997.00	2,652.00	30,230.48
1,500.00	—	1,500.00	—	—
1,609,694.00	61,161.15	1,360,624.61	58,728.00	201,494.20

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

	Amounts Available	
	1950	1949
HEALTH AND SANITATION		
Health, Bureau of	\$ 342,374.02	\$ 292,026.24
Sanitary Water Board	14,306.00	12,780.24
Advisory Council for the Hospital Survey Act	1,999.00	3,500.00
	358,679.02	308,306.48
WELFARE AND CHARITIES		
Administration, Welfare	836,321.58	787,013.88
Blind, Aid to the	349,149.00	287,508.76
Services for	43,557.66	48,449.62
Charitable Institutions	63,550.00	42,550.00
Children, Aid to Dependent	2,862,008.84	2,819,376.69
Board and Care of Neglected	865,000.00	844,399.39
Hospitals, Public and Private	578,000.00	578,000.00
Indians, Passamaquoddy	76,777.43	72,219.95
Penobscot	53,906.00	45,484.00
Indian Island to Old Town Ferry	—	4,280.36
Old Age Assistance, Benefits	7,497,992.17	5,752,503.76
Burials	20,000.00	60,000.00
Paupers, Support of State (Includes Jefferson Camp)	1,063,430.68	739,918.92
Pensions, Special	89,000.00	67,458.00
G. A. R. Department of Maine	1,200.00	1,200.00
	14,399,893.36	12,150,363.33
INSTITUTIONAL SERVICE		
Administration	26,155.50	25,578.00
Emergency Tuberculosis Service	34,950.00	26,683.73
Parole Board	19,797.00	17,628.82
Mackworth Island	6,608.05	—
	87,510.55	69,890.55
Charitable Institutions:		
Maine School for the Deaf	103,972.49	95,957.79
Military and Naval Children's Home	55,478.00	53,132.91
	159,450.49	149,090.70
State Hospitals and Sanatoriums:		
Augusta State Hospital	1,060,534.42	1,094,728.01
Bangor State Hospital	939,157.31	785,212.53
Central Maine Sanatorium	430,657.86	366,738.28
Northern Maine Sanatorium	220,824.42	205,446.75
Pownal State School	852,720.16	768,290.13
Western Maine Sanatorium	255,706.92	234,624.29
Farms	—	202,667.70
	3,759,601.09	3,657,707.69
Correctional Institutions:		
State School for Boys	157,131.65	151,457.21
State School for Girls	166,737.47	169,396.86
State Reformatory for Men	158,410.15	158,350.54
State Reformatory for Women	141,157.36	147,688.44
Maine State Prison	360,865.07	325,374.46
Farms	—	173,556.01
	984,301.70	1,125,823.52
	4,990,863.83	5,002,512.46

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 347,567.00	\$ 9,985.23	\$ 274,671.00	\$ 5,896.00	\$ 51,821.79
14,306.00	—	13,994.00	312.00	—
1,999.00	—	1,999.00	—	—
363,872.00	9,985.23	290,664.00	6,208.00	51,821.79
867,177.00	(4.16)	570,200.00	8,197.59	257,928.15
336,000.00	118.00	128,000.00	10,000.00	211,031.00
52,925.00	—	46,925.00	(6,000.00)	2,632.66
63,550.00	—	63,550.00	—	—
3,160,300.00	114.00	1,100,000.00	(116,620.59)	1,878,515.43
825,000.00	—	825,000.00	40,000.00	—
578,000.00	—	578,000.00	—	—
78,014.00	7,461.00	74,798.00	(7,284.00)	1,802.43
49,906.00	—	48,970.00	4,936.00	—
—	—	—	—	—
7,000,612.00	1,610.55	2,610,000.00	250,312.00	4,636,069.62
—	—	—	20,000.00	—
669,990.00	—	659,110.00	383,780.00	20,540.68
92,000.00	—	92,000.00	(3,000.00)	—
1,200.00	—	1,200.00	—	—
13,774,674.00	9,299.39	6,797,753.00	584,321.00	7,008,519.97
27,411.00	—	26,787.00	(676.00)	44.50
34,950.00	—	34,950.00	—	—
18,497.00	—	18,497.00	1,300.00	—
—	—	—	—	6,608.05
80,858.00	—	80,234.00	624.00	6,652.55
100,934.00	—	93,075.00	3,059.00	7,838.49
55,403.00	—	54,155.00	1,248.00	75.00
156,337.00	—	147,230.00	4,307.00	7,913.49
1,059,497.00	837.80	1,025,649.00	31,668.00	2,379.62
915,329.00	—	876,859.00	47,070.00	15,228.31
433,776.00	9,731.31	413,590.00	(1,364.00)	8,700.55
219,182.00	—	210,346.00	4,836.00	5,642.42
905,724.00	5,893.90	886,425.00	(43,436.00)	3,837.26
242,091.00	1,147.44	231,996.00	20,318.00	2,245.48
—	—	—	—	—
3,775,599.00	17,610.45	3,644,865.00	59,092.00	38,033.64
155,163.00	486.00	150,933.00	3,744.00	1,968.65
169,540.00	5,192.55	163,438.00	(4,398.00)	2,504.92
149,577.00	—	145,633.00	12,744.00	33.15
141,315.00	—	136,787.00	3,978.00	392.36
321,881.00	1,100.00	312,831.00	45,190.00	1,744.07
—	—	—	—	—
937,476.00	6,778.55	909,622.00	61,258.00	6,643.15
4,950,270.00	24,389.00	4,781,951.00	125,281.00	59,242.83

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

	Amounts Available	
	1950	1949
EDUCATION AND LIBRARIES		
Education, Department of:		
Subsidies Paid to Cities and Towns:		
For Plans and Surveys	\$ 62,606.31	\$ 48,990.52
For Tuitions	234,361.86	233,458.14
For Teaching Positions	3,746,096.16	3,235,650.08
For School Census	532,056.00	509,987.46
For Conveyance in Lieu of Teaching Positions	210,663.77	193,047.12
For Temporary Residents	1,726.20	2,791.51
Administration	141,911.25	141,728.40
Aid to Academies	131,301.00	120,000.00
Normal and Training Schools:		
Farmington Teachers College	275,943.09	245,566.83
Farmington Teachers College—Reserve	5,327.54	4,327.54
Farmington Teachers College—Peter Mills Reserve ..	7,483.11	1,418.01
Gorham Teachers College	253,859.11	241,707.03
Gorham Teachers College—Reserve	11,367.29	10,417.29
Gorham Teachers College—Peter Mills Reserve	6,302.50	6,109.48
Washington Normal School	90,699.51	79,775.17
Washington Normal School—Reserve	3,840.69	6,350.63
Madawaska Training School	88,183.83	78,263.44
Madawaska Training School—Reserve	3,051.55	2,264.79
Presque Isle Normal School	95,406.94	94,151.11
Presque Isle Normal School—Reserve	7,017.62	8,648.94
Schooling of Children in Unorganized Territories	216,063.95	176,712.00
Superintendents of Towns Comprising School Unions	180,874.47	178,755.62
Vocational Education and Rehabilitation	342,980.40	300,203.41
Education of Orphans of Veterans	450.00	150.00
Special Education for Physically Handicapped Children ..	16,496.36	10,000.00
Secondary Education for Island Children	1,690.00	1,510.00
Board of Approval of Institutions Offering Specialized Training	442.21	308.61
Physical Education	—	31,661.82
Industrial Education	20,168.73	132,793.31
Equalization of Educational Opportunities	519,540.00	490,460.62
School Lunch—Administration	20,375.96	19,031.12
Sub-Total	7,228,287.41	6,606,240.00
Historian, State	2,169.83	2,217.52
Library, Maine State	77,483.54	67,184.00
Maritime Academy, Maine	75,000.00	115,000.00
University of Maine	762,176.00	892,953.00
University of Maine—Brunswick Campus	—	150,000.00
Anson Academy	—	10,000.00
Sub-Total	916,829.37	1,237,354.52
	8,145,116.78	7,843,594.52
RECREATION, PARKS, ETC.		
State Park Commission	114,235.41	120,650.14
Baxter State Park Commission	11,677.46	7,634.17
	125,912.87	128,284.31
INTEREST ON BONDED DEBT		
Maine Agricultural Bonds	900.00	1,350.00

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 59,100.00	\$ 46,924.96	—	—	\$ 15,681.35
230,000.00	—	\$ 230,000.00	\$ 4,361.86	—
3,357,500.00	—	3,200,000.00	546,096.16	—
510,000.00	—	510,000.00	22,056.00	—
185,000.00	—	185,000.00	25,663.77	—
3,000.00	—	3,000.00	(1,273.80)	—
146,040.00	—	139,711.00	1,784.91	415.34
120,000.00	—	120,000.00	11,301.00	—
303,096.00	—	81,841.00	3,562.21	190,539.88
5,325.00	4,327.54	1,000.00	—	—
1,418.00	1,418.01	—	6,065.10	—
248,614.00	—	109,254.00	6,790.66	137,814.45
11,000.00	10,367.29	1,000.00	—	—
10,000.00	6,109.48	—	193.02	—
91,364.00	—	45,284.00	2,446.80	42,968.71
5,000.00	2,840.69	1,000.00	—	—
86,145.00	137.84	52,214.00	2,423.04	33,408.95
3,300.00	2,051.55	1,000.00	—	—
96,892.00	—	40,192.00	2,326.66	52,888.28
8,300.00	6,017.62	1,000.00	—	—
185,362.00	—	179,780.00	35,932.74	351.21
183,000.00	—	183,000.00	(2,125.53)	—
308,932.00	1,869.27	144,347.00	37,813.78	158,950.35
750.00	—	750.00	(300.00)	—
15,000.00	—	15,000.00	1,496.36	—
2,000.00	—	2,000.00	(310.00)	—
750.00	—	750.00	(307.79)	—
—	—	37,500.00	(37,500.00)	—
15,000.00	—	135,000.00	(114,831.27)	—
515,193.00	—	500,000.00	4,346.55	15,193.45
20,531.00	—	19,650.62	725.34	—
6,727,612.00	82,064.25	5,939,273.62	558,737.57	648,211.97
2,500.00	1,669.83	500.00	—	—
77,165.00	198.54	74,981.00	2,184.00	120.00
75,000.00	—	75,000.00	—	—
762,176.00	—	762,176.00	—	—
—	—	—	—	—
—	—	—	—	—
916,841.00	1,868.37	912,657.00	2,184.00	120.00
7,644,453.00	83,932.62	6,851,930.62	560,921.57	648,331.97
108,081.00	391.16	86,437.00	1,934.00	25,473.25
11,080.00	122.32	12,064.00	(3,783.36)	3,274.50
119,161.00	513.48	98,501.00	(1,849.36)	28,747.75
900.00	—	—	900.00	—

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

	Amounts Available	
	1950	1949
MISCELLANEOUS		
Miscellaneous Acts and Resolves	\$ 13,041.50	\$ 6,741.04
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
To Highway Fund:		
State Police—Departmental Operations	73,961.00	59,757.00
Miscellaneous	—	216.25
To Other Special Revenue Funds:		
Fisheries and Game, Department of Inland	—	2,010.07
Maine Forestry District	4,251.36	1,699.00
Board of Bar Examiners	241.53	—
State Employment Service	20,000.00	20,000.00
Education	2,818.43	—
To Public Service Enterprises:		
Augusta State Airport	12,425.00	8,000.00
To Working Capital Funds:		
Education Surplus Property Pool	—	—
To Trust and Agency Funds:		
Maine State Retirement System—Pension Fund	1,239,791.00	990,370.00
Maine State Retirement System—Expense Fund	28,400.00	34,000.00
To Increase Trust Fund Earnings to Statutory Rates	40,204.00	31,136.72
To Establish Trust Fund for Maintenance of Cemetery Lot	250.00	—
	1,422,342.32	1,147,189.04
Total Available for Operating Expenditures	33,957,972.67	30,795,768.04
DEBT RETIREMENT		
Maine Agricultural Bonds	45,000.00	45,000.00
Total Available for Expenditures	\$34,002,972.67	\$30,840,768.04
(A) Reserve for Authorized Expenditures per Page 23		
Adjustments of Prior Years	\$229,773.70	28,041.05
Reserve for Authorized Expenditures per above	\$201,732.65	

DETAIL OF THIS YEAR				
Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 13,043.00	\$ 2,241.04	\$ 10,800.46	—	—
73,961.00	—	73,477.00	\$ 484.00	—
—	—	—	—	—
4,252.00	—	—	4,251.36	—
—	—	—	241.53	—
20,000.00	—	20,000.00	—	—
—	—	—	2,818.43	—
12,425.00	—	12,425.00	—	—
2,000.00	—	—	—	—
1,218,791.00	—	1,218,791.00	21,000.00	—
28,400.00	—	27,800.00	600.00	—
40,204.00	—	40,204.00	—	—
250.00	—	—	250.00	—
1,400,283.00	—	1,392,697.00	29,645.32	—
32,657,790.00	201,732.65	24,228,511.71	1,439,122.00	\$8,088,606.31
45,000.00	—	—	45,000.00	—
\$32,702,790.00	\$201,732.65 (A)	\$24,228,511.71	\$1,484,122.00	\$8,088,606.31

GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
YEARS ENDED JUNE 30

	Total	
	1950	1949
GENERAL ADMINISTRATION		
Accounts and Control, Bureau of	\$ 243,809.75	\$ 240,574.79
Attorney General, Department of	81,634.08	82,803.84
Audit, Department of	76,852.88	73,577.51
Executive, Department of	82,409.94	121,848.36
State Civil Defense and Public Safety Council	6,698.09	—
Finance Commissioner and Bureau of Budget	29,716.42	25,050.65
Legislative	29,565.89	376,917.64
Legislative Research Committee	37,639.76	18,296.65
Judicial	247,916.64	230,706.20
Personnel Board	36,938.96	30,920.75
Merit Award Board	3,068.09	—
Public Buildings, Superintendent of	190,283.91	186,395.31
Purchases, Bureau of	59,698.85	54,669.02
Secretary of State, Department of	50,159.25	64,337.55
Taxation, Bureau of	210,951.25	203,049.20
Travel Bureau	9,077.72	8,075.61
Treasurer of State, Department of	37,653.70	36,720.29
Interstate Cooperation, Commission for	2,662.07	2,352.60
Legislation, Commissioners of Uniform	565.12	498.80
	1,437,302.37	1,756,794.77
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General, Department of	269,771.02	331,938.21
Banks and Banking, Department of	83,111.15	81,519.55
Boxing Commission	5,392.88	4,476.71
Maine State Apprenticeship Council	510.69	968.85
War Veterans Services	66,362.04	63,056.83
World War Assistance	299,114.34	225,507.72
Fisheries and Game, Department of Inland (Search for Lost Persons)	1,408.88	152.15
Industrial Accident Commission	62,662.16	61,684.16
Insurance, Department of	32,616.97	27,792.61
Labor and Industry, Department of	48,878.59	35,455.78
State Police (Fingerprinting of School Children)	8,880.45	9,441.71
Public Utilities Commission	93,504.22	98,421.35
Racing Commission	19,392.94	18,132.56
Running Horse Racing Commission	6,277.44	—
General Law Pensions	32,035.25	32,372.08
Fire Insurance	81,301.23	61,273.09
Fidelity Insurance	2,879.52	2,879.52
	1,114,099.77	1,055,072.88
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture, Department of	612,295.00	465,915.20
Development Commission, Maine	288,066.14	249,479.53
Forestry, Department of	405,080.70	261,021.99
Sea and Shore Fisheries, Department of	185,787.79	196,837.06
Atlantic States Marine Fisheries Commission	1,499.57	1,297.63
	1,492,729.20	1,174,551.41
HEALTH AND SANITATION		
Health, Bureau of	326,620.92	281,473.97
Sanitary Water Board	11,961.05	11,532.30
Advisory Council for the Hospital Survey Act	1,771.50	1,364.82
	340,353.47	294,371.09

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 259,894.00	\$ 173,059.33	\$ 68,611.07	\$ 72.00	\$ 2,067.35	—
85,222.00	70,630.32	10,753.08	—	250.68	—
77,769.00	68,006.55	8,259.60	—	586.73	—
80,760.00	53,323.75	26,752.72	174.33	2,159.14	—
—	4,130.70	1,745.33	—	822.06	—
28,475.00	25,906.76	3,288.99	—	520.67	—
10,132.00	11,439.50	17,574.44	—	551.95	—
42,390.00	12,118.80	25,520.96	—	—	—
247,741.00	181,106.61	12,645.83	54,164.20	—	—
36,826.00	31,937.54	4,661.99	—	339.43	—
—	1,159.20	995.51	565.00	348.38	—
194,206.00	137,877.40	51,990.75	154.65	261.11	—
60,414.00	51,205.20	8,020.56	—	473.09	—
55,182.00	25,998.79	21,808.60	—	2,351.86	—
216,587.00	119,981.58	87,582.67	1,500.00	1,887.00	—
8,099.00	7,410.31	1,199.30	—	468.11	—
37,628.00	24,444.21	12,817.82	16.00	375.67	—
3,000.00	—	2,662.07	—	—	—
900.00	—	565.12	—	—	—
1,445,225.00	999,736.55	367,456.41	56,646.18	13,463.23	—
322,078.00	150,700.57	118,006.55	1,020.70	43.20	—
89,287.00	63,218.97	19,674.13	—	218.05	—
5,569.00	3,691.53	1,701.35	—	—	—
797.00	—	510.69	—	—	—
67,235.00	53,394.79	12,528.59	—	438.66	—
285,000.00	—	—	299,114.34	—	—
1,500.00	—	453.68	—	955.20	—
65,575.00	56,951.70	5,661.22	8.00	41.24	—
32,662.00	26,855.57	5,503.41	—	257.99	—
43,834.00	36,180.83	12,019.73	—	678.03	—
11,150.00	8,259.40	218.05	—	403.00	—
109,777.00	62,127.05	12,665.91	18,283.25	428.01	—
17,908.00	11,510.75	7,852.24	—	29.95	—
—	2,150.70	3,740.19	—	386.55	—
32,000.00	—	—	32,035.25	—	—
90,000.00	—	81,301.23	—	—	—
3,050.00	—	2,879.52	—	—	—
1,177,422.00	475,041.86	284,716.49	350,461.54	3,879.88	—
624,668.00	203,961.97	211,113.41	185,210.44	12,009.18	—
270,332.00	62,784.85	203,639.92	14,433.41	7,207.96	—
427,604.00	190,445.35	62,483.28	69,677.55	82,474.52	—
209,373.00	115,881.51	60,132.77	2,159.75	7,613.76	—
1,500.00	—	199.57	1,300.00	—	—
1,533,477.00	573,073.68	537,568.95	272,781.15	109,305.42	—
344,599.00	235,685.41	70,121.32	18,630.40	2,183.79	—
13,130.00	6,840.80	4,570.30	—	549.95	—
1,999.00	568.40	1,203.10	—	—	—
359,728.00	243,094.61	75,894.72	18,630.40	2,733.74	—

GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
YEARS ENDED JUNE 30

	Total	
	1950	1949
WELFARE AND CHARITIES		
Administration, Welfare	\$ 835,788.12	\$ 785,620.36
Blind, Aid to	345,127.00	287,115.50
Services for	42,896.42	47,945.13
Charitable Institutions	53,832.07	39,137.83
Children, Aid to Dependent	2,781,627.50	2,816,018.50
Board and Care of Neglected	864,992.33	844,370.83
Hospitals, Public and Private	578,000.00	578,000.00
Indians, Passamaquoddy	70,504.16	64,203.36
Penobscot	47,783.62	44,788.81
Indian Island to Old Town Ferry	—	450.10
Old Age Assistance, Benefits	7,479,820.71	5,750,474.41
Burials	18,042.50	59,046.86
Paupers, Support of State (Includes Jefferson Camp)	1,057,307.38	739,740.79
Pensions, Special	88,368.81	67,442.46
G. A. R. Department of Maine	1,200.00	1,200.00
	14,265,290.62	12,125,554.94
INSTITUTIONAL SERVICE		
Administration	19,735.93	25,383.62
Emergency Tuberculosis Service	19,049.57	26,570.83
Parole Board	17,761.73	16,623.68
Mackworth Island	2,911.57	—
	59,458.80	68,578.13
Charitable Institutions:		
Maine School for the Deaf	99,426.42	95,957.79
Military and Naval Children's Home	48,918.51	53,132.91
	148,344.93	149,090.70
State Hospitals and Sanatoriums:		
Augusta State Hospital	1,026,521.80	1,093,049.96
Bangor State Hospital	839,200.56	784,831.65
Central Maine Sanatorium	401,907.06	356,525.90
Northern Maine Sanatorium	206,494.05	202,465.78
Pownal State School	747,074.51	775,514.37
Western Maine Sanatorium	237,946.07	237,755.15
Farms	—	182,336.03
	3,459,144.05	3,632,478.84
Correctional Institutions:		
State School for Boys	136,582.09	151,059.77
State School for Girls	148,151.86	167,426.53
State Reformatory for Men	146,097.13	162,173.17
State Reformatory for Women	126,291.21	145,508.29
Maine State Prison	325,960.64	321,446.54
Farms	—	158,567.78
	883,082.93	1,106,182.08
	4,550,030.71	4,956,329.75
EDUCATION AND LIBRARIES		
Education, Department of:		
Subsidies Paid to Cities and Towns:		
For Plans and Surveys	30,475.36	2,065.56
For Tuitions	234,361.86	233,458.14
For Teaching Positions	3,746,096.16	3,235,650.08
For School Census	532,056.00	509,987.46
For Conveyance in Lieu of Teaching Positions	210,663.77	193,047.12
For Temporary Residents	1,726.20	2,791.51

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 863,643.00	\$ 671,420.20	\$ 163,088.23	\$ 376.32	\$ 903.37	—
336,000.00	—	—	345,127.00	—	—
52,925.00	—	829.12	42,067.30	—	—
58,550.00	—	—	53,832.07	—	—
3,097,500.00	—	—	2,781,627.50	—	—
825,000.00	—	9.98	864,982.35	—	—
578,000.00	—	—	578,000.00	—	—
78,014.00	18,694.06	11,694.75	34,385.94	5,729.41	—
49,906.00	7,163.52	11,330.07	28,914.21	375.82	—
—	—	—	—	—	—
6,993,338.00	10,576.80	1,845.52	7,467,398.39	—	—
—	—	—	18,042.50	—	—
240,710.00	16,900.10	53,416.84	986,034.40	956.04	—
92,000.00	—	—	88,368.81	—	—
1,200.00	—	—	1,200.00	—	—
13,266,786.00	724,754.68	242,214.51	13,290,356.79	7,964.64	—
26,025.00	17,255.94	2,479.99	—	—	—
32,450.00	—	18,189.59	—	859.98	—
18,497.00	11,085.00	6,676.73	—	—	—
—	2,470.00	434.62	—	6.95	—
76,972.00	30,810.94	27,780.93	—	866.93	—
100,934.00	66,067.97	32,076.84	—	1,281.61	—
55,403.00	22,227.36	26,064.48	344.95	281.72	—
156,337.00	88,295.33	58,141.32	344.95	1,563.33	—
1,059,497.00	561,756.00	450,037.08	478.90	14,249.82	—
915,329.00	456,716.80	365,168.69	923.99	16,391.08	—
433,776.00	194,932.46	199,883.52	92.91	6,998.17	—
219,182.00	110,872.65	94,274.00	—	1,347.40	—
905,724.00	362,053.22	377,630.88	1,344.28	6,046.13	—
242,091.00	124,310.80	111,116.15	—	2,519.12	—
—	—	—	—	—	—
3,775,599.00	1,810,641.93	1,598,110.32	2,840.08	47,551.72	—
155,163.00	68,946.10	65,522.96	506.00	1,607.03	—
169,540.00	76,104.63	70,246.80	47.75	1,752.68	—
149,577.00	65,986.60	79,338.16	18.75	753.62	—
141,315.00	67,229.89	56,304.79	24.00	2,732.53	—
321,881.00	132,858.87	189,855.45	10.00	3,236.32	—
—	—	—	—	—	—
937,476.00	411,126.09	461,268.16	606.50	10,082.18	—
4,946,384.00	2,340,874.29	2,145,300.73	3,791.53	60,064.16	—
21,100.00	—	1,016.88	29,458.48	—	—
230,000.00	—	—	234,361.86	—	—
3,357,500.00	—	—	3,746,096.16	—	—
510,000.00	—	—	532,056.00	—	—
185,000.00	—	—	210,663.77	—	—
3,000.00	—	—	1,726.20	—	—

GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
YEARS ENDED JUNE 30

	Total	
	1950	1949
EDUCATION AND LIBRARIES—(Continued)		
Administration	\$ 140,855.20	\$ 141,728.40
Aid to Academies	131,301.00	120,000.00
Normal and Training Schools:		
Farmington Teachers College	274,253.95	245,566.83
Farmington Teachers College Reserve	294.79	—
Gorham Teachers College	244,217.07	241,707.03
Gorham Teachers College Reserve	6,422.86	50.00
Washington Normal School	85,916.41	79,775.17
Washington Normal School Reserve	952.00	3,509.94
Madawaska Training School	88,160.23	78,263.44
Madawaska Training School Reserve	1,632.72	213.24
Presque Isle Normal School	92,282.41	94,151.11
Presque Isle Normal School Reserve	4,420.65	2,631.32
Schooling of Children in Unorganized Territories	181,737.44	176,712.00
Superintendents of Towns Comprising School Unions	180,874.47	178,755.62
Vocational Education and Rehabilitation	333,856.93	298,362.94
Education of Orphans of Veterans	450.00	150.00
Special Education for Physically Handicapped Children ..	16,496.36	10,000.00
Secondary Education for Island Children	1,690.00	1,510.00
Board of Approval of Institutions Offering Specialized Training	442.21	308.61
Physical Education	—	31,642.87
Industrial Education	20,168.73	132,793.31
Equalization of Educational Opportunities	519,540.00	490,460.62
School Lunch—Administration	20,375.96	19,031.12
Sub-Total	7,101,720.74	6,524,323.44
Historian, State	2,145.33	547.69
Library, Maine State	69,248.19	63,933.15
Maritime Academy, Maine	75,000.00	115,000.00
University of Maine	762,176.00	892,953.00
University of Maine—Brunswick Campus	—	150,000.00
Anson Academy	—	10,000.00
	908,569.52	1,232,433.84
	8,010,290.26	7,756,757.28
RECREATION, PARKS, ETC.		
State Park Commission	81,116.64	120,137.42
Baxter State Park Commission	10,780.54	7,451.45
	91,897.18	127,588.87
INTEREST ON BONDED DEBT		
Maine Agricultural Bonds	900.00	1,350.00
MISCELLANEOUS		
Miscellaneous Acts and Resolves	10,800.46	4,412.60
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
To Highway Fund:		
State Police—Departmental Operations	69,283.55	58,249.99
Miscellaneous	—	216.25
To Other Special Revenue Funds:		
Fisheries and Game, Department of Inland	—	2,010.07
Maine Forestry District	4,251.36	1,699.00
Board of Bar Examiners	241.53	—
State Employment Service	—	—
Education	2,818.43	—

DETAIL OF THIS YEAR

Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 144,224.00	\$ 105,463.87	\$ 34,300.80	—	\$ 1,090.53	—
120,000.00	—	—	\$ 131,301.00	—	—
291,834.00	169,776.80	102,543.98	167.16	1,766.01	—
2,000.00	—	208.99	—	85.80	—
244,177.00	146,234.60	90,262.23	—	7,720.24	—
8,000.00	—	2,509.19	—	3,913.67	—
87,081.00	53,619.22	31,466.48	—	830.71	—
2,500.00	—	—	—	952.00	—
85,545.00	48,268.07	39,442.39	—	449.77	—
1,000.00	—	1,432.72	—	200.00	—
96,892.00	50,264.36	38,726.03	8.50	3,283.52	—
1,450.00	—	357.80	—	4,062.85	—
185,362.00	61,622.52	116,263.84	3,849.10	1.98	—
183,000.00	154,472.33	26,402.14	—	—	—
300,462.00	131,089.65	38,775.78	158,679.15	5,312.35	—
750.00	—	—	450.00	—	—
15,000.00	—	—	16,496.36	—	—
2,000.00	—	—	1,690.00	—	—
750.00	40.00	402.21	—	—	—
—	—	—	—	—	—
15,000.00	—	—	20,168.73	—	—
515,193.00	—	—	519,540.00	—	—
20,531.00	16,529.80	3,846.16	—	—	—
6,629,351.00	937,381.22	527,957.62	5,606,712.47	29,669.43	—
2,000.00	—	2,145.33	—	—	—
77,165.00	38,452.67	18,860.71	10,816.78	1,118.03	—
75,000.00	—	—	75,000.00	—	—
762,176.00	—	—	762,176.00	—	—
—	—	—	—	—	—
—	—	—	—	—	—
916,341.00	38,452.67	21,006.04	847,992.78	1,118.03	—
7,545,692.00	975,833.89	548,963.66	6,454,705.25	30,787.46	—
83,562.00	48,365.95	20,809.97	69.00	11,871.72	—
10,612.00	7,098.92	2,046.64	8.00	1,626.98	—
94,174.00	55,464.87	22,856.61	77.00	13,498.70	—
900.00	—	900.00	—	—	—
13,043.00	—	1,000.00	9,800.46	—	—
73,961.00	—	69,283.55	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
4,252.00	—	4,251.36	—	—	—
—	—	241.53	—	—	—
20,000.00	—	—	—	—	—
—	—	2,818.43	—	—	—

GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
YEARS ENDED JUNE 30

	Total	
	1950	1949
To Public Service Enterprises:		
Augusta State Airport	\$ 12,425.00	\$ 8,000.00
To Working Capital Funds:		
Education Surplus Property Pool	—	—
To Trust and Agency Funds:		
Maine State Retirement System—Pension Fund	1,239,791.00	990,370.00
Maine State Retirement System—Expense Fund	28,049.82	29,768.80
To Increase Trust Fund Earnings to Statutory Rates	34,248.21	31,136.72
To Establish Trust Fund for Maintenance of Cemetery Lot	250.00	—
	1,391,358.90	1,121,450.83
Total Operating Expenditures	32,705,052.94	30,374,234.42
DEBT RETIREMENT		
Maine Agricultural Bonds	45,000.00	45,000.00
Total Expenditures	\$32,750,052.94*	\$30,419,234.42

* This statement does not include Expenditures of \$1,279,422.95 for the year ended June 30, 1950 and \$608,202.80 for the year ended June 30, 1949 charged against Appropriation from Unappropriated Surplus.

STATEMENT OF BONDED INDEBTEDNESS
YEAR ENDED JUNE 30

DESCRIPTION OF LOAN	Date of Original Issue	Interest Rate
GENERAL BONDED DEBT		
Serial Bonds		
Agricultural Bonds (Eradication of Bangs Disease)	February 1, 1943	1%

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 12,425.00	—	\$ 12,425.00	—	—	—
2,000.00	—	—	—	—	—
1,218,791.00	—	—	\$ 1,239,791.00	—	—
28,400.00	—	28,049.82	—	—	—
40,204.00	—	34,248.21	—	—	—
250.00	—	250.00	—	—	—
1,400,283.00	—	151,567.90	1,239,791.00	—	—
31,783,114.00	6,387,874.43	4,378,439.98	21,697,041.30	241,697.23	—
45,000.00	—	—	—	—	\$45,000.00
\$31,828,114.00	\$6,387,874.43	\$4,378,439.98	\$21,697,041.30	\$241,697.23	\$45,000.00

BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1950

Year Ending June 30	Maine Agricultural	
	Bond Maturities	Interest Maturities
1951	\$45,000.00	\$450
	\$45,000.00	\$450

Date of Maturity of Bond	Amount of Issue	Unmatured Debt Outstanding June 30, 1949	Current Transactions		Unmatured Debt Outstanding June 30, 1950
			New Bonds Issued	Matured or Called	
1947-1951 Inclusive	\$225,000.00	\$90,000.00	—	\$45,000.00	\$45,000.00
	\$225,000.00	\$90,000.00	—	\$45,000.00	\$45,000.00

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

	1950	1949
Personal Services		
Salaries and Wages	\$ 6,387,874.43	\$ 6,125,878.78
Other Current Expenditures		
Professional Fees and Special Services	240,587.78	306,438.00
Traveling Expenses	471,812.75	455,933.19
Operating State Owned Passenger Cars	8,167.39	10,889.57
Operating State Owned Motor Vehicles, Planes and Boats	46,415.15	47,394.12
Utility Services	246,271.96	229,327.68
Rents	73,333.14	82,148.34
Repairs	193,373.89	194,092.54
Insurance	111,144.25	86,860.05
General Operating Expenses	465,891.11	529,352.59
Foods	1,329,058.09	1,372,972.63
Fuels	384,615.85	453,710.99
Office Supplies	110,970.73	103,513.81
Clothing and Clothing Materials	101,701.03	106,109.26
Other Departmental and Institutional Supplies	442,618.96	437,254.02
Bond Interest	900.00	1,350.00
Contributions and Transfers to Other Funds	151,567.90	143,091.64
Total Other Current Expenditures	4,378,439.98	4,560,438.43
Grants, Subsidies and Pensions		
Grants to Federal Government	17,976.47	11,812.98
Grants to Cities, Towns and Counties	5,450,779.24	4,933,808.17
Grants to Public and Private Organizations	1,717,358.07	1,965,812.10
Grants to Individuals for Aid to Dependent Children	2,781,627.50	2,816,018.50
Grants to Individuals for Old Age Assistance	7,465,513.50	5,737,815.00
Grants to Individuals for Assistance and Relief	2,718,799.10	2,285,169.96
Miscellaneous Grants to Individuals	122,281.91	53,268.38
Pensions	1,422,705.51	1,141,191.00
Total Grants, Subsidies and Pensions	21,697,041.30	18,944,896.09
Capital Outlays		
Land or Land Rights	2,032.75	366.43
Buildings and Improvements	57,770.79	207,958.10
Equipment	181,893.69	193,792.78
Total Capital Outlays	241,697.23	402,117.31
Institutional Farms	—	340,903.81
Total Operating Expenditures	32,705,052.94	30,374,234.42
Debt Retirement	45,000.00	45,000.00
*Total Expenditures	\$32,750,052.94	\$30,419,234.42

* This statement does not include expenditures of \$1,279,422.95 for the year ended June 30, 1950, and \$608,202.80 for the year ended June 30, 1949, charged against Appropriation for Unappropriated Surplus.

GENERAL FUND
ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1950

Balance July 1, 1949		\$450,000.00
ATTORNEY GENERAL, DEPARTMENT OF		
To finance legislative salary increase	\$ 1,784.30	
EXECUTIVE, DEPARTMENT OF		
Fire Emergency and Information Committee	\$ 6,572.08	
To reimburse Washington County for Expenditures incurred in connection with the drowning of four persons	110.83	6,682.91
STATE CIVIL DEFENSE AND PUBLIC SAFETY AGENCY		
To carry out the provision of chapter 298 of Public Laws of 1949		15,000.00
TREASURER OF STATE, DEPARTMENT OF		
To finance legislative salary increase	167.95	
To finance a three year premium on Bond of Treasury Personnel instead of the usual annual premium	900.00	1,067.95
BOXING COMMISSION		
To finance legislative salary increase		420.88
VETERANS AFFAIRS, DIVISION OF		
To supplement regular appropriation for World War Assistance		14,264.34
LABOR AND INDUSTRY, DEPARTMENT OF		
To finance "Her Own Business" program	4,500.00	
Expenditures of State Board of Arbitration and Conciliation	572.71	5,072.71
RACING COMMISSION		
Expenses resulting from night harness racing		1,580.93
RUNNING HORSE RACE COMMISSION		
To provide funds for the operation of the Commission		7,200.00
AGRICULTURE, DEPARTMENT OF		
Improvements of State of Maine Building at Eastern States Exposition		3,500.00
MAINE DEVELOPMENT COMMISSION		
Insurance on leased automobile	93.61	
Additional requirements for erecting State of Maine Information Center	15,000.00	15,093.61
FORESTRY, DEPARTMENT OF		
Aid to Towns for Forest Fires		26,500.00
EDUCATION, DEPARTMENT OF		
To create the Surplus Food Distribution Pool	5,000.00	
Administration of Surplus Food Distribution Pool	55.62	5,055.62
Total Appropriation		103,223.25
Balance June 30, 1950 (Before Closing)		346,776.75
Add amount necessary to restore account to \$450,000.00 in accordance with chapter 26 Public Laws of 1945		103,223.25
Balance June 30, 1950		\$450,000.00



GENERAL FUND
 APPROPRIATIONS FROM UNAPPROPRIATED SURPLUS
 YEAR ENDED JUNE 30, 1950

	Reserve for Authorized Expenditures at Start of Year	From Surplus
Augusta State Hospital—Medical and Surgical Building	\$ 65,000.00	—
Augusta State Hospital—Dairy Barn	25,000.00	—
Department of Agriculture—Eradication of Bangs Disease	38,653.18	—
Bangor State Hospital—Building and Additions	361,446.67	—
Maine Post War Public Works Reserve—Planning	10,000.00	—
Augusta State Hospital—Construction	221,350.97	—
Providing Water Facilities for Passamaquoddy Indians at Pleasant Point	5,437.44	—
Pownal State School—Purchase of Boiler and Extension of Boiler House	38,000.00	—
Reformatory for Women—Construction of Farm Buildings	14,300.00	—
School for Boys—Heating Equipment	3,000.00	—
School for Girls—Heating Equipment	7,000.00	—
School for Deaf—Repairs and Improvements	3,900.00	—
Military and Naval Children's Home—Laundry Equipment	2,800.00	—
Pownal State School—X-Ray Unit	8,000.00	—
Reformatory for Men—Equipment	8,000.00	—
Reclassification and Compensation Survey	—	\$ 35,000.00
Northern Maine Sanatorium—Employees' Dormitory	—	20,000.00
Maine State Prison—Construction	—	125,000.00
Lee Academy	—	25,000.00
Erskine Academy	—	25,000.00
Reimbursing Certain Towns for Forest Fire Losses of 1947	—	75,900.00
Pauper Claims	—	12,620.15
State Military Defense Commission—Armories and Community Centers	—	200,000.00
Quoddy—Preliminary Investigation	—	30,000.00
Scholarship Fund for Normal Schools and Teachers Colleges	—	50,000.00
Old Town—Indian Island Bridge Construction	—	165,000.00
Topographic Mapping of Maine	—	10,000.00
Salary Increase—Cost of Living	—	325,000.00
Emergency Supplemental Appropriation—Special Session February, 1950	—	1,052,400.00
Completion and Printing of a Digest of the Opinions of Law Courts	—	12,000.00
Teachers' Pensions	—	21,000.00
Development of State Park Facilities	—	93,475.00
State Police Barracks—Penobscot County	—	50,000.00
Bangor State Hospital—Repairs and Construction	—	200,000.00
Baxter State Park—Development and Improvement	—	12,000.00
Survey of Closed Clam Areas	—	—
State of Maine Information Center—Land, Building and Equipment	—	60,000.00
Atlantic Sea Run Salmon Commission	—	15,000.00
Trust Fund—Restoration	—	44,681.04
Forest Fire Prevention and Control in Organized Towns	—	83,100.00
Establishing Working Capital for Institutional Farms	—	50,000.00
Pollen and Fungus Survey	—	15,000.00
University of Maine—Construct and Equip Pathology Laboratory	—	135,000.00
Totals	\$871,888.26	\$2,942,176.19 (A)

(A) An additional appropriation of \$2,000,000.00, as authorized by the Legislature, was set aside as a Reserve for Operating Capital.

(B) Transfer to General Fund Operations	\$1,484,122.00
Transfer to Highway Fund	165,000.00
Transfer to Working Capital Funds	42,000.00
Transfer to Trust and Agency Funds	44,681.04
Total Transfers	<u>\$1,735,803.04</u>

Appropriations						Balance June 30, 1950	
From Post War Reserve	By Governor and Council	Other Receipts	Total Available	Transfer to Various Funds	Expenditures	Carried	Lapsed to Unappropriated Surplus
—	—	—	\$ 65,000.00	—	\$ 64,999.99	—	\$.01
—	—	—	25,000.00	—	11,727.27	\$ 13,272.73	—
—	—	—	38,653.18	—	15,189.84	23,463.34	—
—	—	—	361,446.67	—	355,122.09	6,324.58	—
—	—	—	10,000.00	—	—	10,000.00	—
—	—	\$ 94,179.31	375,530.28	—	277,024.02	98,506.26	—
—	—	—	5,437.44	—	4,392.32	1,045.12	—
—	—	—	38,000.00	—	41.80	37,958.20	—
—	—	—	14,300.00	—	—	14,300.00	—
—	—	—	3,000.00	—	90.00	2,910.00	—
—	—	—	7,000.00	—	142.48	6,857.52	—
—	—	—	3,900.00	—	2,494.01	—	1,405.99
—	—	—	2,800.00	—	1,972.43	827.57	—
—	—	—	8,000.00	—	—	8,000.00	—
—	—	—	8,000.00	—	—	8,000.00	—
—	—	—	35,000.00	—	10,000.00	25,000.00	—
—	—	—	20,000.00	—	—	20,000.00	—
—	—	—	125,000.00	—	18.00	124,982.00	—
—	—	—	25,000.00	—	25,000.00	—	—
—	—	—	25,000.00	—	25,000.00	—	—
—	—	—	75,900.00	—	75,900.00	—	—
—	—	—	12,620.15	—	12,620.15	—	—
—	—	90,000.00	290,000.00	—	52,002.94	237,997.06	—
—	—	—	30,000.00	—	—	30,000.00	—
—	—	—	50,000.00	—	19,393.90	30,606.10	—
—	—	—	165,000.00	165,000.00	—	—	—
—	—	—	10,000.00	10,000.00	—	—	—
—	—	—	325,000.00	317,622.00	—	—	7,378.00
—	—	—	1,052,400.00	1,052,400.00	—	—	—
—	—	—	12,000.00	—	70.00	11,930.00	—
—	—	—	21,000.00	21,000.00	—	—	—
—	—	—	93,475.00	—	73,419.98	20,055.02	—
—	—	—	50,000.00	—	41,136.51	8,863.49	—
—	—	—	200,000.00	—	13,831.09	186,168.91	—
—	—	—	12,000.00	—	12,000.00	—	—
25,000.00	—	—	25,000.00	—	9,257.17	15,742.83	—
—	15,000.00	—	75,000.00	—	13,713.41	61,236.59	—
—	—	—	15,000.00	—	12,863.55	2,124.05	12.40
—	—	—	44,681.04	44,681.04	—	—	—
—	—	—	83,100.00	83,100.00	—	—	—
—	—	—	50,000.00	42,000.00	—	8,000.00	—
—	—	—	15,000.00	—	15,000.00	—	—
—	—	—	135,000.00	—	135,000.00	—	—
\$25,000.00	\$15,000.00	\$184,179.31	\$4,038,243.76	\$1,735,803.04 (B)	\$1,279,422.95	\$1,014,221.37	\$8,796.40

HIGHWAY FUND

By Law all activities of the Highway Department, the Motor Vehicle Division and 90% of State Police administration are financed from the General Highway Fund. All revenue from the registration of motor vehicles, licensing of operators, gasoline tax and certain other items are credited to the General Highway Fund. The Legislature allocates the General Highway Fund to the various activities financed from it. The unappropriated general highway fund surplus may be apportioned by the state highway commission for certain limited purposes on approval of the Governor and Council. Highway allocations are supplemented by revenues earmarked for specific purposes.

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HIGHWAY FUND

Revenues

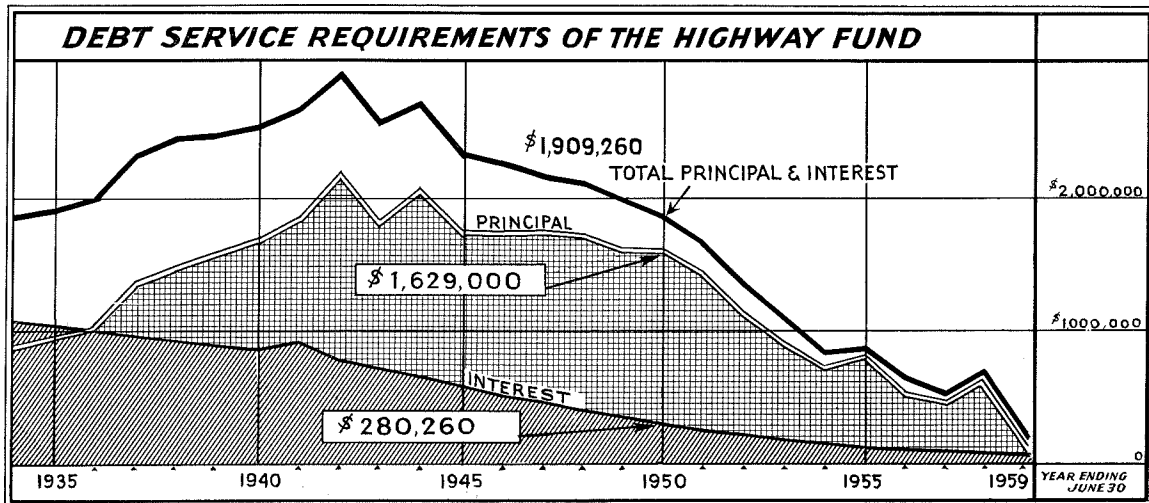
As reflected for the past several years, revenues of the Highway Fund continued upward. During the 1949-1950 fiscal year an increase of \$1,721,157.99 was shown over those of the previous year. Increases of \$490,486.37 in gasoline tax, \$335,118.05 in motor vehicle registrations and drivers' licenses, and \$1,088,519.97 in Federal grants were noted. Contributions from cities, towns and counties decreased \$245,925.22.

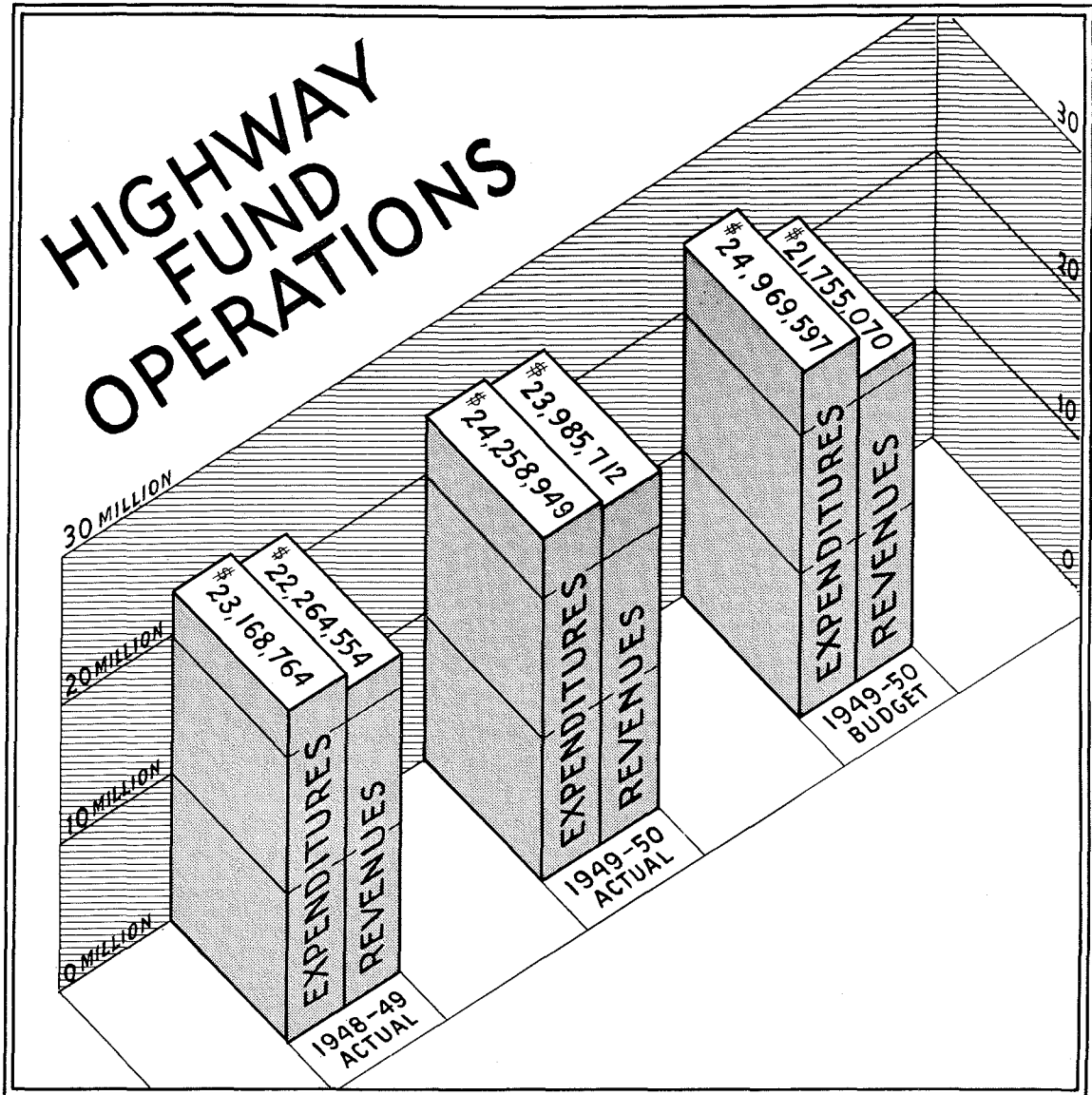
Expenditures

An increase of \$1,090,184.49 was shown in expenditures over those of the 1948-1949 year. Highway construction costs were \$1,786,073.86 more than during 1948-1949 and snow removal increased \$377,798.37. However, decreases of \$1,196,592.36 in highway maintenance, \$100,637.57 in bridge construction and \$51,723.00 in debt requirements were shown.

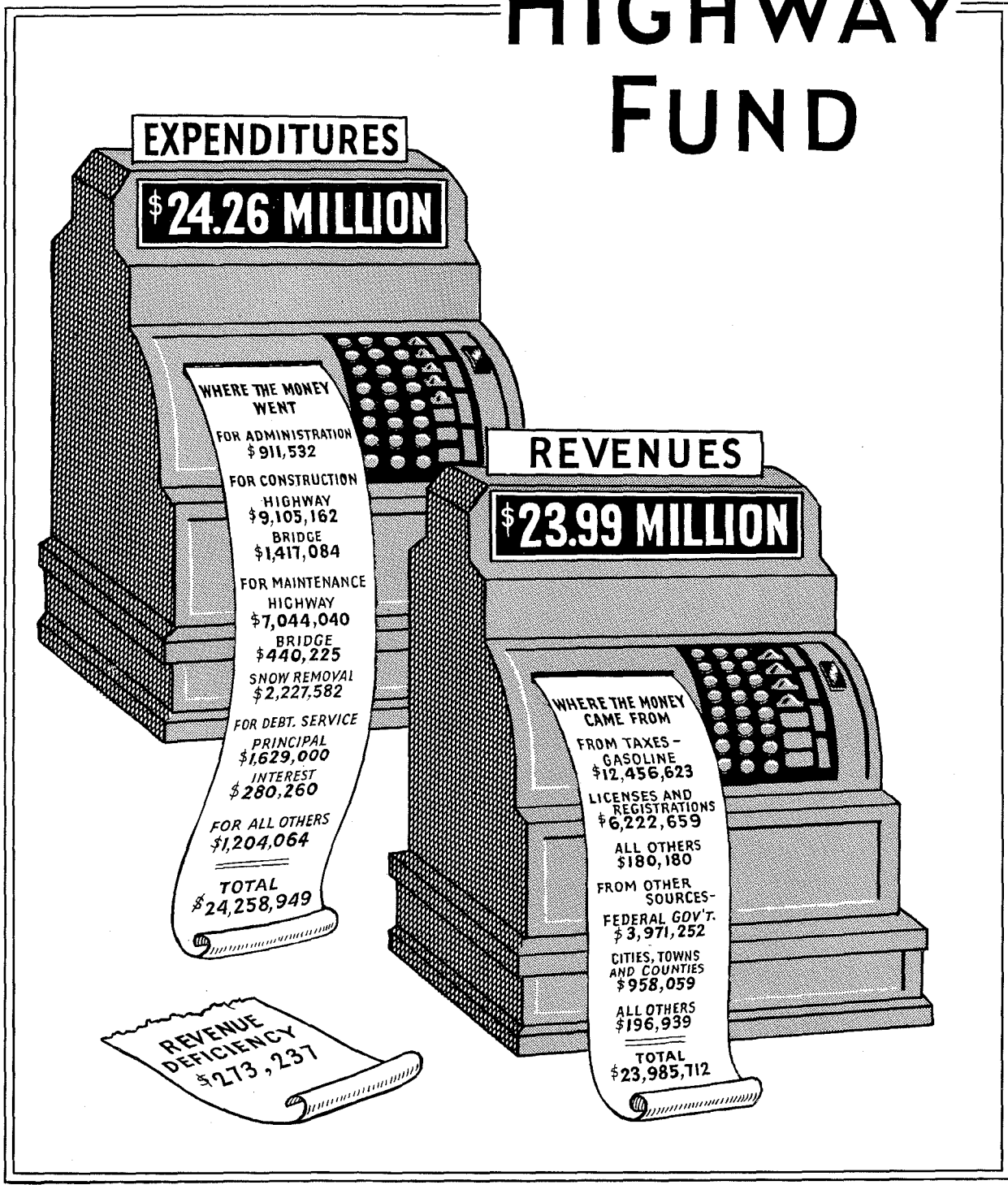
Surplus

The Highway Fund Surplus at June 30, 1950, was \$1,737,296.87 compared with \$1,270,884.32 at June 30, 1949. The major factors in this change were decreases in the reserves of \$571,897.88, non-revenue receipts of \$165,000.00 and an excess of expenditures over revenue of \$273,237.06.





HIGHWAY FUND



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

	1950	1949
REVENUES		
Gasoline Tax	\$12,456,622.82	\$11,966,136.45
Use Fuel Tax	39,430.23	21,825.25
Motor Carrier Tax	26,763.21	43,965.98
Motor Vehicle Registrations and Drivers' Licenses	6,222,659.27	5,887,541.22
Other Taxes	113,986.21	112,446.73
From Federal Government	3,971,252.32	2,882,732.35
From Cities, Towns and Counties	958,058.84	1,203,984.06
Service Charges for Current Services	49,869.34	43,676.31
Other Revenues	77,785.78	43,693.08
Contributions and Transfers:		
From General Fund	69,283.55	58,466.24
From Other Special Revenue Funds	—	83.81
From Working Capital Funds	—	2.10
Total Revenues	23,985,711.57	22,264,553.58
EXPENDITURES		
General Administration	911,532.14	816,846.82
Protection of Persons and Property	801,653.06	644,766.20
Highways and Bridges:		
Highway Construction	9,105,161.45	7,319,087.59
Bridge Construction	1,417,083.60	1,517,721.17
Highway Maintenance	7,044,039.62	8,240,631.98
Bridge Maintenance	440,224.60	455,325.89
Snow Removal and Sanding	2,227,582.30	1,849,783.93
Other	142,514.90	148,456.64
	20,376,606.47	19,531,007.20
Interest on Bonded Debt	280,260.50	331,983.50
Contributions and Transfers:		
To General Fund	100,240.61	81,872.55
To Other Special Revenue Funds	2,791.85	2,933.06
To Public Service Enterprises	—	2,000.00
To Trust and Agency Funds	156,864.00	128,354.81
Total Operating Expenditures	22,629,948.63	21,539,764.14
Debt Retirement	1,629,000.00	1,629,000.00
Total Expenditures	24,258,948.63	23,168,764.14
Excess of Expenditures over Revenues	273,237.06	904,210.56
NON-REVENUE RECEIPTS		
Transfer from:		
General Fund — Appropriation from Unappropriated Surplus	165,000.00	—
	\$ 108,237.06	\$ 904,210.56

HIGHWAY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1950	1949
ASSETS		
Cash	\$ 3,130,168.49	\$ 2,338,487.70
Short Term U. S. Government Securities	2,000,583.53	3,025,035.29
Accounts Receivable:		
Tax Accounts	16.82	2,902.56
Other	529,607.56	403,161.09
	529,624.38	406,063.65
Less—Reserve for Losses	874.81	—
Net Total Receivables	528,749.57	406,063.65
Due from Other Funds	75,000.00	75,000.00
Working Capital Advances to Other Funds	542,500.00	642,500.00
Other Assets	—	2,738.79
Encumbered Future Tax Revenue to Retire Bonded Indebtedness (Contra)	6,622,500.00	8,251,500.00
Total Assets	\$12,899,501.59	\$14,741,325.43
LIABILITIES		
Accounts Payable	\$ 145,790.01	\$ 217,917.99
Other Current Liabilities	18,842.50	54,077.50
Total Current Liabilities	164,632.51	271,995.49
Bonds Payable (Contra)	6,622,500.00	8,251,500.00
Total Liabilities	\$ 6,787,132.51	\$ 8,523,495.49
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	3,832,572.21	4,304,445.62
For Working Capital Advances	542,500.00	642,500.00
Surplus Account:		
General Highway Fund	1,737,296.87	1,270,884.32
Total Liabilities, Reserves and Surplus	\$12,899,501.59	\$14,741,325.43

The bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$378,000 constitute a contingent liability to be paid either from Bridge Operations or General Highway Fund.

This Balance Sheet does not reflect the amount to be refunded to the General Highway Fund, from tolls collected on the Augusta Toll Bridge. Final figures were not available at the time Balance Sheet was prepared.

HIGHWAY FUND
ANALYSIS OF SURPLUS
YEARS ENDED JUNE 30

	1950	1949
BALANCE AT START OF YEAR	\$ 1,270,884.32	\$ 1,897,145.40
Adjustments of Previous Years' Transactions	2,751.73	1,031.58
	1,273,636.05	1,898,176.98
Additions:		
Decrease in Reserves:		
For Authorized Expenditures	471,897.88	276,917.90
For Working Capital	100,000.00	—
	571,897.88	276,917.90
Deductions:		
Excess of Expenditures over Revenues:		
Total Expenditures (See Page 61)	24,258,948.63	23,168,764.14
Less—Revenue (See Page 61)	23,985,711.57	22,264,553.58
Excess of Expenditures over Revenues	273,237.06	904,210.56
Non-Revenue Receipts:		
Transfer from General Fund Appropriations from Unappropriated Surplus	165,000.00	—
	108,237.06	904,210.56
BALANCE AT END OF YEAR	\$ 1,737,296.87	\$ 1,270,884.32

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1950	1949
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Page 65)	\$21,755,070.00	\$18,404,179.00
Estimated Expenditures (See Page 67)	24,969,597.00	19,806,488.00
	(3,214,527.00)	(1,402,309.00)
Revenues in Excess of Estimated Revenues:		
Actual Revenues (See Page 65)	23,985,711.57	22,264,553.58
Estimated Revenues (See Page 65)	21,755,070.00	18,404,179.00
	2,230,641.57	3,860,374.58
Total Additions Through Revenues	(983,885.43)	2,458,065.58
Expenditures in Excess of Estimates		
Actual Expenditures (See Page 67)	24,258,948.63	23,168,764.14
Estimated Expenditures (See Page 67)	24,969,597.00	19,806,488.00
	(710,648.37)	3,362,276.14
Excess of Expenditures over Revenues Transferred to Surplus	\$ 273,237.06	\$ 904,210.56

HIGHWAY FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

	Total
	1950
REVENUES	
Taxes:	
Property Taxes:	
Non-Resident Excise Taxes	\$ 4,127.74
Selective Sales Taxes:	
Use Fuel Tax	39,430.23
Gasoline Tax (Net)	12,456,622.82
Other Taxes on Specific Businesses or Occupations:	
Beano Licenses	3,011.81
Use Fuel Licenses	57.00
Motor Trucks Application Fees	61,045.50
Outdoor Advertising Permits	18,764.00
Motor Carrier Tax	26,763.21
Motor Vehicle Registrations and Drivers' Licenses:	
Registrations, Drivers' Licenses and Operators' Examination Fees	6,222,659.27
Other Taxes	26,980.16
Fines, Forfeits and Penalties	33,720.32
Revenue from Use of Money and Property	5,231.52
Revenue from Other Agencies:	
From Federal Government	3,971,252.32
From Cities, Towns and Counties	958,058.84
Other	38,368.94
Service Charges for Current Services	49,869.34
Contributions and Transfers from Other State Funds:	
From General Fund	69,283.55
From Other Special Revenue Funds	—
From Working Capital Funds	—
Sales and Compensation for Loss of Properties	465.00
Total Revenues	\$23,985,711.57

SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 1950

	General Administration	Protection of Persons and Property
Reserve for Authorized Expenditures at Start of Year	\$ 120,971.99	\$ 45,438.71
Appropriations	681,490.00	719,146.00
Earmarked Revenues	96,590.74	139,538.18
Interdepartmental Transfers	49,148.00	(3,317.58)
Total Available	948,200.73	900,805.31
Expenditures	911,532.14	801,653.06
Unexpended Balances Lapsed	601.33	53,139.31
Reserve for Authorized Expenditures (Carrying Balances)	\$ 36,067.26	\$ 46,012.94
Reserve for Authorized Expenditures at June 30, 1949 per Page 62	\$4,304,445.62	
Adjustment of Reserve	24.47	
Reserve as Above	\$4,304,470.09	

Total	Detail of This Year		
	1949	Budget	Available for Appropriation
\$ 3,344.38	\$ 3,500.00	\$ 4,127.74	—
21,825.25	20,600.00	39,430.23	—
11,966,136.45	12,000,135.00	12,456,622.82	—
2,710.33	3,837.00	—	\$ 3,011.81
11.00	—	57.00	—
50,329.25	49,410.00	—	61,045.50
16,970.45	15,000.00	18,764.00	—
43,965.98	19,000.00	26,763.21	—
5,887,541.22	5,856,750.00	6,201,132.27	21,527.00
39,081.32	28,000.00	26,980.16	—
28,282.31	26,345.00	30,015.82	3,704.50
14,836.27	10,065.00	5,231.52	—
2,882,732.35	3,080,000.00	—	3,971,252.32
1,203,984.06	535,000.00	—	958,058.84
—	—	1,008.94	37,360.00
43,676.31	33,951.00	32,320.03	17,549.31
58,466.24	73,477.00	—	69,283.55
83.81	—	—	—
2.10	—	—	—
574.50	—	—	465.00
\$22,264,553.58	\$21,755,070.00	\$18,842,453.74	\$5,143,257.83

Highways and Bridges	Interest on Bonded Debt	Contributions and Transfers to Other Funds	Total Operating Revenues and Expenditures	Debt Retirement	Total
\$ 4,138,059.39	—	—	\$ 4,304,470.09	—	\$ 4,304,470.09
15,050,059.81	\$280,261.00	\$247,507.00	16,978,463.81	\$1,629,000.00	18,607,463.81
4,907,128.91	—	—	5,143,257.83	—	5,143,257.83
105,852.00	—	13,317.58	165,000.00	—	165,000.00
24,201,100.11	280,261.00	260,824.58	26,591,191.73	1,629,000.00	28,220,191.73
20,376,606.47	280,260.50	259,896.46	22,629,948.63	1,629,000.00	24,258,948.63
74,001.63	.50	928.12	128,670.89	—	128,670.89
\$ 3,750,492.01	—	—	\$ 3,832,572.21	—	\$ 3,832,572.21

HIGHWAY FUND
COMPARATIVE STATEMENT OF APPROPRIATIONS AND OTHER AMOUNTS AVAILABLE TO DEPARTMENTS
YEARS ENDED JUNE 30

	1950	1949	Budget	Reserve for Authorized Expenditures Start of Year	Detail of This Year		
					Appropriations	Transfers	Earmarked Revenues
GENERAL ADMINISTRATION							
Highway Administration ...	\$ 339,569.72	\$ 258,843.07	\$ 241,650.00	—	\$ 341,000.00	\$ (3,112.21)	\$ 1,681.93
Highway Planning Survey ...	164,397.19	154,684.82	144,000.00	31,431.64	—	62,260.21	70,705.34
Secretary of State — Motor Vehicle Division	444,233.82	534,274.54	414,890.00	89,540.35	330,490.00	—	24,203.47
Topographic Mapping	—	—	—	—	10,000.00	(10,000.00)	—
	948,200.73	947,802.43	800,540.00	120,971.99	681,490.00	49,148.00	96,590.74
PROTECTION OF PERSONS AND PROPERTY							
State Police	791,150.07	619,294.07	796,460.00	924.47	719,146.00	(3,317.58)	74,397.18
Public Utilities Commission— Regulation of Motor Truck Carriers	109,655.24	84,717.81	94,040.00	44,514.24	—	—	65,141.00
	900,805.31	704,011.88	890,500.00	45,438.71	719,146.00	(3,317.58)	139,538.18
HIGHWAYS AND BRIDGES							
Compensation for Injuries ...	50,000.00	49,700.00	50,000.00	—	50,000.00	—	—
Special Resolves	229,074.24	231,350.81	282,000.00	122,539.25	185,059.81	(78,947.46)	422.64
Highway Construction	11,343,975.19	10,245,905.81	9,885,000.00	2,926,818.22	4,230,000.00	37,761.99	4,149,394.98
Bridge Construction	2,597,168.74	2,465,501.00	1,880,000.00	947,779.83	800,000.00	229,415.04	619,973.87
Highway Maintenance	7,219,065.13	8,373,116.42	7,115,000.00	116,797.96	7,190,000.00	(100,106.38)	12,373.55
Snow Removal and Sanding	2,270,868.67	1,856,420.54	1,985,000.00	—	2,150,000.00	—	120,868.67
Bridge Maintenance	490,948.14	479,450.02	467,700.00	24,124.13	445,000.00	17,728.81	4,095.20
	24,201,100.11	23,701,444.60	21,664,700.00	4,138,059.39	15,050,059.81	105,852.00	4,907,128.91
INTEREST ON BONDED DEBT							
Highway and Bridge Bonds ...	280,261.00	375,145.00	280,261.00	—	280,261.00	—	—
CONTRIBUTIONS AND TRANS- FERS TO OTHER FUNDS							
To General Fund	100,110.58	106,943.81	97,893.00	—	86,793.00	13,317.58	—
To Other Special Revenue Funds	3,850.00	3,500.00	3,850.00	—	3,850.00	—	—
To Public Service Enterprises	—	2,000.00	—	—	—	—	—
To Trust and Agency Funds	156,864.00	128,354.81	156,714.00	—	156,864.00	—	—
	260,824.58	240,798.62	258,457.00	—	247,507.00	13,317.58	—
Total Available for Oper- ating Expenditures ...	26,591,191.73	25,969,202.53	23,894,458.00	4,304,470.09	16,978,463.81	165,000.00	5,143,257.83
DEBT RETIREMENT							
Highway and Bridge Bonds	1,629,000.00	1,629,000.00	1,629,000.00	—	1,629,000.00	—	—
Total Available for Ex- penditures	\$28,220,191.73	\$27,598,202.53	\$25,523,458.00	\$4,304,470.09	\$18,607,463.81 (A)	\$165,000.00	\$5,143,257.83

(A) Per revision by Highway Commission with the approval of the Governor and Council as authorized by Chapter 208, Private and Special Laws of 1949.

HIGHWAY FUND
COMPARATIVE STATEMENT OF EXPENDITURES
YEARS ENDED JUNE 30

	1950	1949	Budget
GENERAL ADMINISTRATION			
Highway Administration	\$ 339,350.72	\$ 257,021.14	\$ 241,650.00
Highway Planning Survey	133,921.68	123,253.18	120,000.00
Secretary of State—Motor Vehicle Division	438,259.74	436,572.50	414,890.00
	911,532.14	816,846.82	776,540.00
PROTECTION OF PERSONS AND PROPERTY			
State Police	752,478.76	604,562.63	779,199.00
Public Utilities Commission—Regulation of Motor Truck Carriers	49,174.30	40,203.57	43,440.00
	801,653.06	644,766.20	822,639.00
HIGHWAYS AND BRIDGES			
Compensation for Injuries	42,249.06	39,645.08	50,000.00
Special Resolves	100,265.84	108,811.56	220,000.00
Highway Construction	9,105,161.45	7,319,087.59	9,585,000.00
Bridge Construction	1,417,083.60	1,517,721.17	1,780,000.00
Highway Maintenance	7,044,039.62	8,240,631.98	7,115,000.00
Snow Removal and Sanding	2,227,582.30	1,849,783.93	1,985,000.00
Bridge Maintenance	440,224.60	455,325.89	467,700.00
	20,376,606.47	19,531,007.20	21,202,700.00
INTEREST ON BONDED DEBT			
Highway and Bridge Bonds	280,260.50	331,983.50	280,261.00
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS			
To General Fund	100,240.61	81,872.55	97,893.00
To Other Special Revenue Funds	2,791.85	2,933.06	3,850.00
To Public Service Enterprises	—	2,000.00	—
To Trust and Agency Funds	156,864.00	128,354.81	156,714.00
	259,896.46	215,160.42	258,457.00
Total Operating Expenditures	22,629,948.63	21,539,764.14	23,340,597.00
DEBT RETIREMENT			
Highway and Bridge Bonds	1,629,000.00	1,629,000.00	1,629,000.00
Total Expenditures	\$24,258,948.63	\$23,168,764.14	\$24,969,597.00

HIGHWAY FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
YEARS ENDED JUNE 30

	Reserve for Authorized Expenditures (Carrying Balances)		Unexpended Balances Lapsed	
	1950	1949	1950	1949
GENERAL ADMINISTRATION				
Highway Administration	—	—	\$ 219.00	\$ 1,821.93
Highway Planning Survey	\$ 30,475.51	\$ 31,431.64	—	—
Secretary of State — Motor Vehicle Division ...	5,591.75	89,540.35	382.33	8,161.69
	36,067.26	120,971.99	601.33	9,983.62
PROTECTION OF PERSONS AND PROPERTY				
State Police	10,532.00	900.00	28,139.31	13,831.44
Public Utilities Commission—Regulation of Motor Truck Carriers	35,480.94	44,514.24	25,000.00	—
	46,012.94	45,414.24	53,139.31	13,831.44
HIGHWAYS AND BRIDGES				
Compensation for Injuries	—	—	7,750.94	10,054.92
Special Resolves	128,808.40	122,539.25	—	—
Highway Construction	2,238,813.74	2,926,818.22	—	—
Bridge Construction	1,180,085.14	947,779.83	—	—
Highway Maintenance	152,061.19	116,797.96	22,964.32	15,686.48
Snow Removal and Sanding	—	—	43,286.37	6,636.61
Bridge Maintenance	50,723.54	24,124.13	—	—
	3,750,492.01	4,138,059.39	74,001.63	32,378.01
INTEREST ON BONDED DEBT				
Highway and Bridge Bonds	—	—	.50	43,161.50
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS				
To General Fund	—	—	—	25,071.26
To Other Special Revenue Funds	—	—	928.12	566.94
	—	—	928.12	25,638.20
Total	\$3,832,572.21	\$4,304,445.62	\$128,670.89	\$124,992.77

BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1950

Year Ending June 30	Total Debt Service	Bond Maturities	Interest Maturities
1951	\$1,658,538.00	\$1,429,000.00	\$229,538.00
1952	1,304,078.00	1,119,000.00	185,078.00
1953	1,091,100.00	944,000.00	147,100.00
1954	832,840.00	719,000.00	113,840.00
1955	891,730.00	811,500.00	80,230.00
1956	554,000.00	500,000.00	54,000.00
1957	436,000.00	400,000.00	36,000.00
1958	616,000.00	600,000.00	16,000.00
1959	102,000.00	100,000.00	2,000.00
Total	\$7,486,286.00	\$6,622,500.00	\$863,786.00

HIGHWAY FUND
REVENUE STATISTICS
YEARS ENDED JUNE 30

	1950	1949	1948	1947
GASOLINE TAX ASSESSMENTS				
July	\$ 1,395,963.47	\$ 1,369,132.55	\$ 1,263,070.19	\$ 809,866.06
August	1,460,744.38	1,363,165.33	1,319,003.46	814,753.01
September	1,222,141.17	1,192,118.02	1,104,494.31	669,108.76
October	1,148,386.64	1,098,785.67	1,114,714.17	693,811.21
November	1,012,073.09	993,173.80	935,080.14	604,917.96
December	958,972.25	952,543.67	925,684.57	527,795.85
January	841,627.45	787,198.14	785,638.94	505,252.18
February	814,365.65	772,431.50	726,909.69	454,221.23
March	910,857.48	841,851.61	843,647.71	518,292.23
April	937,151.49	930,028.16	900,267.87	543,970.81
May	1,186,298.87	1,118,965.98	1,030,441.31	826,027.86
June	1,271,907.68	1,207,621.29	1,152,895.84	905,197.93
Total	13,160,489.62	12,627,015.72	12,101,848.20	7,873,215.09
AUTOMOBILE REGISTRATIONS				
July	89,812.65	98,567.62	89,098.25	88,135.25
August	55,787.23	55,923.23	59,357.70	59,336.67
September	75,892.81	72,552.56	73,201.80	61,131.40
October	111,744.52	63,219.73	127,605.24	47,490.63
November	92,083.98	76,912.81	74,800.13	74,850.76
December	351,715.55	328,018.96	417,368.54	277,054.71
January	619,977.21	358,089.81	502,392.97	381,737.40
February	2,454,330.23	2,629,549.10	2,299,233.37	2,082,523.98
March	781,053.89	766,993.23	627,136.29	674,439.66
April	280,426.98	266,262.72	270,508.74	223,033.20
May	221,835.91	182,165.22	160,205.25	152,342.60
June	165,375.53	128,901.06	132,862.03	120,992.28
Total	5,300,036.49	5,027,156.05	4,833,770.31	4,243,068.54
AUTOMOBILE DRIVERS' LICENSES				
July	10,390.00	11,311.00	11,727.50	13,088.00
August	9,378.00	8,943.25	8,870.00	10,352.00
September	7,050.00	7,178.00	8,206.00	7,533.00
October	9,600.00	5,166.00	12,224.00	5,833.00
November	19,196.00	11,967.00	14,284.00	10,206.00
December	385,792.00	387,596.00	360,462.00	290,697.75
January	132,031.50	121,263.75	114,529.00	167,289.00
February	19,996.00	18,837.00	22,921.00	28,405.75
March	19,395.75	20,446.00	23,615.00	26,932.00
April	17,888.00	18,726.00	22,230.75	21,738.00
May	18,469.50	16,204.00	15,362.00	16,994.00
June	16,585.75	14,912.00	15,193.75	14,714.00
Total	\$ 665,772.50	\$ 642,550.00	\$ 629,625.00	\$ 613,782.50

Gasoline Tax figures as above represent gross assessments while the figures shown on Page 64 represent net revenue.

Automobile Registrations and Drivers' Licenses represent gross receipts for Registration and Drivers' Licenses only, while the revenues shown on Page 64 represent net receipts for Registration, Drivers' Licenses, Duplicate Certificates and Plates, Temporary Dealers' Plates, Transfer Fees, Reserve number fees, etc.

MAINE EMPLOYMENT SECURITY FUND

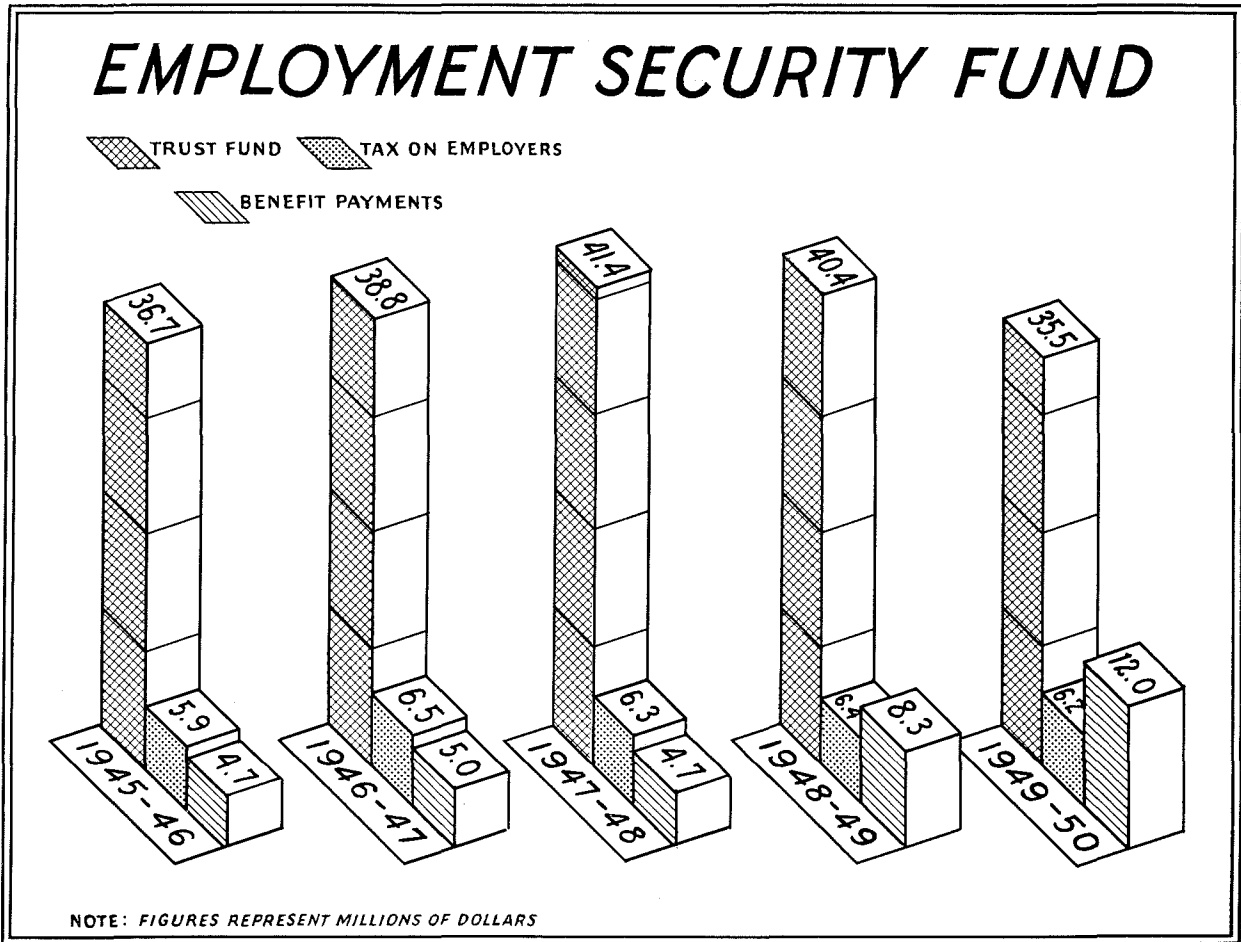
Revenues accruing to this fund are derived from a payroll tax on employers and interest earned on surplus funds, deposited with the Federal Government. These funds are used exclusively for the payment of benefits to eligible unemployed. Net taxes collected are deposited in a trust fund with the Federal Government to earn interest. Amounts required for payment of benefits are requisitioned from this fund as needed. Administrative expenses of the Commission are financed by Federal grants and are reflected in Other Special Revenue Funds.

During 1949-1950, revenues were \$7,000,395.34, while benefit payments amounted to \$11,984,181.90. In the 1948-1949 year revenues were \$7,315,019.65 and benefit payments were \$8,266,685.41.

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MAINE EMPLOYMENT SECURITY FUND

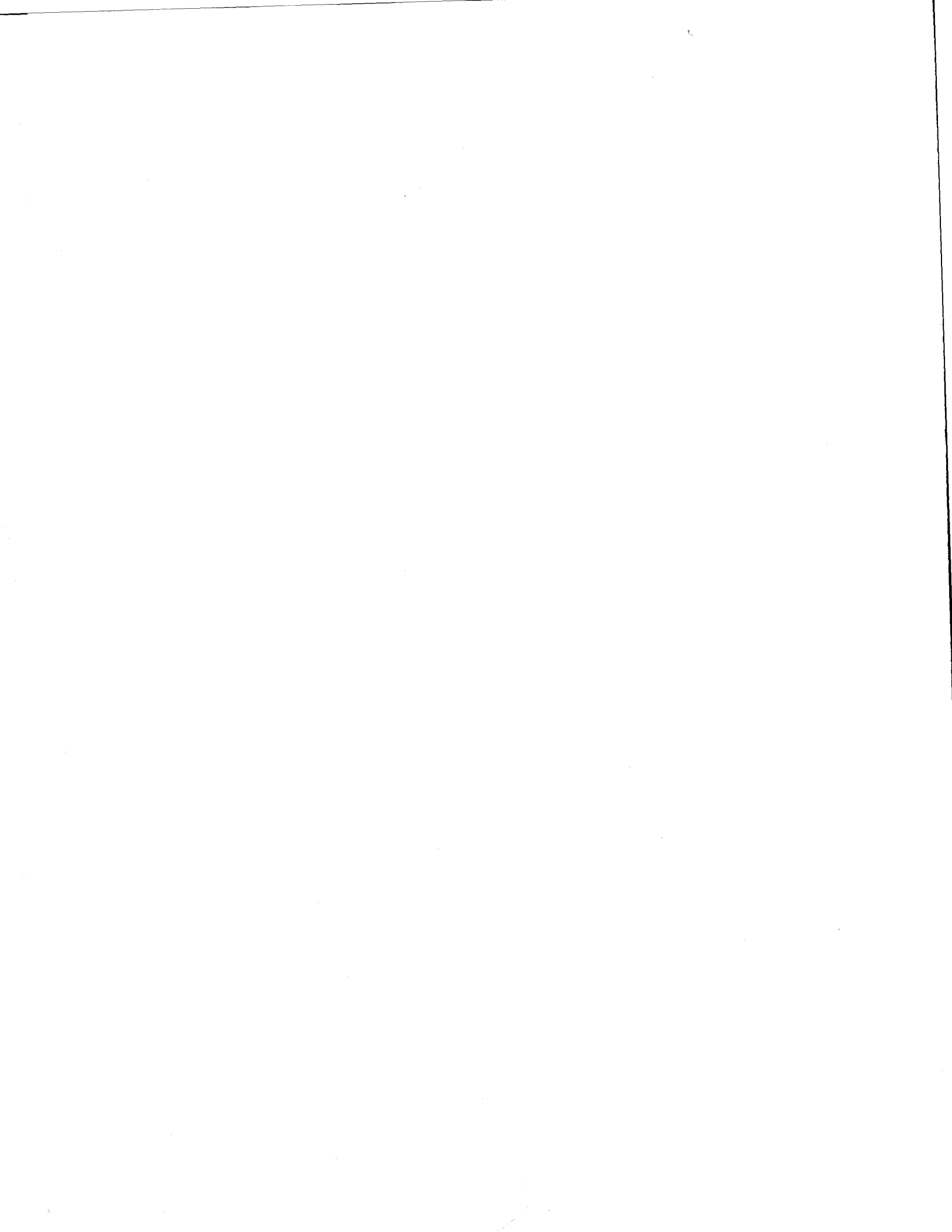


MAINE EMPLOYMENT SECURITY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1950	1949
ASSETS		
Cash	\$ 178,611.71	\$ 223,225.58
Deposits with U. S. Treasury	35,495,860.49	40,417,231.18
Accounts Receivable:		
Tax Accounts	185,427.45	169,891.82
Total Assets	\$35,859,899.65	\$40,810,348.58
LIABILITIES		
Refunds Due, Deferred Income, etc.	\$ 33,713.42	\$ 375.79
Total Liabilities	\$ 33,713.42	\$ 375.79
RESERVES		
Employment Security Fund—Clearing Account	\$ 195,610.25	\$ 178,844.22
Employment Security Fund—Benefit Account	134,715.49	213,897.39
Employment Security Fund—Trust Fund	35,495,860.49	40,417,231.18
Total Liabilities and Reserves	\$35,859,899.65	\$40,810,348.58

COMPARATIVE OPERATING STATEMENT AND SURPLUS ANALYSIS
YEARS ENDED JUNE 30

	1950	1949
Net Revenue from Tax on Employers	\$ 6,171,699.53	\$ 6,395,435.19
Fines, Forfeits and Penalties	8,066.50	6,212.71
Interest on Deposits with U. S. Treasury	820,629.31	905,371.75
Federal Grants	—	8,000.00
Total Revenues	7,000,395.34	7,315,019.65
Net Benefit Payments	11,984,181.90	8,266,685.41
Excess of Revenues over Expenditures	(4,983,786.56)	(951,665.76)
Adjustment of Previous Years' Transactions	—	8.52
Net Change in Surplus	(4,983,786.56)	(951,657.24)
SURPLUS AT START OF YEAR		
Clearing Account	178,844.22	184,187.80
Benefit Account	213,897.39	222,582.80
Trust Fund	40,417,231.18	41,354,859.43
	40,809,972.79	41,761,630.03
SURPLUS AT END OF YEAR		
Clearing Account	195,610.25	178,844.22
Benefit Account	134,715.49	213,897.39
Trust Fund	35,495,860.49	40,417,231.18
	\$35,826,186.23	\$40,809,972.79



OTHER SPECIAL REVENUE FUNDS

These funds represent many separate activities, which are set up for specific purposes on a self-supporting basis. Revenues are derived primarily from taxes, fees, and service charges paid by special groups to the State for development or conservation of natural resources, promotion of Maine products and protection of the public. Federal grants for State supervised projects are also reflected in these funds. Revenues for each activity are earmarked for that specific purpose and are available for expenditures, when allotted by the Governor and Council. Expenditures are made under the provisions of various governing statutes, without the necessity of appropriations by each session of the Legislature.

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OTHER SPECIAL REVENUE FUNDS

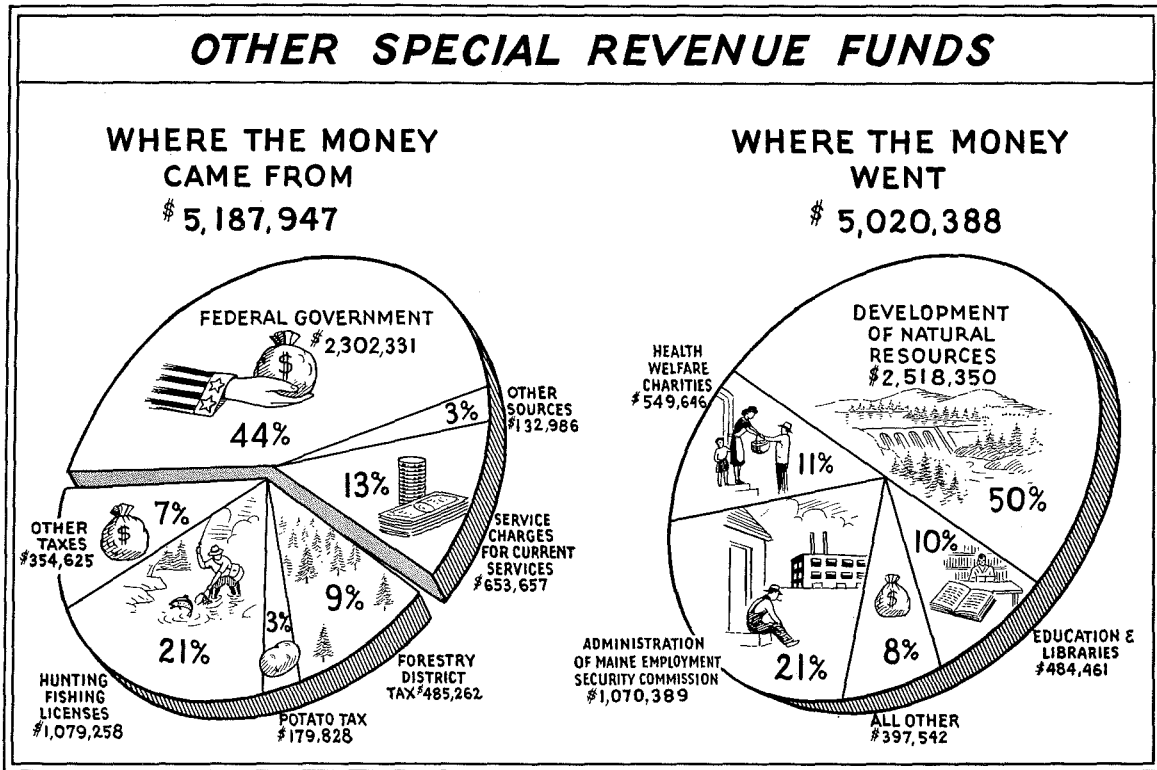
Revenues

Total revenues of these funds for the fiscal year were \$5,187,946.65, an increase of \$250,738.68 over those of the previous year. Increases of \$215,010.59 and \$101,628.76, respectively, were shown in grants from the Federal Government and service charges for current services. A decline of \$54,400.59 was shown in receipts from hunting and fishing licenses.

The result of the increase in the Maine Forestry District tax was again reflected in receipts from that source. During the year, the Maine Forestry District repaid the advance of \$63,000.00 from General Fund Surplus and increased its unexpended balance by \$135,083.59.

Expenditures

Expenditures for the year were \$5,020,387.94 compared with \$4,622,360.58 for the previous year, an increase of \$398,027.36. The major increases were shown in Protection of Persons and Property, Development and Conservation of Natural Resources and Maine Employment Security Commission Administration.



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

	1950	1949
REVENUES		
Tax on Aeronautical Gasoline	\$ 39,596.38	\$ 42,747.84
Taxes on Insurance Companies	83,079.49	83,719.10
Hunting and Fishing Licenses	1,079,258.27	1,133,658.86
Other Taxes:		
Maine Forestry District Tax	485,262.43	484,319.84
Potato Tax	179,827.85	196,971.34
Other	231,948.68	201,249.51
From Federal Government	2,302,331.11	2,087,320.52
From Cities, Towns and Counties	48,858.51	50,518.81
Service Charges for Current Services	661,464.36	559,835.60
Other Revenues	66,216.40	89,974.42
Contributions and Transfers:		
To General Fund Surplus	\$63,000.00	
From General Fund Surplus	5,000.00	
From General Fund	7,311.32	
From Highway Fund	(50,688.68)	(26,290.93)
From Bond Fund	2,791.85	2,933.06
From Bond Fund	—	250.00
Total Revenues	5,129,946.65	4,907,207.97
Net Transfer to or from General Fund Surplus Included in Transfers above	58,000.00	30,000.00
Net Total Revenues	5,187,946.65	4,937,207.97
EXPENDITURES		
General Administration	52,286.27	53,750.58
Protection of Persons and Property	244,377.67	167,147.76
Development and Conservation of Natural Resources	2,518,350.11	2,397,704.72
Health, Welfare and Charities	549,646.40	548,040.46
Institutions	—	1,125.00
Education and Libraries	484,460.70	439,414.44
Maine Employment Security Commission Administration	1,070,389.41	914,634.09
Miscellaneous	2,390.75	806.20
Contributions and Transfers:		
To General Fund	38,327.63	41,775.21
To Highway Fund	—	83.81
To Public Service Enterprises	—	17,849.72
To Trust and Agency Funds	60,159.00	40,028.59
Total Expenditures	5,020,387.94	4,622,360.58
Excess of Revenues over Expenditures	\$ 167,558.71	\$ 314,847.39

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	1950	1949
ASSETS		
Cash	\$1,126,126.84	\$ 958,678.52
Accounts Receivable:		
Tax Accounts	449,591.04	472,961.51
Other	132,443.47	119,505.43
	582,034.51	592,466.94
Less—Reserve for Losses	685.31	685.20
Net Total Receivables	581,349.20	591,781.74
Other Assets	37.85	75.00
Total Assets	\$1,707,513.89	\$1,550,535.26
LIABILITIES		
Accounts Payable	\$ 197,867.27	\$ 151,049.84
Other Current Liabilities	18,094.25	18,730.00
Total Liabilities	\$ 215,961.52	\$ 169,779.84
RESERVES		
Reserve for Authorized Expenditures	1,491,552.37	1,380,755.42
Total Liabilities and Reserves	\$1,707,513.89	\$1,550,535.26

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

	1950	1949
BALANCE AT START OF YEAR	\$1,380,755.42	\$1,104,591.53
Add—Adjustment of Prior Years' Reserve	1,238.24	(8,683.50)
Net Transfers to and from General Fund Surplus	(58,000.00)	(30,000.00)
Excess of Revenues over Expenditures	167,558.71	314,847.39
BALANCE AT END OF YEAR	<u>\$1,491,552.37</u>	<u>\$1,380,755.42</u>

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1950	1949
Estimated Expenditures in Excess of Estimated Revenues		
Estimated Expenditures (See Page 83)	\$5,093,902.00	\$3,590,583.00
Estimated Revenues (See Page 81)	5,185,710.00	3,337,031.00
	<u>(91,808.00)</u>	253,552.00
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 81)	5,187,946.65	4,937,207.97
Estimated Revenues (See Page 81)	5,185,710.00	3,337,031.00
	<u>2,236.65</u>	1,600,176.97
Total Additions through Revenues	94,044.65	1,346,624.97
Expenditures in Excess of Estimated Expenditures		
Actual Expenditures (See Page 83)	5,020,387.94	4,622,360.58
Estimated Expenditures (See Page 83)	5,093,902.00	3,590,583.00
	<u>(73,514.06)</u>	1,031,777.58
Excess of Revenues over Expenditures	<u>\$ 167,558.71</u>	<u>\$ 314,847.39</u>

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

REVENUES	1950	1949	Budget
Taxes:			
Property Taxes:			
Maine Forestry District Tax	\$ 485,262.43	\$ 484,319.84	\$ 484,404.00
Selective Sales Taxes:			
Tax on Aeronautical Gasoline	39,596.38	42,747.84	28,675.00
Tax on Milk Purchases by Dealers	44,114.26	23,469.54	23,200.00
Taxes on Insurance Companies:			
Fire Prevention and Investigation Tax	67,519.49	68,489.10	61,000.00
Certificate of Qualification of Domestic Companies	30.00	30.00	30.00
License to Insurance Companies	14,900.00	14,570.00	12,600.00
Certificate of Authority of Inter-Insurers	330.00	330.00	180.00
Rating Organization Licenses	300.00	300.00	270.00
Other Taxes on Specific Businesses or Occupations:			
Sardine Packing Licenses	2,400.00	2,350.00	2,300.00
Milk Licenses	666.00	743.00	800.00
Insurance Brokers' Agents and Adjusters' Examinations	5,080.00	4,240.00	3,600.00
Real Estate Brokers' & Salesmen's Licenses	7,315.00	7,441.00	7,675.00
Filing Fees Annual Statements of Insurance Companies	12,475.00	12,330.00	12,600.00
Aircraft, Pilots' & Parachute Riggers' Licenses	1,548.00	1,587.00	955.00
Licenses to Sell Prophylactic Rubber Goods	716.00	705.00	700.00
Licenses for Roadside Eating and Lodging Houses	52,433.80	52,729.16	43,000.00
Fees for Cosmetics	5,407.00	4,305.50	4,000.00
Licenses for Barbers and Hairdressers	21,182.70	20,764.65	21,000.00
Blueberry Factory Licenses	4,294.53	3,773.35	3,775.00
Tax on Blueberries	24,723.78	22,481.44	22,480.00
Registration Fees—Professional Resident and Non-Resident Engineers	1,468.81	1,370.16	1,145.00
Tax on Sweet Corn	9,999.24	6,342.15	10,000.00
Roadside Menageries	250.00	150.00	150.00
Nursing Attendant Licenses	196.00	255.00	150.00
Shellfish Licenses	9,092.00	11,991.50	17,600.00
Hunting and Fishing Licenses	1,079,258.27	1,133,658.86	1,178,145.00
Sterilization Permit—Bedding	6,780.00	3,085.00	—
Other Taxes:			
Potato Tax	179,827.85	196,971.34	195,200.00
Permits to Install Plumbing	21,806.56	21,136.06	21,200.00
Revenue for Use of Money and Property	198.52	309.50	—
Fines, Forfeits and Penalties	38,871.04	58,117.04	65,468.00
Revenue from Other Agencies:			
Federal Grants for Public Health	314,424.69	236,911.83	329,225.00
Federal Grants for Assistance and Relief	79,009.82	47,914.14	145,363.00
Federal Grants for School Lunch Program	347,103.65	292,083.00	317,000.00
Federal Grants for Education	167,808.60	166,655.18	167,510.00
Federal Grants for Maine Employment Security Comm. Administration	1,075,154.94	1,010,147.31	1,064,076.00
Federal Grants for Other Purposes	318,829.41	333,609.06	309,977.00
Cities, Towns, and Counties for Auditing Services	48,858.51	50,518.81	50,650.00
Other	14,000.75	14,519.70	13,610.00

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

	1950	1949	Budget
Service Charges for Current Services:			
Auditing Services Rendered	1,347.18	1,158.86	1,720.00
Examination Fees	28,287.50	25,900.50	24,880.00
Inspection Services:			
Shipping Point	438,484.87	337,543.11	328,200.00
Certification of Seed	98,609.20	110,129.55	100,000.00
Seed Potato Program	12,976.50	10,932.50	12,000.00
Other	62,727.51	62,163.23	50,000.00
Other Service Charges	2,236.78	2,655.40	500.00
Miscellaneous Fees	8,986.89	6,863.45	9,636.00
Sale of Commodities	7,807.93	2,488.47	5,659.00
Contributions and Transfer from Other State Funds:			
From General Fund	(50,688.68)	(26,290.93)	24,252.00
From Highway Fund	2,791.85	2,933.06	3,850.00
From Bond Fund	—	250.00	—
Sale and Compensation for Loss of Property	13,146.09	17,028.71	5,300.00
Total	5,129,946.65	4,907,207.97	5,185,710.00
Net Transfers to or from General Fund Surplus Included in Transfers above	58,000.00	30,000.00	—
Net Total Revenues	5,187,946.65	4,937,207.97	5,185,710.00

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 1950

	Reserved for Authorized Expenditures at Start of Year	Earmarked Revenues	Inter- departmental Transfers	Total Available	Expenditures	Reserved for Authorized Expenditures (Carrying Balances)
General Administration	\$ 6,909.61	\$ 54,533.78	\$ —	\$ 61,443.39	\$ 52,286.27	\$ 9,157.12
Protection of Persons and Property	296,718.96	224,561.34	—	521,280.30	244,377.67	276,902.63
Development and Conservation of Natural Resources	680,908.83	2,680,860.94	(8,295.80)	3,353,473.97	2,518,350.11	835,123.86
Health and Sanitation	107,829.24	512,569.35	(1,626.07)	618,772.52	502,013.75	116,758.77
Welfare and Charities	6,324.13	46,484.23	(510.00)	52,298.36	47,632.65	4,665.71
Education and Libraries	194,307.96	535,636.32	(27,895.76)	702,048.52	484,460.70	217,587.82
Recreation, Parks, Etc.	2,390.75	—	—	2,390.75	2,390.75	—
Maine Employment Security Com- mission Administration	86,604.18	1,075,300.69	(60,159.00)	1,101,745.87	1,070,389.41	31,356.46
Contributions and Transfers to Other Funds	—	—	98,486.63	98,486.63	98,486.63	—
	\$1,381,993.66 (A)	\$5,129,946.65	—	\$6,511,940.31	\$5,020,387.94	\$1,491,552.37
(A) Reserve per Page 78	\$1,380,755.42					
Adjustment of Prior Years' Reserve	1,238.24					
Balance as above	\$1,381,993.66					
Plus Net Transfer to General Fund Surplus		58,000.00				
		\$5,187,946.65				

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

	Detail of This Year					
	1950	1949	Budget	Reserved for Authorized Expenditures at Start of Year	Transfers	Earmarked Revenue
GENERAL ADMINISTRATION						
Audit Municipal Division	\$ 61,443.39	\$ 60,660.19	\$ 55,300.00	\$ 6,909.61	\$ —	\$ 54,533.78
PROTECTION OF PERSONS AND PROPERTY						
Construction and Extension of Airports	35,575.00	35,575.00	—	35,575.00	—	—
Maine Aeronautics Commission	60,294.51	57,120.24	30,000.00	19,058.96	—	41,235.55
Examining Boards	120,029.03	116,964.90	24,575.00	91,005.19	—	29,023.84
Insurance, Department of	237,081.40	205,366.35	91,200.00	136,053.71	—	101,027.69
Maine Milk Commission	52,087.83	34,518.28	24,000.00	7,307.57	—	44,780.26
Real Estate Commission	16,212.53	14,234.95	9,275.00	7,718.53	—	8,494.00
	521,280.30	463,779.72	179,050.00	296,718.96	—	224,561.34
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES						
Fisheries and Game, Department of Inland	1,359,700.31	1,323,407.73	1,376,675.00	137,228.51	—	1,222,471.80
Agriculture, Department of	995,532.47	889,029.98	614,455.00	262,986.82	\$ (516.55)	733,062.20
Maine Development Commission (Potato Tax) ..	261,834.99	264,151.95	195,200.00	90,127.31	(8,289.25)	179,996.93
Maine Forestry District	722,495.43	586,022.81	589,656.00	185,749.42	510.00	536,236.01
Restoration and Development of Shellfish Re- sources	13,910.77	15,808.14	17,600.00	4,816.77	—	9,094.00
	3,353,473.97	3,078,420.61	2,793,586.00	680,908.83	(8,295.80)	2,680,860.94
HEALTH AND SANITATION						
Bureau of Health	618,772.52	582,200.40	521,427.00	107,829.24	(1,626.07)	512,569.35
WELFARE AND CHARITIES						
Child Welfare Service	45,220.77	68,255.66	52,561.00	—	—	45,220.77
Indian Township Administration	7,077.59	10,779.66	3,000.00	6,324.13	(510.00)	1,263.46
	52,298.36	79,035.32	55,561.00	6,324.13	(510.00)	46,484.23
INSTITUTIONS						
Health Buildings—School for Boys	—	1,125.00	—	—	—	—
EDUCATION AND LIBRARIES						
Education, Department of	702,048.52	633,722.40	489,710.00	194,307.96	(27,895.76)	535,636.32
RECREATION, PARKS, ETC.						
State Park Commission	2,390.75	3,196.95	—	2,390.75	—	—
MAINE EMPLOYMENT SECURITY COMMISSION						
Administration	1,101,745.87	1,001,238.08	1,091,076.00	86,604.18	(60,159.00)	1,075,300.69
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS						
To General Fund	38,327.63	41,775.21	—	—	38,327.63	—
To Highway Fund	—	83.81	—	—	—	—
To Public Service Enterprises	—	17,849.72	—	—	—	—
To Trust Funds	60,159.00	40,028.59	—	—	60,159.00	—
	98,486.63	99,737.33	—	—	98,486.63	—
Total Available for Expenditures	\$6,511,940.31	\$6,003,116.00	\$5,185,710.00	\$1,381,993.66	—	\$5,129,946.65

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

	Totals		Detail of This Year				
	1950	1949	Budget	Personal Services	Other Current Expenditures	Grants and Subsidies	Capital Outlays
GENERAL ADMINISTRATION							
Audit Municipal Division	\$ 52,286.27	\$ 53,750.58	\$ 57,634.00	\$ 38,202.22	\$ 13,847.80	\$ —	\$ 236.25
PROTECTION OF PERSONS AND PROPERTY							
Construction and Extension of Airports	27,956.07	—	35,000.00	—	—	27,956.07	—
Maine Aeronautics Commission	42,028.69	38,061.28	27,100.00	10,206.00	3,670.67	28,122.26	29.76
Examining Boards	29,095.90	26,044.71	37,025.00	13,877.67	15,159.72	—	58.51
Insurance, Department of	97,543.75	69,312.64	88,215.00	55,304.04	41,497.56	—	742.15
Maine Milk Commission	40,714.86	27,210.71	26,000.00	18,472.85	21,490.88	—	751.13
Real Estate Commission	7,038.40	6,518.42	8,000.00	4,576.16	2,462.24	—	—
	244,377.67	167,147.76	221,340.00	102,436.72	84,281.07	56,078.33	1,581.55
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES							
Fisheries and Game, Department of Inland	1,229,723.74	1,186,267.42	1,374,375.00	639,303.98	417,822.37	67,727.44	104,869.95
Agriculture, Department of	674,817.38	626,124.20	648,554.00	499,347.26	146,809.89	27,039.00	1,621.23
Maine Development Commission (Potato Tax)	199,933.86	174,024.64	172,348.00	4,785.20	177,648.66	17,500.00	—
Maine Forestry District	401,686.12	400,297.09	402,484.00	234,903.92	127,967.79	1,561.05	37,253.36
Restoration and Development of Shellfish Resources	12,189.01	10,991.37	17,126.00	7,601.00	3,079.06	7.00	1,501.95
	2,518,350.11	2,397,704.72	2,614,887.00	1,385,941.36	873,327.77	113,834.49	145,246.49
HEALTH AND SANITATION							
Bureau of Health	502,013.75	475,329.27	537,504.00	293,049.43	142,364.41	56,941.00	9,658.91
WELFARE AND CHARITIES							
Child Welfare Service	45,220.77	68,255.66	51,791.00	36,188.16	9,032.61	—	—
Indian Township Administration	2,411.88	4,455.53	3,000.00	473.77	303.41	—	1,634.70
	47,632.65	72,711.19	54,791.00	36,661.93	9,336.02	—	1,634.70
INSTITUTIONS							
Health Buildings — School for Boys	—	1,125.00	—	—	—	—	—
EDUCATION AND LIBRARIES							
Education, Department of	484,460.70	439,414.44	471,617.00	3,179.00	3,350.37	476,772.05	1,159.28
RECREATION, PARKS, ETC.							
State Park Commission	2,390.75	806.20	—	—	2,390.75	—	—
MAINE EMPLOYMENT SECURITY COMMISSION							
Administration	1,070,389.41	914,634.09	1,029,342.00	833,074.32	168,788.98	184.00	68,342.11
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS							
To General Fund	38,327.63	41,775.21	42,153.00	—	38,327.63	—	—
To Highway Fund	—	83.81	—	—	—	—	—
To Public Service Enterprises ..	—	17,849.72	2,900.00	—	—	—	—
To Trust Funds	60,159.00	40,028.59	61,734.00	—	60,159.00	—	—
	98,486.63	99,737.33	106,787.00	—	\$ 98,486.63	—	—
Total Expenditures	\$5,020,387.94	\$4,622,360.58	\$5,093,902.00	\$2,692,544.98	\$1,396,173.80	\$703,809.87	\$227,859.29

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

	Reserve for Authorized Expenditures	
	1950	1949
GENERAL ADMINISTRATION		
Audit Municipal Division	\$ 9,157.12	\$ 6,909.61
PROTECTION OF PERSONS AND PROPERTY		
Construction and Extension of Airports	7,618.93	35,575.00
Maine Aeronautics Commission	18,265.82	19,058.96
Examining Boards	90,933.13	90,920.19
Insurance, Department of	139,537.65	136,053.71
Maine Milk Commission	11,372.97	7,307.57
Real Estate Commission	9,174.13	7,716.53
	276,902.63	296,631.96
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Fisheries and Game, Department of Inland	129,976.57	137,140.31
Agriculture, Department of	320,715.09	262,905.78
Maine Development Commission (Potato Tax)	61,901.13	90,127.31
Maine Forestry District	320,809.31	185,725.72
Restoration and Development of Shellfish Resources	1,721.76	4,816.77
	835,123.86	680,715.89
HEALTH AND SANITATION		
Bureau of Health	116,758.77	106,871.13
WELFARE AND CHARITIES		
Indian Township Administration	4,665.71	6,324.13
EDUCATION AND LIBRARIES		
Education, Department of	217,587.82	194,307.96
RECREATION, PARKS, ETC.		
State Park Commission	—	2,390.75
MAINE EMPLOYMENT SECURITY COMMISSION		
Administration	31,356.46	86,603.99
Total	\$1,491,552.37	\$1,380,755.42

PROCEEDS OF GENERAL BOND ISSUES

This fund is used to record all expenditures financed solely from proceeds of general bond issues. Retirement of the bonds are not shown herein, since the use of Bond funds is limited to expenditures for the purposes for which the bonds were issued. No new bonds of this nature have been issued for several years.

The following schedules relate to Maine War Bonds issued during 1940-1941 to carry out the purposes of the Military Defense Commission.

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Analysis of Unappropriated Amounts Reserved for Contingencies	86
Statement of Amounts Available and Expendi- tures	87

PROCEEDS OF GENERAL BOND ISSUES
COMPARATIVE BALANCE SHEET
JUNE 30

	1950	1949
ASSETS		
Cash	\$ 10,422.93	\$ 10,931.52
Short Term U. S. Government Securities	400,000.00	400,000.00
Total Assets	\$410,422.93	\$410,931.52
LIABILITIES		
	—	—
RESERVES		
Reserve:		
For Authorized Expenditures	\$403,191.79	\$403,700.38
For Contingencies	7,231.14	7,231.14
Total Liabilities and Reserves	\$410,422.93	\$410,931.52

UNAPPROPRIATED AMOUNTS RESERVED FOR CONTINGENCIES
PERIOD ENDED JUNE 30, 1950

	Maine War Bonds
Proceeds from Sale of Bonds Issued August 1, 1940 and May 1, 1941	\$2,000,000.00
Sale of Plans	27.00
	2,000,027.00
Net Appropriations Authorized	1,992,795.86
Balance June 30, 1950	\$ 7,231.14

PROCEEDS OF GENERAL BOND ISSUES
STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES
PERIOD ENDED JUNE 30, 1950

	Reserve for Authorized Expenditures at Beginning of Year	Revenues	Total Available	Expenditures	Reserve for Authorized Expenditures at End of Year
PROTECTION OF PERSONS AND PROPERTY					
Maine War Bonds Administration	\$ 5,494.46	—	\$ 5,494.46	\$553.59	\$ 4,940.87
Armories:					
Augusta	175,000.00	—	175,000.00	—	175,000.00
Bath	896.99	—	896.99	—	896.99
Houlton	106,600.59	—	106,600.59	—	106,600.59
Portland, Stevens Avenue ..	994.10	—	994.10	—	994.10
Presque Isle	101,994.49	—	101,994.49	—	101,994.49
South Portland	653.32	—	653.32	—	653.32
	386,139.49	—	386,139.49	—	386,139.49
Miscellaneous:					
Armories — Maintenance and Improvements	2,779.49	—	2,779.49	—	2,779.49
Artillery Range	9,286.94	\$45.00	9,331.94	—	9,331.94
	12,066.43	45.00	12,111.43	—	12,111.43
Total	\$403,700.38	\$45.00	\$403,745.38	\$553.59	\$403,191.79

PUBLIC SERVICE ENTERPRISES

Commercial enterprises of the State are classified under this caption. These differ somewhat from the usual governmental functions since they are business enterprises conducted for benefit to the public or as governmental revenue-producing agencies or a combination of both. These include the following:

Liquor Commission	Deer Isle-Sedgwick Bridge
Augusta State Airport	Kennebec (Carlton) Bridge
Waldo-Hancock Bridge	Augusta Toll Bridge

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Balance Sheet and Comparative Combined Balance Sheet	92
Maine State Liquor Commission—Comparative Profit and Loss Statement	94
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Toll Bridges—Comparative Statement of Reve- nues and Expenditures	96
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Toll Bridges—Bonded Debt and Interest Ma- turities	100
Kennebec (Carlton) Bridge—Operating State- ment	100

PUBLIC SERVICE ENTERPRISES

Maine State Liquor Commission

Following the trend of the past two fiscal years, sales of Liquor by state stores continued downward. Net sales for the 1949-1950 year were \$17,743,694.14 compared with \$18,979,027.60 for 1948-1949 and \$19,841,975.15 for 1947-1948. Income from liquor licenses, malt beverage fees and taxes likewise decreased somewhat. During the year the Liquor Commission transferred a net profit of \$6,566,444.56 to the General Fund, representing 20.4% of the total General Fund Revenues.

Toll Bridges

The new Augusta Toll Bridge was opened to traffic on November 30, 1949. Toll collections for the period ended June 30, 1950 were \$49,799.21, representing 910,642 vehicles.

The new contract with the Maine Central Railroad Company pertaining to the Kennebec (Carlton) Bridge, authorized by the 94th Legislature was consummated during the year. This resulted in a reduction in the semi-annual payments by the Railroad Company from \$38,284.95 to \$35,000.00.

In accordance with Legislation enacted by the 94th Legislature, toll charge on the Richmond-Dresden Bridge was removed, effective August 6, 1949. The unexpended balance of \$2,186.81 was transferred to the Highway Fund Surplus.

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

	Liquor Commission	Augusta State Airport*
ASSETS		
Cash	\$ 415,307.53	\$286.63
Accounts Receivable	3,044.69	—
Investments	—	—
Inventories	2,692,118.89	—
Other Assets	—	—
Plant and Equipment	208,582.48	—
Less—Reserve for Depreciation	78,574.74	—
Net Plant and Equipment	130,007.74	—
Encumbered Future Revenue to Retire Bonded Indebtedness	—	—
Amount Due from M.C.R.R. 1950-1972	—	—
Total Assets	\$3,240,478.85	\$286.63
LIABILITIES		
Accounts Payable	\$ 221,179.93	\$228.36
Due to Other Funds	—	—
Other Current Liabilities	19,298.92	—
Interest Matured Not Presented for Payment	—	—
Bonds Matured Not Presented for Payment	—	—
Total Current Liabilities	240,478.85	228.36
Bonds Payable	—	—
Total Liabilities	240,478.85	228.36
RESERVES AND SURPLUS		
Reserve for Authorized Expenditures	—	58.27
Contributions for Working Capital	3,000,000.00	—
Surplus Account:		
Unappropriated Surplus	—	—
Total Liabilities, Reserves and Surplus	\$3,240,478.85	\$286.63

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

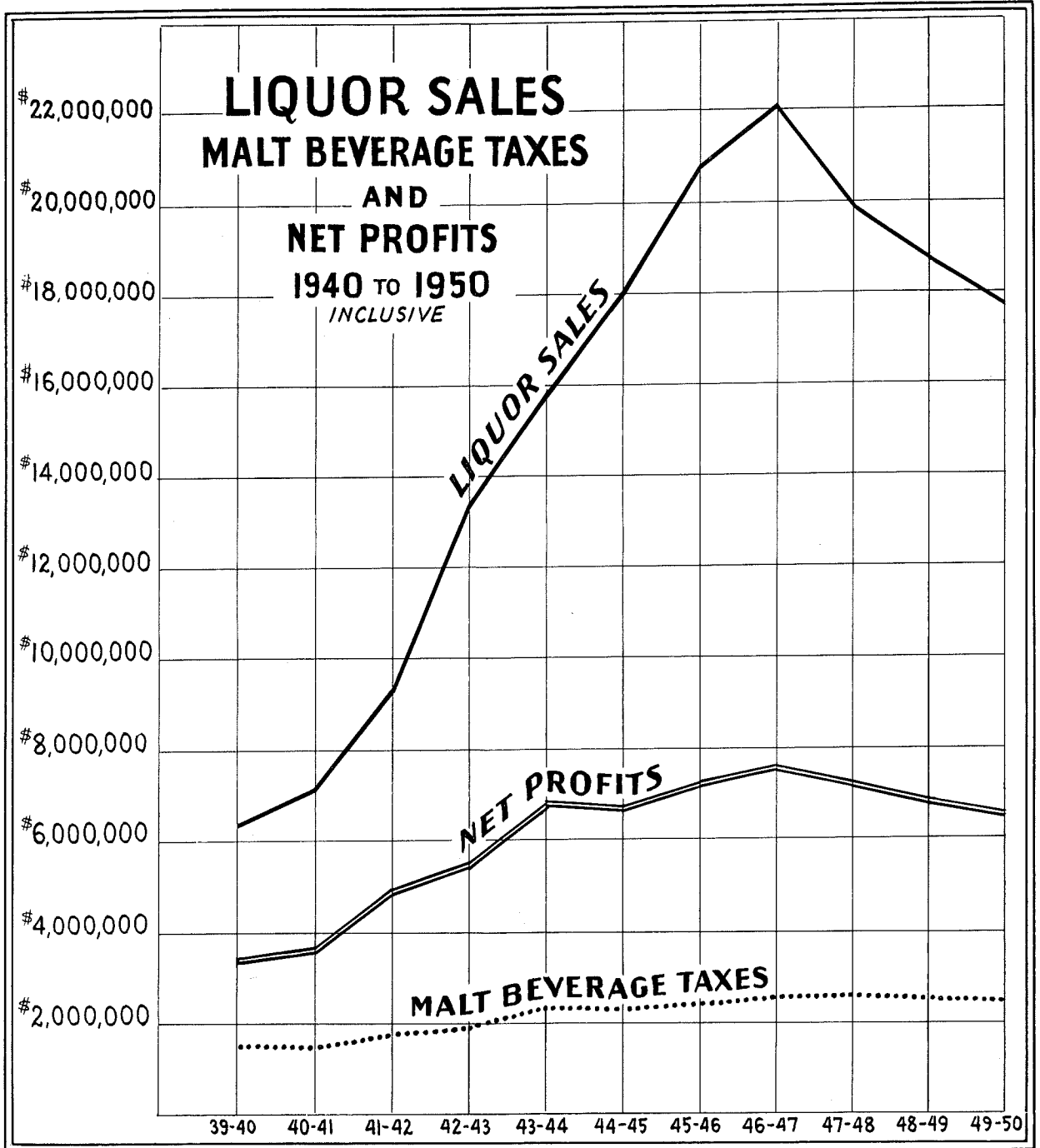
Waldo-Hancock Bridge	Deer Isle-Sedgwick Bridge	Kennebec (Carlton) Bridge	Augusta Toll Bridge**	Total June 30, 1950	Total June 30, 1949
\$246,366.28	\$66,824.83	\$ 156,220.08	\$27,615.64	\$ 912,620.99	\$ 932,362.01
—	—	—	—	3,044.69	13,899.09
—	—	28,000.00	—	28,000.00	28,000.00
—	—	—	—	2,692,118.89	2,725,598.47
—	—	—	—	—	1,692.70
—	—	—	—	208,582.48	188,739.88
—	—	—	—	78,574.74	90,819.84
—	—	—	—	130,007.74	97,920.04
450,000.00	—	—	—	450,000.00	480,000.00
—	—	1,252,941.20	—	1,252,941.20	1,295,065.57
\$696,366.28	\$66,824.83	\$1,437,161.28	\$27,615.64	\$5,468,733.51	\$5,574,537.88
—	—	—	—	\$ 221,408.29	\$ 372,327.03
—	\$75,000.00	—	—	75,000.00	75,000.00
—	—	—	—	19,298.92	16,373.85
—	—	—	—	—	337.50
—	—	—	—	—	5,000.00
—	75,000.00	—	—	315,707.21	469,038.38
450,000.00	—	1,400,000.00	—	1,850,000.00	1,880,000.00
450,000.00	75,000.00	1,400,000.00	—	2,165,707.21	2,349,038.38
—	—	—	—	58.27	9,944.82
—	—	—	—	3,000,000.00	3,000,000.00
246,366.28	(8,175.17)	37,161.28	27,615.64	302,968.03	215,554.68
\$696,366.28	\$66,824.83	\$1,437,161.28	\$27,615.64	\$5,468,733.51	\$5,574,537.88

** Balance Sheet of the Augusta Toll Bridge does not reflect the Liability to the General Highway Fund for funds advanced for construction. Final figures were not available at the time Balance Sheet was prepared.

Bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$378,000 constitute a contingent liability to be paid either by Bridge Operations or Highway Fund.

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

	1950	1949
INCOME SALES		
Retail	\$16,598,101.10	\$17,750,867.45
Wholesale to Licensees	1,230,567.80	1,318,987.31
GROSS SALES	17,828,668.90	19,069,854.76
Less—Licensees Discounts	83,047.26	89,414.19
Returned Sales	1,927.50	1,412.97
	84,974.76	90,827.16
NET SALES	17,743,694.14	18,979,027.60
Less Cost of Goods Sold	12,825,093.75	13,740,471.29
GROSS PROFIT ON SALES	4,918,600.39	5,238,556.31
OTHER OPERATING INCOME		
Liquor Licenses	77,600.00	74,650.00
Malt Beverage Licenses	359,000.00	347,520.00
Malt Beverage Filing Fees	29,160.00	28,530.00
Malt Beverage Excise Tax (Net)	2,056,405.34	2,113,129.82
TOTAL OTHER OPERATING INCOME	2,522,165.34	2,563,829.82
ADMINISTRATIVE INCOME		
Time Discount—Purchases	61,063.96	61,096.61
Profit on Carload Purchases	243,757.57	245,958.24
Profit or Loss on Sale of Capital Assets	7,186.83	3,948.11
Miscellaneous Income	8,739.92	6,706.75
TOTAL ADMINISTRATIVE INCOME	320,748.28	317,709.71
TOTAL OTHER INCOME	2,842,913.62	2,881,539.53
EXPENSES		
Direct Store Operating Expenses	795,884.87	800,450.34
Commissioners Salaries and Expenses	15,033.60	14,960.89
General Administration	48,401.22	47,832.27
Liquor Store Supervision	27,141.50	25,765.54
Enforcement	113,861.41	109,245.53
Merchandising	19,958.90	19,893.64
Warehousing	81,184.21	83,923.99
Accounting Services	44,162.81	43,566.23
Contributions for Employees Retirement	49,444.00	41,845.02
TOTAL EXPENSES	1,195,072.52	1,187,483.45
NET PROFIT	6,566,441.49	6,932,612.39
Less—Profit and Loss Adjustments	(3.07)	2,086.18
NET TRANSFER TO GENERAL FUND	\$ 6,566,444.56	\$ 6,930,526.21



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

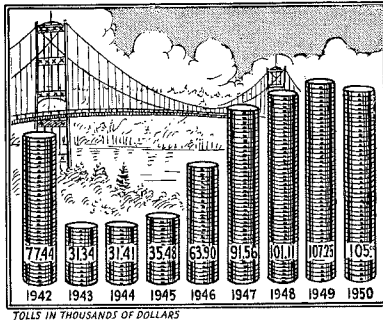
	1950	1949
REVENUES		
Federal Grant	\$16,500.00	—
Rental of Hangars, Offices, Etc.	3,506.90	\$ 4,372.71
Other Income	1,779.68	2,051.17
Transfers from Maine Aeronautics Commission:		
For Plowing Snow	—	2,849.72
For Repairs	—	15,000.00
Transfer from General Fund	12,425.00	8,000.00
Total Revenues	34,211.58	32,273.60
Reserve for Authorized Expenditures at Beginning of Year	9,944.82	720.00
Total Available	44,156.40	32,993.60
EXPENDITURES		
Personal Services	6,515.20	5,849.80
Other Current Expenditures	9,447.00	9,442.16
Capital Outlays	28,135.93	7,756.82
Total Expenditures	44,098.13	23,048.78
Reserve for Authorized Expenditures at End of Year	\$ 58.27	\$ 9,944.82

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

	Waldo-Hancock Bridge		Richmond-Dresden Bridge		Deer Isle-Sedgwick Bridge		Augusta Toll Bridge	
	1950	1949	1950	1949	1950	1949	1950	1949
REVENUES								
Tolls Collected	\$104,871.40	\$107,152.00	\$1,979.05	\$12,951.60	\$ 49,616.15	\$ 62,152.30	\$49,799.21	—
Other Revenues	5,109.21	945.11	—	—	—	—	—	—
Contributions from Highway Fund	—	—	—	2,000.00	—	—	—	—
Total Revenues	109,980.61	108,097.11	1,979.05	14,951.60	49,616.15	62,152.30	49,799.21	—
EXPENDITURES								
Operating Expenditures:								
Personal Services	15,707.66	15,454.31	1,439.96	8,709.70	11,328.35	10,660.00	16,435.85	—
Other Expenses	4,476.26	10,126.54	87.40	8,336.88	1,263.96	6,194.49	5,747.72	—
Total Operating Expenditures	20,183.92	25,580.85	1,527.36	17,046.58	12,592.31	16,854.49	22,183.57	—
Net Available for Principal and Interest	89,796.69	82,516.26	451.69	(2,094.98)	37,023.84	45,297.81	—	—
Interest Maturities	3,360.00	3,570.00	—	—	15,400.00	15,960.00	—	—
Bonds Matured	30,000.00	30,000.00	—	—	14,000.00	14,000.00	—	—
Total Requirements	33,360.00	33,570.00	—	—	29,400.00	29,960.00	—	—
Net to Surplus	56,436.69	48,946.26	451.69	(2,094.98)	7,623.84	15,337.81	27,615.64	—
Surplus at Beginning of Year	189,929.59	140,983.33	1,735.12	3,830.10	(15,799.01)	(31,136.82)	—	—
Transferred to Highway Fund Surplus	—	—	2,186.81 (A)	—	—	—	—	—
Surplus at End of Year	\$246,366.28	\$189,929.59	—	\$1,735.12	\$ (8,175.17)	\$(15,799.01)	\$27,615.64 (B)	—

(A) Richmond-Dresden Bridge was freed from Tolls, effective August 6, 1949, and balance of funds transferred to Highway Fund Surplus.
(B) Augusta Toll Bridge open for traffic November 30, 1949.

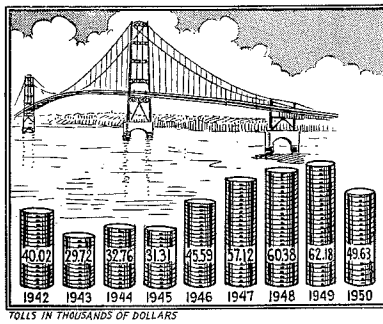
PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES
REVENUE STATISTICS
YEARS ENDED JUNE 30
WALDO-HANCOCK BRIDGE



	1950		1949		1948	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 21,172.40	63,060	\$ 18,512.80	56,212	\$ 16,619.60	50,876
August	22,779.50	68,872	20,528.05	62,953	20,725.55	62,345
September	13,924.45	42,820	13,466.80	42,588	11,860.35	36,918
October	9,042.65	28,584	8,846.85	28,379	7,971.85	25,104
November	7,029.70	22,347	7,057.85	22,876	6,936.70	22,348
December	4,566.50	14,930	4,788.75	15,879	3,907.25	13,191
January	2,448.35	11,189	3,252.70	11,215	2,821.70	10,376
February	2,300.20	10,431	2,950.05	10,237	3,450.05	12,392
March	3,057.85	13,332	3,936.15	13,108	4,225.35	15,019
April	4,227.05	18,893	5,282.70	17,143	5,607.10	18,480
May	6,299.45	26,628	8,202.50	25,291	7,500.90	23,761
June	8,155.75	34,799	10,419.85	32,178	9,485.55	30,585
Total	\$105,003.85(A)	355,885	\$107,245.05	338,059	\$101,111.95	321,395

Note: Toll rates reduced January 1, 1950.

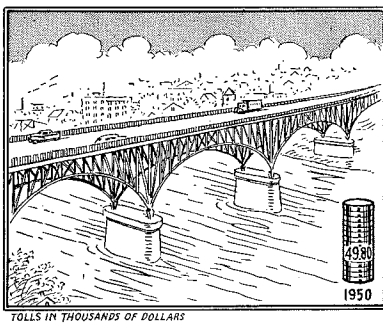
DEER ISLE-SEDGWICK BRIDGE



	1950		1949		1948	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 7,658.45	8,126	\$ 7,920.90	7,961	\$ 7,292.20	7,399
August	7,347.20	9,805	8,829.85	9,199	8,968.55	9,176
September	4,607.45	6,965	6,794.55	6,993	6,285.30	6,726
October	4,317.00	6,266	5,538.00	5,590	5,222.15	5,423
November	3,564.45	5,013	4,305.65	4,370	4,710.45	4,958
December	3,272.30	4,526	4,043.20	4,171	4,168.40	3,937
January	2,481.30	3,524	3,159.75	3,120	2,571.30	2,716
February	2,163.65	3,037	2,854.95	2,827	2,933.95	2,799
March	2,655.60	3,709	3,481.55	3,554	3,506.30	3,384
April	3,421.75	4,850	4,340.95	4,499	4,443.10	4,349
May	3,820.55	5,618	5,310.65	5,386	4,831.20	5,005
June	4,317.90	6,033	5,601.80	5,593	5,443.20	5,379
Total	\$ 49,627.60(A)	67,472	\$ 62,181.80	63,263	\$ 60,376.10	61,251

Note: Toll rates reduced August 6, 1949.

AUGUSTA TOLL BRIDGE



	1950	
	Tolls	Vehicles
November	\$ 1,156.55	7,283
December	8,600.05	135,552
January	5,631.25	108,798
February	5,011.87	102,266
March	6,113.61	118,371
April	7,239.96	134,500
May	8,364.16	154,686
June	7,681.76	149,186
Total	\$ 49,799.21	910,642

Note: Bridge opened to traffic November 30, 1949.

(A) The difference between the amount of tolls as above and the collections on Page 96 is due to tolls refunded and the time element between the date of collection at the bridge site and the receipt of cash in the State Treasury.

PUBLIC SERVICE
TOLL
YEAR ENDED

DESCRIPTION OF LOAN	Date of Original Issue	Interest Rate
GENERAL BONDED DEBT		
Sinking Fund Bonds		
Kennebec Bridge Loan Bonds (Construction of Kennebec Carlton Bridge)	January 1, 1927	4%
 Kennebec Bridge Loan Bonds (Refunding Issue)	 June 1, 1947	 1½%
 Self-Supporting Enterprise Bonds*		
Guaranteed by State Waldo-Hancock Bridge Loan Bonds (Refunding Issue)	 March 1, 1946	 7/10%
Total All Bonds		

* Contingent Liability \$378,000 Deer Isle-Sedgwick Bridge District Bonds not included.

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

(B) Callable on any interest date after December 1, 1951.

(C) Callable September 1, 1951.

ENTERPRISES
BRIDGES
JUNE 30

Date of Maturity of Bonds	Amount of Issue	Unmatured Debt Outstanding June 30, 1949	Current Transactions		Unmatured Debt Outstanding June 30, 1950
			New Bonds Issued	Matured or Called	
\$ 25,000 1951-52 Inclusive 30,000 1953-56 Inclusive 35,000 1957-59 Inclusive 40,000 1960-63 Inclusive 45,000 1964 20,000 1965	\$ 500,000	\$ 500,000			\$ 500,000(A)
50,000 1952-54 Inclusive 50,000 1959-60 Inclusive 50,000 1963 50,000 1965-66 Inclusive 100,000 1967 50,000 1968-69 Inclusive 100,000 1970 50,000 1971 100,000 1972 50,000 1973	900,000	900,000			900,000(B)
60,000 1947 30,000 1948-50 Inclusive 45,000 1951-60 Inclusive	600,000	480,000		30,000	450,000(C)
	\$2,000,000	\$1,880,000		\$30,000	\$1,850,000

PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1950

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
1951	\$ 25,000	\$ 33,500	\$ 45,000	\$ 3,150	\$ 15,000	\$ 14,820
1952	75,000	32,500	45,000	2,835	16,000	14,200
1953	80,000	30,750	45,000	2,520	16,000	13,560
1954	80,000	28,800	45,000	2,205	16,000	12,920
1955	30,000	26,850	45,000	1,890	18,000	12,240
1956	30,000	25,650	45,000	1,575	18,000	11,520
1957	35,000	24,450	45,000	1,260	18,000	10,800
1958	35,000	23,050	45,000	945	20,000	10,040
1959	85,000	21,650	45,000	630	20,000	9,240
1960	90,000	19,500	45,000	315	22,000	8,400
1961	40,000	17,150			22,000	7,520
1962	40,000	15,550			23,000	6,620
1963	90,000	13,950			24,000	5,680
1964	45,000	11,600			24,000	4,720
1965	70,000	9,800			26,000	3,720
1966	50,000	8,250			26,000	2,680
1967	100,000	7,500			27,000	1,620
1968	50,000	6,000			27,000	540
1969	50,000	5,250				
1970	100,000	4,500				
1971	50,000	3,000				
1972	100,000	2,250				
1973	50,000	750				
Total	\$1,400,000(A)	\$372,250	\$450,000(B)	\$17,325	\$378,000	\$150,840

* Contingent Liability only.

(A) \$450,000 callable January 1, 1952; \$900,000 callable on any interest date after December 1, 1951.

(B) Callable September 1, 1951.

OPERATING STATEMENT
KENNEBEC (CARLTON) BRIDGE
YEARS ENDED JUNE 30

	1950	1949
REVENUES		
Interest Earned on Investments	\$ 3,096.67	\$ 1,238.69
Maine Central Railroad Payment	70,000.00	76,569.90
Miscellaneous	—	1,964.40
Total Revenue	73,096.67	79,772.99
EXPENDITURES		
Interest on Bonds	33,500.00	33,500.00
Transfer to Sinking Fund	42,124.37	24,043.59
Total Expenditures	75,624.37	57,543.59
Excess of Revenue over Expenditures	(2,527.70)	22,229.40
Surplus at Start of Year	39,688.98	18,356.97
Adjustment Affecting Previous Years Surplus	—	(897.39)
Surplus at End of Year	\$37,161.28	\$39,688.98

WORKING CAPITAL FUNDS

As implied in the title these funds represent activities financed by working capital advanced from other funds. They are operated on a non-profit but self-reimbursing basis as service agencies for State departments or as financing agencies for activities authorized by law. During the 1949-1950 year, Institutional farms were set up as working capital funds. Prior to that time they were operated as part of the General Fund Appropriation Accounts.

These funds are made up of the following:

- Surplus Property Pool—Education
- Prison Industries
- Highway Garage
- Departmental Garage
- Scientific Investigation with Blueberries
- Departmental Supplies
- Post Office
- Business Enterprise Program
- Seed Potato Board
- Rock Crusher
- Institutional Farms

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

	Educational Surplus Property Pool	Prison Industries	Highway Garage	Departmental Garage	Scientific Investigation with Blueberries
ASSETS					
Cash	\$3,957.87	\$ 42,768.07	\$ 113,487.07	\$ 53,907.02	\$ 4.35
Accounts Receivable	803.57	2,487.41	35,018.71	—	—
Less—Reserve for Losses	—	67.18	12.50	—	—
Net Total Receivables	803.57	2,420.23	35,006.21	—	—
Due from Other Funds	—	391.00	44,507.79	6,970.36	—
Inventories	—	80,425.69	224,252.87	1,140.86	—
Plant and Equipment	—	55,228.79	2,825,450.71	92,937.31	24,995.65
Less—Reserve for Depreciation	—	39,129.22	1,439,176.62	45,715.43	—
Net Plant and Equipment	—	16,099.57	1,386,274.09	47,221.88	24,995.65
Total Assets	4,761.44	142,104.56	1,803,528.03	109,240.12	25,000.00
LIABILITIES					
Accounts Payable	225.60	1,183.35	24,440.83	3,822.94	—
Due to Other Funds	—	—	361.17	—	—
Other Current Liabilities	—	—	—	314.96	—
Total Liabilities	225.60	1,183.35	24,802.00	4,137.90	—
RESERVES AND SURPLUS					
Working Capital Advances:					
From General Fund	2,000.00	122,406.80	—	75,000.00	25,000.00
From Highway Fund	—	—	505,000.00	—	—
Donated Surplus	—	—	1,000,000.00	—	—
Surplus Accounts:					
Unappropriated Surplus	2,535.84	18,514.41	273,726.03	30,102.22	—
Total Liabilities, Reserves and Surplus	\$4,761.44	\$142,104.56	\$1,803,528.03	\$109,240.12	\$25,000.00

The total for June 30, 1949 does not include any figure for Institutional Farms, which were handled as Appropriation Accounts during the 1948-1949 fiscal year. In the 1949-1950 fiscal year these farms were set up as Working Capital Funds.

Departmental Supplies	Post Office	Business Enterprises Program	Seed Potato Board	Rock Crusher	Institutional Farms	Total June 30, 1950	Total June 30, 1949
\$12,616.82	\$ 4,490.97	\$309.97	\$ 59,413.23	\$ 57.02	\$106,350.98	\$ 397,363.37	\$ 206,676.68
—	—	—	577.48	—	20.82	38,907.99	37,327.88
—	—	—	—	—	—	79.68	157.37
—	—	—	577.48	—	20.82	38,828.31	37,170.51
—	—	—	—	—	—	51,869.15	34,548.25
12,068.69	5,509.03	—	17,252.31	—	48,793.19	389,442.64	426,912.17
—	—	—	85,383.94	34,303.40	864,295.84	3,982,595.64	2,985,964.87
—	—	—	11,252.83	9,290.84	56,747.39	1,601,312.33	1,367,014.01
—	—	—	74,131.11	25,012.56	807,548.45	2,381,283.31	1,618,950.86
24,685.51	10,000.00	309.97	151,374.13	25,069.58	962,713.44	3,258,786.78	2,324,258.47
1,920.75	—	—	596.90	—	7,760.33	39,950.70	102,125.72
—	—	—	—	—	—	361.17	181.71
—	—	—	—	—	—	314.96	249.09
1,920.75	—	—	596.90	—	7,760.33	40,626.83	102,556.52
21,000.00	10,000.00	—	100,000.00	—	42,000.00	397,406.80	353,606.80
—	—	—	—	37,500.00	—	542,500.00	642,500.00
—	—	—	—	—	840,910.68	1,840,910.68	1,000,000.00
1,764.76	—	309.97	50,777.23	(12,430.42)	72,042.43	437,342.47	225,595.15
\$24,685.51	\$10,000.00	\$309.97	\$151,374.13	\$25,069.58	\$962,713.44	\$3,258,786.78	\$2,324,258.47

WORKING CAPITAL FUNDS
INSTITUTIONAL FARMS
BALANCE SHEET, JUNE 30, 1950

	Augusta State Hospital	Pownal State School	Reformatory for Men
ASSETS			
Cash	\$ 33,351.50	\$ 23,276.40	\$ 3,981.62
Accounts Receivable	—	—	—
Inventories	4,714.66	16,895.09	3,476.46
Plant and Equipment	206,276.79	183,380.06	109,579.55
Less—Reserve for Depreciation	8,352.03	12,469.60	5,128.59
Net Plant and Equipment	197,924.76	170,910.46	104,450.96
Total Assets	\$235,990.92	\$211,081.95	\$111,909.04
LIABILITIES			
Accounts Payable	\$ 632.31	\$ 4,451.42	\$ 75.19
Total Liabilities	\$ 632.31	\$ 4,451.42	\$ 75.19
RESERVES AND SURPLUS			
Working Capital Advances:			
From General Fund	\$ 9,000.00	\$ 8,500.00	\$ 2,500.00
Donated Surplus	203,337.23	183,124.91	105,976.84
Surplus Accounts:			
Unappropriated Surplus	23,021.38	15,005.62	3,357.01
Total Liabilities, Reserves and Surplus	\$235,990.92	\$211,081.95	\$111,909.04

INSTITUTIONAL FARMS
STATEMENT OF OPERATIONS
YEAR ENDED JUNE 30, 1950

	Augusta State Hospital	Pownal State School	Reformatory for Men
Sales	\$80,120.49	\$91,791.71	\$26,041.12
Cost of Sales	7,999.00	10,938.94	6,145.34
Gross Profit	72,121.49	80,852.77	19,895.78
Operating Expenses:			
Salaries	21,589.96	29,463.52	7,254.20
Feed	17,592.91	33,149.80	8,630.75
Depreciation	4,579.46	4,700.73	2,682.17
Other	5,257.62	3,632.96	2,463.26
General	3,764.37	2,007.28	645.01
Total Operating Expenses	52,784.32	72,954.29	21,675.39
Total Operating Profit	19,337.17	7,898.48	(1,779.61)
Birth and Growth	4,146.48	8,027.18	5,843.00
Other Income	78.73	642.02	7.62
Other Deductions:			
Mortality	(541.00)	(1,562.06)	(714.00)
Net Profit	\$23,021.38	\$15,005.62	\$ 3,357.01

Reformatory for Women	State School for Girls	Western Maine Sanatorium	Maine State Prison	State School for Boys	Total June 30, 1950
\$ 1,902.47	\$ 9,535.90	\$ 7,255.68	\$ 21,031.86	\$ 6,015.55	\$106,350.98
—	—	—	20.82	—	20.82
1,761.41	1,131.00	2,523.38	16,363.38	1,927.81	48,793.19
38,758.52	47,563.66	60,160.87	123,455.50	95,120.89	864,295.84
3,932.01	2,411.49	8,170.17	12,452.94	3,830.56	56,747.39
34,826.51	45,152.17	51,990.70	111,002.56	91,290.33	807,548.45
\$38,490.39	\$55,819.07	\$61,769.76	\$148,418.62	\$99,233.69	\$962,713.44

\$ 518.75	\$ 315.46	\$ 678.46	\$ 1,018.91	\$ 69.83	\$ 7,760.33
\$ 518.75	\$ 315.46	\$ 678.46	\$ 1,018.91	\$ 69.83	\$ 7,760.33

\$ 2,500.00	\$ 2,500.00	\$ 4,500.00	\$ 9,500.00	\$ 3,000.00	\$ 42,000.00
34,367.36	46,730.26	55,655.65	119,752.52	91,965.91	840,910.68
1,104.28	6,273.35	935.65	18,147.19	4,197.95	72,042.43
\$38,490.39	\$55,819.07	\$61,769.76	\$148,418.62	\$99,233.69	\$962,713.44

Reformatory for Women	State School for Girls	Western Maine Sanatorium	Maine State Prison	State School for Boys
\$14,006.84	\$19,698.70	\$40,643.01	\$87,348.46	\$28,119.61
1,110.00	1,935.00	4,595.00	15,044.96	3,620.00
12,896.84	17,763.70	36,048.01	72,303.50	24,499.61
7,073.25	5,107.00	22,530.51	13,518.30	6,228.20
3,050.38	3,676.88	7,395.49	19,033.57	9,832.92
1,076.46	1,632.74	1,728.96	3,904.46	2,484.48
1,859.31	1,745.84	4,636.49	10,220.07	3,775.69
313.42	771.33	1,460.41	20,682.88	955.59
13,372.82	12,933.79	37,751.86	67,359.28	23,276.88
(475.98)	4,829.91	(1,703.85)	4,944.22	1,222.73
1,585.00	1,470.00	2,695.00	9,005.30	2,835.00
15.26	(26.56)	209.50	4,826.16	950.76
(20.00)	—	(265.00)	(628.49)	(810.54)
\$ 1,104.28	\$ 6,273.35	\$ 935.65	\$18,147.19	\$ 4,197.95

WORKING CAPITAL FUNDS
HIGHWAY GARAGE
COMPARATIVE STATEMENT OF OPERATIONS

	1950	1949
RENTAL OF EQUIPMENT		
Highway Department	\$ 957,008.95	\$ 880,378.96
Other State Departments	2,081.83	1,013.45
Within Departments	42,367.86	41,361.25
Others	199,991.95	196,049.32
Total Rentals	1,201,450.59	1,118,802.98
AUTOS AND WORKING EQUIPMENT EXPENSE		
Personal Services	158,548.79	168,109.99
Travel Expense	371.23	18.30
Miscellaneous Auto Expense	35,186.97	36,957.68
Gasoline, Oil and Grease	164,662.33	148,127.00
Repairs, Parts and Supplies	392,223.57	376,190.50
Fuel Oil	7,628.68	6,396.39
Insurance	10,343.45	12,002.45
Rent of Buildings and Offices	1,668.33	1,068.00
Other Expenses	1,097.32	1,410.14
Depreciation	204,016.80	182,954.62
Total Autos and Working Equipment Expense	975,747.47	933,235.07
Net Income from Equipment	225,703.12	185,567.91
GENERAL OVERHEAD EXPENSE		
Personal Services	30,326.14	26,433.48
Purchasing Services	161.85	222.75
Heat, Light, Power and Water	7,781.76	9,690.64
Insurance	5,791.32	4,995.82
Repairs to Buildings and Grounds	7,890.29	11,282.16
Travel Expense	4,384.99	5,111.75
Miscellaneous Auto Expense	125.25	75.75
Caretaker and Messenger Service	11,945.58	10,380.24
General Operating Expense	1,537.52	2,782.04
Cleaning and Watching	37,074.67	26,223.01
Depreciation on Buildings and Furniture and Fixtures	19,084.63	17,599.73
Miscellaneous Supplies and Expenses	3,937.87	2,908.50
Telephone and Telegraph	1,759.35	2,770.06
Repairs to Equipment	1,176.49	61.40
Total General Overhead Expense	132,977.71	120,537.33
Net Profit from Operations	92,725.41	65,030.58
Other Income		
Profit or Loss on Sale of Capital Assets	2,907.02	22,814.78
Net Stockroom Overhead Overabsorbed	—	11,007.49
Net Shop Overhead Overabsorbed	(2,173.83)	(5,472.96)
Miscellaneous Income	1,997.18	7,574.24
Total Other Income	2,730.37	35,923.55
Net Profit or Loss	95,455.78	100,954.13
Unappropriated Surplus at Beginning of Year	177,804.75	76,850.62
Adjustments Affecting Prior Years' Transactions	465.50	—
UNAPPROPRIATED SURPLUS AT END OF YEAR	\$ 273,726.03	\$ 177,804.75

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

	1950	1949
INCOME		
Net Rental Billed to State Departments		
1822667 Miles @ .04½	\$82,020.92	—
1867102 Miles @ .04½	—	\$84,020.27
Net Rental Billed to State Departments	82,020.92	84,020.27
DIRECT EXPENSE		
Gasoline	29,949.81	30,392.85
Oil	1,459.81	1,379.17
Lubrication	866.46	826.73
Tires and Tubes	3,771.31	4,185.63
Repairs, Parts and Labor	17,892.87	17,983.62
Depreciation	16,443.90	16,223.75
Insurance	1,587.20	1,694.94
Miscellaneous Expenses	460.74	543.30
Total Direct Expense	72,432.10	73,229.99
INDIRECT EXPENSE		
Salaries	8,572.92	8,156.08
Other	2,903.15	2,429.92
Total Indirect Expense	11,476.07	10,586.00
Total Expense	83,908.17	83,815.99
Net Profit from Operations	(1,887.25)	204.28
Profit or Loss on Sale of Capital Assets	8,047.91	2,604.01
Other Income	119.92	808.53
Total Other Income	8,167.83	3,412.54
Net Profit Transferred to Surplus	6,280.58	3,616.82
Unappropriated Surplus at Beginning of Year	23,977.58	20,365.76
Adjustment of Prior Years' Transactions	(155.94)	(5.00)
UNAPPROPRIATED SURPLUS AT END OF YEAR	\$30,102.22	\$23,977.58
Net Per Mile Cost of Departmental Operations	.04597	.04445*
Net Per Mile Cost of Departmental Operations Two Years Period	.04520	.04354*

* Adjusted from previous year.

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

	1950	1949
DEPARTMENTAL SUPPLIES		
INCOME		
Sales of Supplies to Departments	\$ 37,215.61	\$39,988.59
COST OF SALES	36,807.48	39,592.29
Net Profit on Sales	408.13	396.30
Unappropriated Surplus at Beginning of Year	1,356.63	960.33
Unappropriated Surplus at End of Year	\$ 1,764.76	\$ 1,356.63
POST OFFICE		
INCOME		
Sales of Postage to Departments	\$104,814.02	\$93,160.68
Cost of Sales	104,814.02	93,160.68

TRUST AND AGENCY FUNDS

These funds consist of monies held by the State as trustee or handled by the State as agent for the general public or cities, towns and counties of the State and represent the following:

EXPENDABLE FUNDS

Public Trusts

Maine State Retirement Fund

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

County Taxes

Road Repair Taxes

NON-EXPENDABLE FUNDS

Public Trusts

Lands Reserved for Public Uses

Permanent School Fund

Other Trust Funds

Trust funds are invested to produce revenues supplementing appropriations for specified governmental purposes, for the benefit of cities, towns and counties and other purposes. Agency funds comprise temporary deposits to guarantee the meeting of obligations to the State or public or amounts collected, in which the State acts as agent for the cities, towns and counties.

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TRUST AND AGENCY FUNDS

An increase of \$2,138,294.93 in the assets of these funds was reflected during the 1949-1950 fiscal year. Of this increase, \$2,100,734.24 was shown in the Maine State Retirement System.

With the exception of cash, considered necessary to meet current obligations, funds of the various trusts are invested to yield income for the beneficiaries. In most instances the amounts paid to the beneficiaries are the actual earnings of each trust. There are, however, a few for which the rate of payment is set by statute, making state appropriations necessary to supplement the earnings in order to meet the payments required by Law.

As authorized by the 94th Legislature, restoration of losses to trust funds resulting from closed banks has been completed and the principal of all funds is now represented by cash on deposit or high grade investments.

The reader is referred to the following schedules for information relative to the activities within these funds for the period of this report.

TRUST AND AGENCY FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	TOTAL FUNDS	
	June 30, 1950	June 30, 1949
ASSETS		
Cash	\$ 1,083,121.21	\$ 1,150,585.99
Accounts Receivable:		
Tax Accounts	58,427.25	34,845.00
Other	42,297.01	2,251.12
Less—Reserve for Accounts Receivable	8.50	11.00
Net Total Accounts Receivable	100,715.76	37,085.12
Due from Other Funds	—	14,991.75
Investments (See Note A)	13,399,291.39	11,183,236.92
Guaranty Deposits	870,313.41	879,120.72
Other Assets	—	50,126.34
Total Assets	\$15,453,441.77	\$13,315,146.84
LIABILITIES		
Accounts Payable	\$ 37,352.06	\$ 20,703.57
Total Liabilities	\$ 37,352.06	\$ 20,703.57
RESERVES		
Reserve for Authorized Expenditures	\$ 200.00	\$ 50.00
Undistributed Income	253,393.36	254,936.31
Principal of Trust Funds:		
Maine State Retirement System	11,135,029.73	9,034,295.49
Mackworth Island	5,000.00	11,592.50
Private Trusts	1,207,183.85	1,215,618.73
Lands Reserved Trust Funds	1,371,022.11	1,323,271.67
Permanent School Fund	614,472.61	614,472.61
Other Endowment Funds	823,190.55	833,491.27
State Owned Delinquent Lands	—	388.19
Prepaid Contributions	6,597.50	6,326.50
Total Liabilities and Reserves	\$15,453,441.77	\$13,315,146.84

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

DETAIL OF THIS YEAR

Total Expendable Funds	Total Non-Expendable Funds	Non-Expendable Funds		
		Lands Reserved Trust Funds	Permanent School Fund	Other Endowment Funds
\$ 842,152.91	\$ 240,968.30	\$ 56,756.27	\$ 44,872.61	\$139,339.42
58,427.25	—	—	—	—
17,297.01	25,000.00	25,000.00	—	—
8.50	—	—	—	—
75,715.76	25,000.00	25,000.00	—	—
—	—	—	—	—
10,856,574.42	2,542,716.97	1,289,265.84	569,600.00	683,851.13
870,313.41	—	—	—	—
—	—	—	—	—
\$12,644,756.50	\$2,808,685.27	\$1,371,022.11	\$614,472.61	\$823,190.55
\$ 37,352.06	—	—	—	—
\$ 37,352.06	—	—	—	—
\$ 200.00	—	—	—	—
253,393.36	—	—	—	—
11,135,029.73	—	—	—	—
5,000.00	—	—	—	—
1,207,183.85	—	—	—	—
—	1,371,022.11	1,371,022.11	—	—
—	614,472.61	—	614,472.61	—
—	823,190.55	—	—	823,190.55
—	—	—	—	—
6,597.50	—	—	—	—
\$12,644,756.50	\$2,808,685.27	\$1,371,022.11	\$614,472.61	\$823,190.55

TRUST AND AGENCY FUNDS
BALANCE SHEET OF EXPENDABLE FUNDS
JUNE 30, 1950

	Total	Maine State Retirement System (A)
ASSETS		
Cash	\$ 842,152.91	\$ 280,804.76
Accounts Receivable:		
Tax Accounts	58,427.25	—
Other	17,297.01	17,297.01
Reserve for Accounts Receivable	8.50	8.50
Net Total Accounts Receivable	75,715.76	17,288.51
Investments (See Note B)	10,856,574.42	10,850,074.42
Guaranty Deposits	870,313.41	—
Total Assets	\$12,644,756.50	\$11,148,167.69
LIABILITIES		
Accounts Payable	\$ 37,352.06	\$ 6,340.46
Total Liabilities	\$ 37,352.06	\$ 6,340.46
RESERVES		
Reserve for Authorized Expenditures	\$ 200.00	\$ 200.00
Undistributed Income	253,393.36	—
Principal of Trust Funds:		
Maine State Retirement System	11,135,029.73	11,135,029.73
Mackworth Island	5,000.00	—
Private Trusts	1,207,183.85	—
Prepaid Contributions	6,597.50	6,597.50
Total Liabilities and Reserves	\$12,644,756.50	\$11,148,167.69

(A) This balance sheet is not set up to reflect the actuarial reserves.

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

Public Trusts		Agency Funds		
Mackworth Island	Revenue of Non-Expendable Funds	Private Trusts	Bank Stock Tax	Other
—	\$3,282.35	\$ 337,925.44	\$190,132.88	\$30,007.48
—	—	—	58,427.25	—
—	—	—	—	—
—	—	—	58,427.25	—
5,000.00	1,500.00	—	—	—
—	—	870,313.41	—	—
\$5,000.00	\$4,782.35	\$1,208,238.85	\$248,560.13	\$30,007.48
—	—	\$ 1,055.00	—	\$29,956.60
—	—	\$ 1,055.00	—	\$29,956.60
—	—	—	—	—
—	\$4,782.35	—	\$248,560.13	\$ 50.88
—	—	—	—	—
5,000.00	—	—	—	—
—	—	1,207,183.85	—	—
—	—	—	—	—
\$5,000.00	\$4,782.35	\$1,208,238.85	\$248,560.13	\$30,007.48

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVE FOR TRUST AND AGENCY FUNDS
YEAR ENDED JUNE 30, 1950

	Total	Total Expendable Trusts
BALANCE JULY 1, 1949	\$13,288,066.77	\$10,516,831.22
ADDITIONS:		
Interest Earned (Net After Amortization of Premiums)	309,887.54	309,887.54
Transfer of Earnings	6.98	—
Profit or (Loss) on Sale of Securities	77.30	(164.70)
Revenue from Reserved Lands	47,508.44	—
Individual Contributions for Pension plus Interest Allowed	1,332,493.72	1,332,493.72
Deposits by Federal Government, Cities, Towns and Individuals	754,354.29	754,348.85
Contributions and Transfers:		
From General Fund	1,302,339.03	1,302,089.03
From General Fund Surplus	44,681.04	—
From Highway Fund	156,864.00	156,864.00
From Special Revenue Funds	60,159.00	60,159.00
From Public Service Enterprises	49,444.00	49,444.00
Tax on Bank Stocks	248,560.13	248,560.13
TOTAL ADDITIONS	4,306,375.47	4,213,681.57
DEDUCTIONS:		
Administration Expenses	41,292.80	41,292.80
Growth and Improvement of Public Reserve Lots	1,455.86	1,455.86
Hospital Construction—Federal Aid	226,243.66	226,243.66
Credit to Asset Account (Due from Other Funds)	14,991.75	14,991.75
Distribution to Cities, Towns and Counties of Agency Funds	471,123.07	471,123.07
To Restore Original Principal	51,244.18	—
Impounded Bank Accounts Written off	4,493.97	493.97
Refund of Trust Deposits	69,577.64	69,577.64
Interest Allowed on Individual Contributions	129,071.95	129,071.95
Pensions Paid	1,067,983.12	1,067,983.12
Distribution of Income from Non-Expendable Trusts:		
To University of Maine	9,921.50	9,921.50
To Schools and Academies	590.00	590.00
For Benefits of Patients in State Owned Institutions	4,882.65	4,882.65
Interest on Lands Reserved Trust Funds Paid to Plantations	46,589.73	46,589.73
To General Fund:		
Interest on Lands Reserved Trust Funds of Unorganized Territories for Equalization of Educational Opportunities	15,193.45	15,193.45
Revenue Available for Appropriation	8,852.98	8,852.98
Education Department	15,033.67	15,033.67
Other	6,608.05	6,608.05
TOTAL DEDUCTIONS	2,185,150.03	2,129,905.85
BALANCE JUNE 30, 1950	\$15,409,292.21	\$12,600,606.94

Total Non-Expendable Trusts	Non-Expendable Trusts		
	Lands Reserved	Permanent School Fund	Other Trust Funds
\$2,771,235.55	\$1,323,271.67	\$614,472.61	\$833,491.27
—	—	—	—
6.98	—	—	6.98
242.00	242.00	—	—
47,508.44	47,508.44	—	—
—	—	—	—
5.44	—	—	5.44
250.00	—	—	250.00
44,681.04	—	—	44,681.04
—	—	—	—
—	—	—	—
—	—	—	—
92,693.90	47,750.44	—	44,943.46
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
51,244.18	—	—	51,244.18
4,000.00	—	—	4,000.00
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
55,244.18	—	—	55,244.18
\$2,808,685.27	\$1,371,022.11	\$614,472.61	\$823,190.55

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVE FOR EXPENDABLE TRUSTS
YEAR ENDED JUNE 30, 1950

PUBLIC			
	Total	Retirement System	Mackworth Island
BALANCE JULY 1, 1949	\$10,516,831.22	\$9,034,295.49	\$11,592.50
ADDITIONS:			
Interest Earned (Net after Amortization of Premiums)	309,887.54	241,708.26	276.25
Profit or (Loss) on Sale of Securities	(164.70)	96.00	(260.70)
Individual Contributions for Pension Plus Interest Allowed	1,332,493.72	1,332,493.72	—
Deposits by Federal Government, Cities, Towns and Individuals	754,348.85	245,468.06	—
Contributions and Transfers:			
From General Fund	1,302,089.03	1,267,840.82	—
From Highway Fund	156,864.00	156,864.00	—
From Special Revenue Funds	60,159.00	60,159.00	—
From Public Service Enterprises	49,444.00	49,444.00	—
Tax on Bank Stocks	248,560.13	—	—
Total Additions	4,213,681.57	3,354,073.86	15.55
DEDUCTIONS:			
Administration Expenses	41,292.80	41,292.80	—
Growth and Improvement Public Reserve Lots	1,455.86	—	—
Credit to Asset (Due from Other Funds)	14,991.75	14,991.75	—
Distributions to Cities, Towns, and Counties of Agency Funds	471,123.07	—	—
Impounded Income Written Off	493.97	—	—
Refunds of Trust Deposits	69,577.64	—	—
Hospital Construction—Federal Aid	226,243.66	—	—
Interest Allowed on Individual Contributions	129,071.95	129,071.95	—
Pensions Paid	1,067,983.12	1,067,983.12	—
Distribution of Income from Non-Expendable Trusts:			
To University of Maine	9,921.50	—	—
To Schools and Academies	590.00	—	—
For Benefits of Patients in State Owned Institutions	4,882.65	—	—
Interest on Lands Reserved Trust Fund Paid to Plantations	46,589.73	—	—
To General Fund:			
Interest on Lands Reserved Trust Funds of Unorganized Territories for Equalization of Educational Opportunities	15,193.45	—	—
Revenue Available for Appropriation	8,852.98	—	—
Education Department	15,033.67	—	—
Other	6,608.05	—	6,608.05
Total Deductions	2,129,905.85	1,253,339.62	6,608.05
BALANCE JUNE 30, 1950	\$12,600,606.94	\$11,135,029.73	\$ 5,000.00

TRUSTS

Revenue Receipts of Non-Expendable Trusts			Agency Funds			
Lands Reserved	Permanent School Fund	Other Trust Funds	Private Trust Misc.	Bank Stock Tax	Dog Licenses	Other
—	—	\$ 5,582.91	\$1,215,618.73	\$233,685.30	\$11,351.00	\$ 4,705.29
\$34,174.98	\$15,033.67	18,694.38	—	—	—	—
—	—	—	—	—	—	—
—	—	—	287,386.42	—	—	221,494.37
29,064.06	—	5,184.15	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	248,560.13	—	—
63,239.04	15,033.67	23,878.53	287,386.42	248,560.13	—	221,494.37
—	—	—	—	—	—	—
1,455.86	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	20.58	—	233,602.71	11,351.00	226,148.78
—	—	493.97	—	—	—	—
—	—	—	69,577.64	—	—	—
—	—	—	226,243.66	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	9,921.50	—	—	—	—
—	—	590.00	—	—	—	—
46,589.73	—	4,882.65	—	—	—	—
—	—	—	—	—	—	—
15,193.45	—	—	—	—	—	—
—	—	8,770.39	—	82.59	—	—
—	15,033.67	—	—	—	—	—
—	—	—	—	—	—	—
63,239.04	15,033.67	24,679.09	295,821.30	233,685.30	11,351.00	226,148.78
—	—	\$ 4,782.35	\$1,207,183.85	\$248,560.13	—	\$ 50.88