

MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

1950- 52

IN THREE VOLUMES

Volume III

STATE OF MAINE
FINANCIAL
REPORT



DEPARTMENT OF FINANCE
BUREAU OF ACCOUNTS & CONTROL
FISCAL YEAR ENDING JUNE 30, 1951

STATE OF
MAINE



**FINANCIAL
REPORT**

For Period
July 1, 1950 to June 30, 1951

DEPARTMENT OF FINANCE
Bureau of Accounts and Control

H. H. HARRIS, STATE CONTROLLER

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H. H. HARRIS
STATE CONTROLLER

M. G. PRESSEY
ASS'T. CONTROLLER



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

November 14, 1951

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, 1951 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 August 30, 1951.

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

State Controller

MISCELLANEOUS STATISTICS

STATE OF MAINE

Admitted as State	1820
Population (1950 Census)	913,774
Rank in Population Among States (Census Bureau)	35th
Population Per Square Mile	29.4

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	58
Total Organized Municipalities	491
Number of Unorganized Wild Land Townships	395

STATE VALUATION

December 31, 1950

(From State Tax Assessor)

Real and Personal Estate of Cities, Towns and Plantations	\$768,903,000
Real Estate in Unorganized Wild Land Townships	48,228,506
Timber and Grass on Public Lands	1,464,252
	<hr/>
	\$818,595,758
Polls Assessed (1950)	237,356
Valuation Per Capita	\$ 895.84
State Tax Rate (in effect since 1933)	\$ 7.25 per \$1,000
Average Rate of Municipal Taxation (1950)	\$ 62.66 per \$1,000

MISCELLANEOUS STATISTICS

STATE OF MAINE

MILEAGE OF PUBLIC HIGHWAYS

December 31, 1950

State Highways	3,148	
State Aid Highways	7,825	
Third Class Highways	503	
Town Ways	10,346	
Miscellaneous	139	
Total Mileage	21,961	
Number of Registered Motor Vehicles (1950 Registration Year)		283,748

LEGISLATURE

Members of Senate	33
Members of House	151

PER CAPITA

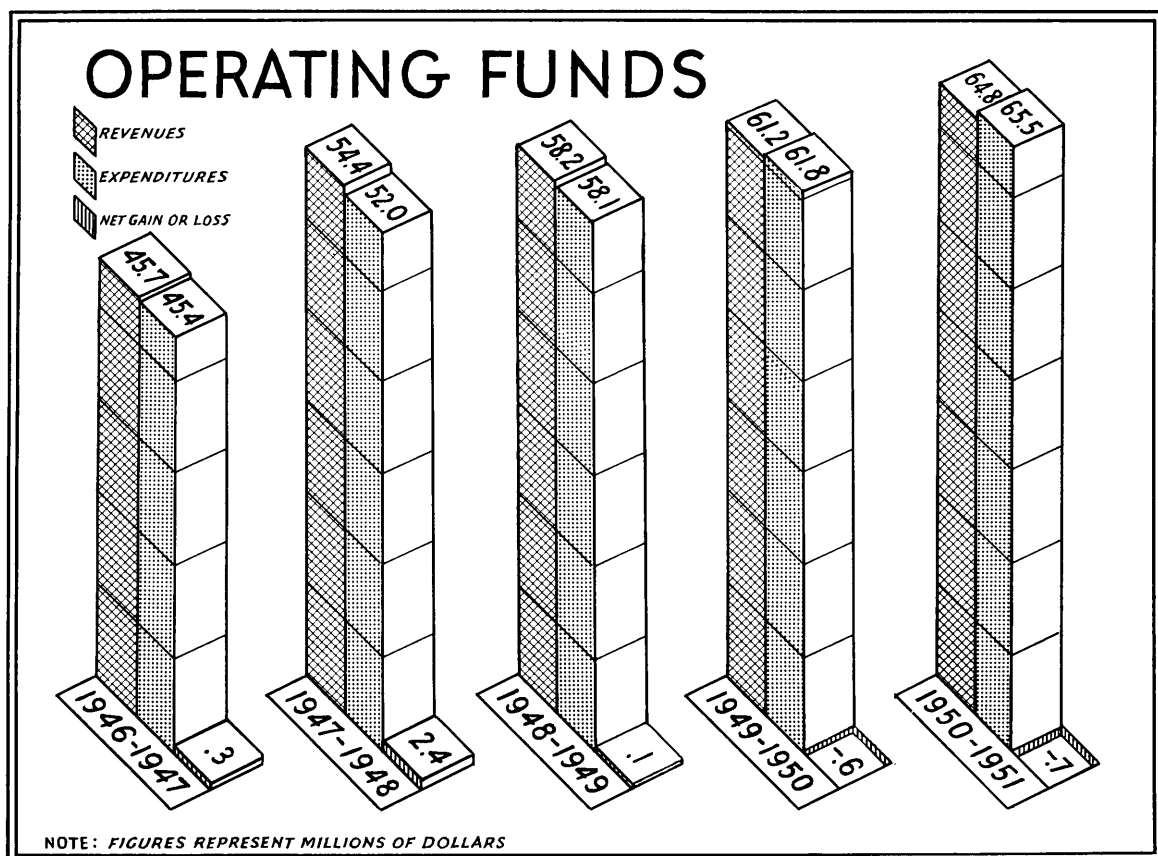
State Revenue Per Capita (including liquor revenues, Federal Grants, etc.)	\$70.87
State Real Estate Tax per Capita	5.68
State Expenditures per Capita	71.63
State Bonded Debt per Capita	7.63

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

Three major funds are used for recording the normal operations of State government. All transactions, which are financed from general State revenues are handled through the General Fund. The Highway Fund, as the name implies, is used for those activities, which are financed wholly or in part, from the General Highway Fund, to which certain revenues are, by statute, credited. 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 of the three major funds with interfund items eliminated 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.



OPERATING FUNDS

The high price level of our national economy was again reflected in the operations of our State government, during the past fiscal year. Combined expenditures of the three major Operating Funds increased approximately \$3,600,000.00 over those of the preceding year. Upward trends were shown in all categories, with the exception of debt service and administration of the Maine Employment Security Commission. Interest requirements were \$51,172.50 less than those of the 1949-50 year, while bond retirements required \$200,000.00 less. Administration expenses of the Maine Employment Security Commission decreased \$91,883.22 from those of the previous year, in line with the marked decline in benefit payments to the unemployed from the Maine Employment Security Fund.

Combined revenues likewise showed a substantial increase from \$61,210,062.00 for the 1949-1950 year to \$64,759,415.00 for 1950-1951. Although combined revenues were \$692,496.00 less than combined expenditures, a decided variation was shown in analyzing those of the individual funds. General Fund revenues were \$34,273,058.00, while expenditures were \$35,829,300.00, resulting in a revenue deficiency of \$1,556,242.00 for the year, an increase of approximately \$1,060,500.00 over that of the previous year. In contrast, Highway Fund revenues exceeded expenditures by \$751,322.00, compared with a revenue deficiency of \$273,237.00 for the previous year. A gain of \$112,423.00 was also shown in the Other Special Revenue Funds.

Accounting Principles

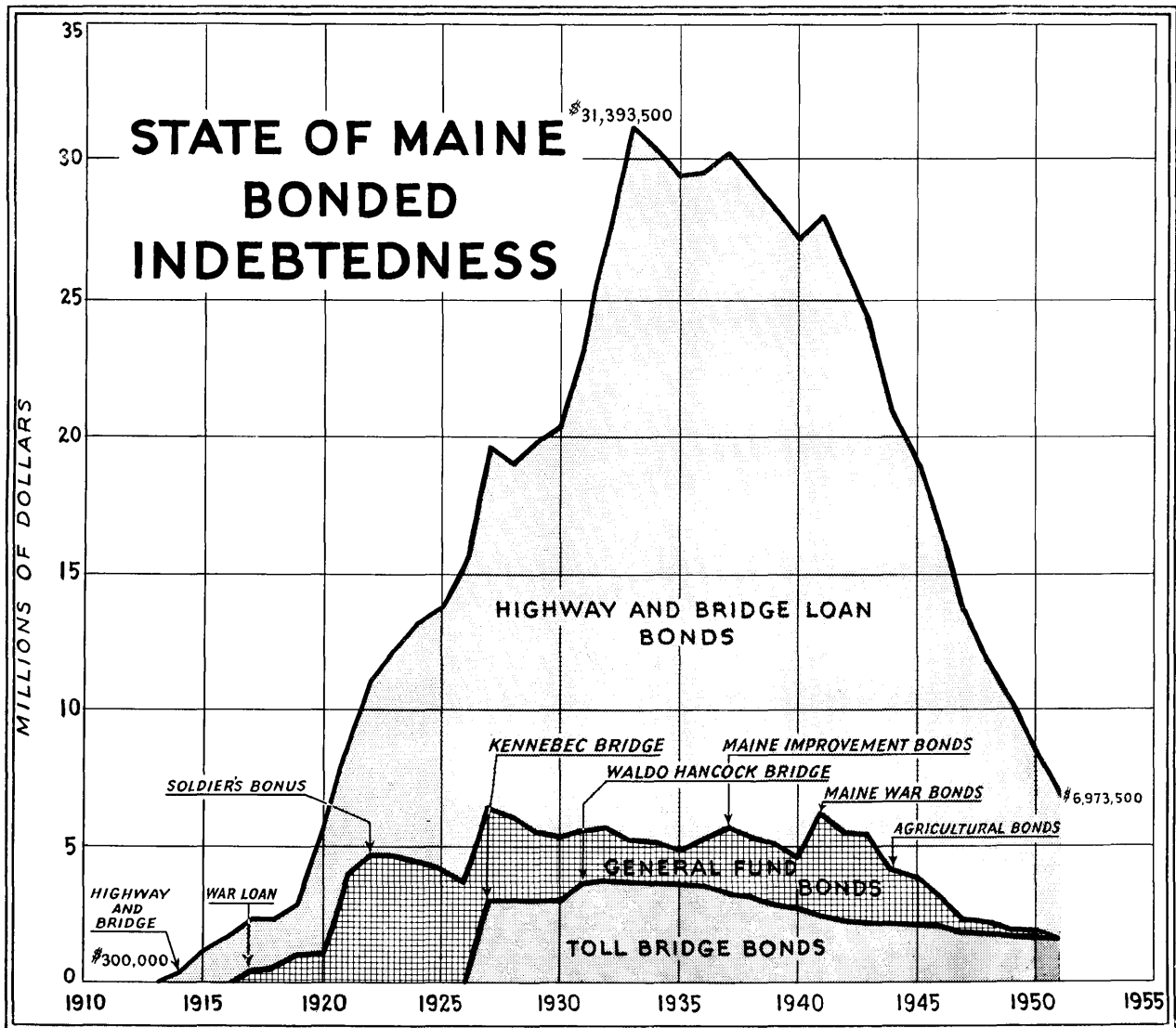
A modified accrual basis of accounting is used to record State finances. The revenues, except interest, of all funds are set up on an accrual basis. Interest revenues, however, are recorded when actually received. Expenditures include all invoices applicable to the year's operations received through July 6. An encumbrance system is used, whereby funds are set aside for liquidation of commitments at the time the obligations are incurred. This method has worked out very satisfactorily and has corrected the situation of previous years, wherein outstanding purchase orders at the year end, in many instances, exceeded appropriation balances. At the end of the fiscal year, funds to liquidate commitments are reflected in the Reserve for Authorized Expenditures. Inventories and fixed assets are not set up as such, except those of certain Public Service Enterprises and Working Capital Funds.

Bonded Indebtedness

The State's bonded indebtedness was further reduced by \$1,544,000.00 during the 1950-1951 year, leaving \$6,973,500.00 outstanding at June 30, 1951, which was the lowest since 1920. On July 1, 1951, the bonded debt was further reduced by retirement of \$586,500.00 of Highway bonds. 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, 1950	Current Transactions		Unmatured Bonds June 30, 1951
		New Bonds Issued	Matured or Called	
General Fund				
Maine Agricultural Bonds	\$ 45,000.00	—	\$ 45,000.00	—
Highway Fund				
Highway and Bridge Bonds	6,622,500.00	—	1,429,000.00	\$5,193,500.00
Public Service Enterprises				
Waldo-Hancock Bridge Bonds	450,000.00	—	45,000.00	405,000.00
Kennebec Bridge Bonds	1,400,000.00	—	25,000.00	1,375,000.00
Total	\$8,517,500.00	—	\$1,544,000.00	\$6,973,500.00



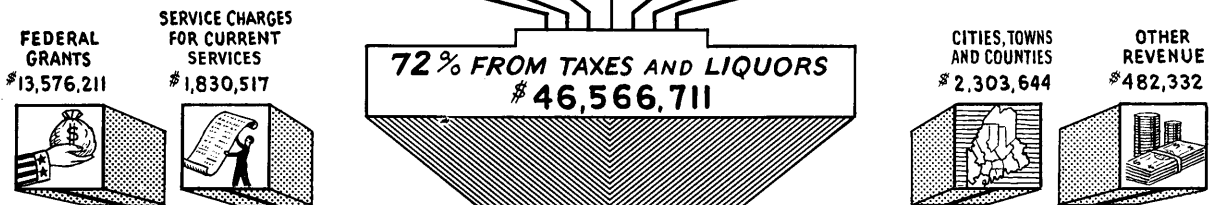
COMBINED STATEMENTS

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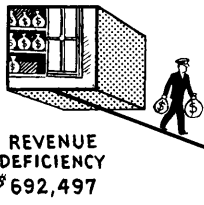
OPERATING FUNDS

REVENUES \$ 64,759,415

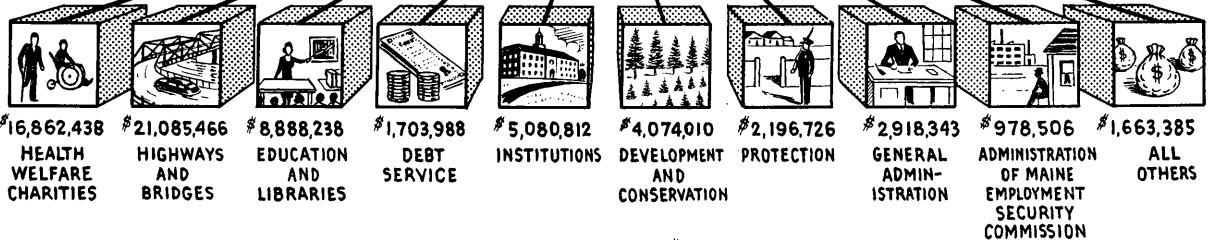


72% FROM TAXES AND LIQUORS
\$ 46,566,711

28% FROM OTHER SOURCES
\$ 18,192,704



TREASURER



EXPENDITURES \$ 65,451,912

OPERATING FUNDS
 CONSOLIDATED COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 General Fund, Highway Fund, and Other Special Revenue Funds
 YEARS ENDED JUNE 30

REVENUES

	1951		1950	
	Amount	Percent	Amount	Percent
State Tax on Cities and Towns	\$ 5,200,390.06	8.03	\$ 5,186,921.24	8.47
State Tax on Wild Lands	359,495.93	.56	340,885.70	.56
Inheritance and Estate Taxes	1,690,697.68	2.61	1,475,736.09	2.41
Gasoline Tax (Net)	13,240,737.00	20.45	12,522,285.76	20.46
Motor Carrier—Fuel Tax (Net)	23,244.28	.04	26,763.21	.04
Cigarette and Tobacco Taxes	5,163,538.57	7.97	5,141,821.27	8.40
Taxes on Public Utilities	2,626,405.64	4.05	2,538,543.56	4.15
Taxes on Insurance Companies	1,480,765.77	2.28	1,451,820.79	2.37
Motor Vehicle Registrations and Drivers' Licenses	6,663,192.18	10.29	6,222,659.27	10.17
Hunting and Fishing Licenses	1,162,998.17	1.80	1,079,258.27	1.76
Commission on Pari Mutuels	530,713.40	.82	319,650.30	.52
Other Taxes	1,609,949.71	2.49	1,727,436.94	2.82
From Federal Government	13,575,210.58	20.96	13,012,385.97	21.26
From Cities, Towns and Counties	2,303,643.58	3.56	1,483,950.33	2.42
Service Charges for Current Services	1,830,517.18	2.83	1,588,821.35	2.60
Liquor and Beer (Net)	6,814,583.57	10.52	6,566,444.56	10.73
Other Revenues	482,332.13	.74	524,678.01	.86
Total Revenues	\$64,759,415.43	100.00	\$61,210,062.62	100.00

EXPENDITURES

General Administration	\$ 2,918,343.03	4.46	\$ 2,401,120.78	3.90
Protection of Persons and Property	2,196,725.69	3.36	2,160,130.50	3.49
Development and Conservation of Natural Resources	4,074,010.21	6.22	4,011,079.31	6.49
Health, Welfare and Charities	16,862,438.26	25.76	15,155,290.49	24.52
Institutions	5,080,811.51	7.76	4,550,030.71	7.36
Education and Libraries	8,888,238.03	13.58	8,494,750.96	13.74
Highways and Bridges	21,085,465.68	32.22	20,376,606.47	32.97
Maine Employment Security Commission, Administration	978,506.19	1.50	1,070,389.41	1.73
Interest on Bonded Debt	229,988.00	.35	281,160.50	.45
Miscellaneous	1,663,384.90	2.54	1,636,875.42	2.64
Total Operating Expenditures	63,977,911.50	97.75	60,137,434.55	97.29
Debt Retirement	1,474,000.00	2.25	1,674,000.00	2.71
Total Expenditures	65,451,911.50	100.00	61,811,434.55	100.00
Excess of Revenues over Expenditures	\$ (692,496.07)		\$ (601,371.93)	
Excess Applied as Follows:				
General Fund Surplus	(1,556,241.61)		(495,693.58)	
Highway Fund Surplus	751,322.57		(273,237.06)	
Other Special Revenue Funds—Reserve for Authorized Expenditures	112,422.97		167,558.71	
	\$ (692,496.07)		\$ (601,371.93)	

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 \$645,013.07 for the year ended June 30, 1951, and \$1,279,422.95 for the year ended June 30, 1950 charged against Appropriations from Unappropriated Surplus. It does, however, include Operating Expenditures, financed by Appropriations from General Fund Unappropriated Surplus in the amount of \$2,112,433.00 for the 1950-51 year and \$1,654,122.00 for the 1949-50 year.

ALL FUNDS
BALANCE SHEET
JUNE 30, 1951

	General Fund	Highway Fund
RECOGNIZED ASSETS		
Cash	\$2,139,269.45	\$ 2,597,734.29
Short Term U. S. Government Securities	848,000.00	3,497,834.93
Deposits with U. S. Treasury	—	—
Accounts Receivable:		
Tax Accounts	1,885,831.59	829.98
Other	737,434.07	328,928.38
	2,623,265.66	329,758.36
Less—Reserve for Losses	49,154.74	1,383.08
Net Accounts Receivable	2,574,110.92	328,375.28
Due from Other Funds	—	1,260,000.00
Inventories (A)	—	—
Investments (B)	1,537.50	—
Less—Reserve for Losses	140.00	—
Net Investments	1,397.50	—
Working Capital Advances to Other Funds (Contra)	3,397,405.80	607,500.00
Other Assets	170,042.95	503,635.01
Plant and Equipment (A)	—	—
Less—Reserve for Depreciation	—	—
Net Plant and Equipment	—	—
Encumbered Future Revenue to Retire Bonded Indebtedness	—	5,193,500.00
Encumbered Future Revenue to Retire Debt—Augusta Toll Bridge	—	—
Accounts Receivable 1951-1972	—	—
Total Assets	9,130,227.62	13,988,579.51
LIABILITIES		
Accounts Payable	651,855.74	143,782.69
Due to Other Funds	—	—
Other Current Liabilities	326,549.39	517,876.51
Total Current Liabilities	978,405.13	661,659.20
Bonds Payable	—	5,193,500.00
Total Liabilities	978,405.13	5,855,159.20
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	912,191.54	3,920,519.05
For Authorized Expenditures for Unusual or Non-recurring Items	486,379.11	—
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 (Contra)	3,397,406.80	607,500.00
For Advances to Maine State Office Building Authority	287,737.45	—
For Augusta Toll Bridge	—	1,185,000.00
For Trust and Agency Funds	—	—
For Maine Employment Security Fund	—	—
For Prepaid Contributions	—	—
Total	7,549,230.03	5,713,019.05
Working Capital Advances from Other Funds	—	—
Donated Surplus	—	—
Surplus Account	602,592.46	2,420,401.26
Total Reserves and Surplus	8,151,822.49	8,133,420.31
Total Liabilities, Reserves and Surplus	\$9,130,227.62	\$13,988,579.51

(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.

Other Special Revenue Funds	Proceeds of General Bond Issues	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Maine Employment Security Fund
\$1,366,476.26	\$ 10,132.39	\$1,246,566.83	\$ 431,358.49	\$ 939,143.86	\$ 117,816.46
—	399,424.00	—	—	—	—
—	—	—	—	—	37,571,214.98
349,106.80	—	—	—	98,660.19	186,874.53
59,536.05	—	8,272.82	30,270.08	28,874.29	—
408,642.85	—	8,272.82	30,270.08	127,534.48	186,874.53
79.43	—	—	160.08	8.50	—
408,563.42	—	8,272.82	30,110.00	127,525.98	186,874.53
—	—	—	86,323.87	1,366.25	—
—	—	2,353,519.97	492,746.54	—	—
—	—	28,000.00	—	16,492,693.98	—
—	—	—	—	—	—
—	—	28,000.00	—	16,492,693.98	—
—	—	—	—	—	—
4,812.19	—	1,402.50	—	—	—
—	—	217,501.52	4,284,028.92	—	—
—	—	93,693.42	1,786,622.17	—	—
—	—	123,808.10	2,497,406.75	—	—
—	—	405,000.00	—	—	—
—	—	1,185,000.00	—	—	—
—	—	1,209,897.78	—	—	—
1,779,851.87	409,556.39	6,561,468.00	3,537,945.65	17,560,730.07	37,875,905.97
151,639.25	—	177,575.66	54,619.62	1,458.61	12,490.81
—	—	1,260,000.00	17,034.22	—	—
18,594.25	—	32,956.91	345.00	—	—
170,233.50	—	1,470,532.57	71,998.84	1,458.61	12,490.81
—	—	1,780,000.00	—	—	—
170,233.50	—	3,250,532.57	71,998.84	1,458.61	12,490.81
1,609,618.37	\$402,325.25	\$ 1,840.00	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	7,231.14	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	17,552,674.46	—
—	—	—	—	—	37,863,415.16
—	—	—	—	6,597.00	—
1,609,618.37	409,556.39	1,840.00	—	17,559,271.46	37,863,415.16
—	—	3,000,000.00	1,004,906.80	—	—
—	—	—	1,857,136.84	—	—
—	—	309,095.43	603,903.17	—	—
1,609,618.37	409,556.39	3,310,935.43	3,465,946.81	17,559,271.46	37,863,415.16
\$1,779,851.87	\$409,556.39	\$6,561,468.00	\$3,537,945.65	\$17,560,730.07	\$37,875,905.97

Contingent Liability: Bonds of Deer Isle-Sedgwick Bridge District \$363,000.00.

GENERAL FUND

All revenues not allocated for specific purposes by law are credited to the General Fund. The Legislature appropriates from the General Fund for all governmental activities not wholly financed by Federal funds, receipts from special groups or revenues earmarked for specific purposes. In many instances, appropriations are supplemented by certain revenues, which are credited to the appropriations. These revenues consist of Federal matching funds and other items of a similar nature.

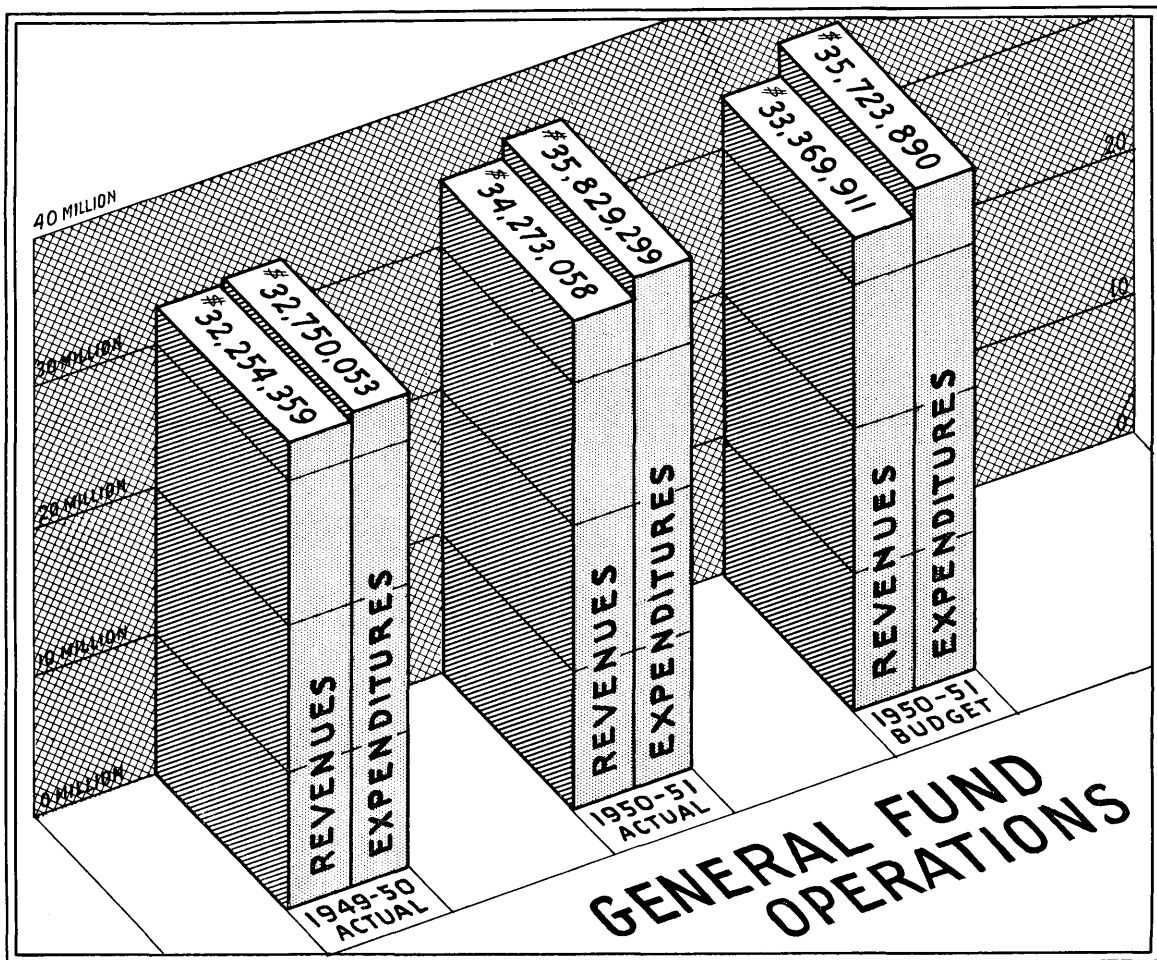
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GENERAL FUND

Revenues

Following the trend of the past several years, General Fund revenues continued upward. Those for the 1950-1951 year were \$34,273,057.83 compared to \$32,254,359.36 for the 1949-1950 year, an increase of \$2,018,698.47. Grants from the Federal Government were \$1,024,878.39 more than those of the previous year, the major portion of which was for assistance and relief. Revenue from Liquor and Beer increased \$248,139.00, Inheritance and Estate Taxes \$214,961.00 and Commissions on Pari-Mutuels \$211,063.00. Nearly all other categories showed increases of various amounts. Decreases were shown, however, in earnings from Short Term Investments, Fines, Forfeits and Penalties and Contributions from Other Special Revenue Funds and Trust and Agency Funds.



GENERAL FUND
GRANTS TO CITIES AND TOWNS

	YEARS ENDED JUNE 30				
	1951	1950	1949	1948	1947
For Education:					
Tuition	\$ 234,285.71	\$ 234,361.86	\$ 233,458.14	\$ 219,084.45	\$ 191,742.77
Teaching Positions	3,736,515.90	3,736,762.92	3,235,650.08	2,757,239.08	2,041,815.19
Conveyance in Lieu of Teaching Positions	210,103.00	210,663.77	193,047.12	178,078.05	151,641.79
School Census	532,056.00	532,056.00	509,987.46	504,991.20	500,997.00
Temporary Residents	774.07	1,726.20	2,791.51	1,698.10	872.20
Equalization of Educational Opportunities	592,708.21	516,540.00	479,965.00	491,799.00	469,878.00
Equalization Special Projects	—	3,000.00	10,495.62	3,500.00	6,034.86
Industrial Education	20,168.00	20,138.73	123,731.95	124,423.18	122,563.08
Vocational Education	63,757.73	63,432.73	37,746.79	27,656.59	12,152.16
Miscellaneous	33,744.96	47,644.84	12,813.58	21,737.01	12,622.71
Physical Education	—	—	31,642.87	35,300.00	41,548.67
Total Education	5,424,113.58	5,366,327.05	4,871,330.12	4,365,506.65	3,551,868.43
For Other Purposes:					
Grade Crossing Warning Signals	344.62	306.78	329.58	72.76	14.67
Control of White Pine Blister Rust	4,383.94	2,700.62	2,979.90	1,229.18	469.84
District Health Centers	2,400.00	2,000.00	2,455.55	3,400.00	3,200.00
Library Services	11,228.65	10,816.78	10,627.41	10,102.69	9,702.85
Aid to Towns for Forest Fires	38,190.76	66,715.43	46,085.61	97,779.33	26,794.76
Miscellaneous	—	1,700.00	—	—	—
Total Other	56,547.97	84,239.61	62,478.05	112,583.96	40,182.12
Total	\$5,480,661.55	\$5,450,566.66	\$4,933,808.17	\$4,478,090.62	\$3,592,050.55

Expenditures

Expenditures from the General Fund were \$35,829,299.44 compared with \$32,750,052.94 for the 1949-1950 year, an increase of \$3,079,246.50 or approximately 9.4%.

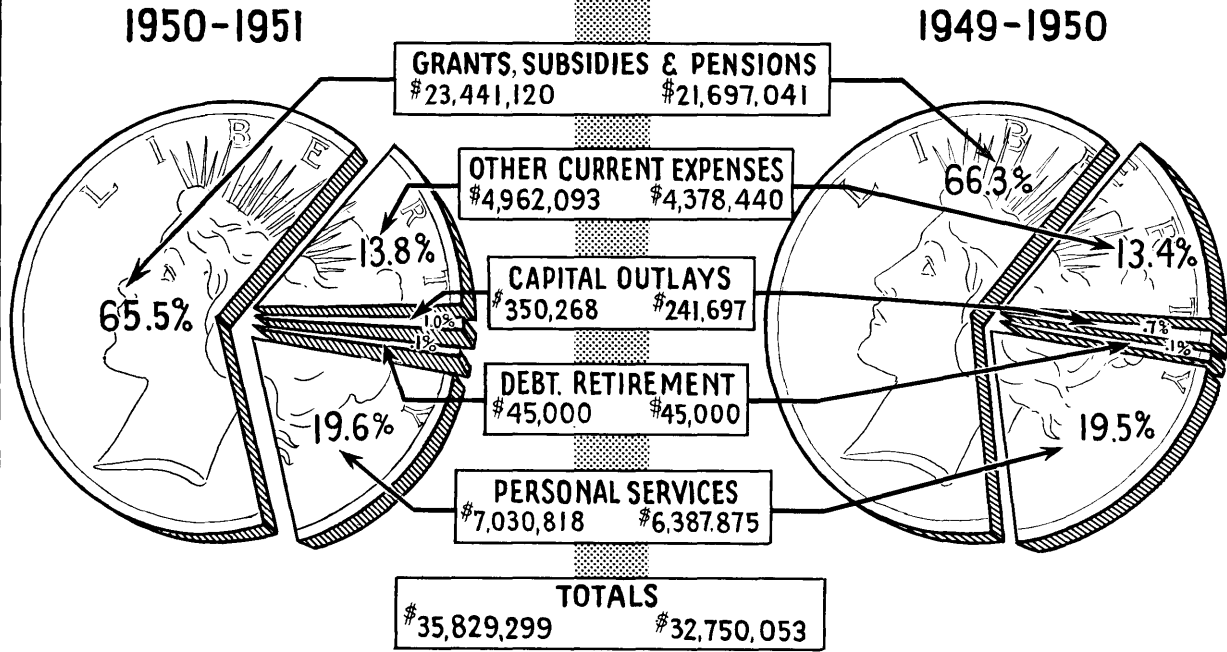
General Administration expenditures increased approximately \$436,000.00, the major portion of which was accounted for by the regular session of the Legislature. Increases were also shown in Health, Welfare and Charities (\$1,664,616.96), Institutions (\$530,780.80), Education and Libraries (\$386,188.69) and Protection of Persons and Property (\$56,959.51).

Summary

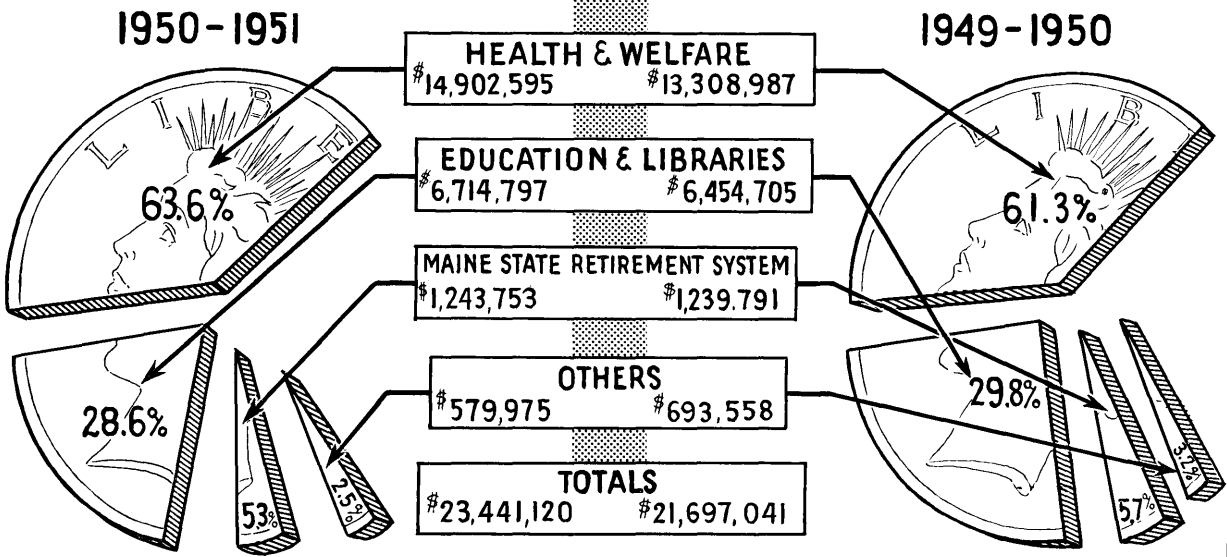
Total expenditures from the General Fund exceeded total revenues by \$1,556,241.61 compared to a revenue deficiency of \$495,693.58 for the previous year. The unappropriated surplus of the General Fund was reduced from \$2,495,569.37 at the beginning of the year to \$602,592.46 at June 30, 1951.

The reader is referred to the following schedules for more detail relating to the General Fund.

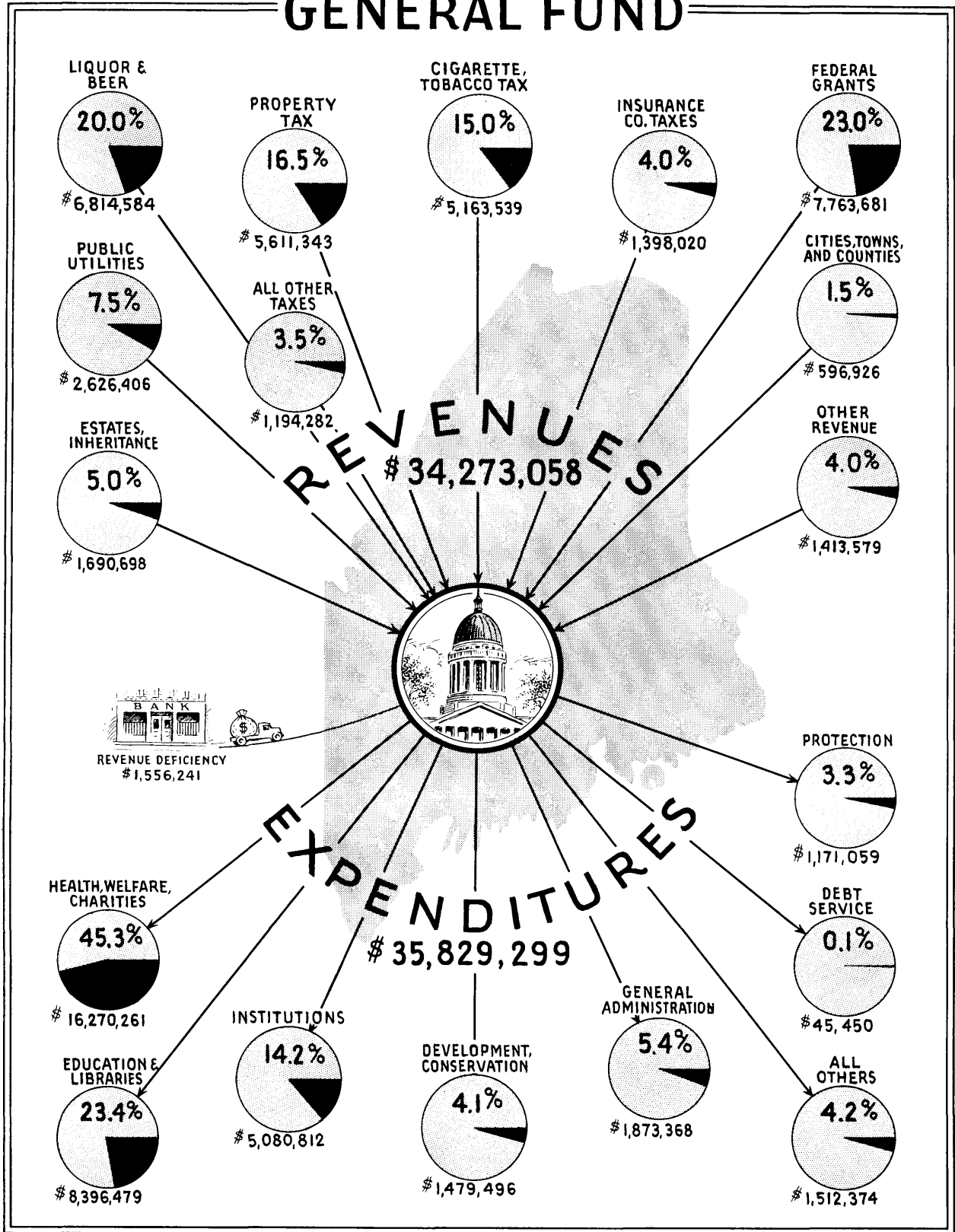
GENERAL FUND EXPENDITURES CLASSIFIED BY CHARACTER



GRANTS, SUBSIDIES AND PENSIONS-EXPENDITURES



GENERAL FUND



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

	1951	1950
REVENUES		
State Tax on Cities and Towns	\$ 5,200,390.06	\$ 5,186,921.24
State Tax on Wild Lands	359,495.93	340,885.70
Inheritance and Estate Taxes	1,690,697.68	1,475,736.09
Cigarette and Tobacco Taxes	5,163,538.57	5,141,821.27
Taxes on Public Utilities	2,626,405.64	2,538,543.56
Taxes on Insurance Companies	1,398,019.67	1,368,741.30
Commission on Pari-Mutuels	530,713.40	319,650.30
Gasoline Tax to Sea and Shore Fisheries	25,584.31	26,066.56
Other Taxes	689,443.04	674,959.44
From Federal Government	7,763,680.93	6,738,802.54
From Cities, Towns and Counties	596,925.96	477,032.98
Service Charges for Current Services	919,367.70	879,509.75
Liquor and Beer (Net)	6,814,583.57	6,566,444.56
Other Revenues	255,309.41	285,243.77
Contributions and Transfers From Other Funds:		
From Highway Fund	107,146.25	100,240.61
From Other Special Revenue Funds	36,185.98	38,327.63
From Public Service Enterprises	48,406.53	47,529.94
From Working Capital Funds	4,746.15	2,213.97
From Trust and Agency Funds	42,417.05	45,688.15
Total Revenues	34,273,057.83	32,254,359.36
EXPENDITURES		
General Administration	1,873,367.64	1,437,302.37
Protection of Persons and Property	1,171,059.28	1,114,099.77
Development and Conservation of Natural Resources	1,479,495.78	1,492,729.20
Health, Welfare and Charities	16,270,261.05	14,605,644.09
Institutions	5,080,811.51	4,550,030.71
Education and Libraries	8,396,478.95	8,010,290.26
Interest on Bonded Indebtedness	450.00	900.00
Miscellaneous	119,871.14	102,697.64
Contributions and Transfers To Other Funds:		
To Highway Fund	68,842.00	69,283.55
To Other Special Revenue Funds	4,367.66	7,311.32
To Public Service Enterprises	6,429.33	12,425.00
To Trust and Agency Funds	1,312,865.10	1,302,339.03
Total Operating Expenditures	35,784,299.44	32,705,052.94
Debt Retirement	45,000.00	45,000.00
Total Expenditures	35,829,299.44	32,750,052.94
Excess of Revenues over Expenditures	\$(1,556,241.61)	\$ (495,693.58)

This statement does not include expenditures of \$645,013.07 for the year ended June 30, 1951 and \$1,279,422.95 for the year ended June 30, 1950 charged against appropriations from Unappropriated Surplus. It does, however, include Operating Expenditures of \$2,112,433.00 for the year ended June 30, 1951 and \$1,484,122.00 for the year ended June 30, 1950, financed by appropriations from General Fund Unappropriated Surplus.

GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1951	1950
ASSETS		
Cash	\$2,139,269.45	\$ 3,695,393.53
Short Term U. S. Government Securities	848,000.00	2,348,000.00
Accounts Receivable:		
Tax Accounts	1,885,831.59	1,753,300.89
Other	737,434.07	650,201.05
	2,623,265.66	2,403,501.94
Less—Reserve for Losses	49,154.74	67,013.34
Net Accounts Receivable	2,574,110.92	2,336,488.60
Investments:		
Securities	1,537.50	1,537.50
Less—Reserve for Losses	140.00	140.00
Net Investments	1,397.50	1,397.50
Working Capital Advances to Other Funds	3,397,406.80	3,397,406.80
Other Assets	170,042.95	4,074.42
Encumbered Future Revenues to Retire Bonded Indebtedness (Contra)	—	45,000.00
Total Assets	9,130,227.62	11,827,760.85
LIABILITIES		
Accounts Payable	651,855.74	609,676.39
Other Current Liabilities	326,549.39	846,774.68
Total Current Liabilities	978,405.13	1,456,451.07
Bonds Payable (Contra)	—	45,000.00
Total Liabilities	978,405.13	1,501,451.07
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	912,191.54	953,597.11
For Authorized Expenditures for Unusual or Non-recurring Items	486,379.11	1,014,221.37
For Maine Post War Public Works	15,515.13	15,515.13
For State Contingent Account	450,000.00	450,000.00
For Operating Capital	2,000,000.00	2,000,000.00
For Working Capital Advances	3,397,406.80	3,397,406.80
For Advances to Maine State Office Building Authority	287,737.45	—
Total	7,549,230.03	7,830,740.41
Surplus Account:		
Unappropriated Surplus	602,592.43	2,495,569.37
Total Reserves and Surplus	8,151,822.49	10,326,309.78
Total Liabilities, Reserves and Surplus	\$9,130,227.62	\$11,827,760.85

GENERAL FUND
ANALYSIS OF UNAPPROPRIATED SURPLUS
YEARS ENDED JUNE 30

	1951	1950
BALANCE AT START OF YEAR	\$2,495,569.37	\$7,118,106.41
Adjustments affecting previous years' transactions	14,768.48	6,039.36
	2,510,337.85	7,124,145.77
Additions:		
Lapsed from Appropriations from Unappropriated Surplus	104,861.88	8,796.40
Return of Working Capital Advances	—	200.00
Return of Advance to Special Revenue Funds	—	63,000.00
Transfers from Appropriations from Unappropriated Surplus to General Fund Operations	2,112,433.00	1,484,122.00
Total Additions	2,217,294.88	1,556,118.40
Deductions:		
Total Expenditures	\$35,829,299.44	
Less—Revenues	34,273,057.83	
Excess of Expenditures over Revenues	1,556,241.61	495,693.58
Working Capital Advances	—	2,000.00
Advance to Other Special Revenue Funds	—	5,000.00
Increase in Reserve for Authorized Expenditures	(31,988.79)	724,825.03
Appropriations from Surplus for Unusual or Non-recurring Items ..	2,313,050.00	4,942,176.19
Transfer to Appropriations from Unappropriated Surplus	—	15,000.00
Reserve for Advances—Maine State Office Building Authority ..	287,737.45	—
Total Deductions	4,125,040.27	6,184,694.80
BALANCE AT END OF YEAR	\$ 602,592.46	\$2,495,569.37

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1951	1950
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Page 25)	\$33,369,911.00	\$32,162,206.00
Estimated Expenditures (See Page 43)	35,723,890.00	31,828,114.00
	(2,353,979.00)	334,092.00
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 25)	34,273,057.83	32,254,359.36
Estimated Revenues (See Page 25)	33,359,911.00	32,162,206.00
	903,146.83	92,153.36
Total Additions through Revenues	(1,450,832.17)	426,245.36
Expenditures in Excess of Estimates		
Actual Expenditures (See Page 43)	35,829,299.44	32,750,052.94
Estimated Expenditures (See Page 43)	35,723,890.00	31,828,114.00
	105,409.44	921,938.94
Excess of Revenues over Expenditures Transferred to Surplus	\$ (1,556,241.61)	\$ (495,693.58)

**GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30**

	TOTALS			DETAIL OF THIS YEAR	
	1951	1950	Budget	Available for Appropriation	Earmarked for Departments
REVENUES					
Taxes					
Property Taxes:					
State Tax on Cities and Towns ..	\$ 5,200,390.06	\$ 5,186,921.24	\$ 5,184,475.00	\$ 5,200,390.06	—
State Tax on Wild Lands	359,495.93	340,885.70	341,295.00	359,495.93	—
Other Property Taxes (Including Interest)	51,456.63	48,887.71	36,950.00	48,793.83	\$ 2,662.80
Inheritance and Estate Taxes	1,690,697.68	1,475,736.09	1,143,778.00	1,690,697.68	—
Cigarette and Tobacco Taxes	5,163,538.57	5,141,821.27	5,060,000.00	5,163,538.57	—
Gasoline Tax to Sea and Shore Fish- eries	25,584.31	26,066.56	22,150.00	—	25,584.31
Taxes on Specific Businesses or Occu- pations:					
Corporations	215,187.89	214,310.00	217,685.00	215,187.89	—
Public Utilities	2,626,405.64	2,538,543.56	2,771,550.00	2,626,405.64	—
Insurance Companies	1,398,019.67	1,368,741.30	1,160,800.00	1,398,019.67	—
Banks	159,613.80	152,421.77	154,050.00	159,613.80	—
Commission on Pari-Mutuels	530,713.40	319,650.30	484,000.00	501,021.59	29,691.81
Other	170,653.00	171,926.31	148,740.00	131,631.50	39,021.50
Other Taxes	92,531.72	87,413.65	94,110.00	89,661.21	2,870.51
Fines, Forfeits, and Penalties	16,155.41	30,438.11	7,020.00	15,630.72	524.69
Revenues from Use of Money and Property	38,190.35	62,351.23	20,080.00	33,480.50	4,709.85
Revenues from Other Agencies:					
Federal Government	7,763,680.93	6,738,802.54	7,744,457.00	15,914.86	7,747,766.07
Cities, Towns and Counties	596,925.96	477,032.98	581,395.00	350.00	596,575.96
Other	196,134.58	180,836.76	165,700.00	42,242.13	153,892.45
Service Charges for Current Services:					
Rents	89,274.36	81,836.32	76,278.00	6,400.36	82,874.00
Sales of Commodities	307,679.39	291,593.87	321,498.00	19,739.72	287,939.67
Sales of Services	522,413.95	506,079.56	482,049.00	373,470.04	148,943.91
Contributions and Transfers From Other Funds:					
From Highway Fund	107,146.25	100,240.61	97,709.00	61,322.61	45,823.64
From Other Special Revenue Funds ..	36,185.98	38,327.63	42,259.00	—	36,185.98
From Public Service Enterprises:					
Liquor and Beer (Net)	6,814,583.57	6,566,444.56	6,915,465.00	6,814,583.57	—
Other	48,406.53	47,529.94	46,750.00	48,406.53	—
From Working Capital Funds	4,746.15	2,213.97	—	4,746.15	—
From Trust and Agency Funds	42,417.05	45,688.15	49,508.00	7,783.28	34,633.77
Sale and Compensation for Loss of Prop- erty	4,829.07	11,617.67	160.00	869.90	3,959.17
Total	\$34,273,057.83	\$32,254,359.36	\$33,369,911.00	\$25,029,397.74	\$9,243,660.09

GENERAL FUND
 SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
 EXPENDITURES AND DISPOSITION OF BALANCES
 YEAR ENDED JUNE 30, 1951

	Carried Balance 7/1/50	Legislative Appropriation	Governor and Council
GENERAL ADMINISTRATION			
Bureau of Accounts and Control	\$ 2,943.41	\$ 245,890.00	—
Attorney General	—	48,388.00	\$ 25,000.00
Digest of Opinions of the Law Court	27.32	—	—
County Attorneys Salaries	—	34,650.00	1,875.00
Department of Audit	356.56	75,444.00	—
Reclassification of State Employees	—	183,088.00	—
Executive Department	1,216.00	42,110.00	—
Executive Council	40.00	15,475.00	—
Governor's Expense Account	—	10,000.00	—
Industrial Mobilization	—	—	25,000.00
Blaine House	60.00	13,005.00	—
Fire Emergency and Information Committee	317.68	—	274.83
Payments from Contingent Account	178.68	—	—
State Civil Defense and Public Safety Council	8,301.91	25,000.00	14,338.90
Finance Commissioner and Bureau of Budget	36.00	42,060.00	—
Travel Bureau	—	9,092.00	—
Bureau of Personnel	—	36,876.00	—
State Advisory Council of Personnel	—	700.00	—
Merit Award Board	6,931.91	—	—
Superintendent of Public Buildings	3,710.88	185,062.00	2,400.00
Staff House	164.97	—	—
Bureau of Purchases	—	34,920.00	—
Central Mailing Room	1,349.00	12,257.00	—
Division of Public Printing	97.51	12,661.00	—
Secretary of State	610.81	26,632.00	—
Elections Division	890.00	37,690.00	3,162.71
Explanation of Constitutional Amendments	1,100.00	—	—
Bureau of Taxation	770.35	168,690.00	32,780.46
State Owned Delinquent Tax Lands Account	—	500.00	—
Treasurer of State	695.25	36,069.00	613.67
Commission for Interstate Cooperation	—	3,500.00	—
Commissioners of Uniform Legislation	—	900.00	—
Legislative Expense	121,206.11	275,741.00	—
Legislative Research Committee	77.91	20,094.00	—
Supreme, Judicial, and Superior Courts	344.64	248,500.00	—
Codification of State Constitution	—	—	874.40
Total General Administration	151,426.90	1,844,994.00	106,319.97
PROTECTION OF PERSONS AND PROPERTY			
Adjutant General	4,560.26	123,009.00	—
Military Fund	6,565.02	44,192.00	—
Operation of State Armories	22,098.40	92,000.00	—
Banks and Banking	—	87,805.00	—
Boxing Commission	155.00	5,023.00	172.18
Maine State Apprenticeship Council	114.58	796.00	—
Veterans Affairs	429.84	65,661.00	—
World War Assistance	—	285,000.00	—
General Law Pensions	—	32,000.00	—
Industrial Accident Commission	244.50	63,493.00	—
Insurance Department	6.03	31,223.00	—
Fire Insurance	—	90,000.00	—
Fidelity Insurance	—	3,050.00	—
Labor and Industry	152.88	46,385.00	7,098.10
Public Utilities Commission	697.12	86,085.00	—
Mile Light at Cove Point Gore	—	1,200.00	—
Topographic Mapping	12,147.12	—	—
Setting Buoys in Inland Waters	65.23	600.00	—
Buoys at Sebago Lake	—	600.00	—
Racing Commission	95.99	17,592.00	2,699.03
Running Horse Racing Commission	882.83	—	25,645.45
Search for Lost Persons	—	1,500.00	—
Fingerprinting of School Children	—	10,663.00	—
Total Protection of Persons and Property	48,214.80	1,087,877.00	35,614.76

	Revenues	Transfers	Total Available	Expenditures	Unexpended Balance	
					Lapsed	Carried
					June 30, 1951	
	—	\$ 12,513.00	\$ 261,346.41	\$ 252,524.39	\$ 1,566.50	\$ 7,255.52
	—	790.00	74,178.00	52,134.31	2,173.69	19,870.00
	—	—	27.32	7.00	—	20.32
	—	—	36,525.00	36,525.00	—	—
	—	3,545.00	79,345.56	78,738.39	369.10	238.07
	—	(129,019.00)	54,069.00	—	54,069.00	—
\$	65.00	112.00	43,503.00	40,074.01	654.89	2,774.10
	—	—	15,515.00	14,634.53	880.47	—
	—	—	10,000.00	10,000.00	—	—
	—	—	25,000.00	1,660.65	—	23,339.35
	—	400.00	13,465.00	12,699.35	310.62	455.03
	—	—	592.51	592.51	—	—
	—	—	178.68	—	178.68	—
	—	—	47,640.81	37,167.02	—	10,473.79
	—	(3,000.00)	39,096.00	35,760.40	3,335.60	—
	—	—	9,092.00	5,720.11	3,371.89	—
	—	2,377.00	39,253.00	39,094.02	8.94	150.04
	—	—	700.00	139.70	560.30	—
	—	156.00	7,087.91	5,897.56	999.35	191.00
	—	6,967.00	198,139.88	194,963.69	218.18	2,958.01
	1,172.50	—	1,337.47	1,021.21	316.26	—
	—	5,100.00	40,020.00	39,684.64	39.82	295.54
	—	423.00	14,029.00	13,946.76	82.24	—
	—	624.00	13,382.51	12,997.14	89.82	295.55
	31.73	—	27,274.54	24,295.23	992.59	1,986.72
	—	365.00	42,107.71	41,464.71	—	643.00
	—	—	1,100.00	363.04	—	736.96
	43,682.10	4,678.00	250,600.91	225,752.87	7,686.85	17,161.19
	—	—	500.00	—	500.00	—
	215.00	1,288.00	38,880.92	37,941.38	560.28	379.26
	—	—	3,500.00	3,499.11	.89	—
	—	—	900.00	616.20	128.29	155.51
	13.10	—	396,960.21	389,050.92	—	7,909.29
	—	245.00	20,416.91	17,464.56	2,937.10	15.25
	—	—	248,844.64	246,147.83	2,624.25	72.56
	—	—	874.40	789.40	—	85.00
	45,179.43	(92,436.00)	2,055,484.30	1,873,367.64	84,655.60	97,461.06
	21,957.11	5,616.00	155,142.37	134,119.31	5,788.34	15,234.72
	23,549.25	(9,688.00)	64,618.27	64,107.18	39.80	471.29
	—	12,652.00	126,750.40	99,890.19	—	26,860.21
	—	2,073.00	89,878.00	86,817.18	2,777.32	283.50
	—	78.00	5,428.18	5,378.78	—	49.40
	—	—	910.58	395.31	400.69	114.58
	—	4,352.00	70,442.84	69,991.03	441.81	10.00
	—	—	285,000.00	271,991.25	13,008.75	—
	—	(1,000.00)	31,000.00	27,368.00	3,632.00	—
	—	1,500.00	65,237.50	64,037.64	604.11	595.75
	—	1,431.00	32,660.03	32,609.35	50.68	—
	—	—	90,000.00	76,959.10	13,040.90	—
	—	—	3,050.00	2,879.52	170.48	—
	3,299.01	1,900.00	58,834.99	57,854.40	143.23	837.36
	1,163.00	957.00	88,902.12	88,170.18	523.94	208.00
	—	—	1,200.00	31.09	—	1,168.91
	10,000.00	10,000.00	32,147.12	30,483.16	—	1,663.96
	—	—	665.23	650.23	15.00	—
	—	—	600.00	—	—	600.00
	—	296.00	20,683.02	20,683.02	—	—
	—	—	26,528.28	26,443.62	—	84.66
	—	—	1,500.00	1,449.76	50.24	—
	—	—	10,663.00	8,749.98	1,913.02	—
	59,968.37	30,167.00	1,261,841.93	1,171,059.28	42,600.31	48,182.34

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1951

	Carried Balance 7/1/50	Legislative Appropriation	Governor and Council
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES			
Agriculture, Administration	\$ 347.77	\$ 76,158.00	—
Promotion of Agriculture	182.50	25,950.00	—
Maine Building—Eastern States Exposition	3,853.50	—	—
Division of Animal Industry	2,568.13	91,414.00	—
Eradication of Bangs Disease	634.84	119,750.00	—
Dog License Administration	20.00	85,000.00	—
Retirement of Interest and Principal—Bangs Disease Bonds	—	45,450.00	—
Division of Inspection	175.50	57,210.00	—
Division of Markets	2,813.31	38,098.00	—
Division of Plant Industry	—	29,702.00	—
State Soil Conservation	1,440.78	4,975.00	—
Bee Industry	943.72	750.00	—
Maine Development Commission	17,440.80	289,770.00	—
Sardine Packers Association	—	—	—
Forestry Administration	915.67	13,271.00	\$ 1,259.40
Administration of Public Lands	—	1,000.00	—
State Forest Nursery	1,831.95	3,922.00	—
Aid to Towns for Forest Fires	799.92	34,975.00	—
Control of White Pine Blister Rust	—	7,149.00	—
General Forestry Purposes	37,819.44	186,575.00	—
Aid to Small Woodland Owners	119.56	5,000.00	—
Entomology	9,468.09	57,965.00	—
Sea and Shore Fisheries	25,331.72	164,692.00	—
Quahog Research	—	—	—
Atlantic Sea Run Salmon Commission	9.99	—	—
Atlantic States Marine Fisheries Commission	—	1,500.00	—
Total Development and Conservation of Natural Resources	106,717.19	1,340,276.00	1,259.40
BUREAU OF HEALTH			
Bureau of Health	15,735.10	299,295.00	—
Advisory Hospital Council	227.50	2,498.00	—
Sanitary Water Board	—	14,988.00	—
Total Bureau of Health	15,962.60	316,781.00	—
PRIVATE 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 Private Charities	—	63,550.00	—

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1951	
				Lapsed	Carried
\$ 35.55	\$ 1,365.00	\$ 77,906.32	\$ 76,668.92	\$ 1,017.15	\$ 220.25
31,434.31	—	57,566.81	55,585.41	1,629.93	351.47
1,325.62	—	5,179.12	3,683.39	—	1,495.73
—	3,176.00	97,158.13	90,405.78	326.60	6,425.75
—	—	120,384.84	41,313.90	7,522.34	71,548.60
—	—	85,020.00	79,845.71	5,164.29	10.00
—	(45,450.00)	—	—	—	—
29,277.80	(2,100.00)	84,563.30	80,036.23	854.46	3,672.61
16,929.09	5,590.00	63,430.40	56,986.42	5,357.10	1,086.88
494.40	—	30,196.40	29,888.34	171.35	136.71
—	—	6,415.78	3,130.86	—	3,284.92
636.50	—	2,330.22	1,285.01	—	1,045.21
2,438.90	8,619.00	318,268.70	296,015.46	—	22,253.24
25,000.00	—	25,000.00	14,955.45	—	10,044.55
46.75	1,208.00	16,700.82	16,305.02	16.26	379.54
—	(925.00)	75.00	74.05	.95	—
7,354.32	325.00	13,433.27	12,220.56	260.47	952.24
2,662.80	3,600.00	42,037.72	42,008.57	29.15	—
—	108.00	7,257.00	7,256.90	.10	—
39,990.63	52,964.00	317,349.07	298,612.54	—	18,736.53
5,701.18	923.00	11,743.74	11,402.36	129.63	211.75
1,528.00	(1,433.00)	67,528.09	62,166.09	180.94	5,181.06
26,506.69	3,955.00	220,485.41	194,939.59	30.06	25,515.76
2,500.00	2,538.00	5,038.00	3,200.75	—	1,837.25
—	—	9.99	9.99	—	—
—	—	1,500.00	1,498.48	1.52	—
193,862.54	34,463.00	1,676,578.13	1,479,495.78	22,692.30	174,390.05
41,727.26	26,256.00	383,013.36	342,178.44	12,517.74	28,317.18
—	—	2,725.50	2,395.90	329.60	—
—	743.00	15,731.00	13,885.14	1,845.86	—
41,727.26	26,999.00	401,469.86	358,459.48	14,693.20	28,317.18
—	—	13,500.00	9,000.00	4,500.00	—
—	—	2,000.00	141.72	1,858.28	—
—	—	5,000.00	5,000.00	—	—
—	—	4,500.00	4,500.00	—	—
—	—	500.00	500.00	—	—
—	—	4,000.00	4,000.00	—	—
—	—	15,000.00	9,396.10	5,603.90	—
—	—	2,750.00	2,750.00	—	—
—	—	4,500.00	4,500.00	—	—
—	—	3,500.00	3,500.00	—	—
—	—	2,000.00	2,000.00	—	—
—	—	4,500.00	4,354.84	145.16	—
—	—	1,800.00	1,426.38	373.62	—
—	—	63,550.00	51,069.04	12,480.96	—

GENERAL FUND
 SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
 EXPENDITURES AND DISPOSITION OF BALANCES
 YEAR ENDED JUNE 30, 1951

	Carried Balance 7/1/50	Legislative Appropriation	Governor and Council
WELFARE			
General Administration	\$ 533.46	\$ 583,900.00	—
Board and Care of Neglected Children	570.88	825,000.00	—
Support of State Paupers	1,844.15	600,000.00	—
Jefferson Relief Camp	4,279.15	58,234.00	—
Passamaquoddy Indians	6,062.27	74,595.00	—
Penobscot Indians	6,122.38	48,940.00	—
Aid to Public and Private Hospitals	30.41	578,000.00	—
Services for the Blind	661.24	47,350.00	—
Special Pensions	631.19	97,000.00	—
Aid to the Blind	4,195.50	128,000.00	—
Aid to Dependent Children	80,441.34	1,100,000.00	—
Old Age Assistance—Benefits	19,277.86	2,610,000.00	—
Old Age Assistance—Burials	1,957.50	—	—
G. A. R. Department of Maine	—	1,200.00	—
Total Welfare	126,607.33	6,752,219.00	—
Total Health, Welfare and Charities	142,569.93	7,132,550.00	—
INSTITUTIONAL SERVICE			
Administration	—	103,240.00	—
Emergency Tuberculosis Services	—	34,900.00	—
Parole Board	—	19,274.00	—
Mackworth Island	3,696.48	—	—
Total	3,696.48	157,414.00	—
CHARITABLE INSTITUTIONS			
Maine School for the Deaf	3,659.66	96,650.00	—
Military and Naval Children's Home	3,508.18	51,430.00	—
Total	7,167.84	148,080.00	—
HOSPITALS AND SANATORIUMS			
Augusta State Hospital	33,020.07	1,045,477.00	—
Bangor State Hospital	88,658.08	844,995.00	—
Central Maine Sanatorium	24,099.99	411,895.00	—
Northern Maine Sanatorium	13,696.94	210,737.00	—
Pownal State School	65,966.83	883,478.00	—
Western Maine Sanatorium	16,039.87	231,275.00	—
Total	241,481.78	3,627,857.00	—
CORRECTIONAL INSTITUTIONS			
State School for Boys	13,373.98	153,528.00	—
State School for Girls	9,689.11	163,837.00	—
State Reformatory for Men	11,991.40	141,924.00	—
Maine State Prison	34,148.21	310,090.00	—
State Reformatory for Women	11,403.56	138,482.00	—
Total	80,606.26	907,861.00	—
Total Institutional Service	332,952.36	4,841,212.00	—

Revenues	Transfers	Total		Unexpended Balance June 30, 1951	
		Available	Expenditures	Lapsed	Carried
\$ 268,823.73	\$ 30,849.00	\$ 884,106.19	\$ 870,740.69	\$ 11,284.47	\$ 2,081.03
—	125,000.00	950,570.88	940,156.25	10,414.63	—
10,033.04	515,000.00	1,126,877.19	1,126,110.36	761.73	5.10
19,474.05	627.00	82,614.20	75,051.37	851.74	6,711.09
1,668.73	7,154.00	89,480.00	82,054.44	2,200.59	5,224.97
—	2,780.00	57,842.38	50,577.73	552.47	6,712.18
—	—	578,030.41	578,000.00	30.41	—
6,251.17	—	54,262.41	53,597.81	366.18	298.42
—	(10,000.00)	87,631.19	82,698.61	4,932.58	—
216,914.06	12,000.00	361,109.56	361,016.48	93.08	—
2,753,231.07	(191,000.00)	3,742,672.41	3,684,342.00	58,330.41	—
4,858,696.33	445,000.00	7,932,974.19	7,898,144.93	34,829.26	—
—	60,000.00	61,957.50	57,041.86	4,915.64	—
—	—	1,200.00	1,200.00	—	—
8,135,092.18	997,410.00	16,011,328.51	15,860,732.53	129,563.19	21,032.79
8,176,819.44	1,024,409.00	16,476,348.37	16,270,261.05	156,737.35	49,349.97
—	(78,288.00)	24,952.00	21,377.97	3,383.64	190.39
—	(20,500.00)	14,400.00	14,224.01	175.99	—
—	240.00	19,514.00	18,752.87	761.13	—
4,960.00	—	8,656.48	4,181.03	—	4,475.45
4,960.00	(98,548.00)	67,522.48	58,535.88	4,320.76	4,665.84
6,064.45	8,503.00	114,877.11	107,890.07	467.26	6,519.78
459.63	305.00	55,702.81	51,020.55	1,674.49	3,007.77
6,524.08	8,808.00	170,579.92	158,910.62	2,141.75	9,527.55
2,320.26	97,718.00	1,178,535.33	1,157,238.61	7,401.83	13,894.89
17,640.15	58,371.00	1,009,664.23	939,021.09	314.07	70,329.07
6,886.70	9,024.00	451,905.69	425,026.23	72.75	26,806.71
4,888.55	8,079.00	237,401.49	226,877.38	433.71	10,090.40
4,451.25	(35,699.58)	918,196.50	855,323.01	—	62,873.49
3,103.11	17,080.00	267,497.98	250,042.49	197.65	17,257.84
39,290.02	154,572.42	4,063,201.22	3,853,528.81	8,420.01	201,252.40
2,102.28	1,007.58	170,011.84	154,451.93	1,826.69	13,733.22
2,220.03	2,879.00	178,625.14	164,649.99	1,655.61	12,319.54
—	27,327.00	181,242.40	175,408.88	1,167.39	4,666.13
840.29	58,910.00	403,988.50	368,414.08	1,254.11	34,320.31
528.53	5,995.00	156,409.09	146,911.32	672.24	8,825.53
5,691.13	96,118.58	1,090,276.97	1,009,836.20	6,576.04	73,864.73
56,465.23	160,951.00	5,391,580.59	5,080,811.51	21,458.56	289,310.52

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1951

	Carried Balance 7/1/50	Legislative Appropriation	Governor and Council
EDUCATION AND LIBRARIES			
Permanent School Fund Interest	\$ 32,130.95	—	—
Subsidies to Cities and Towns:			
For Tuition	—	\$ 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	—
Administration	1,056.05	140,092.00	—
Aid to Academies	—	120,000.00	—
Farmington State Teachers College	1,689.14	84,796.00	—
Farmington State Teachers College Deferred Maintenance	—	32,222.00	—
Gorham State Teachers College	9,642.04	103,766.00	—
Gorham State Teachers College Deferred Maintenance	—	29,778.00	—
Washington State Normal School	4,783.10	45,761.00	—
Washington State Normal School Deferred Maintenance	—	17,600.00	—
Madawaska Training School	23.60	50,116.00	—
Madawaska Training School Deferred Maintenance	—	11,867.00	—
Presque Isle Normal School	3,124.53	34,128.00	—
Presque Isle Normal School Deferred Maintenance	—	8,533.00	—
Farmington State Teachers College Reserve	5,032.75	1,000.00	—
Farmington State Teachers College—Peter Mills Reserve	7,483.11	—	\$ 19,000.00
Gorham State Teachers College Reserve	4,944.43	1,000.00	—
Gorham State Teachers College—Peter Mills Reserve	6,302.50	—	—
Washington State Normal School Reserve	2,888.69	1,000.00	—
Madawaska Training School Reserve	974.28	1,000.00	—
Presque Isle Normal School Reserve	2,644.85	1,000.00	—
Schooling of Children in Unorganized Territories	34,326.51	179,559.00	12,000.00
Superintendents of Towns Comprising School Unions	—	183,000.00	—
Vocational Education—State	120.80	68,225.00	—
State Vocational Training Program (Trade School)	6,734.18	36,223.00	—
Vocational Rehabilitation	2,292.49	39,952.00	—
School Lunch Administration	—	20,290.00	—
Special Education for Physically Handicapped Children	—	15,000.00	—
Secondary Education for Island Children	—	2,000.00	—
Board of Approval of Institutions Offering Specialized Training	—	750.00	—
Education of Orphans of Veterans	—	1,200.00	—
Industrial Education	—	135,000.00	—
Physical Education	—	37,500.00	—
Equalization of Educational Opportunities	—	500,000.00	—
State Historian	24.50	500.00	—
Maine State Library	2,006.14	72,636.00	—
Purchase and Distribution of Maine Court Records	—	4,192.00	3,802.33
Maine Maritime Academy	—	75,000.00	—
University of Maine	—	762,176.00	—
Total Education and Libraries	128,224.64	6,944,862.00	34,802.33
RECREATION AND PARKS			
State Park Commission	6,831.36	58,873.00	—
Lamoine State Park	25,002.11	—	—
Baxter State Park Commission	—	14,010.00	—
Total Recreation and Parks	31,833.47	72,883.00	—

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance	
				Lapsed	June 30, 1951 Carried
\$ 14,122.39	—	\$ 46,253.34	\$ 16,907.71	—	\$ 29,345.63
—	\$ 4,285.71	234,285.71	234,285.71	—	—
—	570,232.52	3,770,232.52	3,746,146.00	—	24,086.52
—	22,056.00	532,056.00	532,056.00	—	—
—	25,103.00	210,103.00	210,103.00	—	—
—	(2,225.93)	774.07	774.07	—	—
182.04	913.49	142,243.58	140,569.48	—	1,674.10
—	10,574.00	130,574.00	130,574.00	—	—
180,242.29	11,002.25	277,729.68	277,729.68	—	—
—	—	32,222.00	515.90	—	31,706.10
193,225.55	(2,778.99)	303,854.60	296,064.15	—	7,790.45
—	—	29,778.00	—	—	29,778.00
34,668.60	(768.79)	84,443.91	84,443.91	—	—
—	—	17,600.00	—	—	17,600.00
25,607.94	2,642.89	78,390.43	78,390.43	—	—
—	—	11,867.00	—	—	11,867.00
62,263.62	2,699.34	102,215.49	102,215.49	—	—
—	—	8,533.00	—	—	8,533.00
—	—	6,032.75	—	—	6,032.75
—	193.82	26,676.93	22,014.44	—	4,662.49
—	—	5,944.43	4,340.70	—	1,603.73
—	11,418.21	17,720.71	1,936.80	—	15,783.91
—	—	3,888.69	2,262.60	—	1,626.09
—	—	1,974.28	807.27	—	1,167.01
—	—	3,644.85	3,510.65	—	134.20
360.69	25,288.14	251,534.34	219,580.95	—	31,953.39
—	(2,492.41)	180,507.59	180,507.59	—	—
25,253.54	40,654.32	134,253.66	134,253.66	—	—
38,319.93	(954.91)	80,322.20	80,290.18	—	32.02
85,369.47	(618.13)	126,995.83	126,666.62	—	329.21
—	1,455.84	21,745.84	21,668.99	—	76.85
—	792.28	15,792.28	15,792.28	—	—
—	(220.00)	1,780.00	1,780.00	—	—
—	(185.65)	564.35	564.35	—	—
—	(720.20)	479.80	479.80	—	—
—	(114,832.00)	20,168.00	20,168.00	—	—
—	(37,500.00)	—	—	—	—
16,552.31	76,155.90	592,708.21	592,708.21	—	—
—	—	524.50	436.45	—	88.05
—	2,898.00	77,540.14	74,435.02	\$ 392.26	2,712.86
—	—	7,994.33	4,322.86	—	3,671.47
—	—	75,000.00	75,000.00	—	—
—	200,000.00	962,176.00	962,176.00	—	—
676,168.37	845,068.70	8,629,126.04	8,396,478.95	392.26	232,254.83
31,231.96	1,730.00	98,666.32	95,929.96	2,298.99	437.37
695.25	93.00	25,790.36	7,698.16	—	18,092.20
3,269.50	(4,061.36)	13,218.14	13,147.17	2.96	68.01
35,196.71	(2,238.36)	137,674.82	116,775.29	2,301.95	18,597.58

GENERAL FUND
 SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
 EXPENDITURES AND DISPOSITION OF BALANCES
 YEAR ENDED JUNE 30, 1951

	Carried Balance 7/1/50	Legislative Appropriation	Governor and Council
INTEREST ON BONDED INDEBTEDNESS			
Maine Agricultural Bonds	—	—	—
MISCELLANEOUS			
Fish Way at Aroostook Falls	\$ 2,241.04	—	—
Knox Memorial Association	—	\$ 1,000.00	—
Maine Historical Society	—	2,500.00	—
Total Miscellaneous	2,241.04	3,500.00	—
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS	—	1,356,224.00	—
DEBT RETIREMENT			
Maine Agricultural Bonds	—	—	—
Total	\$944,180.33 (A)	\$24,624,378.00	\$177,996.46
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(A) Reserve for Authorized Expenditures per Page 23	\$953,597.11		
Adjustments of Prior Years	9,416.78		
Reserve for Authorized Expenditures as Above ...	\$944,180.33		

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance	
				Lapsed	June 30, 1951 Carried
—	\$ 450.00	\$ 450.00	\$ 450.00	—	—
—	—	2,241.04	—	—	\$ 2,241.04
—	—	1,000.00	595.85	—	404.15
—	—	2,500.00	2,500.00	—	—
—	—	5,741.04	3,095.85	—	2,645.19
—	66,598.66	1,422,822.66	1,392,504.09	\$ 30,318.57	—
—	45,000.00	45,000.00	45,000.00	—	—
\$9,243,660.09	\$2,112,433.00	\$37,102,647.88	\$35,829,299.44	\$361,156.90	\$912,191.54

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

	Total	
	1951	1950
GENERAL ADMINISTRATION		
Bureau of Accounts and Control	\$ 252,524.39	\$ 243,809.75
Attorney General Department	88,666.31	81,634.08
Audit Department	78,738.39	76,852.88
Executive Department	79,661.05	82,409.94
State Civil Defense and Public Safety Council	37,167.02	6,698.09
Finance Commissioner and Bureau of Budget	35,760.40	29,716.42
Legislative Expense	389,050.92	29,565.89
Legislative Research Committee	17,464.56	37,639.76
Judiciary	246,937.23	247,916.64
Bureau of Personnel	39,233.72	36,938.96
Merit Award Board	5,897.56	3,068.09
Superintendent of Public Buildings	195,984.90	190,283.91
Bureau of Purchases	66,628.54	59,698.85
Secretary of State Department	66,122.98	50,159.25
Bureau of Taxation	225,752.87	210,951.25
Travel Bureau	5,720.11	9,077.72
Treasurer of State	37,941.38	37,653.70
Commission for Interstate Cooperation	3,499.11	2,662.07
Commissioners of Uniform Legislation	616.20	565.12
	1,873,367.64	1,437,302.37
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General Department	298,116.68	269,771.02
Banks and Banking	86,817.18	83,111.15
Boxing Commission	5,378.78	5,392.88
Maine State Apprenticeship Council	395.31	510.69
Veterans Affairs	69,991.03	66,362.04
World War Assistance	271,991.25	299,114.34
Search for Lost Persons	1,449.76	1,408.88
Industrial Accident Commission	64,037.64	62,662.16
Insurance Department	32,609.35	32,616.97
Labor and Industry	57,854.40	48,878.59
Fingerprinting of School Children	8,749.98	8,880.45
Public Utilities Commission	119,334.66	93,504.22
Racing Commission	20,683.02	19,392.94
Running Horse Racing Commission	26,443.62	6,277.44
General Law Pensions	27,368.00	32,035.25
Fire Insurance	76,959.10	81,301.23
Fidelity Insurance	2,879.52	2,879.52
	1,171,059.28	1,114,099.77
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture Department	518,829.97	612,295.00
Maine Development Commission	310,970.91	288,066.14
Forestry Department	450,046.09	405,080.70
Sea and Shore Fisheries Department	198,150.33	185,787.79
Atlantic States Marine Fisheries Commission	1,498.48	1,499.57
	1,479,495.78	1,492,729.20
HEALTH AND SANITATION		
Bureau of Health	342,178.44	326,620.92
Sanitary Water Board	13,885.14	11,961.05
Advisory Hospital Council	2,395.90	1,771.50
	358,459.48	340,353.47

DETAIL OF THIS YEAR

Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 255,403.00	\$ 181,203.17	\$ 69,657.76	—	\$ 1,663.46	—
85,044.00	71,567.07	16,677.51	—	421.73	—
78,089.00	68,706.19	9,177.00	—	855.20	—
76,219.00	48,941.38	27,616.09	\$ 5.00	3,098.58	—
5,000.00	13,835.98	18,577.89	—	4,753.15	—
38,118.00	28,847.82	6,404.58	—	508.00	—
270,741.00	233,783.20	150,429.81	9.00	4,828.91	—
20,339.00	13,922.70	3,389.15	—	152.71	—
248,500.00	181,420.40	14,492.64	51,024.19	—	—
38,280.00	33,573.46	5,346.86	—	313.40	—
6,156.00	3,819.40	1,107.84	790.00	180.32	—
191,343.00	140,177.19	53,572.66	77.50	2,157.55	—
62,209.00	56,599.68	8,185.09	—	1,843.77	—
65,654.00	29,470.20	36,429.27	—	223.51	—
217,492.00	127,730.28	86,587.99	1,500.00	9,934.60	—
9,092.00	4,511.11	1,209.00	—	—	—
37,444.00	25,280.12	12,589.86	—	71.40	—
3,500.00	—	3,499.11	—	—	—
900.00	—	616.20	—	—	—
1,709,523.00	1,263,389.35	525,566.31	53,405.69	31,006.29	—
291,781.00	148,795.61	138,568.70	406.05	10,346.32	—
89,878.00	65,617.00	20,961.16	—	239.02	—
5,631.00	3,862.10	1,516.68	—	—	—
796.00	—	395.31	—	—	—
68,313.00	57,203.01	11,788.45	306.00	693.57	—
285,000.00	—	—	271,991.25	—	—
1,500.00	—	449.76	—	1,000.00	—
64,993.00	56,989.90	6,173.10	—	874.64	—
32,315.00	27,852.15	4,757.20	—	—	—
49,295.00	44,122.12	12,772.49	—	959.79	—
10,163.00	6,851.88	951.75	—	946.35	—
119,947.00	64,802.85	14,039.87	40,267.78	224.16	—
20,566.00	11,734.80	8,948.22	—	—	—
26,125.00	15,075.27	11,048.66	—	319.69	—
32,000.00	—	—	27,368.00	—	—
90,000.00	—	76,959.10	—	—	—
3,050.00	—	2,879.52	—	—	—
1,191,353.00	502,906.69	312,209.97	340,339.08	15,603.54	—
610,518.00	208,307.69	185,656.08	122,043.09	2,823.11	—
280,979.00	62,784.31	237,955.58	9,300.00	931.02	—
418,065.00	209,769.41	94,064.13	42,660.95	103,551.60	—
200,792.00	124,121.72	68,248.42	916.85	4,863.34	—
1,500.00	—	198.48	1,300.00	—	—
1,511,854.00	604,983.13	586,122.69	176,220.89	112,169.07	—
360,251.00	250,192.57	83,554.09	7,542.17	889.61	—
15,456.00	10,677.56	3,207.58	—	—	—
2,498.00	580.00	1,815.90	—	—	—
378,205.00	261,450.13	88,577.57	7,542.17	889.61	—

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

	Total	
	1951	1950
PRIVATE CHARITIES		
Charitable Institutions	\$ 51,069.04	\$ 53,832.07
WELFARE		
General Administration	870,740.69	835,788.12
Aid to Blind	361,016.48	345,127.00
Service for the Blind	53,597.81	42,896.42
Aid to Dependent Children	3,684,342.00	2,781,627.50
Board and Care of Neglected Children	940,156.25	864,992.33
Aid to Public and Private Hospitals	578,000.00	578,000.00
Passamaquoddy Indians	82,054.44	70,504.16
Penobscot Indians	50,577.73	47,783.62
Old Age Assistance—Benefits	7,898,144.93	7,479,820.71
Old Age Assistance—Burials	57,041.86	18,042.50
Support of State Paupers (Includes Jefferson Camp)	1,201,161.73	1,057,307.38
Special Pensions	82,698.61	88,368.81
G. A. R. Department of Maine	1,200.00	1,200.00
	15,860,732.53	14,211,458.55
	16,270,261.05	14,605,644.09
INSTITUTIONAL SERVICE		
Administration	21,377.97	19,735.93
Emergency Tuberculosis Service	14,224.01	19,049.57
Parole Board	18,752.87	17,761.73
Mackworth Island	4,181.03	2,911.57
	58,535.88	59,458.80
Charitable Institutions:		
Maine School for the Deaf	107,890.07	99,426.42
Military and Naval Children's Home	51,020.55	48,918.51
	158,910.62	148,344.93
Hospitals and Sanatoriums:		
Augusta State Hospital	1,157,238.61	1,026,521.80
Bangor State Hospital	939,021.09	839,200.56
Central Maine Sanatorium	425,026.23	401,907.06
Northern Maine Sanatorium	226,877.38	206,494.05
Pownal State School	855,323.01	747,074.51
Western Maine Sanatorium	250,042.49	237,946.07
	3,853,528.81	3,459,144.05
Correctional Institutions:		
State School for Boys	154,451.93	136,582.09
State School for Girls	164,649.99	148,151.86
State Reformatory for Men	175,408.88	146,097.13
State Reformatory for Women	146,911.32	126,291.21
Maine State Prison	368,414.08	325,960.64
	1,009,836.20	883,082.93
	5,080,811.51	4,550,030.71
EDUCATION AND LIBRARIES		
Education Department		
Permanent School Fund Interest	16,907.71	30,475.36
Subsidies to Cities and Towns:		
For Tuition	234,285.71	234,361.86

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 59,050.00	—	—	\$ 51,069.04	—	—
874,749.00	\$ 704,734.59	\$ 163,185.67	520.77	\$ 2,299.66	—
359,500.00	—	—	361,016.48	—	—
53,350.00	—	547.58	53,050.23	—	—
3,647,000.00	—	—	3,684,342.00	—	—
925,000.00	—	—	940,156.25	—	—
578,000.00	—	—	578,000.00	—	—
75,595.00	18,787.16	17,387.37	45,456.62	423.29	—
49,720.00	6,291.92	10,626.19	33,489.67	169.95	—
8,387,000.00	14,324.80	3,069.63	7,880,750.50	—	—
60,000.00	—	—	57,041.86	—	—
924,624.00	17,907.55	54,422.00	1,126,261.41	2,570.77	—
87,300.00	—	—	82,698.61	—	—
1,200.00	—	—	1,200.00	—	—
16,023,038.00	762,046.02	249,238.44	14,843,984.40	5,463.67	—
16,460,293.00	1,023,496.15	337,816.01	14,902,595.61	6,353.28	—
25,499.00	18,637.28	2,541.94	—	198.75	—
18,100.00	—	14,224.01	—	—	—
19,260.00	11,705.20	7,047.67	—	—	—
4,976.00	3,380.00	801.03	—	—	—
67,835.00	33,722.48	24,614.65	—	198.75	—
106,550.00	70,754.40	33,754.71	8.00	3,372.96	—
52,678.00	22,445.35	23,964.77	1,735.55	2,874.88	—
159,228.00	93,199.75	57,719.48	1,743.55	6,247.84	—
1,079,325.00	600,223.51	535,114.59	2,942.58	18,957.93	—
882,065.00	524,627.18	375,123.77	1,066.92	38,203.22	—
413,786.00	216,946.14	194,712.05	25.00	13,343.04	—
217,837.00	117,908.91	106,271.01	144.00	2,553.46	—
886,437.00	382,614.78	458,931.35	1,506.18	12,270.70	—
240,336.00	130,841.60	117,908.94	—	1,291.95	—
3,719,786.00	1,973,162.12	1,788,061.71	5,684.68	86,620.30	—
157,584.00	72,134.55	81,164.47	12.00	1,140.91	—
165,337.00	82,566.03	80,444.55	46.00	1,593.41	—
145,764.00	70,151.97	104,817.15	3.00	436.76	—
138,682.00	72,356.93	70,462.84	6.00	4,085.55	—
318,690.00	137,103.58	229,840.67	—	1,469.83	—
926,057.00	434,313.06	566,729.68	67.00	8,726.46	—
4,872,906.00	2,534,397.41	2,437,125.52	7,495.23	101,793.35	—
31,020.00	—	985.03	15,922.68	—	—
234,362.00	—	—	234,285.71	—	—

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

	Total	
	1951	1950
EDUCATION AND LIBRARIES (Continued)		
For Teaching Positions	\$ 3,746,146.00	\$ 3,746,096.16
For School Census	532,056.00	532,056.00
For Conveyance in Lieu of Teaching Positions	210,103.00	210,663.77
For Temporary Residents	774.07	1,726.20
Administration	140,569.48	140,855.20
Aid to Academies	130,574.00	131,301.00
Normal and Training Schools:		
Farmington State Teachers College	277,729.68	274,253.95
Farmington State Teachers College Deferred Maintenance	515.90	—
Farmington State Teachers College Reserve	—	294.79
Farmington State Teachers College—Peter Mills Reserve	22,014.44	—
Gorham State Teachers College	296,064.15	244,217.07
Gorham State Teachers College Reserve	4,340.70	6,422.86
Gorham State Teachers College—Peter Mills Reserve	1,936.80	—
Washington State Normal School	84,443.91	85,916.41
Washington State Normal School Reserve	2,262.60	952.00
Madawaska Training School	78,390.43	88,160.23
Madawaska Training School Reserve	807.27	1,632.72
Presque Isle Normal School	102,215.49	92,282.41
Presque Isle Normal School Reserve	3,510.65	4,420.65
Schooling of Children in Unorganized Territories	219,580.95	181,737.44
Superintendents of Towns Comprising School Unions	180,507.59	180,874.47
Vocational Education and Rehabilitation	341,210.46	333,856.93
Education of Orphans of Veterans	479.80	450.00
Special Education for Physically Handicapped Children	15,792.28	16,496.36
Secondary Education for Island Children	1,780.00	1,690.00
Board of Approval of Institutions Offering Specialized Training	564.35	442.21
Industrial Education	20,168.00	20,168.73
Equalization of Educational Opportunities	592,708.21	519,540.00
School Lunch—Administration	21,668.99	20,375.96
Sub-Total	7,280,108.62	7,101,720.74
State Historian	436.45	2,145.33
Maine State Library	78,757.88	69,248.19
Maine Maritime Academy	75,000.00	75,000.00
University of Maine	962,176.00	762,176.00
	1,116,370.33	908,569.52
	8,396,478.95	8,010,290.26
RECREATION AND PARKS		
State Park Commission	103,628.12	81,116.64
Baxter State Park Commission	13,147.17	10,780.54
	116,775.29	91,897.18
INTEREST ON BONDED INDEBTEDNESS		
Maine Agricultural Bonds	450.00	900.00
MISCELLANEOUS		
Miscellaneous Acts and Resolves	3,095.85	10,800.46
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
To Highway Fund:		
State Police—Departmental Operations	68,842.00	69,283.55

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 3,746,146.00	—	—	\$ 3,746,146.00	—	—
532,056.00	—	—	532,056.00	—	—
210,103.00	—	—	210,103.00	—	—
3,000.00	—	—	774.07	—	—
145,910.00	\$ 111,011.50	\$ 29,235.74	—	\$ 322.24	—
131,301.00	—	—	130,574.00	—	—
269,097.00	170,176.20	103,250.01	124.22	4,179.25	—
—	87.50	428.40	—	—	—
4,000.00	—	—	—	—	—
—	—	5,014.44	—	17,000.00	—
288,190.00	173,891.70	113,813.66	761.00	7,597.79	—
5,500.00	853.40	3,487.30	—	—	—
5,000.00	—	—	—	1,936.80	—
83,066.00	48,511.82	31,809.89	—	4,122.20	—
2,700.00	—	—	—	2,262.60	—
81,589.00	49,794.59	28,452.46	85.75	57.63	—
1,500.00	—	807.27	—	—	—
109,501.00	58,140.40	40,979.94	375.00	2,720.15	—
2,200.00	—	2,524.30	—	986.35	—
208,617.00	62,926.60	132,392.44	3,431.10	20,830.81	—
183,000.00	154,310.88	26,196.71	—	—	—
357,768.00	136,552.74	37,112.46	160,825.31	6,719.95	—
1,200.00	—	—	479.80	—	—
16,490.00	—	—	15,792.28	—	—
2,000.00	—	—	1,780.00	—	—
450.00	10.00	554.35	—	—	—
20,168.00	—	—	20,168.00	—	—
592,708.00	—	—	592,708.21	—	—
21,217.00	18,140.60	3,528.39	—	—	—
7,289,859.00	984,407.93	560,572.79	5,666,392.13	68,735.77	—
500.00	—	436.45	—	—	—
78,856.00	43,175.84	23,695.55	11,228.65	657.84	—
75,000.00	—	—	75,000.00	—	—
962,176.00	—	—	962,176.00	—	—
1,116,532.00	43,175.84	24,132.00	1,048,404.65	657.84	—
8,406,391.00	1,027,583.77	584,704.79	6,714,796.78	69,393.61	—
85,735.00	64,244.01	27,049.23	11.00	12,323.88	—
13,227.00	9,817.98	1,701.54	3.00	1,624.65	—
98,962.00	74,061.99	28,750.77	14.00	13,948.53	—
450.00	—	450.00	—	—	—
5,741.00	—	595.85	2,500.00	—	—
68,842.00	—	68,842.00	—	—	—

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

	Total	
	1951	1950
CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS —(Continued)		
To Other Special Revenue Funds:		
Maine Forestry District	\$ 4,251.36	\$ 4,251.36
Board of Bar Examiners	—	241.53
State Employment Service	—	—
Education	116.30	2,818.43
To Public Service Enterprises:		
Augusta State Airport	6,429.33	12,425.00
To Trust and Agency Funds:		
Maine State Retirement System—Pension Fund:		
State Employees	437,173.00	430,473.00
Teachers	806,580.00	781,791.00
Interest Deficiency	—	27,527.00
Maine State Retirement System—Expense Fund	30,417.05	28,049.82
To Increase Trust Fund Earnings to Statutory Rates	38,695.05	34,248.21
To Establish Trust Fund for Maintenance of Cemetery Lot	—	250.00
	1,392,504.09	1,391,358.90
Total Operating Expenditures	35,784,299.44	32,705,052.94
DEBT RETIREMENT		
Maine Agricultural Bonds	45,000.00	45,000.00
Total Expenditures	\$35,829,299.44*	\$32,750,052.94

* This statement does not include Expenditures of \$645,013.07 for the year ended June 30, 1951 and \$1,279,422.95 for the year ended June 30, 1950 charged against Appropriations from Unappropriated Surplus.

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 4,252.00	—	\$ 4,251.36	—	—	—
—	—	—	—	—	—
20,000.00	—	—	—	—	—
—	—	116.30	—	—	—
13,125.00	—	6,429.33	—	—	—
437,173.00	—	—	437,173.00	—	—
806,580.00	—	—	806,580.00	—	—
—	—	—	—	—	—
29,741.00	—	30,417.05	—	—	—
41,704.00	—	38,695.05	—	—	—
—	—	—	—	—	—
1,421,417.00	—	148,751.09	1,243,753.00	—	—
35,678,890.00	\$7,030,818.49	\$4,962,093.00	23,441,120.28	\$350,267.67	—
45,000.00	—	—	—	—	\$45,000.00
\$35,723,890.00	\$7,030,818.49	\$4,962,093.00	\$23,441,120.28	\$350,267.67	\$45,000.00

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

	1951	1950
Personal Services		
Salaries and Wages	\$ 7,030,818.49	\$ 6,387,874.43
Other Current Expenditures		
Professional Fees and Special Services	239,256.45	240,587.78
Traveling Expenses	529,949.31	471,812.75
Operating State Owned Passenger Cars	11,763.91	8,167.39
Operating State Owned Motor Vehicles, Planes and Boats	57,099.11	46,415.15
Utility Services	268,906.57	246,271.96
Rents	82,487.04	73,333.14
Repairs	223,226.07	193,373.89
Insurance	97,602.58	111,144.25
General Operating Expenses	583,977.07	465,891.11
Foods	1,440,638.70	1,329,068.09
Fuels	435,420.95	384,615.85
Office Supplies	125,378.06	110,970.73
Clothing and Clothing Materials	142,542.67	101,701.03
Other Departmental and Institutional Supplies	574,643.42	442,618.96
Bond Interest	450.00	900.00
Contributions and Transfers to Other Funds	148,751.09	151,567.90
Total Other Current Expenditures	4,962,093.00	4,378,439.98
Grants, Subsidies and Pensions		
Grants to Federal Government	39,923.16	17,976.47
Grants to Cities, Towns and Counties	5,481,181.40	5,450,779.24
Grants to Public and Private Organizations	1,888,625.61	1,717,358.07
Grants to Individuals for Aid to Dependent Children	3,684,342.00	2,781,627.50
Grants to Individuals for Old Age Assistance	7,878,000.00	7,465,513.50
Grants to Individuals for Assistance and Relief	2,975,191.59	2,718,799.10
Miscellaneous Grants to Individuals	78,005.55	122,281.91
Pensions	1,415,850.97	1,422,705.51
Total Grants, Subsidies and Pensions	23,441,120.28	21,697,041.30
Capital Outlays		
Land or Land Rights	4,470.00	2,032.75
Buildings and Improvements	71,603.89	57,770.79
Equipment	274,193.78	181,893.69
Total Capital Outlays	350,267.67	241,697.23
Total Operating Expenditures	35,784,299.44	32,705,052.94
Debt Retirement	45,000.00	45,000.00
*Total Expenditures	\$35,829,299.44	\$32,750,052.94

* This statement does not include expenditures of \$645,013.07 for the year ended June 30, 1951 and \$1,279,422.95 for the year ended June 30, 1950 charged against Appropriations from Unappropriated Surplus.

GENERAL FUND
ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1951

Balance July 1, 1950		\$450,000.00
ATTORNEY GENERAL DEPARTMENT		
Special Investigation	\$25,000.00	
To finance County Attorneys' salary increases	1,875.00	\$26,875.00
EXECUTIVE DEPARTMENT		
Fire Emergency and Information Committee	274.83	
Industrial Mobilization	25,000.00	25,274.83
STATE CIVIL DEFENSE AND PUBLIC SAFETY COUNCIL		
To carry out the provisions of Chapter 298 Public Laws of 1949		14,338.90
SUPERINTENDENT OF PUBLIC BUILDINGS		
To provide additional space for offices on account of the 95th Legislature		2,400.00
SECRETARY OF STATE DEPARTMENT		
Additional printing costs of special election		3,162.71
BUREAU OF TAXATION		
Sales tax administration, supplies and equipment		32,780.46
TREASURER OF STATE		
To finance legislative salary increase		613.67
JUDICIARY		
Codification of the State Constitution		874.40
BOXING COMMISSION		
To finance legislative salary increases		172.18
LABOR AND INDUSTRY		
To finance "Her Own Business" program		7,098.10
RACING COMMISSION		
Additional expenses due to dual race meetings		2,699.03
RUNNING HORSE RACING COMMISSION		
To provide funds for the operation of the commission		25,645.45
FORESTRY DEPARTMENT		
Northeastern Forest Fire Protection Commission		1,259.40
EDUCATION DEPARTMENT		
For acquiring and converting property for use as a dormitory at Farmington State Teachers College	19,000.00	
For constructing and equipping a two-room school in Edmunds Township	12,000.00	31,000.00
MAINE STATE LIBRARY		
For Purchase of Maine Court Reports	3,016.33	
For Purchase of Ancient Vital Records	786.00	3,802.33
Total Appropriations		177,996.46
Balance June 30, 1951 (Before Closing)		272,003.54
Add amount necessary to restore account to \$450,000.00 in accordance with Chapter 26—Public Laws of 1945		177,996.46
Balance June 30, 1951		\$450,000.00

GENERAL FUND
 APPROPRIATIONS FROM UNAPPROPRIATED SURPLUS
 YEAR ENDED JUNE 30, 1951

	Reserve for Authorized Expenditures at Start of Year	Appropriations from Surplus
Augusta State Hospital—Dairy Barn	\$ 13,272.73	—
Department of Agriculture—Eradication of Bang's Disease	23,463.34	—
Bangor State Hospital—Building and Additions	6,324.58	—
Maine Post War Public Works Reserve—Planning	10,000.00	—
Augusta State Hospital—Construction	98,506.26	—
Providing Water Facilities for Passamaquoddy Indians at Pleasant Point ..	1,045.12	—
Pownal State School—Purchase of Boiler and Extension of Boiler House ..	37,958.20	—
State Reformatory for Women—Construction of Farm Buildings	14,300.00	—
State School for Boys—Heating Equipment	2,910.00	—
State School for Girls—Heating Equipment	6,857.52	—
Military and Naval Children's Home—Laundry Equipment	827.57	—
Pownal State School—X-Ray Unit	8,000.00	—
State Reformatory for Men—Equipment	8,000.00	—
Reclassification and Compensation Survey	25,000.00	—
Northern Maine Sanatorium—Employees' Dormitory	20,000.00	—
Maine State Prison—Construction	124,982.00	—
Armory and Community Center—Fort Fairfield	188,000.00	—
Armory and Community Center—Waterville	49,997.06	—
Reimbursing Certain Towns for Forest Fire Losses of 1947	—	\$ 75,900.00
Quoddy—Preliminary Investigation	30,000.00	—
Scholarship Fund for Normal Schools and Teachers Colleges	30,606.10	—
Topographic Mapping of Maine	—	10,000.00
Salary Increase—Cost of Living	—	250,000.00
Emergency Supplemental Appropriation—Special Session February, 1950	—	1,757,400.00
Completion and Printing of a Digest of the Opinions of Law Court	11,930.00	—
Teachers' Pensions	—	60,000.00
Development of State Park Facilities	20,055.02	87,750.00
State Police Barracks—Penobscot County	8,863.49	—
Bangor State Hospital—Repairs and Construction	186,168.91	—
Baxter State Park—Development and Improvement	—	13,000.00
Survey of Closed Clam Areas	15,742.83	—
State of Maine Information Center—Land, Building and Equipment	61,286.59	—
Atlantic Sea Run Salmon Commission	2,124.05	15,000.00
Forest Fire Prevention and Control in Organized Towns	—	44,000.00
Establishing Working Capital for Institutional Farms	8,000.00	—
Totals	\$1,014,221.37	\$2,313,050.00

						Balance June 30, 1951	
Other Receipts	Total Available	Transfers to General Fund Operations	Expenditures	Carried	Lapsed to Unappropriated Surplus		
—	\$ 13,272.73	—	\$ 5,202.84	\$ 8,069.89	—		
—	23,463.34	—	23,246.14	217.20	—		
—	6,324.58	—	3,734.81	2,589.77	—		
—	10,000.00	\$ 7,500.00	—	2,500.00	—		
\$21,415.69	119,921.95	—	103,874.97	16,046.98	—		
—	1,045.12	—	120.84	—	\$ 924.28		
—	37,958.20	—	—	37,958.20	—		
—	14,300.00	—	—	14,300.00	—		
—	2,910.00	—	663.25	2,246.75	—		
—	6,857.52	—	1,233.32	5,624.20	—		
—	827.57	—	642.60	—	184.97		
—	8,000.00	—	7,996.81	—	3.19		
—	8,000.00	—	165.44	7,834.56	—		
—	25,000.00	—	14,000.00	—	11,000.00		
—	20,000.00	—	—	20,000.00	—		
—	124,982.00	—	98,065.95	26,916.05	—		
—	188,000.00	—	—	188,000.00	—		
—	49,997.06	—	47,923.49	2,073.57	—		
—	75,900.00	—	75,900.00	—	—		
—	30,000.00	—	—	—	30,000.00		
—	30,606.10	—	24,796.00	5,810.10	—		
—	10,000.00	10,000.00	—	—	—		
—	250,000.00	233,533.00	—	—	16,467.00		
—	1,757,400.00	1,757,400.00	—	—	—		
—	11,930.00	—	150.00	11,780.00	—		
—	60,000.00	60,000.00	—	—	—		
—	107,805.02	—	81,030.64	26,774.38	—		
—	8,863.49	—	7,978.81	116.90	767.78		
—	186,168.91	—	54,359.89	89,930.89	41,878.13		
—	13,000.00	—	8,124.91	4,875.09	—		
—	15,742.83	—	12,333.55	3,409.28	—		
—	61,286.59	—	61,104.86	—	181.73		
—	17,124.05	—	12,363.95	1,305.30	3,454.80		
—	44,000.00	44,000.00	—	—	—		
—	8,000.00	—	—	8,000.00	—		
\$21,415.69	\$3,348,687.06	\$2,112,433.00	\$645,013.07	\$486,379.11	\$104,861.88		

HIGHWAY FUND

The Highway Fund is used for recording all transactions relating to the Highway Department, the Motor Vehicle Division, the State Police and Motor Truck Carrier Division of the Public Utilities Commission. All activities of the Highway Department, the Motor Vehicle Division and 90% of the State Police Administration are financed from the General Highway Fund. The Motor Truck Carrier Division is financed from fees derived from the Motor Truck Carrier industry. By Law all revenues from the registration of motor vehicles, operators' licenses, 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.

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HIGHWAY FUND

Revenues

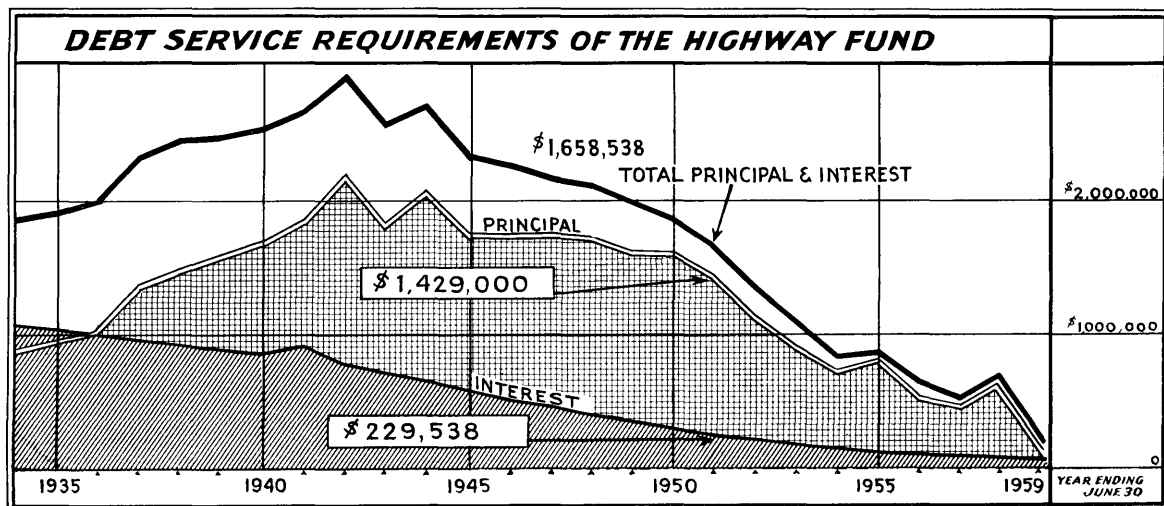
Revenues of the Highway Fund for the 1950-1951 year were \$25,580,205.74, which exceeded those of the previous year by \$1,594,494.17. Receipts from gasoline tax increased \$716,202.43 and those from motor vehicle registrations and drivers' licenses were up \$440,532.91. Increases were likewise shown in contributions from cities, towns and counties (\$697,706.36) and service charges for current services (\$320,173.10). Grants from the Federal Government were \$585,105.48 less than those of the previous year, while Other Revenues showed a decrease of \$28,374.68.

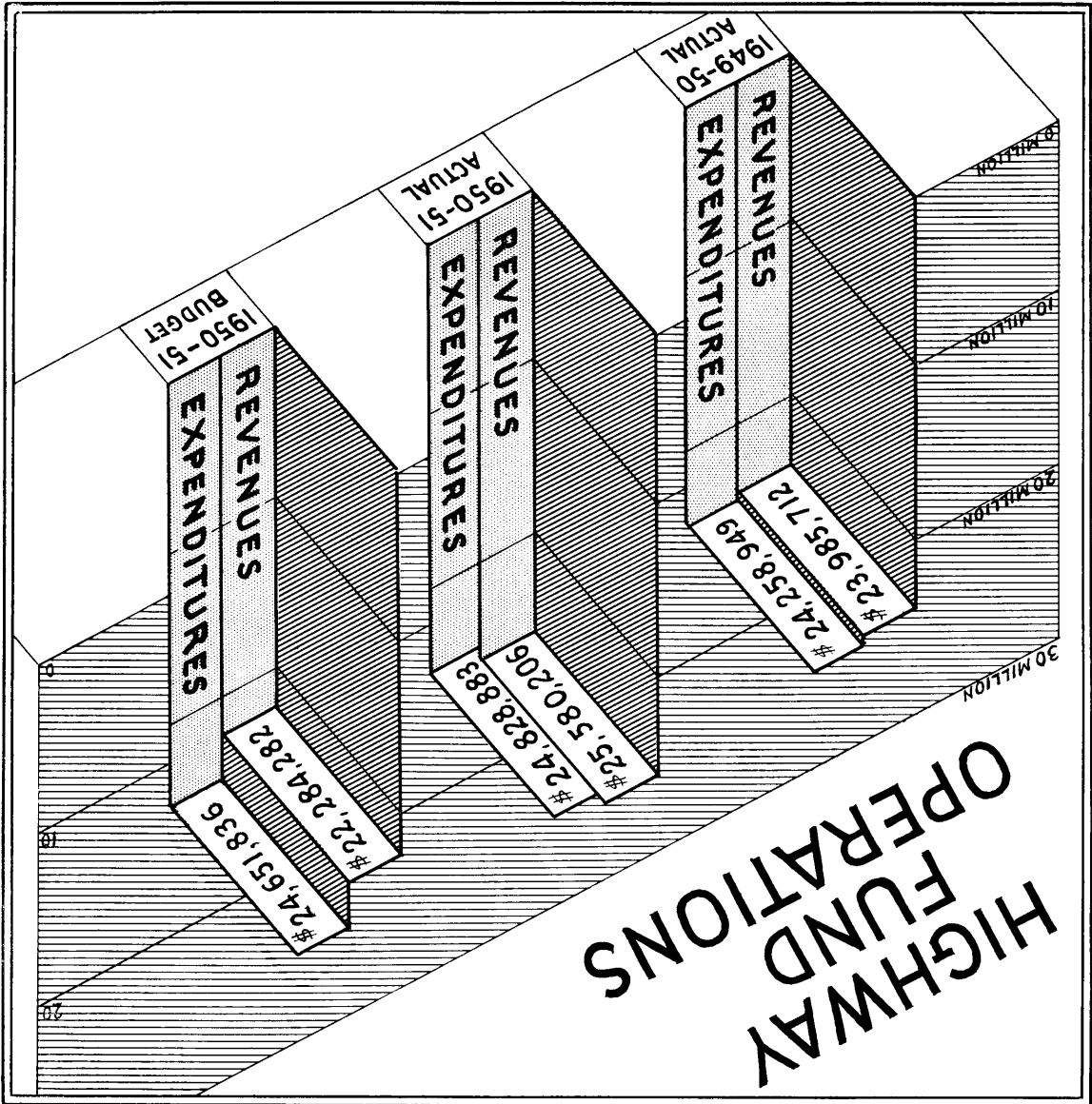
Expenditures

An increase of \$569,934.54 was shown in Highway Fund expenditures for the 1950-1951 year, in comparison with those of the 1949-1950 year. Highway construction costs were up \$404,331.56, while highway maintenance increased \$640,111.49 from the previous year. Snow removal charges were down \$170,405.51 and bridge construction and maintenance decreased \$167,409.93. Debt service requirements were \$250,722.50 less than those for the 1949-1950 year.

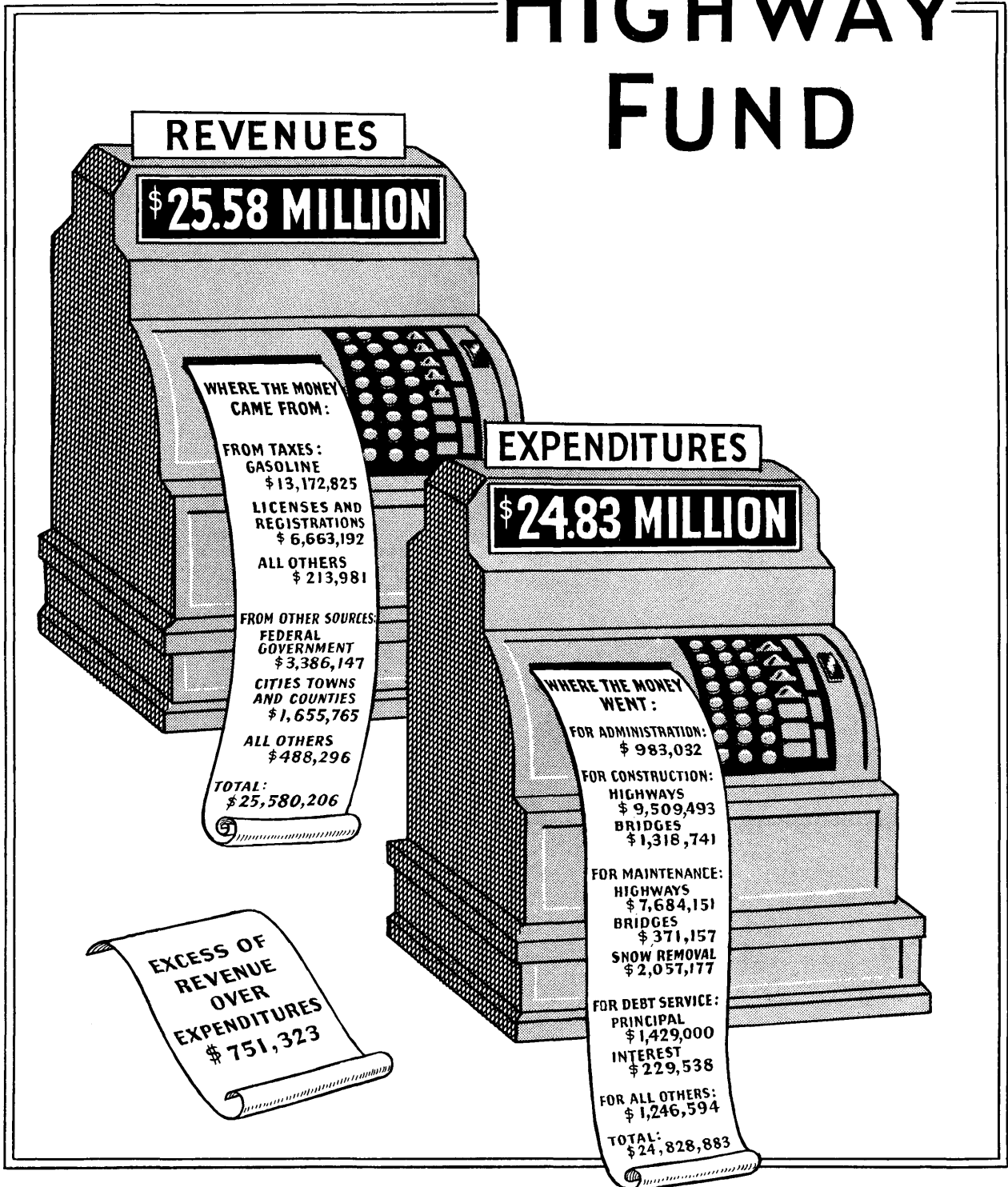
Surplus

The Highway Fund Surplus at June 30, 1951 was \$2,420,401.26, an increase of \$683,104.39 during the year. The major factors in this change were an excess of revenues over expenditures of \$751,322.57, repayment from the Augusta Toll Bridge of \$81,102.70 and an increase of \$152,946.84 in Reserves for Authorized Expenditures and Working Capital Advances.





HIGHWAY FUND



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

	1951	1950
REVENUES		
Gasoline Tax	\$13,172,825.25	\$12,456,622.82
Use Fuel Tax	61,637.59	39,430.23
Motor Carrier Tax	23,244.28	26,763.21
Motor Vehicle Registrations and Drivers' Licenses	6,663,192.18	6,222,659.27
Other Taxes	129,098.65	113,986.21
From Federal Government	3,386,147.04	3,971,252.32
From Cities, Towns and Counties	1,655,765.20	958,058.84
Service Charges for Current Services	370,042.44	49,869.34
Other Revenues	49,411.10	77,785.78
Contributions and Transfers From Other Funds		
From General Fund	68,842.00	69,283.55
Total Revenues	25,580,205.74	23,985,711.57
EXPENDITURES		
General Administration	983,032.21	911,532.14
Protection of Persons and Property	833,230.56	801,653.06
Highways and Bridges:		
Highway Construction	9,509,493.01	9,105,161.45
Bridge Construction	1,318,741.31	1,417,083.60
Highway Maintenance	7,684,151.11	7,044,039.62
Bridge Maintenance	371,156.96	440,224.60
Snow Removal and Sanding	2,057,176.79	2,227,582.30
Other	144,746.50	142,514.90
	21,085,465.68	20,376,606.47
Interest on Bonded Indebtedness	229,538.00	280,260.50
Contributions and Transfers to Other Funds:		
To General Fund	107,146.25	100,240.61
To Other Special Revenue Funds	2,140.47	2,791.85
To Trust and Agency Funds	159,330.00	156,864.00
Total Operating Expenditures	23,399,883.17	22,629,948.63
Debt Retirement	1,429,000.00	1,629,000.00
Total Expenditures	24,828,883.17	24,258,948.63
Excess of Expenditures over Revenues	(751,322.57)	273,237.06
NON-REVENUE RECEIPTS		
Transfer from:		
General Fund—Appropriation from Unappropriated Surplus	—	165,000.00
	\$ (751,322.57)	\$ 108,237.06

HIGHWAY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1951	1950
ASSETS		
Cash	\$ 2,597,734.29	\$ 3,130,168.49
Short Term U. S. Government Securities	3,497,834.93	2,000,583.53
Federal Trust Fund Deposit	500,000.00	—
Accounts Receivable:		
Tax Accounts	829.98	16.82
Other	328,928.38	529,607.56
	329,758.36	529,624.38
Less—Reserve for Losses	1,383.08	874.81
Net Accounts Receivable	328,375.28	528,749.57
Due from Other Funds	1,260,000.00	75,000.00
Working Capital Advances to Other Funds	607,500.00	542,500.00
Other Assets	3,635.01	—
Encumbered Future Tax Revenue to Retire Bonded Indebtedness (Contra)	5,193,500.00	6,622,500.00
Total Assets	13,988,579.51	12,899,501.59
LIABILITIES		
Accounts Payable	143,782.69	145,790.01
Federal Trust Fund	500,000.00	—
Other Current Liabilities	17,876.51	18,842.50
Total Current Liabilities	661,659.20	164,632.51
Bonds Payable (Contra)	5,193,500.00	6,622,500.00
Total Liabilities	5,855,159.20	6,787,132.51
RESERVES AND SURPLUS		
Reserve:		
For Authorized Expenditures	3,920,519.05	3,832,572.21
For Working Capital Advances	607,500.00	542,500.00
For Augusta Toll Bridge	1,185,000.00	—
Total	5,713,019.05	4,375,072.21
Surplus Account:		
General Highway Fund	2,420,401.26	1,737,296.87
Total Reserves and Surplus	8,133,420.31	6,112,369.08
Total Liabilities, Reserves and Surplus	\$13,988,579.51	\$12,899,501.59

The bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$363,000 constitute a contingent liability to be paid either from Bridge Operations or General Highway Fund.

HIGHWAY FUND
ANALYSIS OF SURPLUS
YEARS ENDED JUNE 30

	1951	1950
BALANCE AT START OF YEAR	\$ 1,737,296.87	\$ 1,270,884.32
Adjustments of Previous Years' Transactions	3,625.96	2,751.73
	1,740,922.83	1,273,636.05
Additions:		
Decrease in Reserves:		
For Authorized Expenditures	(87,946.84)	471,897.88
For Working Capital	(65,000.00)	100,000.00
	(152,946.84)	571,897.88
Repayment from Augusta Toll Bridge	81,102.70	—
Deductions:		
Excess of Expenditures over Revenues:		
Total Expenditures (See Page 53)	24,828,883.17	24,258,948.63
Less—Revenues (See Page 53)	25,580,205.74	23,985,711.57
Excess of Expenditures over Revenues	(751,322.57)	273,237.06
Non-Revenue Receipts:		
Transfer from General Fund Appropriations from Unappropriated Surplus	—	165,000.00
	(751,322.57)	108,237.06
BALANCE AT END OF YEAR	\$ 2,420,401.26	\$ 1,737,296.87

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1951	1950
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Page 57)	\$22,284,282.00	\$21,755,070.00
Estimated Expenditures (See Page 60)	24,651,836.00	24,969,597.00
	(2,367,554.00)	(3,214,527.00)
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 57)	25,580,205.74	23,985,711.57
Estimated Revenues (See Page 57)	22,284,282.00	21,755,070.00
	3,295,923.74	2,230,641.57
Total Additions Through Revenues	928,369.74	(983,885.43)
Expenditures in Excess of Estimates		
Actual Expenditures (See Page 60)	24,828,883.17	24,258,948.63
Estimated Expenditures (See Page 60)	24,651,836.00	24,969,597.00
	177,047.17	(710,648.37)
Excess of Expenditures over Revenues Transferred to Surplus	\$ (751,322.57)	\$ 273,237.06

HIGHWAY FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

	Total
	1951
REVENUES	
Taxes:	
Property Taxes:	
Non-Resident Excise Tax	\$ 2,559.41
Selective Sales Taxes:	
Use Fuel Tax	61,637.59
Gasoline Tax (Net)	13,172,825.25
Other Taxes on Specific Businesses or Occupations:	
Beano Licenses	3,299.07
Use Fuel Licenses	60.00
Motor Trucks Application Fees	66,020.00
Outdoor Advertising Permits	19,063.00
Motor Carrier—Fuel Tax (Net)	23,244.28
Motor Vehicle Registrations and Drivers' Licenses:	
Registrations, Drivers' Licenses and Operators' Examination Fees	6,663,192.18
Other Taxes	38,097.18
Fines, Forfeits and Penalties	36,352.99
Revenue from Use of Money and Property	(321.89)
Revenue from Other Agencies:	
From Federal Government	3,386,147.04
From Cities, Towns and Counties	1,655,765.20
Other	12,500.00
Service Charges for Current Services	370,042.44
Contributions and Transfers from Other Funds:	
From General Fund	68,842.00
Sales and Compensation for Loss of Properties	880.00
Total Revenues	\$25,580,205.74

Total		Detail of This Year	
1950	Budget	Available for Appropriation	Earmarked for Departments
\$ 4,127.74	\$ 3,500.00	\$ 2,559.41	—
39,430.23	20,595.00	61,637.59	—
12,456,622.82	12,000,125.00	13,172,825.25	—
3,011.81	2,120.00	—	\$ 3,299.07
57.00	—	60.00	—
61,045.50	49,500.00	—	66,020.00
18,764.00	15,000.00	19,063.00	—
26,763.21	19,000.00	23,244.28	—
6,222,659.27	5,857,250.00	6,638,735.18	24,457.00
26,980.16	28,000.00	38,097.18	—
33,720.32	26,300.00	33,850.79	2,502.20
5,231.52	10,080.00	(321.89)	—
3,971,252.32	3,261,720.00	—	3,386,147.04
958,058.84	888,000.00	—	1,655,765.20
38,368.94	—	—	12,500.00
49,869.34	34,250.00	38,116.68	331,925.76
69,283.55	68,842.00	—	68,842.00
465.00	—	—	880.00
\$23,985,711.57	\$22,284,282.00	\$20,027,867.47	\$5,552,338.27

HIGHWAY FUND
 SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
 EXPENDITURES AND DISPOSITION OF BALANCES
 YEAR ENDED JUNE 30, 1951

	Carried Balance July 1, 1950	Legislative Appropriation	Commission
GENERAL ADMINISTRATION			
Highway Administration	—	\$ 251,000.00	\$ 223,537.00
Portland to Bangor Survey	—	—	30,000.00
Highway Planning Survey	\$ 30,475.51	—	—
Topographic Mapping	—	10,000.00	—
Secretary of State—Motor Vehicle Division	5,591.75	314,213.00	55,650.00
Maintenance of Motor Vehicle Division Building	—	10,600.00	470.00
Total General Administration	36,067.26	585,813.00	309,657.00
PROTECTION OF PERSONS AND PROPERTY			
State Police	10,532.00	660,596.00	52,512.00
Maintenance of State Police Headquarters	—	8,015.00	312.00
Public Utilities Commission—Regulation of Motor Truck Carriers	35,480.94	—	—
Total Protection of Persons and Property	46,012.94	668,611.00	52,824.00
HIGHWAYS AND BRIDGES			
Improvement of State and State Aid Highways	393,256.63	1,230,000.00	—
State Aid Reconstruction	4,445.50	—	—
Secondary Reconstruction Fund	33,242.55	—	—
Special Resolves	128,808.40	157,000.00	—
Maintenance of Bridges	50,723.54	445,000.00	—
Construction of Roadside Picnic Areas	—	—	—
Maintenance of State and State Aid Highways	—	5,445,000.00	900,000.00
Receivable—Suspense Account	17,569.74	—	—
Betterment of State and State Aid Highways	1,683.44	1,000,000.00	85,000.00
Town Road Improvement Fund	122,717.67	500,000.00	—
Compensation for Injuries	—	50,000.00	—
Removal of Snow from Highways	—	1,875,000.00	110,000.00
Post War Surveys	11,521.84	—	—
Federal Secondary Roads	641,992.13	—	—
Federal Grade Crossings	87,664.83	—	—
Bridge Loan Fund	1,028,581.99	800,000.00	—
Old Town Indian Island Bridge	151,503.15	—	—
Highway Loan Fund	1,066,690.26	3,300,000.00	—
Grade Crossing Protection State and State Aid Highways	10,090.34	20,000.00	—
Total Highways and Bridges	3,750,492.01	14,822,000.00	1,095,000.00
INTEREST ON BONDED INDEBTEDNESS	—	229,538.00	—
DEBT RETIREMENT	—	1,429,000.00	—
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS			
To General Fund	—	85,960.00	2,099.00
To Other Special Revenue Funds	—	3,850.00	—
To Trust Funds	—	159,165.00	165.00
Total Contributions and Transfers to Other Funds	—	248,975.00	2,264.00
TOTAL	\$3,832,572.21	\$17,983,937.00	\$1,459,745.00

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1951	
				Lapsed	Carried
\$ 425.58	\$ (3,769.74)	\$ 471,192.84	\$ 436,012.95	\$17,063.12	\$ 18,116.77
—	—	30,000.00	30,000.00	—	—
63,009.81	50,500.00	143,985.32	126,876.63	—	17,108.69
—	(10,000.00)	—	—	—	—
25,743.92	—	401,198.67	379,150.88	4,348.38	17,699.41
—	—	11,070.00	10,991.75	78.25	—
89,179.31	36,730.26	1,057,446.83	983,032.21	21,489.75	52,924.87
74,211.85	(3,607.98)	794,243.87	772,559.57	9,285.83	12,398.47
—	—	8,327.00	7,566.50	748.15	12.35
68,914.55	—	104,395.49	53,104.49	—	51,291.00
143,126.40	(3,607.98)	906,966.36	833,230.56	10,033.98	63,701.82
1,164,267.04	165,326.92	2,952,850.59	2,546,524.24	—	406,326.35
—	(4,445.50)	—	—	—	—
—	(10,891.60)	22,350.95	6,848.25	—	15,502.70
12,500.00	(82,437.07)	215,871.33	106,633.32	—	109,238.01
2,960.05	—	498,683.59	371,156.96	—	127,526.63
—	25,000.00	25,000.00	—	—	25,000.00
22,241.74	(24,416.62)	6,342,825.12	6,110,091.12	—	232,734.00
295,534.93	—	313,104.67	263,535.72	—	49,568.95
—	(75,002.56)	1,011,680.88	802,410.06	—	209,270.82
324.91	(19,158.87)	603,883.71	496,999.18	—	106,884.53
—	—	50,000.00	38,113.18	—	11,886.82
123,456.57	—	2,108,456.57	2,057,176.79	47,666.53	3,613.25
—	—	11,521.84	7,889.39	—	3,632.45
1,279,720.72	1,686,333.00	3,608,045.85	3,020,522.97	—	587,522.88
76,752.00	—	164,416.83	95,138.09	—	69,278.74
371,345.52	26,025.30	2,225,952.81	1,183,765.20	—	1,042,187.61
—	—	151,503.15	134,976.11	—	16,527.04
1,970,929.08	(1,736,833.00)	4,600,786.34	3,832,570.07	—	768,216.27
—	—	30,090.34	11,115.03	—	18,975.31
5,320,032.56	(50,500.00)	24,937,024.57	21,085,465.68	47,666.53	3,803,892.36
—	—	229,538.00	229,538.00	—	—
—	—	1,429,000.00	1,429,000.00	—	—
—	19,087.25	107,146.25	107,146.25	—	—
—	(1,709.53)	2,140.47	2,140.47	—	—
—	—	159,330.00	159,330.00	—	—
—	17,377.72	268,616.72	268,616.72	—	—
\$5,552,338.27	—	\$28,828,592.48	\$24,828,883.17	\$79,190.26	\$3,920,519.05

HIGHWAY FUND
COMPARATIVE STATEMENT OF EXPENDITURES
YEARS ENDED JUNE 30

	1951	1950	Budget
GENERAL ADMINISTRATION			
Highway Administration	\$ 436,012.95	\$ 339,350.72	\$ 430,187.00
Portland to Bangor Survey	30,000.00	—	—
Highway Planning Survey	126,876.63	133,921.68	124,496.00
Secretary of State—Motor Vehicle Division	390,142.63	438,259.74	359,783.00
	983,032.21	911,532.14	914,466.00
PROTECTION OF PERSONS AND PROPERTY			
State Police	780,126.07	752,478.76	779,159.00
Public Utilities Commission—Regulation of Motor Truck Carriers	53,104.49	49,174.30	58,880.00
	833,230.55	801,653.06	838,039.00
HIGHWAYS AND BRIDGES			
Compensation for Injuries	38,113.18	42,249.06	50,000.00
Special Resolves	106,633.32	100,265.84	80,000.00
Highway Construction	9,509,493.01	9,105,161.45	9,906,723.00
Bridge Construction	1,318,741.31	1,417,083.60	1,674,200.00
Highway Maintenance	7,684,151.11	7,044,039.62	6,850,631.00
Bridge Maintenance	371,156.96	440,224.60	425,000.00
Snow Removal and Sanding	2,057,176.79	2,227,582.30	1,993,000.00
	21,085,465.68	20,376,606.47	20,979,554.00
INTEREST ON BONDED INDEBTEDNESS			
Highway and Bridge Bonds	229,538.00	280,260.50	229,538.00
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS			
To General Fund	107,146.25	100,240.61	97,709.00
To Other Special Revenue Funds	2,140.47	2,791.85	4,200.00
To Trust and Agency Funds	159,330.00	156,864.00	159,330.00
	268,616.72	259,896.46	261,239.00
Total Operating Expenditures	23,399,883.17	22,629,948.63	23,222,836.00
DEBT RETIREMENT			
Highway and Bridge Bonds	1,429,000.00	1,629,000.00	1,429,000.00
Total Expenditures	\$24,828,883.17	\$24,258,948.63	\$24,651,836.00

HIGHWAY FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
YEARS ENDED JUNE 30

	Reserve for Authorized Expenditures (Carrying Balances)		Unexpended Balances Lapsed	
	1951	1950	1951	1950
GENERAL ADMINISTRATION				
Highway Administration	\$ 18,116.77	—	\$17,063.12	\$ 219.00
Highway Planning Survey	17,108.69	\$ 30,475.51	—	—
Secretary of State—Motor Vehicle Division ..	17,699.41	5,591.75	4,426.63	382.33
	52,924.87	36,067.26	21,489.75	601.33
PROTECTION OF PERSONS AND PROPERTY				
State Police	12,410.82	10,532.00	10,033.98	28,139.31
Public Utilities Commission—Regulation of Motor Truck Carriers	51,291.00	35,480.94	—	25,000.00
	63,701.82	46,012.94	10,033.98	53,139.31
HIGHWAYS AND BRIDGES				
Compensation for Injuries	11,886.82	—	—	7,750.94
Special Resolves	109,238.01	128,808.40	—	—
Highway Construction	1,850,479.39	2,238,813.74	—	—
Bridge Construction	1,058,714.65	1,180,085.14	—	—
Highway Maintenance	642,433.61	152,061.19	—	22,964.32
Bridge Maintenance	127,526.63	50,723.54	—	—
Snow Removal and Sanding	3,613.25	—	47,666.53	43,286.37
	3,803,892.36	3,750,492.01	47,666.53	74,001.63
INTEREST ON BONDED INDEBTEDNESS				
Highway and Bridge Bonds	—	—	—	.50
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS				
To Other Special Revenue Funds	—	—	—	928.12
Total	\$3,920,519.05	\$3,832,572.21	\$79,190.26	\$128,670.89

HIGHWAY FUND
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1951

Year Ending June 30	Total Debt Service	Bond Maturities	Interest Maturities
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	\$5,827,748.00	\$5,193,500.00	\$634,248.00

HIGHWAY FUND
REVENUE STATISTICS
YEARS ENDED JUNE 30

	1951	1950	1949	1948
GASOLINE TAX ASSESSMENTS				
July	\$ 1,475,767.62	\$ 1,395,963.47	\$ 1,369,132.55	\$ 1,263,070.19
August	1,514,329.93	1,460,744.38	1,363,165.33	1,319,003.46
September	1,293,872.50	1,222,141.17	1,192,118.02	1,104,494.31
October	1,181,770.23	1,148,386.64	1,098,785.67	1,114,714.17
November	1,063,897.37	1,012,073.09	993,173.80	935,080.14
December	1,013,666.85	958,972.25	952,543.67	925,684.57
January	929,170.80	841,627.45	787,198.14	785,638.94
February	864,119.97	814,365.65	772,431.50	726,909.69
March	921,781.12	910,857.48	841,851.61	843,647.71
April	949,748.94	937,151.49	930,028.16	900,267.87
May	1,248,666.16	1,186,298.87	1,118,965.98	1,030,441.31
June	1,370,466.80	1,271,907.68	1,207,621.29	1,152,895.84
Total	13,827,258.29	13,160,489.62	12,627,015.72	12,101,848.20
AUTOMOBILE REGISTRATIONS				
July	108,467.12	89,812.65	98,567.62	89,098.25
August	72,613.10	55,787.23	55,923.23	59,357.70
September	89,624.15	75,892.81	72,552.56	73,201.80
October	66,546.89	111,744.52	63,219.73	127,605.24
November	79,318.85	92,083.98	76,912.81	74,800.13
December	283,269.59	351,715.55	328,018.96	417,368.54
January	510,676.66	619,977.21	358,089.81	502,392.97
February	3,058,171.63	2,454,330.23	2,629,549.10	2,299,233.37
March	788,567.34	781,053.89	766,993.23	627,136.29
April	272,535.97	280,426.98	266,262.72	270,508.74
May	223,374.58	221,835.91	182,165.22	160,205.25
June	155,637.88	165,375.53	128,901.06	132,862.03
Total	5,708,803.76	5,300,036.49	5,027,156.05	4,833,770.31
AUTOMOBILE DRIVERS' LICENSES				
July	10,740.00	10,390.00	11,311.00	11,727.50
August	9,449.00	9,378.00	8,943.25	8,870.00
September	7,006.00	7,050.00	7,178.00	8,206.00
October	6,857.00	9,600.00	5,166.00	12,224.00
November	13,644.00	19,196.00	11,967.00	14,284.00
December	410,501.00	385,792.00	387,596.00	360,462.00
January	137,222.50	132,031.50	121,263.75	114,529.00
February	20,240.00	19,996.00	18,837.00	22,921.00
March	17,736.00	19,395.75	20,446.00	23,615.00
April	16,808.00	17,888.00	18,726.00	22,230.75
May	16,456.00	18,469.50	16,204.00	15,362.00
June	13,762.00	16,585.75	14,912.00	15,193.75
Total	\$ 680,421.50	\$ 665,772.50	\$ 642,550.00	\$ 629,625.00

Gasoline Tax figures as above represent gross assessments while the figures shown on Page 56 represent net revenue.

Automobile Registrations and Drivers' Licenses represent gross receipts for Registration and Drivers' Licenses only, while the revenues shown on Page 56 represent net receipts for Registration, Drivers' Licenses, Duplicate Certificates and Plates, Temporary Dealers' Plates, Transfer Fees, Reserve number fees, etc.

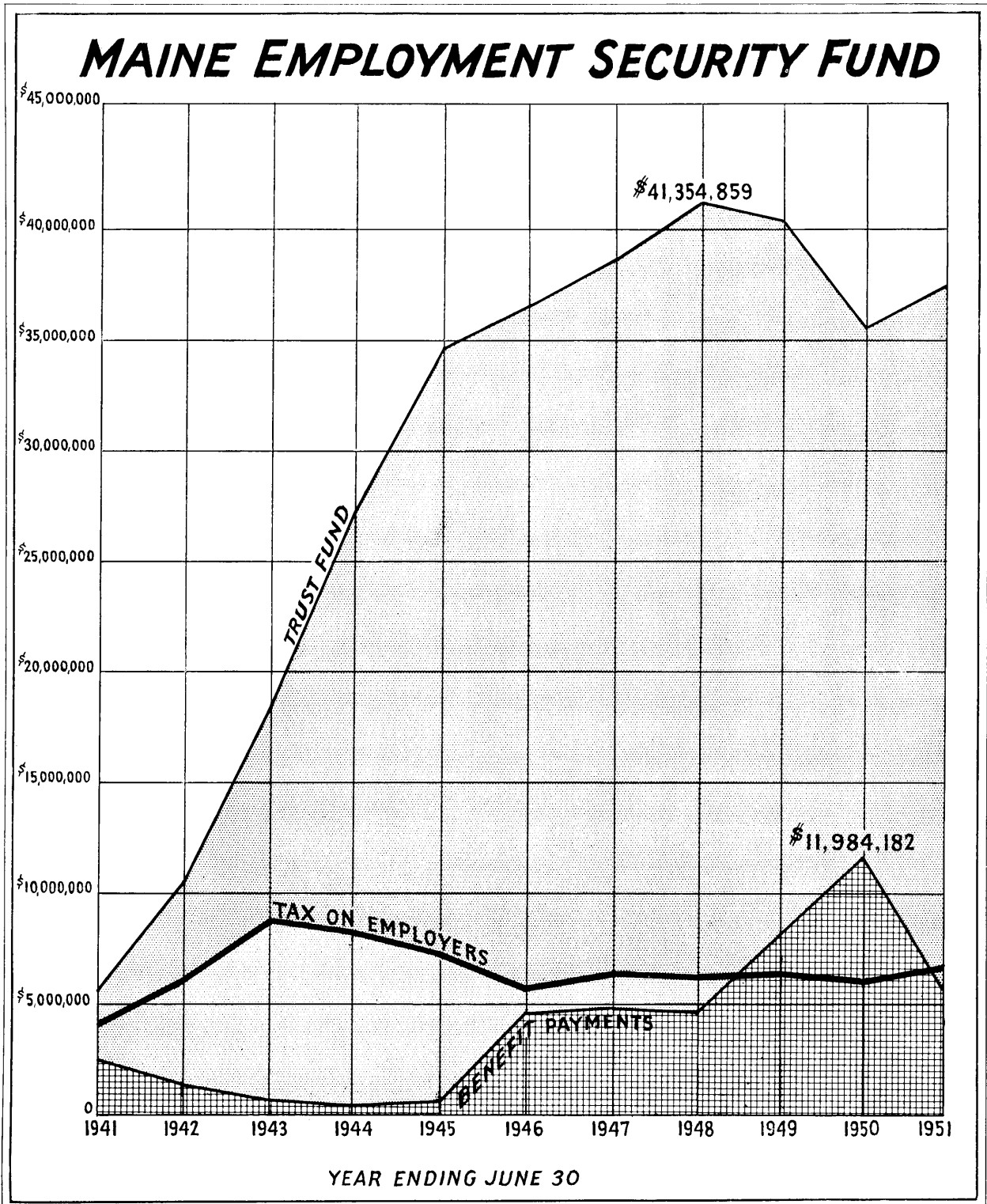
MAINE EMPLOYMENT SECURITY FUND

Revenues accruing to this fund are derived from a payroll tax on employers and earnings of surplus funds deposited with the Federal Government. Net taxes collected are deposited with the Federal Government in a trust fund, on which interest is credited quarterly. This fund is used exclusively for the payment of benefits to eligible unemployed and amounts required for benefits are requisitioned from the trust fund when needed. The administrative expenses of the Commission are financed by Federal grants and are reflected in Other Special Revenue Funds.

During the 1950-1951 year, net payroll taxes on employers were \$6,789,394.32, fines, etc. were \$7,497.60 and earnings of the trust fund were \$789,754.49, making a total revenue of \$7,586,646.41. Net benefit payments were \$5,549,417.48, resulting in an increase of \$2,037,228.93 in the assets of the fund for the year.

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MAINE EMPLOYMENT SECURITY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1951	1950
ASSETS		
Cash	\$ 117,816.46	\$ 178,611.71
Deposits with U. S. Treasury	37,571,214.98	35,495,860.49
Accounts Receivable:		
Tax Accounts	186,874.53	185,427.45
Total Assets	37,875,905.97	35,859,899.65
LIABILITIES		
Refunds Due, Deferred Income, etc.	12,490.81	33,713.42
Total Liabilities	12,490.81	33,713.42
RESERVES		
Employment Security Fund—Clearing Account	189,402.17	195,610.25
Employment Security Fund—Benefit Account	102,798.01	134,715.49
Employment Security Fund—Trust Fund	37,571,214.98	35,495,860.49
Total Liabilities and Reserves	\$37,875,905.97	\$35,859,899.65

COMPARATIVE OPERATING STATEMENT AND ANALYSIS OF RESERVES
YEARS ENDED JUNE 30

	1951	1950
Net Revenue from Tax on Employers	\$ 6,789,394.32	\$ 6,171,699.53
Fines, Forfeits and Penalties	7,497.60	8,066.50
Interest on Deposits with U. S. Treasury	789,754.49	820,629.31
Total Revenues	7,586,646.41	7,000,395.34
Net Benefit Payments	5,549,417.48	11,984,181.90
Excess of Revenues over Expenditures	2,037,228.93	(4,983,786.56)
RESERVES AT START 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
RESERVES AT END OF YEAR		
Clearing Account	189,402.17	195,610.25
Benefit Account	102,798.01	134,715.49
Trust Fund	37,571,214.98	35,495,860.49
	\$37,863,415.16	\$35,826,186.23

OTHER SPECIAL REVENUE FUNDS

Many separate activities are set up by law for specific purposes on a self-supporting basis. Other Special Revenue Funds are used to record transactions relating to these activities. Revenues are derived primarily from taxes, fees and service charges paid by special groups for development and conservation of natural resources, promotion of Maine products and protection of the public. State supervised projects financed by the Federal Government 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

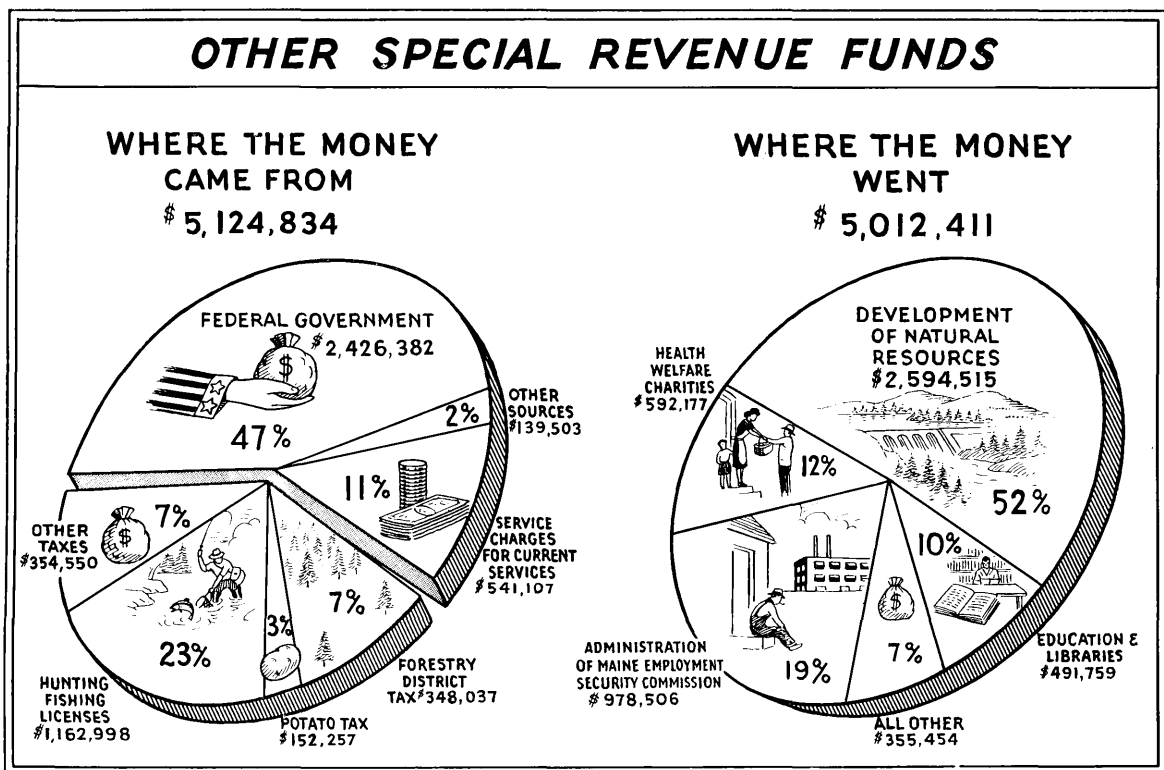
Revenues

Total revenues of these funds for the fiscal year were \$5,124,834.22, compared to \$5,187,946.65 for the 1949-1950 year, a decrease of \$63,112.43. Increases were shown in Hunting and Fishing Licenses (\$83,739.90), Grants from the Federal Government (\$124,051.50) and Other Revenues (\$11,438.63). Decreases were reflected in the Maine Forestry District Tax and Service Charges for Current Services.

The Maine Forestry District tax was \$137,225.61 less than that of the previous year, due to the decrease in the rate of taxation. Other revenues of the District, however, were sufficient to reflect an increase of \$42,628.34 in its unexpended balance at the year end.

Expenditures

Expenditures from Other Special Revenue Funds were \$7,976.69 less than those of the previous year. Administrative Expenses of the Maine Employment Security Commission decreased \$91,883.22; Protection of Persons and Property declined \$51,941.82 and Contributions and Transfers to the General Fund were \$2,141.65 less. Increase of varying amounts were shown in all other activities.



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

	1951	1950
REVENUES		
Tax on Aeronautical Gasoline	\$ 42,327.44	\$ 39,596.38
Taxes on Insurance Companies	82,746.10	83,079.49
Hunting and Fishing Licenses	1,162,998.17	1,079,258.27
Other Taxes:		
Maine Forestry District Tax	348,036.82	485,262.43
Potato Tax	152,256.61	179,827.85
Other	229,476.99	231,948.68
From Federal Government	2,426,382.61	2,302,331.11
From Cities, Towns and Counties	50,952.42	48,858.51
Service Charges for Current Services	541,107.04	661,434.36
Other Revenues	77,655.03	66,216.40
Contributions and Transfers From Other Funds:		
From General Fund	4,367.65	(50,688.68)
From Highway Fund	2,140.47	2,791.85
From Working Capital Funds	4,386.85	—
Total Revenues	5,124,834.22	5,129,946.65
Net Transfer to or from General Fund Surplus Included in Transfers above	—	58,000.00
Net Total Revenues	5,124,834.22	5,187,946.65
EXPENDITURES		
General Administration	61,943.18	52,285.27
Protection of Persons and Property	192,435.85	244,377.67
Development and Conservation of Natural Resources	2,594,514.43	2,518,350.11
Health, Welfare and Charities	592,177.21	549,646.40
Education and Libraries	491,759.08	484,460.70
Maine Employment Security Commission Administration	978,506.19	1,070,389.41
Miscellaneous	—	2,390.75
Contributions and Transfers to Other Funds:		
To General Fund	36,185.98	38,327.63
To Public Service Enterprises	3,779.33	—
To Trust and Agency Funds	61,110.00	60,159.00
Total Expenditures	5,012,411.25	5,020,387.94
Excess of Revenues over Expenditures	\$ 112,422.97	\$ 167,558.71

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	1951	1950
ASSETS		
Cash	\$1,366,476.26	\$1,126,126.84
Accounts Receivable:		
Tax Accounts	349,106.80	449,591.04
Other	59,536.05	132,443.47
	408,642.85	582,034.51
Less—Reserve for Losses	79.43	685.31
Net Accounts Receivable	408,563.42	581,349.20
Other Assets	4,812.19	37.85
Total Assets	1,779,851.87	1,707,513.89
LIABILITIES		
Accounts Payable	151,639.25	197,867.27
Other Current Liabilities	18,594.25	18,094.25
Total Liabilities	170,233.50	215,961.52
RESERVES		
Reserve for Authorized Expenditures	1,609,618.37	1,491,552.37
Total Liabilities and Reserves	\$1,779,851.87	\$1,707,513.89

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

	1951	1950
BALANCE AT START OF YEAR	\$1,491,552.37	\$1,380,755.42
Add—Adjustment of Prior Years' Reserve	5,643.03	1,238.24
Net Transfers to and from General Fund Surplus	—	(58,000.00)
Excess of Revenues over Expenditures	112,422.97	167,558.71
BALANCE AT END OF YEAR	<u>\$1,609,618.37</u>	<u>\$1,491,552.37</u>

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1951	1950
Estimated Expenditures in Excess of Estimated Revenues		
Estimated Expenditures (See Page 78)	\$5,353,770.00	\$5,093,902.00
Estimated Revenues (See Page 73)	5,270,139.00	5,185,710.00
	<u>83,631.00</u>	<u>(91,808.00)</u>
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 73)	5,124,834.22	5,187,946.65
Estimated Revenues (See Page 73)	5,270,139.00	5,185,710.00
	<u>(145,304.78)</u>	<u>(2,236.65)</u>
Total Additions through Revenues	<u>(228,935.78)</u>	94,044.65
Expenditures in Excess of Estimated Expenditures		
Actual Expenditures (See Page 78)	5,012,411.25	5,020,387.94
Estimated Expenditures (See Page 78)	5,353,770.00	5,093,902.00
	<u>(341,358.75)</u>	<u>(73,514.06)</u>
Excess of Revenues over Expenditures	<u>\$ 112,422.97</u>	<u>\$ 167,558.71</u>

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

REVENUES	1951	1950	Budget
Taxes:			
Property Taxes:			
Maine Forestry District Tax	\$ 348,036.82	\$ 485,262.43	\$ 275,000.00
Selective Sales Taxes:			
Tax on Aeronautical Gasoline	42,327.44	39,596.38	31,535.00
Tax on Milk Purchases by Dealers	51,850.13	44,114.26	44,800.00
Taxes on Insurance Companies:			
Fire Prevention and Investigation Tax	68,025.30	67,519.49	65,000.00
Certificate of Qualification of Domestic Companies	30.00	30.00	—
License to Insurance Companies	14,000.80	14,900.00	13,000.00
Certificate of Authority of Inter-Insurers	360.00	330.00	330.00
Rating Organization Licenses	330.00	300.00	300.00
Other Taxes on Specic Business or Occupations:			
Sardine Packing Licenses	2,200.00	2,400.00	2,400.00
Sardine Development Tax	5,385.00	—	—
Milk Licenses	647.00	666.00	700.00
Insurance Brokers' Agents and Adjusters' Examinations	4,580.00	5,080.00	3,850.00
Real Estate Brokers' and Salesmen's Licenses	7,496.00	7,315.00	8,555.00
Filing Fees Annual Statements of Insurance Companies	12,080.00	12,475.00	13,000.00
Aircraft, Pilots' and Parachute Riggers' Licenses	1,479.00	1,548.00	1,330.00
Licenses to Sell Prophylactic Rubber Goods	625.00	716.00	700.00
Licenses for Roadside Eating and Lodging Houses	47,946.40	52,433.80	42,000.00
Fertilizer Tax	1,894.19	—	2,000.00
Fees for Cosmetics	5,788.05	5,407.00	4,500.00
Licenses for Barbers and Hairdressers	20,490.70	21,182.70	18,000.00
Blueberry Factory Licenses	5,376.51	4,294.53	4,300.00
Tax on Blueberries	20,827.61	24,723.78	23,500.00
Registration Fees—Professional Resident and Non-Resident Engineers	1,335.60	1,468.81	—
Tax on Sweet Corn	5,714.73	9,999.24	3,300.00
Roadside Menageries	150.00	250.00	150.00
Nursing Attendant Licenses	147.00	196.00	96.00
Shellfish Licenses	6,838.00	9,092.00	11,020.00
Hunting and Fishing Licenses	1,162,998.17	1,079,258.27	1,136,249.00
Sterilization Permit—Bedding	4,380.25	6,780.00	4,000.00
Other Taxes:			
Potato Tax	152,255.61	179,827.85	159,000.00
Permits to Install Plumbing	22,235.82	21,806.56	21,350.00
Revenue for Use of Money and Property	—	198.52	—
Fines, Forfeits and Penalties	48,904.41	38,871.04	61,000.00
Revenue from Other Agencies:			
Federal Grants for Public Health	323,221.37	314,424.69	354,667.00
Federal Grants for Assistance and Relief	101,791.30	79,009.82	75,837.00
Federal Grants for School Lunch Program	358,454.52	347,103.65	353,903.00
Federal Grants for Education	167,821.29	167,808.60	168,306.00
Federal Grants for Maine Employment Security Commission Administration	1,030,319.69	1,075,154.94	1,340,041.00
Federal Grants for Other Purposes	444,774.44	318,829.41	387,201.00
Cities, Towns and Counties for Auditing Services	50,952.42	48,858.51	52,000.00
Other	25,697.66	14,000.75	9,745.00

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

	1951	1950	Budget
Service Charges for Current Services:			
Auditing Services Rendered	\$ 2,297.50	\$ 1,347.18	\$ 1,420.00
Examination Fees	28,036.86	28,287.50	27,805.00
Inspection Services:			
Shipping Point	295,371.05	438,484.87	349,000.00
Certification of Seed	94,701.10	98,609.20	80,104.00
Seed Potato Program	5,726.60	12,976.50	11,000.00
Other	80,038.23	62,727.51	57,300.00
Other Service Charges	3,721.15	2,236.78	200.00
Miscellaneous Fees	14,385.17	8,986.89	6,593.00
Sale of Commodities	16,829.38	7,807.93	12,850.00
Contributions and Transfers from Other Funds:			
From General Fund	4,367.66	(50,688.68)	24,252.00
From Highway Fund	2,140.47	2,791.85	4,200.00
From Working Capital Funds	4,386.86	—	—
Sale and Compensation for Loss of Property	3,052.96	13,146.09	2,750.00
Total	5,124,834.22	5,129,946.65	5,270,139.00
Net Transfers to or from General Fund Surplus included in Transfers above	—	58,000.00	—
Net Total Revenues	\$5,124,834.22	\$5,187,946.65	\$5,270,139.00

OTHER SPECIAL REVENUE FUNDS
SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1951

	Reserve for Authorized Expenditures at Start of Year
GENERAL ADMINISTRATION	
Audit—Municipal Division	\$ 9,157.12
PROTECTION OF PERSONS AND PROPERTY	
Maine Aeronautics Commission:	
Aeronautical Fund	18,265.82
Construction and Extension of Airports	7,618.93
Augusta State Airport Survey	—
Examining Boards	90,931.13
Examining and Auditing Annual Statements of Insurance Companies	32,745.96
Examining Insurance Agents and Brokers	9,044.57
Fire Investigation and Inspection	97,747.12
Maine Milk Commission	9,273.49
Maine Milk Advisory Commission	2,099.48
Real Estate Commission	9,182.13
Total Protection of Persons and Property	276,908.63
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES	
Blueberry Inspection	—
Suppression of European Corn Borer	4,902.60
Sardine Inspection	20,907.80
Fertilizer Inspection	—
Shipping Point Inspection	242,773.51
Certification of Seeds	35,887.90
Certification of Oats	5,081.62
Maine Apple Tree Pool	15.25
Foundation Seed Program	14,338.19
University of Maine—Blueberry Research	1,883.49
Maine Development Commission—Potato Tax	61,901.13
Sardine Development Committee	—
Restoration and Development of Shellfish Resources	1,721.76
Inland Fisheries and Game Department	130,074.89
Inland Fisheries and Game Department—Emergency Fund	—
Maine Forestry District	320,906.62
Total Development and Conservation of Natural Resources	840,394.76
HEALTH AND SANITATION	
Sanitary Engineering	48,475.38
Inspection of Bedding	5,328.55
Water Pollution	4,000.00
Title VI (Public Health Work)	2,560.91
Venereal Disease	1,158.50
Tuberculosis Control	2,675.13
U. S. Aid to Crippled Children	386.88
Cancer Control	1,043.06
Mental Health	3,701.50
Hospital Survey and Planning	—
Heart Disease	9,451.65
Maternal and Child Health	677.36
Control over Plumbing	7,075.90
Regulation of Cosmetics	3,976.66
Prophylactic Licenses	5,134.72
State Board of Barbers and Hairdressers	17,675.78
State Plumbing Examining Board	3,470.29
Total Health and Sanitation	116,792.27

Revenues	Transfers	Total Available	Expenditures	Reserve for Authorized Expenditures at End of Year
\$ 56,734.79	—	\$ 65,891.91	\$ 61,943.18	\$ 3,948.73
43,927.24	\$ (3,779.33)	58,413.73	28,797.51	29,616.22
—	—	7,618.93	1,000.00	6,618.93
3,000.00	—	3,000.00	—	3,000.00
27,929.46	—	118,860.59	27,123.71	91,736.88
27,743.95	—	60,489.91	12,921.67	47,568.24
4,580.00	—	13,624.57	3,982.61	9,641.96
68,066.16	—	165,813.28	62,010.93	103,802.35
26,582.93	—	35,856.42	25,937.83	9,918.59
25,924.20	—	28,023.68	22,764.73	5,258.95
9,167.00	—	18,349.13	7,896.86	10,452.27
236,920.94	(3,779.33)	510,050.24	192,435.85	317,614.39
5,376.51	—	5,376.51	5,376.51	—
5,714.73	(48.50)	10,568.83	5,126.14	5,442.69
76,251.60	—	97,159.40	64,222.80	32,936.60
1,894.19	—	1,894.19	1,820.19	74.00
453,228.39	—	696,001.90	454,257.42	241,744.48
94,701.10	—	130,589.00	87,239.95	43,349.05
5,986.63	—	11,068.25	4,487.25	6,581.00
4,306.70	—	4,321.95	4,306.70	15.25
6,877.40	—	21,215.59	12,783.32	8,432.27
20,827.61	(300.51)	22,410.59	22,000.00	410.59
157,332.03	(2,794.96)	216,438.20	177,196.43	39,241.77
5,385.00	(28.33)	5,356.67	—	5,356.67
8,839.00	—	10,560.76	8,262.84	2,297.92
1,332,145.92	(50,000.00)	1,412,220.81	1,296,913.80	115,307.01
—	50,000.00	50,000.00	—	50,000.00
493,149.42	—	814,056.04	450,521.08	363,534.96
2,672,016.23	(3,172.30)	3,509,238.69	2,594,514.43	914,724.26
62,648.82	—	111,124.20	63,053.63	48,070.57
4,380.25	—	9,708.80	5,148.88	4,559.92
10,940.10	—	14,940.10	14,853.81	86.29
98,349.95	—	100,910.86	99,432.83	1,478.03
27,490.34	—	28,648.84	28,048.84	600.00
33,381.05	—	36,056.18	36,056.18	—
101,799.80	—	102,186.68	88,872.68	13,314.00
20,266.54	—	21,309.60	20,809.60	500.00
19,564.04	—	23,265.54	22,462.76	802.78
254.77	—	254.77	254.77	—
5,471.44	—	14,923.09	13,923.09	1,000.00
107,656.42	—	108,333.78	101,633.78	6,700.00
15,799.32	—	22,875.22	21,071.88	1,803.34
5,788.05	—	9,764.71	6,437.59	3,327.12
625.00	—	5,759.72	1,881.88	3,877.84
20,500.70	—	38,176.48	21,792.73	16,383.75
6,436.50	—	9,906.79	7,646.82	2,259.97
541,353.09	—	658,145.36	553,381.75	104,763.61

OTHER SPECIAL REVENUE FUNDS
SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1951

	Reserve for Authorized Expenditures at Start of Year
WELFARE AND CHARITIES	
Child Welfare Service	—
Business Enterprise Program	\$ 309.97
Indian Township Administration	4,665.71
Total Welfare and Charities	4,975.68
EDUCATION AND LIBRARIES	
George M. Briggs Fund	4,234.67
Federal Vocational Education—Smith-Hughes Act	48,380.53
Federal Vocational Education—George-Barden Act	127,037.06
Federal School Lunches	24,909.86
Vocational Education	5,715.96
Surplus Food Distribution Pool	7,332.40
Mary H. Knight Legacy	—
Federal School Building Survey	—
Total Education and Libraries	217,610.48
MAINE EMPLOYMENT SECURITY COMMISSION	
Administration	30,356.46
Special Administration Fund	1,000.00
Total Maine Employment Security Commission	31,356.46
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS	
To General Fund	—
To Public Service Enterprise	—
To Trust and Agency Funds	—
Total Contributions and Transfers to Other Funds	—
Total	\$1,497,195.40 (A)
(A) Reserve per page 70	\$1,491,552.37
Adjustment of prior years' Reserve	5,643.03
Balance as above	\$1,497,195.40

Revenues	Transfers	Total Available	Expenditures	Reserve for Authorized Expenditures at End of Year
\$ 35,834.16	—	\$ 35,834.16	\$ 35,834.16	—
773.81	—	1,083.78	507.50	\$ 576.28
2,216.62	—	6,882.33	2,453.80	4,428.53
38,824.59	—	43,800.27	38,795.46	5,004.81
2,849.76	—	7,084.43	—	7,084.43
47,710.53	\$ (7,500.32)	88,590.74	41,173.99	47,416.75
119,456.06	(21,126.50)	225,366.62	96,061.11	129,305.51
358,454.52	—	383,364.38	342,895.38	40,469.00
41.60	—	5,757.56	310.00	5,447.56
8,454.38	—	15,786.78	10,731.67	5,055.11
909.68	—	909.68	—	909.68
771.00	—	771.00	586.93	184.07
538,647.53	(28,626.82)	727,631.19	491,759.08	235,872.11
1,035,950.19	(61,110.00)	1,005,196.65	978,506.19	26,690.46
—	—	1,000.00	—	1,000.00
1,035,950.19	(61,110.00)	1,006,196.65	978,506.19	27,690.46
4,386.86	31,799.12	36,185.98	36,185.98	—
—	3,779.33	3,779.33	3,779.33	—
—	61,110.00	61,110.00	61,110.00	—
4,386.86	96,688.45	101,075.31	101,075.31	—
\$5,124,834.22	—	\$6,622,029.62	\$5,012,411.25	\$1,609,618.37

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

	Totals			Personal Services	Other Current Expenditures	Grants and Subsidies	Capital Outlays
	1951	1950	Budget				
GENERAL ADMINISTRATION							
Audit Municipal Division	\$ 61,943.18	\$ 52,286.27	\$ 59,690.00	\$ 43,939.43	\$ 17,386.34	—	\$ 617.41
PROTECTION OF PERSONS AND PROPERTY							
Maine Aeronautics Commission	29,797.51	69,984.76	27,119.00	12,571.90	5,431.10	\$ 10,946.51	848.00
Examining Boards	27,123.71	29,095.90	32,215.00	13,036.69	13,586.13	—	500.89
Insurance Department	78,915.21	97,543.75	95,200.00	54,994.54	23,808.32	—	112.35
Maine Milk Commission	25,937.83	24,583.96	46,500.00	17,078.04	8,209.97	—	649.82
Maine Milk Advisory Commission	22,764.73	16,130.90	—	3,115.10	19,514.63	—	135.00
Real Estate Commission	7,896.86	7,038.40	11,860.00	4,502.60	3,394.26	—	—
	192,435.85	244,377.67	212,894.00	105,298.87	73,944.41	10,946.51	2,246.06
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES							
Inland Fisheries and Game Department	1,296,913.80	1,229,723.74	1,340,555.00	658,334.81	474,298.57	54,020.18	110,260.24
Agriculture Department	661,620.28	674,817.38	662,200.00	489,021.70	148,236.55	22,288.00	2,074.03
Maine Development Commission (Potato Tax)	177,196.43	199,933.86	163,620.00	8,280.86	161,340.27	7,575.30	—
Maine Forestry District	450,521.08	401,686.12	405,425.00	239,594.19	108,005.78	1,536.50	101,384.61
Restoration and Development of Shellfish Resources	8,262.84	12,189.01	11,840.00	4,611.60	3,651.24	—	—
	2,594,514.43	2,518,350.11	2,583,640.00	1,399,843.16	895,532.41	85,419.98	213,718.88
HEALTH AND SANITATION							
Bureau of Health	553,381.75	502,013.75	552,452.00	305,957.86	149,404.69	76,141.89	21,877.31
WELFARE AND CHARITIES							
Child Welfare Service	35,834.16	45,220.77	43,881.00	28,218.98	7,585.07	30.11	—
Business Enterprise Program	507.50	—	—	—	187.00	320.50	—
Indian Township Administration	2,453.80	2,411.88	3,850.00	505.89	1,947.91	—	—
	38,795.46	47,632.65	47,731.00	28,724.87	9,719.98	350.61	—
EDUCATION AND LIBRARIES							
Education Department	491,759.08	484,460.70	510,695.00	216.00	11,412.60	480,130.48	—
RECREATION AND PARKS							
State Park Commission	—	2,390.75	—	—	—	—	—
MAINE EMPLOYMENT SECURITY COMMISSION							
Administration	978,506.19	1,070,389.41	1,283,299.00	813,155.75	163,491.34	51.00	1,808.10
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS							
To General Fund	36,185.98	38,327.63	42,259.00	—	36,185.98	—	—
To Public Service Enterprises	3,779.33	—	—	—	3,779.33	—	—
To Trust Funds	61,110.00	60,159.00	61,110.00	—	61,110.00	—	—
	101,075.31	98,486.63	103,369.00	—	101,075.31	—	—
Total Expenditures	\$5,012,411.25	\$5,020,387.94	\$5,353,770.00	\$2,697,135.94	\$1,421,967.08	\$653,040.47	\$240,267.76

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

	Reserve for Authorized Expenditures	
	1951	1950
GENERAL ADMINISTRATION		
Audit Municipal Division	\$ 3,948.73	\$ 9,157.12
PROTECTION OF PERSONS AND PROPERTY		
Construction and Extension of Airports	9,618.93	7,618.93
Maine Aeronautics Commission	29,616.22	18,265.82
Examining Boards	91,736.88	90,933.13
Insurance Department	161,012.55	139,537.65
Maine Milk Commission	9,918.59	9,273.49
Maine Milk Advisory Commission	5,258.95	2,099.48
Real Estate Commission	10,452.27	9,174.13
	317,614.39	276,902.63
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Inland Fisheries and Game Department	165,307.01	129,976.57
Agriculture Department	338,985.93	320,715.09
Maine Development Commission (Potato Tax)	39,241.77	61,901.13
Maine Forestry District	363,534.96	320,809.31
Sardine Development Commission	5,356.67	—
Restoration and Development of Shellfish Resources	2,297.92	1,721.76
	914,724.26	835,123.86
HEALTH AND SANITATION		
Bureau of Health	104,763.61	116,758.77
WELFARE AND CHARITIES		
Business Enterprise Program	576.28	—
Indian Township Administration	4,428.53	4,665.71
EDUCATION AND LIBRARIES		
Education Department	235,872.11	217,587.82
MAINE EMPLOYMENT SECURITY COMMISSION		
Administration	27,690.46	31,356.46
Total	\$1,609,618.37	\$1,491,552.37

PROCEEDS OF GENERAL BOND ISSUES

As the title implies, this fund is used to record all expenditures financed solely from proceeds of general bond issues. The use of Bond Funds is limited to expenditures for the purposes for which the bonds were issued. Interest requirements and retirement of the bonds are handled through regular appropriations.

The following schedules relate to the Maine War Bonds issued during 1940-1941 to carry out the purposes of the Military Defense Commission. These are the only Bond Funds in use at the present time.

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PROCEEDS OF GENERAL BOND ISSUES
COMPARATIVE BALANCE SHEET
JUNE 30

	1951	1950
ASSETS		
Cash	\$ 10,132.39	\$ 10,422.93
Short Term U. S. Government Securities	399,424.00	400,000.00
Total Assets	409,556.39	410,422.93
LIABILITIES		
RESERVES		
Reserve:		
For Authorized Expenditures	402,325.25	403,191.79
For Contingencies	7,231.14	7,231.14
Total Reserves	409,556.39	410,422.93
Total Liabilities and Reserves	409,556.39	410,422.93

UNAPPROPRIATED AMOUNT RESERVED FOR CONTINGENCIES
PERIOD ENDED JUNE 30, 1951

	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, 1951	\$ 7,231.14

PROCEEDS OF GENERAL BOND ISSUES
STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES
YEAR ENDED JUNE 30, 1951

	Reserve for Authorized Expenditures at Beginning of Year	Revenue	Transfers	Expenditures	Reserve for Authorized Expenditures at End of Year
PROTECTION OF PERSONS AND PROPERTY					
Maine War Bonds Administration	\$ 4,940.87	—	—	\$529.09	\$ 4,411.78
Armories:					
Augusta	175,000.00	—	—	—	175,000.00
Bath	896.99	—	—	—	896.99
Calais	—	—	\$ 1,500.00	397.45	1,102.55
Houlton	106,600.59	—	—	—	106,600.59
Portland—Stevens Avenue ..	994.10	—	—	—	994.10
Presque Isle	101,994.49	—	—	—	101,994.49
South Portland	653.32	—	—	—	653.32
	386,139.49	—	1,500.00	397.45	387,242.04
Miscellaneous:					
Armories — Maintenance and Improvements	2,779.49	—	—	—	2,779.49
Artillery Range	9,331.94	\$60.00	(1,500.00)	—	7,891.94
Total	12,111.43	60.00	(1,500.00)	—	10,671.43
	\$403,191.79	\$60.00	—	\$926.54	\$402,325.25

PUBLIC SERVICE ENTERPRISES

Public Service Enterprises comprise those activities of the state which are conducted as commercial enterprises rather than the usual governmental functions. These are operated as business enterprises for benefit to the public or as governmental revenue-producing agencies and 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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Kennebec (Carlton) Bridge—Operating State- ment	96

PUBLIC SERVICE ENTERPRISES

Maine State Liquor Commission

Net sales of Liquor by state stores showed an increase of \$738,160.78 over those of the previous year. This gain in sales was in contrast to decreases shown for the past several fiscal years. Income from liquor licenses, malt beverage fees and taxes likewise increased somewhat. A net profit of \$6,814,397.97 from operations of the Commission was transferred to the General Fund. This represented 19.9% of the total General Fund Revenues.

Toll Bridges

Revenues of the Deer Isle-Sedgwick and the Augusta Toll bridges were more than those of the previous years. A decline of \$16,412.81 was shown in receipts from the Waldo-Hancock Bridge, thus reflecting the reduction in toll rates, which became effective January 1, 1950.

The bonded debt of the Waldo-Hancock Bridge was reduced by \$45,000.00 and \$25,000.00 of the Kennebec (Carlton) Bridge bonds were retired during the year. Repayments totalling \$81,102.70 were made from the Augusta Toll Bridge receipts to the Highway Fund Surplus during the year. Of this amount \$29,102.70 represented interest charges and \$52,000.00 applied on the retirement of debt.

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

	Liquor Commission	Augusta State Airport*
ASSETS		
Cash	\$ 713,594.30	\$11,774.88
Accounts Receivable	8,187.82	85.00
Inventories	2,353,519.97	—
Investments	—	—
Other Assets	1,402.50	—
Plant and Equipment	217,501.52	—
Less—Reserve for Depreciation	93,693.42	—
Net Plant and Equipment	123,808.10	—
Encumbered Future Revenue to Retire Indebtedness:		
Bonded Debt	—	—
Due Highway Fund	—	—
Amount Due from M.C.R.R. 1951-1972	—	—
Total Assets	3,200,512.69	11,859.88
LIABILITIES		
Accounts Payable	177,525.84	49.82
Due to Other Funds	—	—
Other Current Liabilities	22,986.85	9,970.06
Total Current Liabilities	200,512.69	10,019.88
Bonds Payable	—	—
Total Liabilities	200,512.69	10,019.88
RESERVES AND SURPLUS		
Reserve for Authorized Expenditures	—	1,840.00
Contributions for Working Capital	3,000,000.00	—
Surplus Account:		
Unappropriated Surplus	—	—
Total Liabilities, Reserves and Surplus	\$3,200,512.69	\$11,859.88

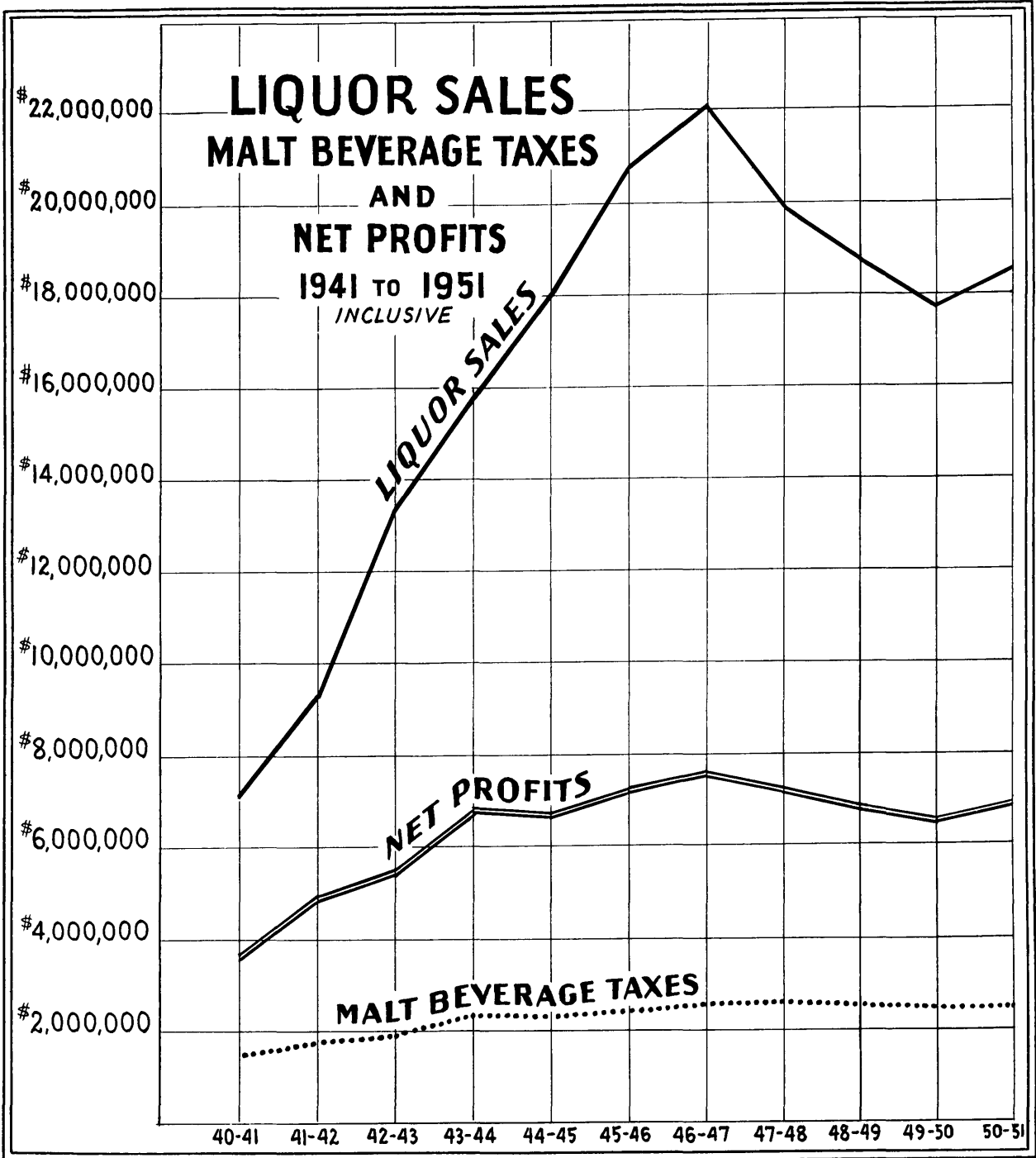
* Balance sheet of Augusta State Airport includes only those Assets and Liabilities carried on the general books of the State.

Waldo-Hancock Bridge	Deer Isle-Sedgwick Bridge	Kennebec (Carlton) Bridge	Augusta Toll Bridge	Total June 30, 1951	Total June 30, 1950
\$266,072.26	\$74,668.55	\$ 171,306.51	\$ 9,150.33	\$1,246,566.83	\$ 912,620.99
—	—	—	—	8,272.82	3,044.69
—	—	—	—	2,353,519.97	2,692,118.89
—	—	28,000.00	—	28,000.00	28,000.00
—	—	—	—	1,402.50	—
—	—	—	—	217,501.52	208,582.48
—	—	—	—	93,693.42	78,574.74
—	—	—	—	123,808.10	130,007.74
405,000.00	—	—	—	405,000.00	450,000.00
—	—	—	1,185,000.00	1,185,000.00	—
—	—	1,209,897.78	—	1,209,897.78	1,252,941.20
671,072.26	74,668.55	1,409,204.29	1,194,150.33	6,561,468.00	5,468,733.51
—	—	—	—	177,575.66	221,408.29
—	75,000.00	—	1,185,000.00	1,260,000.00	75,000.00
—	—	—	—	32,956.91	19,298.92
—	75,000.00	—	1,185,000.00	1,470,532.57	315,707.21
405,000.00	—	1,375,000.00	—	1,780,000.00	1,850,000.00
405,000.00	75,000.00	1,375,000.00	1,185,000.00	3,250,532.57	2,165,707.21
—	—	—	—	1,840.00	58.27
—	—	—	—	3,000,000.00	3,000,000.00
266,072.26	(331.45)	34,204.29	9,150.33	309,095.43	302,968.03
\$671,072.26	\$74,668.55	\$1,409,204.29	\$1,194,150.33	\$6,561,468.00	\$5,468,733.51

Bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$363,000.00 constitute a contingent liability to be paid either by Bridge Operations or Highway Fund.

PUBLIC SERVICE ENTERPRISES
MAINE STATE LIQUOR COMMISSION
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1951	1950
INCOME		
SALES		
Retail	\$17,159,620.45	\$16,598,101.10
Wholesale to Licensees	1,419,055.15	1,230,567.80
GROSS SALES	18,578,675.60	17,828,668.90
Less—Licensees Discounts	95,583.08	83,047.26
Returned Sales	1,237.60	1,927.50
	96,820.68	84,974.76
NET SALES	18,481,854.92	17,743,694.14
Less—Cost of Goods Sold	13,339,745.89	12,825,093.75
GROSS PROFIT ON SALES	5,142,109.03	4,918,600.39
OTHER OPERATING INCOME		
Liquor Licenses	79,550.00	77,600.00
Malt Beverage Licenses	367,235.00	359,000.00
Malt Beverage Filing Fees	29,610.00	29,160.00
Malt Beverage Excise Tax (Net)	2,101,331.46	2,056,405.34
TOTAL OTHER OPERATING INCOME	2,577,726.46	2,522,165.34
ADMINISTRATIVE INCOME		
Time Discount—Purchases	62,460.51	61,063.96
Profit on Carload Purchases	244,310.87	243,757.57
Profit or Loss on Sale of Capital Assets	551.01	7,186.83
Miscellaneous Income	16,545.19	8,739.92
TOTAL ADMINISTRATIVE INCOME	323,867.58	320,748.28
TOTAL OTHER INCOME	2,901,594.04	2,842,913.62
EXPENSES		
Direct Store Operating Expenses	829,520.95	795,884.87
Commissioners Salaries and Expenses	16,145.59	15,033.60
General Administration	45,513.68	48,401.22
Liquor Store Supervision	27,545.44	27,141.50
Enforcement	113,704.34	113,861.41
Merchandising	21,151.81	19,958.90
Warehousing	79,951.14	81,184.21
Accounting Services	45,380.55	44,162.81
Contributions for Employees Retirement	50,206.00	49,444.00
TOTAL EXPENSES	1,229,119.50	1,195,072.52
NET PROFIT	6,814,583.57	6,566,441.49
Less—Profit and Loss Adjustments	185.60	(3.07)
NET TRANSFER TO GENERAL FUND	\$ 6,814,397.97	\$ 6,566,444.56



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

	1951	1950
REVENUES		
Federal Grants	\$ 1,707.38	\$16,500.00
Rent of Hangars, Offices, Etc.	3,529.13	3,506.90
Other Income	300.93	1,779.68
Transfers from Maine Aeronautics Commission:		
For Plowing Snow	3,779.33	—
Transfer from General Fund	6,429.33	12,425.00
Total Revenues	15,746.10	34,211.58
Reserve for Authorized Expenditures at Beginning of Year	58.27	9,944.82
Total Available	15,804.37	44,156.40
EXPENDITURES		
Personal Services	6,511.82	6,515.20
Other Current Expenditures	7,288.25	9,447.00
Capital Outlays	164.30	28,135.93
Total Expenditures	13,964.37	44,098.13
Reserve for Authorized Expenditures at End of Year	\$ 1,840.00	\$ 58.27

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

	Waldo-Hancock Bridge		Deer Isle-Sedgwick Bridge		Augusta Toll Bridge	
	1951	1950	1951	1950	1951	1950
REVENUES						
Tolls Collected	\$ 88,320.65	\$104,871.40	\$50,599.45	\$49,616.15	\$100,004.40	\$49,799.21
Other Revenues	5,247.15	5,109.21	—	—	—	—
Total Revenues	93,567.80	109,980.61	50,599.45	49,616.15	100,004.40	49,799.21
EXPENDITURES						
Operating Expenditures:						
Personal Services	15,728.42	15,707.66	11,211.82	11,328.35	31,356.54	16,435.85
Other Expenses	9,983.40	4,476.26	1,723.91	1,263.96	6,010.47	5,747.72
Total Operating Expenditures	25,711.82	20,183.92	12,935.73	12,592.31	37,367.01	22,183.57
Net Available for Principal and Interest	67,855.98	89,796.69	37,663.72	37,023.84	62,637.39	—
Interest Maturities	3,150.00	3,360.00	14,820.00	15,400.00	29,102.70	—
Bonds Matured	45,000.00	30,000.00	15,000.00	14,000.00	—	—
Total Requirements	48,150.00	33,360.00	29,820.00	29,400.00	29,102.70	—
Net to Surplus	19,705.98	56,436.69	7,843.72	7,623.84	33,534.69	27,615.64
Surplus at Beginning of Year	246,366.28	189,929.59	(8,175.17)	(15,799.01)	27,615.64	—
Transferred to Highway Fund Surplus	—	—	—	—	—	—
Retirement of Debt	—	—	—	—	52,000.00	—
Surplus at End of Year	\$266,072.26	\$246,366.28	\$ (331.45)	\$(8,175.17)	\$ 9,150.33	\$27,615.64 (A)

(A) Augusta Toll Bridge Opened for Traffic November 30, 1949.

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

	1951		1950		1949	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 14,390.65	59,495	\$ 21,172.40	63,060	\$ 18,512.80	56,212
August	16,035.95	66,885	22,779.50	68,872	20,528.05	62,953
September	11,618.05	49,324	13,924.45	42,820	13,466.80	42,588
October	8,055.35	35,942	9,042.65	28,584	8,846.85	28,379
November	5,654.15	25,644	7,029.70	22,347	7,057.85	22,876
December	3,883.20	17,447	4,566.50	14,930	4,788.75	15,879
January	2,956.45	13,623	2,448.35	11,189	3,252.70	11,215
February	2,484.05	11,969	2,300.20	10,431	2,950.05	10,237
March	3,419.05	14,959	3,057.85	13,332	3,936.15	13,108
April	4,635.55	19,945	4,227.05	18,893	5,282.70	17,143
May	6,246.55	27,246	6,299.45	26,628	8,202.50	25,291
June	9,001.90	38,283	8,155.75	34,799	10,419.85	32,178
	\$ 88,380.90 (A)	380,762	\$ 105,003.85	355,885	\$ 107,245.05	338,059

Note: Toll Rates Reduced January 1, 1950.

DEER ISLE-SEDGWICK BRIDGE

	1951		1950		1949	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 6,424.35	9,458	\$ 7,658.45	8,126	\$ 7,920.90	7,961
August	7,246.50	10,624	7,347.20	9,805	8,829.85	9,199
September	5,357.00	7,811	4,607.45	6,965	6,794.55	6,993
October	4,283.20	6,319	4,317.00	6,266	5,538.00	5,590
November	3,642.20	5,209	3,564.45	5,013	4,305.65	4,370
December	3,071.10	4,383	3,272.30	4,526	4,043.20	4,171
January	2,701.45	3,661	2,481.30	3,524	3,159.75	3,120
February	2,389.85	3,449	2,163.65	3,037	2,854.95	2,827
March	2,985.20	4,072	2,655.60	3,709	3,481.55	3,554
April	3,403.05	4,925	3,421.75	4,850	4,340.95	4,499
May	4,426.25	6,155	3,820.55	5,618	5,310.65	5,386
June	4,828.15	6,703	4,317.90	6,033	5,601.80	5,593
	\$ 50,758.30 (A)	72,769	\$ 49,627.60	67,472	\$ 62,181.80	63,263

Note: Toll Rates Reduced August 6, 1949.

AUGUSTA TOLL BRIDGE

	1951		1950	
	Tolls	Vehicles	Tolls	Vehicles
July	\$ 10,847.80	181,826		
August	10,929.35	186,103		
September	9,381.25	169,131		
October	8,833.65	166,897		
November	8,097.50	152,374	\$ 1,156.55	7,283
December	6,936.65	148,030	8,600.05	135,552
January	5,830.85	133,151	5,631.25	108,798
February	5,654.90	122,923	5,011.87	102,266
March	6,461.45	144,422	6,113.61	118,371
April	7,612.20	160,712	7,239.96	134,500
May	8,987.50	186,654	8,364.16	154,686
June	10,428.90	199,099	7,681.76	149,186
	\$ 100,002.00 (A)	1,951,322	\$ 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 92 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
BONDED
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)	Mar. 1, 1946	7/10%

* Contingent Liability \$363,000 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
INDEBTEDNESS
JUNE 30

Date of Maturity of Bonds	Amount of Issue	Unmatured Debt Outstanding June 30, 1950	Current Transaction		Unmatured Debt Outstanding June 30, 1951
			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		\$25,000	\$ 475,000 (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	450,000		45,000	405,000 (C)
	\$2,000,000	\$1,850,000		\$70,000	\$1,780,000

PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1951

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
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				
	\$1,375,000 (A)	\$338,750	\$405,000 (B)	\$14,175	\$363,000	\$136,020

* 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.

KENNEBEC (CARLTON) BRIDGE
OPERATING STATEMENT
YEARS ENDED JUNE 30

	1951	1950
REVENUES		
Interest Earned on Investments	\$ 3,586.43	\$ 3,096.67
Maine Central Railroad Payments	70,000.00	70,000.00
Total Revenues	73,586.43	73,096.67
EXPENDITURES		
Interest on Bonds	33,500.00	33,500.00
Transfers to Sinking Fund	18,043.42	42,124.37
Bonds Matured	25,000.00	—
Total Expenditures	76,543.42	75,624.37
Excess of Revenues over Expenditures	(2,956.99)	(2,527.70)
Surplus at Start of Year	37,161.28	39,688.98
Surplus at End of Year	\$34,204.29	\$37,161.28

WORKING CAPITAL FUNDS

Working Capital Funds are used to record transactions relating to activities financed by working capital advanced from other funds. They are operated on a self-reimbursing basis as service agencies of state departments or as financing agencies for activities authorized by law. These funds include the following:

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

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

	Educational Surplus Property Pool	Prison Industries	Highway Garage	Departmental Garage
ASSETS				
Cash	\$4,853.58	\$ 61,002.79	\$ 108,430.14	\$ 51,765.52
Accounts Receivable	175.58	3,055.16	26,937.23	—
Less—Reserve for Losses	—	160.08	—	—
Net Accounts Receivable	175.58	2,895.08	26,937.23	—
Due from Other Funds	—	1,123.11	62,120.98	6,415.42
Inventories	—	86,029.74	303,642.98	2,140.97
Plant and Equipment	—	56,874.80	3,033,630.62	94,939.65
Less—Reserve for Depreciation	—	40,654.76	1,603,063.35	32,844.40
Net Plant and Equipment	—	16,220.04	1,430,567.27	62,095.25
Total Assets	5,029.16	167,270.76	1,931,698.60	122,417.16
LIABILITIES				
Accounts Payable	—	3,104.85	34,738.64	4,442.70
Due to Other Funds	—	—	369.86	—
Other Current Liabilities	—	—	—	345.00
Total Liabilities	—	3,104.85	35,108.50	4,787.70
RESERVES AND SURPLUS				
Working Capital Advances:				
From General Fund	2,000.00	122,406.80	—	75,000.00
From Highway Fund	—	—	570,000.00	—
Donated Surplus	—	—	1,000,000.00	—
Surplus Accounts:				
Unappropriated Surplus	3,029.16	41,759.11	326,590.10	42,629.46
Total Liabilities, Reserves and Surplus	\$5,029.16	\$167,270.76	\$1,931,698.60	\$122,417.16

(A) Working Capital of Institutional Farms was, by Law, returned to the General Fund on August 6, 1951. New Working Capital of \$30,000 was provided for by Chapter 34, Resolves of 1951, effective August 20, 1951.

Scientific Investigation with Blueberries	Departmental Supplies	Post Office	Seed Potato Board	State Highway Rock Crusher	Institutional Farms	Total June 30, 1951	Total June 30, 1950
—	\$ 4,604.13	\$ 3,722.55	\$ 63,197.58	\$ 4,208.58	\$ 129,573.62	\$ 431,358.49	\$ 397,363.37
—	—	—	—	—	102.11	30,270.08	38,907.99
—	—	—	—	—	—	160.08	79.68
—	—	—	—	—	102.11	30,110.00	38,828.31
—	—	—	—	—	16,664.36	86,323.87	51,869.15
—	18,646.50	6,377.45	21,849.10	—	54,059.80	492,746.54	389,442.64
\$25,000.00	—	—	88,332.65	34,303.40	950,947.80	4,284,028.92	3,982,595.64
—	—	—	16,495.10	13,578.92	79,985.64	1,786,622.17	1,601,312.33
25,000.00	—	—	71,837.55	20,724.48	870,962.16	2,497,406.75	2,381,283.31
25,000.00	23,250.63	10,100.00	156,884.23	24,933.06	1,071,362.05	3,537,945.65	3,258,786.78
—	361.44	100.00	1,773.03	—	10,098.96	54,619.62	39,950.70
—	—	—	—	—	16,664.36	17,034.22	361.17
—	—	—	—	—	—	345.00	314.96
—	361.44	100.00	1,773.03	—	26,763.32	71,998.84	40,626.83
25,000.00	21,000.00	10,000.00	100,000.00	—	42,000.00 (A)	397,406.80	397,406.80
—	—	—	—	37,500.00	—	607,500.00	542,500.00
—	—	—	—	—	857,136.84	1,857,136.84	1,840,910.68
—	1,889.19	—	55,111.20	(12,566.94)	145,461.89	603,903.17	437,342.47
\$25,000.00	\$23,250.63	\$10,100.00	\$156,884.23	\$24,933.06	\$1,071,362.05	\$3,537,945.65	\$3,258,786.78

WORKING CAPITAL FUNDS
INSTITUTIONAL FARMS
BALANCE SHEET JUNE 30, 1951

	Augusta State Hospital	Pownal State School	State Reformatory for Men
ASSETS			
Cash	\$ 34,763.12	\$ 27,645.61	\$ 11,702.36
Accounts Receivable (Net)	—	—	67.96
Due From Other Funds	10,000.00	6,664.36	—
Inventories	5,972.72	13,647.70	9,282.52
Plant and Equipment	229,103.16	193,962.29	124,696.38
Less—Reserve for Depreciation	13,358.84	16,744.05	8,619.91
Net Plant and Equipment	215,744.32	177,218.24	116,076.47
Total Assets	266,480.16	225,175.91	137,129.31
LIABILITIES			
Accounts Payable	3,768.50	2,496.11	733.78
Due to Other Funds	—	—	16,664.36
Total Liabilities	3,768.50	2,496.11	17,398.14
RESERVES AND SURPLUS			
Working Capital Advances:			
From General Fund	9,000.00	8,500.00	2,500.00
Donated Surplus	217,527.30	185,130.91	105,976.84
Surplus Accounts:			
Unappropriated Surplus	36,184.36	29,048.89	11,254.33
Total Liabilities, Reserves and Surplus	\$266,480.16	\$225,175.91	\$137,129.31

INSTITUTIONAL FARMS
STATEMENT OF OPERATIONS
YEAR ENDED JUNE 30, 1951

	Augusta State Hospital	Pownal State School	State Reformatory for Men
Sales	\$78,403.93	\$98,041.73	\$44,179.48
Cost of Sales	9,684.68	18,396.89	14,657.24
Gross Profit	68,719.25	79,644.84	29,522.24
Operating Expenses:			
Salaries	23,615.82	28,883.47	7,404.60
Feed	22,256.15	36,652.82	13,323.10
Depreciation	5,006.81	5,310.77	2,910.97
Other	7,331.17	5,652.37	3,781.77
General	4,687.81	1,721.59	768.55
Total Operating Expenses	62,897.76	78,221.02	28,188.99
Total Operating Profit	5,821.49	1,423.82	1,333.25
Birth and Growth	7,456.08	11,717.88	5,293.00
Other Income	367.78	2,034.97	1,833.07
Other Deductions:			
Mortality	(666.83)	(1,133.40)	(562.00)
Net Profit	\$12,978.52	\$14,043.27	\$ 7,897.32

State Reformatory for Women	State School for Girls	Western Maine Sanatorium	Maine State Prison	State School for Boys	Total June 30, 1951
\$ 4,028.90	\$16,948.37	\$ 9,623.66	\$ 14,608.85	\$ 10,252.75	\$ 129,573.62
—	—	—	34.15	—	102.11
—	—	—	—	—	16,664.36
1,630.84	967.53	4,528.06	16,881.77	1,148.66	54,059.80
39,472.26	48,294.10	61,209.87	158,080.14	96,129.60	950,947.80
4,829.45	4,049.11	9,899.13	16,114.76	6,370.39	79,985.64
34,642.81	44,244.99	51,310.74	141,965.38	89,759.21	870,962.16
40,302.55	62,160.89	65,462.46	173,490.15	101,160.62	1,071,362.05
1,125.29	311.90	879.19	613.30	170.89	10,098.96
—	—	—	—	—	16,664.36
1,125.29	311.90	879.19	613.30	170.89	26,763.32
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	91,996.00	857,136.84
2,309.90	12,618.73	4,427.62	43,624.33	5,993.73	145,461.89
\$40,302.55	\$62,160.89	\$65,462.46	\$173,490.15	\$101,160.62	\$1,071,362.05

State Reformatory for Women	State School for Girls	Western Maine Sanatorium	Maine State Prison	State School for Boys
\$18,120.73	\$21,262.36	\$40,284.66	\$85,332.59	\$29,435.06
3,999.56	2,755.10	4,165.15	26,885.40	6,959.53
14,121.17	18,507.26	36,119.51	58,447.19	22,475.53
7,116.27	5,524.73	21,093.97	12,480.00	6,586.69
2,731.74	3,920.99	8,629.41	26,958.29	10,208.46
1,185.89	1,637.62	1,728.96	4,501.48	2,657.34
2,551.27	2,706.98	5,337.76	10,223.48	3,983.88
893.27	168.26	563.54	21,241.54	595.38
14,478.44	13,958.58	37,353.64	75,404.79	24,031.75
(357.27)	4,548.68	(1,234.13)	(16,957.60)	(1,556.22)
1,550.00	1,775.00	3,639.00	13,255.77	3,107.13
30.20	21.70	1,402.10	29,525.47	809.66
(17.31)	—	(315.00)	(346.50)	(564.79)
\$ 1,205.62	\$ 6,345.38	\$ 3,491.97	\$25,477.14	\$ 1,795.78

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

	1951	1950
RENTAL OF EQUIPMENT		
Highway Department	\$ 909,870.58	\$ 957,008.95
Other State Departments	56.08	2,081.83
Within Department	40,469.48	42,367.86
Others	199,427.33	199,991.95
Total Rentals	<u>1,149,823.47</u>	<u>1,201,450.59</u>
AUTOS AND WORKING EQUIPMENT EXPENSE		
Personal Services	144,571.72	158,548.79
Travel Expense	93.17	371.23
Miscellaneous Auto Expense	33,796.31	35,186.97
Gasoline, Oil and Grease	157,068.27	164,662.33
Repairs, Parts and Supplies	389,919.31	392,223.57
Fuel Oil	8,455.20	7,628.68
Insurance	7,849.20	10,343.45
Rent of Buildings and Offices	1,162.83	1,668.33
Other Expense	2,249.04	1,097.32
Depreciation	206,862.33	204,016.80
Total Autos and Working Equipment Expense	<u>952,027.38</u>	<u>975,747.47</u>
Net Income from Equipment	197,796.09	225,703.12
GENERAL OVERHEAD EXPENSE		
Personal Services	32,773.86	30,326.14
Purchasing Services	4,292.25	161.85
Heat, Light, Power and Water	6,682.34	7,781.76
Insurance	5,913.69	5,791.32
Repairs to Buildings and Grounds	6,664.25	7,890.29
Travel Expense	2,525.58	4,384.99
Miscellaneous Auto Expense	1,377.27	125.25
Caretaker and Messenger Service	9,910.43	11,945.58
General Operating Expense	1,676.25	1,537.52
Cleaning and Watching	21,581.48	37,074.67
Depreciation on Buildings and Furniture and Fixtures	20,578.33	19,084.63
Miscellaneous Supplies and Expense	9,293.44	3,937.87
Telephone and Telegraph	2,056.22	1,759.35
Repairs to Equipment	9,904.39	1,176.49
Total General Overhead Expense	<u>135,229.78</u>	<u>132,977.71</u>
Net Profit from Operations	62,566.31	92,725.41
Other Income		
Profit or Loss on Sale of Capital Assets	5,381.52	2,907.02
Net Stockroom Overhead Overabsorbed	1,776.42	—
Net Shop Overhead Overabsorbed	(19,883.90)	(2,173.83)
Miscellaneous Income	3,023.72	1,997.18
Total Other Income	<u>(9,702.24)</u>	<u>2,730.37</u>
Net Profit Transferred to Surplus	52,864.07	95,455.78
Unappropriated Surplus at Beginning of Year	273,726.03	177,804.75
Adjustment of Prior Years' Transactions	—	465.50
UNAPPROPRIATED SURPLUS AT END OF YEAR	<u>\$ 326,590.10</u>	<u>\$ 273,726.03</u>

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

	1951	1950
INCOME		
Net Rental Billed to State Departments		
1822667 Miles @ .04 1/2	—	\$82,020.92
1919712 Miles @ .04 1/2	\$86,387.60	—
Net Rental Billed to State Departments	86,387.60	82,020.92
DIRECT EXPENSE		
Gasoline	29,392.49	29,949.81
Oil	1,612.52	1,459.81
Lubrication	962.20	866.46
Tires and Tubes	4,026.60	3,771.31
Repairs, Parts and Labor	16,736.13	17,892.87
Depreciation	17,731.84	16,443.90
Insurance	1,189.55	1,587.20
Miscellaneous Expense	487.95	460.74
Total Direct Expense	72,139.28	72,432.10
INDIRECT EXPENSE		
Salaries	9,032.69	8,572.92
Other	2,889.86	2,903.15
Total Indirect Expense	11,922.55	11,476.07
Total Expense	84,061.83	83,908.17
Net Profit from Operations	2,325.77	(1,887.25)
Profit or Loss on Sale of Capital Assets	10,078.90	8,047.91
Other Income	122.57	119.92
Total Other Income	10,201.47	8,167.83
Net Profit Transferred to Surplus	12,527.24	6,280.58
Unappropriated Surplus at Beginning of Year	30,102.22	23,977.58
Adjustment of Prior Years' Transactions	—	(155.94)
UNAPPROPRIATED SURPLUS AT END OF YEAR	\$42,629.46	\$30,102.22
Net Per Mile Cost of Departmental Operations04372	.04597
Net Per Mile Cost of Departmental Operations Two Years Period04482	.04520

WORKING CAPITAL FUNDS
PRISON INDUSTRIES
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1951	1950
Sales of Industrial Products		
To State Departments	\$ 52,375.41	\$ 63,798.13
To Others	87,778.84	47,660.07
Total Sales	140,154.25	111,458.20
Material Cost of Goods Sold	64,486.46	50,552.18
Gross Profit before Operating Expenses	75,667.79	60,906.02
Operating Expenses		
Personal Services	23,368.80	22,510.20
Repairs to Equipment	3,772.16	3,033.73
Repairs to Buildings	720.60	489.49
Electric Lights and Power	5,637.80	5,555.00
Depreciation	2,976.69	2,967.01
Miscellaneous Supplies	11,498.71	9,943.85
General Operating Expenses	4,902.21	7,322.37
Total Operating Expenses	52,876.97	51,821.65
Total Operating Profit	22,790.82	9,084.37
Other Income	453.88	665.10
Net Profit Transferred to Surplus	23,244.70	9,749.47
Unappropriated Surplus at Beginning of Year	18,514.41	8,764.94
Unappropriated Surplus at End of Year	\$ 41,759.11	\$ 18,514.41

WORKING CAPITAL FUNDS
STATE HIGHWAY ROCK CRUSHER
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1951	1950
Sales—To State Departments	\$ 32,703.35	\$ 39,104.25
Cost of Goods Sold	21,883.17	38,612.18
Gross Profit before Operating Expenses	10,820.18	492.07
Operating Expenses:		
Repairs	6,668.62	7,467.65
Depreciation	4,288.08	4,288.08
Total Operating Expenses	10,956.70	11,755.73
Net Profit transferred to Surplus	(136.52)	(11,263.66)
Unappropriated Surplus at Start of Year	(12,430.42)	(1,166.76)
Unappropriated Surplus at End of Year	\$(12,566.94)	\$(12,430.42)

WORKING CAPITAL FUNDS
SEED POTATO BOARD
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1951	1950
Sales		
Farm Products	\$65,052.40	\$108,452.45
Cost of Goods Sold	55,513.64	64,962.05
Gross Profit before Operating Expenses	9,538.76	43,490.40
Operating Expenses:		
Telephone Service	134.68	180.75
Electric Lights	348.82	337.95
Insurance	1,035.77	1,489.18
Payment in Lieu of Taxes	1,200.00	2,200.00
Other Operating Expenses	20.38	3,768.98
Total Operating Expenses	2,739.65	7,976.86
Net Profit from Operations	6,799.11	35,513.54
Other Income:		
Private Contributions	2,349.02	1,218.88
Profit or (Loss) on Sale of Capital Assets	(427.30)	42.85
Net Profit Transferred to Surplus	8,720.83	36,775.27
Unappropriated Surplus at beginning of year	50,777.23	14,001.96
Less—Return of Advance	(4,386.86)	—
Unappropriated Surplus at End of Year	\$55,111.20	\$ 50,777.23

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

	1951	1950
DEPARTMENTAL SUPPLIES		
INCOME		
Sales of Supplies to Departments	\$43,798.09	\$ 37,215.61
COST OF SALES	43,456.60	36,807.48
Net Profit transferred to Surplus	341.49	408.13
Unappropriated Surplus at Beginning of Year	1,764.76	1,356.63
Adjustment of Prior Years' Transactions	(217.06)	—
Unappropriated Surplus at End of Year	\$ 1,889.19	\$ 1,764.76
POST OFFICE		
INCOME		
Sales of Postage to Department	\$96,467.79	\$104,814.02
Cost of Sales	\$96,467.79	\$104,814.02

TRUST AND AGENCY FUNDS

Trust and Agency Funds are used to segregate 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 include 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 of Defunct Banks
- Financial Responsibility Deposits
- Trustees, Cities and Towns
- Funds of Committed Children

Agency Funds

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

NON-EXPENDABLE FUNDS

Public Trusts

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

Trust Funds are invested to produce revenue supplementing appropriations for specified governmental functions, for the benefit of municipalities and other purposes. Agency funds constitute monies collected by the state, as agent, and remitted to the cities, towns and counties.

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TRUST AND AGENCY FUNDS

Net assets of these funds increased from \$15,416,089.71 at June 30, 1950 to \$17,559,271.46 at June 30, 1951. A gain of \$2,021,337.00 was shown in those of the Maine State Retirement Fund and Lands Reserved for Public Uses Funds increased \$67,361.17.

A minimum cash balance considered necessary to meet current obligations is maintained in these funds. All other monies are invested to yield income for the beneficiaries. Actual earnings in most instances are distributed to designated payees. There are, however, a few cases in which the rate of payment is fixed by statute making State appropriations necessary to supplement the income in order to meet the required payments.

The reader is referred to the following schedules relating to the status of these funds and detail of changes for the period of this report.

TRUST AND AGENCY FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	TOTAL FUNDS	
	June 30, 1951	June 30, 1950
ASSETS		
Cash	\$ 939,143.86	\$ 1,083,121.21
Accounts Receivable:		
Tax Accounts	98,660.19	58,427.25
Other	28,874.29	42,297.01
	127,534.48	100,724.26
Less—Reserve for Losses	8.50	8.50
Net Accounts Receivable	127,525.98	100,715.76
Due from Other Funds	1,366.25	—
Investments (See Note A)	16,492,693.98	13,399,291.39
Guaranty Deposits (B)	—	870,313.41
Other Assets	—	—
Total Assets	\$17,560,730.07	\$15,453,441.77
LIABILITIES		
Accounts Payable	1,458.61	37,352.06
Total Liabilities	1,458.61	37,352.06
RESERVES		
Reserve for Authorized Expenditures	—	200.00
Reserve against Future Losses	57,176.12	—
Undistributed Income	285,025.73	253,393.36
Principal of Trust Funds:		
Maine State Retirement System	13,156,366.73	11,135,029.73
Mackworth Island	—	5,000.00
Private Trusts	1,182,488.48	1,207,183.85
Lands Reserved Trust Funds	1,438,383.28	1,371,022.11
Permanent School Fund	565,204.48	614,472.61
Other Endowment Funds	868,029.64	823,190.55
Prepaid Contributions	6,597.00	6,597.50
Total Liabilities and Reserves	\$17,560,730.07	\$15,453,441.77

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

(B) Included with cash and Investments in 1950-1951 year.

DETAIL OF THIS YEAR				
Total Expendable Funds	Total Non-Expendable Funds	Non-Expendable Funds		
		Lands Reserved Trust Funds	Permanent School Fund	Other Trust Funds
\$ 754,075.80	\$ 185,068.06	\$ 73,907.41	\$ 44,872.61	\$ 66,288.04
98,660.19	—	—	—	—
3,874.29	25,000.00	25,000.00	—	—
102,534.48	25,000.00	25,000.00	—	—
8.50	—	—	—	—
102,525.98	25,000.00	25,000.00	—	—
1,366.25	—	—	—	—
13,773,968.52	2,718,725.46	1,339,475.87	569,600.00	809,649.59
—	—	—	—	—
—	—	—	—	—
\$14,631,936.55	\$2,928,793.52	\$1,438,383.28	\$614,472.61	\$875,937.63
1,458.61	—	—	—	—
1,458.61	—	—	—	—
—	—	—	—	—
—	57,176.12	—	49,268.13	7,907.99
285,025.73	—	—	—	—
13,156,366.73	—	—	—	—
—	—	—	—	—
1,182,488.48	—	—	—	—
—	1,438,383.28	1,438,383.28	—	—
—	565,204.48	—	565,204.48	—
—	868,029.64	—	—	868,029.64
6,597.00	—	—	—	—
\$14,631,936.55	\$2,928,793.52	\$1,438,383.28	\$614,472.61	\$875,937.63

TRUST AND AGENCY FUNDS
BALANCE SHEET OF EXPENDABLE FUNDS
JUNE 30, 1951

	Total
ASSETS	
Cash	\$ 754,075.80
Accounts Receivable:	
Tax Accounts	98,660.19
Other	3,874.29
	102,534.48
Reserve for Losses	8.50
Net Accounts Receivable	102,525.98
Due from Other Funds	1,366.25
Investments (See Note B)	13,773,968.52
Total Assets	\$14,631,936.55
LIABILITIES	
Accounts Payable	1,458.61
Total Liabilities	1,458.61
RESERVES	
Undistributed Income	285,025.73
Principal of Trust Funds:	
Maine State Retirement System	13,156,366.73
Private Trusts	1,182,488.48
Prepaid Contributions	6,597.00
Total Liabilities and Reserves	\$14,631,936.55

- (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	
Maine State Retirement System (A)	Revenue of Non-Expendable Funds	Private Trusts	Bank Stock Tax	Other
\$ 223,616.37	\$5,317.55	\$ 345,477.89	\$169,146.84	\$10,517.15
—	—	—	93,356.25	5,303.94
3,874.29	—	—	—	—
3,874.29	—	—	93,356.25	5,303.94
8.50	—	—	—	—
3,865.79	—	—	93,356.25	5,303.94
1,366.25	—	—	—	—
12,934,768.52	1,500.00	837,700.00	—	—
\$13,163,616.93	\$6,817.55	\$1,183,177.89	\$262,503.09	\$15,821.09
653.20	—	689.41	—	116.00
653.20	—	689.41	—	116.00
—	6,817.55	—	262,503.09	15,705.09
13,156,366.73	—	—	—	—
—	—	1,182,488.48	—	—
6,597.00	—	—	—	—
\$13,163,616.93	\$6,817.55	\$1,183,177.89	\$262,503.09	\$15,821.09

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVE FOR TRUST AND AGENCY FUNDS
YEAR ENDED JUNE 30, 1951

	Total	Total Expendable Trusts
BALANCE JULY 1, 1950	\$15,409,292.21	\$12,600,606.94
ADDITIONS:		
Interest Earned (Net After Amortization of Premiums)	350,417.31	350,417.31
Transfer of Earnings	107.12	—
Profit or (Loss) on Sale of Securities	1,632.10	1,632.10
Revenue from Reserved Lands	67,603.17	—
Individual Contributions for Pension plus Interest Allowed (Net)	1,355,741.81	1,355,741.81
Deposits by Federal Government, Cities, Towns and Individuals	2,153,852.10	2,101,156.36
Contributions and Transfers From Other Funds:		
From General Fund:		
For Administration	30,464.43	30,464.43
For State Employees	437,173.00	437,173.00
For Teachers	806,580.00	806,580.00
For Interest Deficiency	38,695.05	38,695.05
From Highway Fund	159,330.00	159,330.00
From Special Revenue Funds	61,110.00	61,110.00
From Public Service Enterprises	50,206.00	50,206.00
Tax on Bank Stocks	262,503.09	262,503.09
Other Additions	1,636.58	1,636.58
TOTAL ADDITIONS	5,777,051.76	5,656,645.73
DEDUCTIONS:		
Administration Expenses	46,496.28	46,496.28
Growth and Improvement of Public Reserve Lots	4,075.31	4,075.31
Hospital Construction—Federal Aid	1,523,538.12	1,523,538.12
Distribution to Cities, Towns and Counties of Agency Funds	479,391.83	479,391.83
Refund of Trust Deposits	83,146.29	83,146.29
Interest Allowed on Individual Contributions	170,492.28	170,492.28
Pensions Paid	1,221,011.44	1,221,011.44
Distribution of Income from Non-Expendable Trusts:		
To University of Maine	9,918.25	9,918.25
To Schools and Academies	590.00	590.00
For Benefits of Patients in State Owned Institutions	4,759.20	4,759.20
Interest on Lands Reserved Trust Funds Paid to Plantations	47,541.70	47,541.70
Addition to Reserve	57,473.90	—
To General Fund:		
Interest on Lands Reserved Trust Funds of Unorganized Territories for Equalization of Educational Opportunities	16,552.31	16,552.31
Revenue Available for Appropriation	7,783.28	7,783.28
Education Department	13,115.44	13,115.44
Other	4,960.00	4,960.00
TOTAL DEDUCTIONS	3,690,845.63	3,633,371.73
BALANCE JUNE 30, 1951	\$17,495,498.34	\$14,623,880.94

Total Non-Expendable Trusts	Non-Expendable Trusts		
	Lands Reserved Trust Funds	Permanent School Fund	Other Trust Funds
\$2,808,685.27	\$1,371,022.11	\$614,472.61	\$823,190.55
—	—	—	—
107.12	—	—	107.12
67,603.17	67,603.17	—	—
—	—	—	—
52,695.74	—	—	52,695.74
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
120,406.03	67,603.17	—	52,802.86
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
57,473.90	242.00	49,268.13	7,963.77
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
57,473.90	242.00	49,268.13	7,963.77
\$2,871,617.40	\$1,438,383.28	\$565,204.48	\$868,029.64

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVES FOR EXPENDABLE TRUSTS
YEAR ENDED JUNE 30, 1951

PUBLIC

	Total	Retirement System	Mackworth Island
BALANCE JULY 1, 1950	\$12,600,606.94	\$11,135,029.73	\$5,000.00
ADDITIONS:			
Interest Earned (Net After Amortization of Premiums)	350,417.31	284,073.90	125.00
Profit or (Loss) on Sale of Securities	1,632.10	397.10	(165.00)
Individual Contributions for Pension plus Interest Allowed (Net)	1,355,741.81	1,355,741.81	—
Deposits by Federal Government, Cities, Towns and Individuals	2,101,156.36	272,624.18	—
Contributions and Transfers from Other Funds:			
From General Fund:			
For Administration	30,464.43	30,464.43	—
For State Employees	437,173.00	437,173.00	—
For Teachers	806,580.00	806,580.00	—
For Interest Deficiency	38,695.05	—	—
From Highway Fund	159,330.00	159,330.00	—
From Special Revenue Funds	61,110.00	61,110.00	—
From Public Service Enterprises	50,206.00	50,206.00	—
Tax on Bank Stocks	262,503.09	—	—
Other Additions	1,636.58	1,636.58	—
Total Additions	5,656,645.73	3,459,337.00	(40.00)
DEDUCTIONS:			
Administration Expenses	46,496.28	46,496.28	—
Growth and Improvement of Public Reserve Lots ..	4,075.31	—	—
Distribution to Cities, Towns and Counties of Agency Funds	479,391.83	—	—
Refund of Trust Deposits	83,146.29	—	—
Hospital Construction—Federal Aid	1,523,538.12	—	—
Interest Allowed on Individual Contributions	170,492.28	170,492.28	—
Pensions Paid	1,221,011.44	1,221,011.44	—
Distribution of Income from Non-Expendable Trusts:			
To University of Maine	9,918.25	—	—
To Schools and Academies	590.00	—	—
For Benefit of Patients in State Owned Institutions	4,759.20	—	—
Interest on Lands Reserved Trust Fund paid to Plantations	47,541.70	—	—
To General Fund:			
Interest on Lands Reserved Trust Fund of Unorganized Territories for Equalization of Educational Opportunities	16,552.31	—	—
Revenue Available for Appropriation	7,783.28	—	—
Education Department	13,115.44	—	—
Other	4,960.00	—	4,960.00
Total Deductions	3,633,371.73	1,438,000.00	4,960.00
BALANCE JUNE 30, 1951	\$14,623,880.94	\$13,156,366.73	—

TRUSTS					
Revenue Receipts of Non-Expendable Trusts				Agency Funds	
Lands Reserved Trust Funds	Permanent School Fund	Other Trust Funds	Private Trust Misc.	Bank Stock Tax	Other
—	—	\$ 4,782.35	\$1,207,183.85	\$248,560.13	\$ 50.88
\$34,615.68	\$13,115.44	18,487.29	—	—	—
1,400.00	—	—	—	—	—
—	—	—	—	—	—
—	—	—	1,581,989.04	—	246,543.14
—	—	—	—	—	—
—	—	—	—	—	—
32,153.64	—	6,541.41	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	262,503.09	—
—	—	—	—	—	—
68,169.32	13,115.44	25,028.70	1,581,989.04	262,503.09	246,543.14
—	—	—	—	—	—
4,075.31	—	—	—	—	—
—	—	10.32	—	248,492.58	230,888.93
—	—	—	83,146.29	—	—
—	—	—	1,523,538.12	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	9,918.25	—	—	—
—	—	590.00	—	—	—
—	—	4,759.20	—	—	—
47,541.70	—	—	—	—	—
—	—	—	—	—	—
16,552.31	—	—	—	—	—
—	—	7,715.73	—	67.55	—
—	13,115.44	—	—	—	—
—	—	—	—	—	—
68,169.32	13,115.44	22,993.50	1,606,684.41	248,560.13	230,888.93
—	—	\$ 6,817.55	\$1,182,488.48	\$262,503.09	\$ 15,705.09