

MAINE STATE LEGISLATURE

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



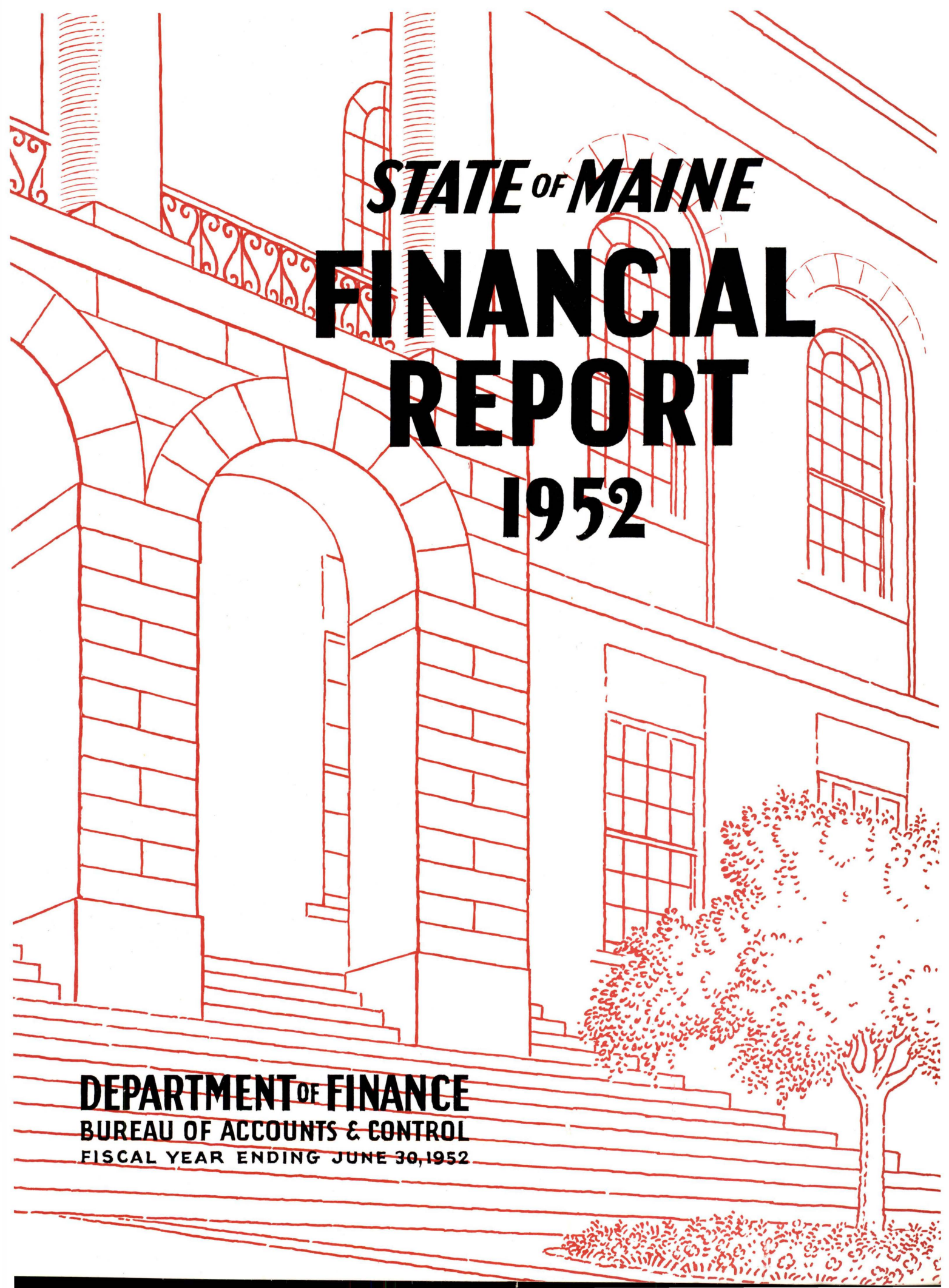
Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

MAINE PUBLIC DOCUMENTS

1950- 52

IN THREE VOLUMES

Volume III



STATE OF MAINE
FINANCIAL
REPORT
1952

DEPARTMENT OF FINANCE
BUREAU OF ACCOUNTS & CONTROL
FISCAL YEAR ENDING JUNE 30, 1952



STATE OF
MAINE



FINANCIAL
REPORT

For Period
July 1, 1951 to June 30, 1952

DEPARTMENT OF FINANCE
Bureau of Accounts and Control

H. H. HARRIS, STATE CONTROLLER

TABLE OF CONTENTS

	Page
Letter of Transmittal	3
Auditor's Certificate	4
Miscellaneous Statistics	5-6
General Comments on State's Operating Funds	7-8
Bonded Debt	9
Combined Statements	11-15
General Fund	17-47
Highway Fund	49-62
Maine Employment Security Fund	63-65
Other Special Revenue Funds	67-80
Proceeds of General Bond Issues	81-83
Public Service Enterprises	85-96
Working Capital Funds	97-105
Trust and Agency Funds	107-117

H. H. HARRIS
STATE CONTROLLER

M. G. PRESSEY
ASST. CONTROLLER



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

November 7, 1952

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

Gentlemen:

In accordance with the provisions of section 31, Chapter 14 of the Revised Statutes of 1944, I submit the accompanying annual Financial Report of the State of Maine for the fiscal year ended June 30, 1952.

This report sets forth the condition of the several funds of the State as of June 30, 1952 and the result of their operations for the year then ended. It also furnishes detailed information of the Condensed Summary of Financial Statements, which was published in the newspapers on September 5, 1952.

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

State Controller

ERNST & ERNST
ACCOUNTANTS AND AUDITORS
PORTLAND, MAINE

Governor Frederick G. Payne and
Members of the Executive Council

We have examined the balance sheets of the various funds of the State of Maine as of June 30, 1952, and the statements of revenues and expenditures and unappropriated surplus for the two years then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying balance sheets and statements of revenues and expenditures and unappropriated surplus present fairly the financial position of the various funds of the State of Maine at June 30, 1952 and the results of their operations for the two years then ended in conformity with generally accepted governmental accounting principles applied on a consistent basis.

Ernst & Ernst

August 22, 1952

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	397

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 (1951)	231,339
Valuation Per Capita	\$ 895.84
State Tax Rate (in effect since 1933)	\$ 7.25 per \$1,000
Average Rate of Municipal Taxation (1951)	\$ 64.02 per \$1,000

MISCELLANEOUS STATISTICS

STATE OF MAINE

MILEAGE OF PUBLIC HIGHWAYS

December 31, 1951

State Highways	3,167	
State Aid Highways	7,922	
Third Class Highways	463	
Town Ways	10,302	
Miscellaneous	128	
		<hr/>
Total Mileage	21,982	
Number of Registered Motor Vehicles (1951 Registration Year)		287,390

LEGISLATURE

Members of Senate	33
Members of House	151

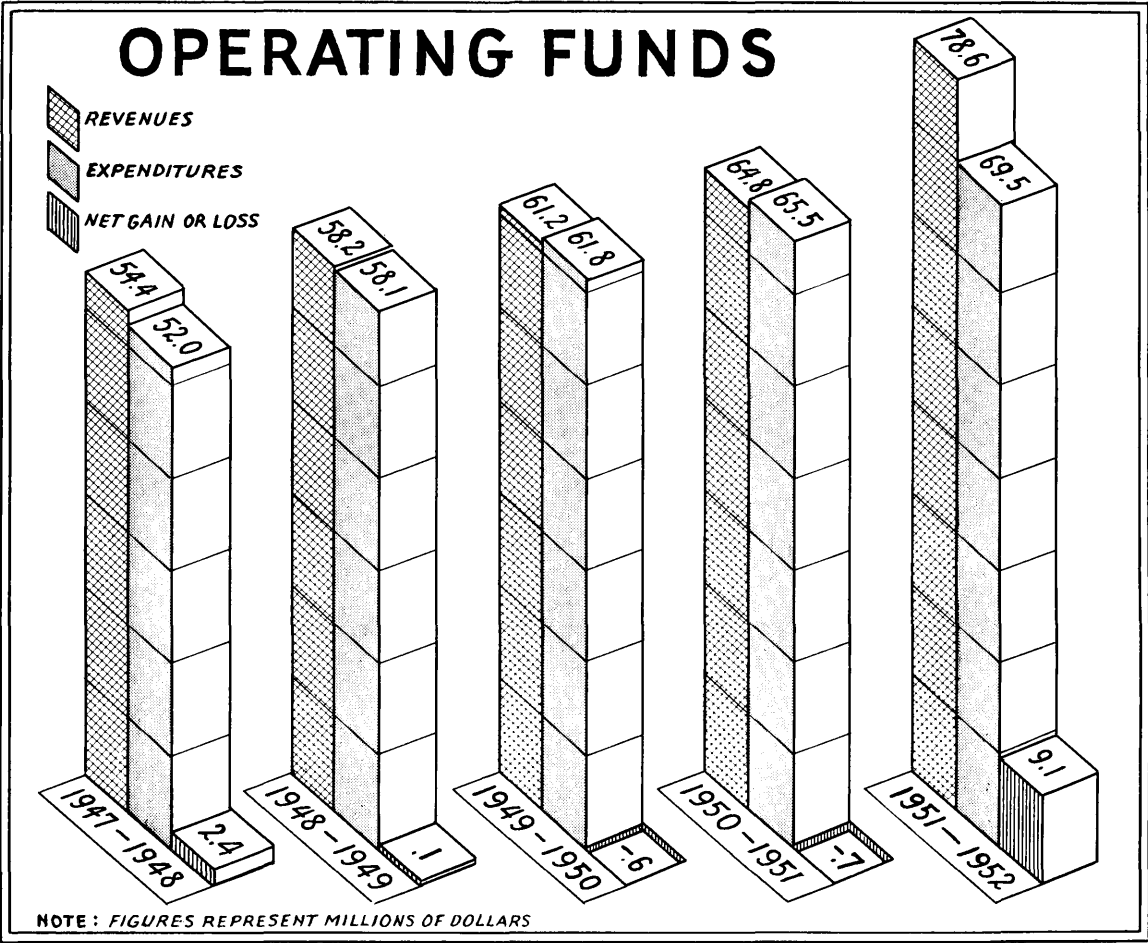
PER CAPITA

State Revenue Per Capita (including liquor revenues, Federal Grants, etc.)	\$85.98
State Real Estate Tax per Capita	6.10
State Expenditures per Capita	76.05
State Bonded Debt per Capita	6.07

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

The normal operations of our State government are handled through three major operating funds. The General Fund is used for those activities which are financed by general State revenues. The Highway Fund is used for transactions of the Highway Department and its allied activities. Other Special Revenue Funds represent functions of State government set up for definite purposes and are financed by specific earmarked revenues for each individual purpose.



OPERATING FUNDS

Following the trend of the past several years, both revenues and expenditures of the three operating funds showed substantial increases over those of the previous year. Combined revenues of these funds were \$78,571,693.14 for the 1951-1952 year as compared with \$64,759,415.43 for the 1950-1951 year. Sales and Use tax revenues of \$11,212,241.73 accounted for most of the increase, while, with minor exceptions, other categories showed gains of varying amounts.

Combined expenditures of the three funds were \$69,498,424.43 for the 1951-1952 year an increase of \$4,046,512.93 over those of the previous year. For the first time in several years, however, the revenues of each of the individual funds exceeded their respective expenditures. For further comments the reader is referred to the sections relating to the individual funds.

Bonded Indebtedness

The State's bonded indebtedness was reduced by \$1,419,000.00 during the year, leaving \$5,554,500.00 outstanding at June 30, 1952. In addition to normal maturities, \$180,000.00 of the Waldo-Hancock Bridge Bonds were called for payment and \$450,000.00 of 4% Kennebec Bridge Bonds were refunded at an interest rate of 1 3/8%.

On August 1, 1952, Highway and Bridge Bonds amounting to \$4,000,000.00, Fore River Bridge Bonds of \$7,000,000.00 and Bangor-Brewer Bridge Bonds of \$2,500,000.00 were issued.

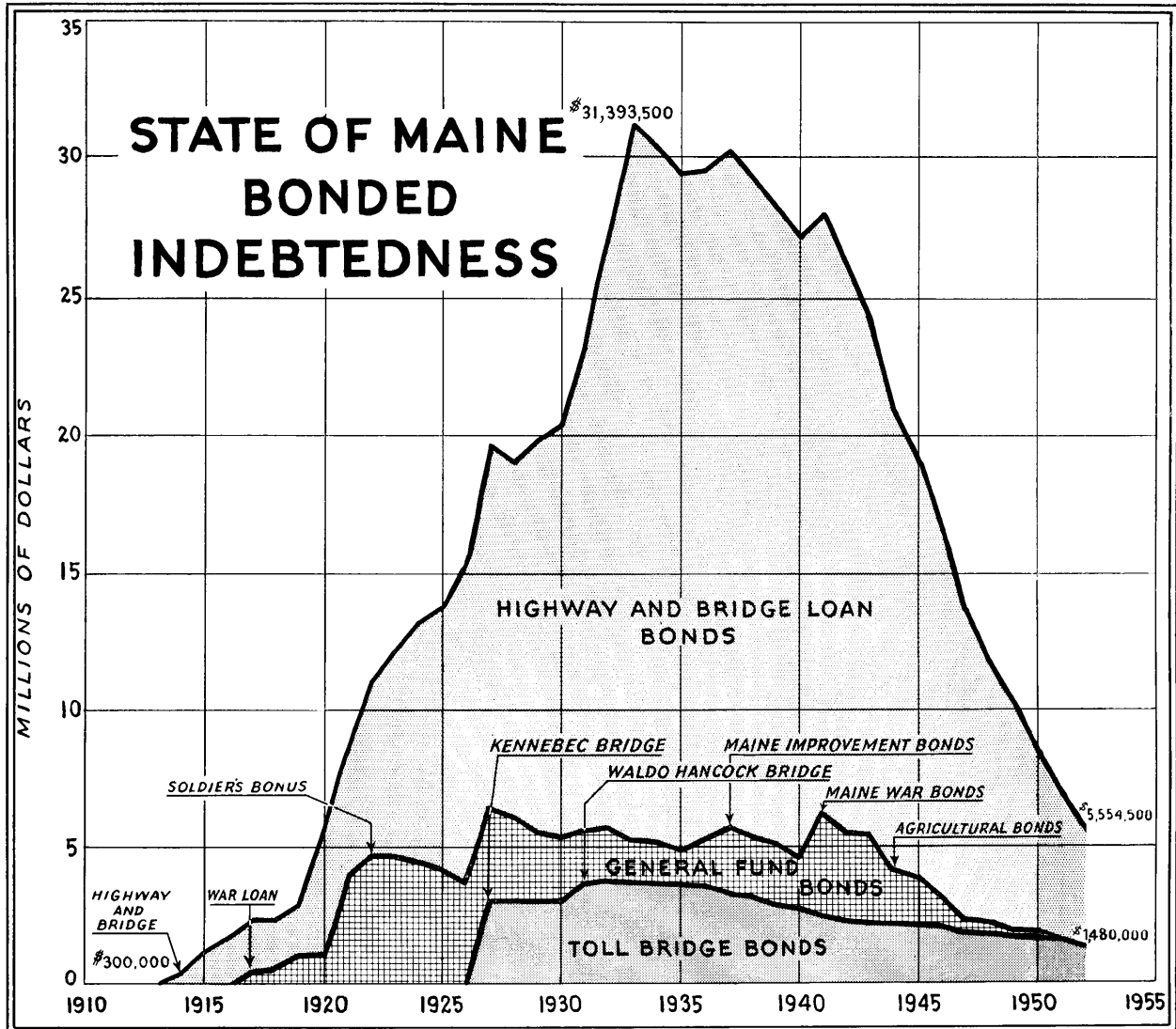
Accounting Principles

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 3. Inventories and fixed assets are not set up as such, except those of the Public Service Enterprises and Working Capital Funds. An encumbrance system is used, whereby funds are reserved for liquidation of commitments at the time the obligations are incurred. At the end of the fiscal year, these funds are included in the Reserve for Authorized Expenditures.

ALL FUNDS
SUMMARY OF BONDED DEBT

	Unmatured Bonds June 30, 1951	Current Transactions		Unmatured Bonds June 30, 1952
		New Bonds Issued	Matured or Called	
Highway Fund				
Highway and Bridge Bonds	\$5,193,500.00	—	\$1,119,000.00	\$4,074,500.00
Public Service Enterprises				
Waldo-Hancock Bridge Bonds	405,000.00	—	225,000.00	180,000.00
Kennebec (Carlton) Bridge Bonds*	1,375,000.00	\$450,000.00	525,000.00	1,300,000.00
	\$6,973,500.00	\$450,000.00	\$1,869,000.00	\$5,554,500.00

* \$450,000 of 4% bonds were called and \$450,000 1 3/8% refunding bonds issued January 1, 1952.



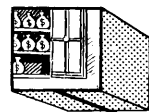
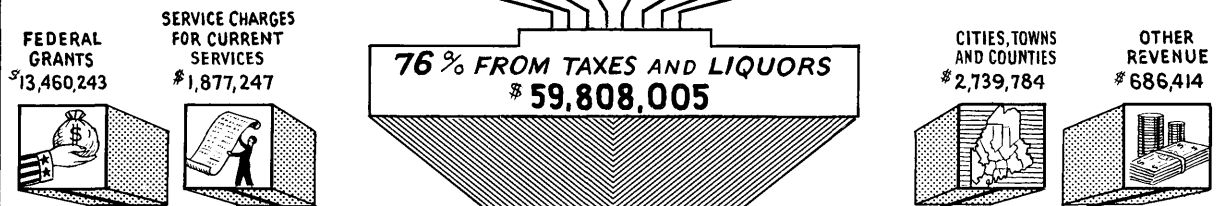
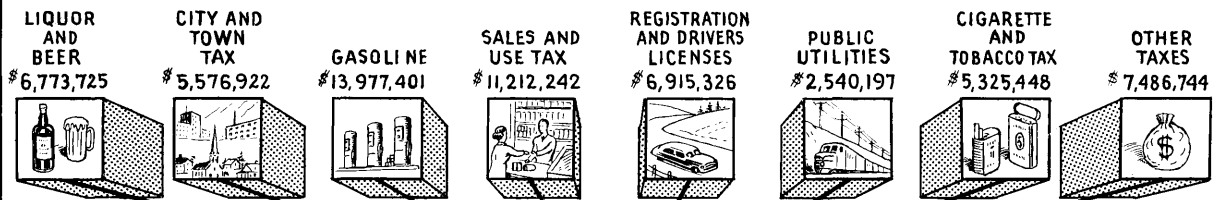
COMBINED STATEMENTS

Contents

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

OPERATING FUNDS

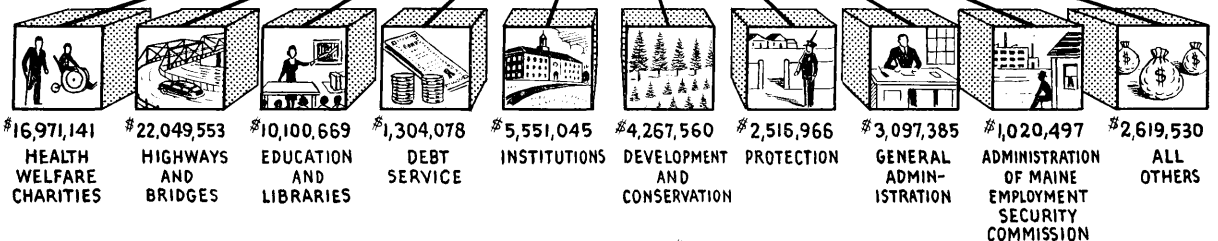
REVENUES \$ 78,571,693



EXCESS
\$9,073,269

**24% FROM OTHER SOURCES
\$18,763,688**

TREASURER



EXPENDITURES \$ 69,498,424

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

REVENUES

	1952		1951	
	Amount	Percent	Amount	Percent
State Tax on Cities and Towns	\$ 5,576,922.01	7.10	\$ 5,200,390.06	8.03
State Tax on Wild Lands	289,566.31	.37	359,495.93	.56
Inheritance and Estate Taxes	1,517,317.00	1.93	1,690,697.68	2.61
Sales and Use Taxes	11,212,241.73	14.27	—	—
Gasoline Tax (Net)	13,977,401.62	17.79	13,240,737.00	20.45
Motor Carrier—Fuel Tax (Net)	18,767.79	.02	23,244.28	.04
Cigarette and Tobacco Taxes	5,325,448.12	6.78	5,163,538.57	7.97
Taxes on Public Utilities	2,540,196.78	3.23	2,626,405.64	4.05
Taxes on Insurance Companies	1,596,614.11	2.03	1,480,765.77	2.28
Motor Vehicle Registrations and Drivers' Licenses	6,915,326.21	8.80	6,663,192.18	10.29
Hunting and Fishing Licenses	1,280,066.76	1.63	1,162,998.17	1.80
Commission on Pari Mutuels	617,087.17	.79	530,713.40	.82
Other Taxes	2,167,324.83	2.76	1,643,157.51	2.54
From Federal Government	13,460,242.83	17.13	13,576,210.58	20.96
From Cities, Towns and Counties	2,739,784.46	3.49	2,303,643.58	3.56
Service Charges for Current Services	1,877,246.88	2.39	1,797,309.38	2.78
Liquor and Beer (Net)	6,773,724.69	8.62	6,814,583.57	10.52
Other Revenues	686,413.84	.87	482,332.13	.74
Total Revenues	\$78,571,693.14	100.00	\$64,759,415.43	100.00

EXPENDITURES

General Administration	\$ 3,097,385.29	4.46	\$ 2,918,343.03	4.46
Protection of Persons and Property	2,516,966.03	3.62	2,196,725.69	3.36
Development and Conservation of Natural Resources	4,267,559.93	6.14	4,074,010.21	6.22
Health, Welfare and Charities	16,971,140.94	24.42	16,862,438.26	25.76
Institutions	5,551,045.02	7.99	5,080,811.51	7.76
Education and Libraries	10,100,669.11	14.53	8,888,238.03	13.58
Highways and Bridges	22,049,553.23	31.73	21,085,465.68	32.22
Maine Employment Security Commission, Administration	1,020,496.58	1.47	978,506.19	1.50
Interest on Bonded Debt	185,078.50	.26	229,988.00	.35
Miscellaneous	2,619,529.80	3.77	1,663,384.90	2.54
Total Operating Expenditures	\$68,379,424.43	98.39	\$63,977,911.50	97.75
Debt Retirement	1,119,000.00	1.61	1,474,000.00	2.25
Total Expenditures	\$69,498,424.43	100.00	\$65,451,911.50	100.00
Excess of Revenues over Expenditures	\$ 9,073,268.71		\$ (692,496.07)	
Excess Applied as Follows:				
General Fund Surplus	\$ 7,258,338.82		\$(1,556,241.61)	
Highway Fund Surplus	1,167,111.49		751,322.57	
Other Special Revenue Funds—Reserve for Authorized Expenditures	647,818.40		112,422.97	
	\$ 9,073,268.71		\$ (692,496.07)	

This schedule combines revenues and expenditures of the General Fund, Highway Fund, and Other Special Revenue Funds only with interfund revenues and expenditures eliminated.

This statement does not include expenditures of \$106,055.72 for the year ended June 30, 1952 and \$645,013.07 for the year ended June 30, 1951 charged against Appropriations from Unappropriated Surplus. It does, however, include Operating Expenditures, financed by Appropriations from General Fund Unappropriated Surplus in the amount of \$90,769.87 for the 1951-52 year and \$2,112,433.00 for the 1950-51 year. Included in Operating Expenditures are certain Working Capital Advances authorized from current revenues.

ALL FUNDS
BALANCE SHEET
JUNE 30, 1952

	Operating Funds	
	General Fund	Highway Fund
RECOGNIZED ASSETS		
Cash	\$ 5,614,541.09	\$ 2,530,006.86
Short Term U. S. Government Securities	5,308,911.62	4,005,624.55
Deposits with U. S. Treasury	—	—
Accounts Receivable:		
Tax Accounts	1,908,338.29	2,047.66
Other	755,265.77	1,084,972.53
	2,663,604.06	1,087,020.19
Less—Reserve for Losses	66,803.06	972.50
Net Accounts Receivable	2,596,801.00	1,086,047.69
Due from Other Funds	—	1,215,000.00
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)	3,509,906.80	782,500.00
Other Assets	176,132.31	3,124.10
Plant and Equipment (A)	—	—
Less—Reserve for Depreciation	—	—
Net Plant and Equipment	—	—
Encumbered Future Revenue to Retire Bonded Indebtedness	—	4,074,500.00
Encumbered Future Revenue to Retire Debt—Augusta Toll Bridge	—	—
Accounts Receivable 1952-1973	—	—
Total Assets	17,207,690.32	13,696,803.20
LIABILITIES		
Accounts Payable	740,993.25	38,504.03
Due to Other Funds	—	—
Other Current Liabilities	1,018,485.04	295,786.00
Total Current Liabilities	1,759,478.29	334,290.03
Bonds Payable	—	4,074,500.00
Total Liabilities	1,759,478.29	4,408,790.03
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	2,380,166.19	5,242,253.13
For Authorized Expenditures for Unusual or Non-recurring Items	291,245.71	—
For Maine Post War Public Works	15,515.13	—
For State Contingent Account	450,000.00	—
For Contingencies	—	—
For Operating Capital	2,000,000.00	—
For Working Capital Advances (Contra)	3,509,906.80	782,500.00
For Advances to Maine State Office Building Authority	287,110.07	—
For Augusta Toll Bridge	—	1,140,000.00
For Deer Isle-Sedgwick Bridge	—	75,000.00
For Prepaid Contributions	—	—
For Trust and Agency Funds	—	—
For Maine Employment Security Fund	—	—
Total	8,933,943.90	7,239,753.13
Working Capital Advanced from Other Funds	—	—
Donated Surplus	—	—
Surplus Accounts	6,514,268.13	2,048,260.04
Total Reserves and Surplus	15,448,212.03	9,288,013.17
Total Liabilities, Reserves and Surplus	\$17,207,690.32	\$13,696,803.20

Contingent Liability—Bonds of Deer Isle-Sedgwick Bridge \$347,000.00.

(A) This Balance Sheet includes inventories and fixed assets of Public Service Enterprises and Working Capital Funds only.

Other Special Revenue Funds	Proceeds of General Bond Issues	Other Funds			
		Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Maine Employment Security Fund
\$2,057,928.83	\$ 9,694.30	\$1,102,203.33	\$ 892,543.35	\$ 881,262.55	\$ 192,678.85
—	399,424.00	—	—	—	—
—	—	—	—	—	39,408,620.26
347,372.86	—	—	—	70,951.44	171,328.63
45,195.82	—	10,371.83	33,041.76	40,754.40	—
392,568.68	—	10,371.83	33,041.76	111,705.84	171,328.63
706.58	—	—	143.30	4.45	—
391,862.10	—	10,371.83	32,898.46	111,701.39	171,328.63
—	—	—	59,348.14	2,358.90	—
—	—	2,479,099.31	536,235.32	—	—
—	—	28,000.00	—	19,316,668.39	—
—	—	—	—	—	—
—	—	28,000.00	—	19,316,668.39	—
—	—	—	—	—	—
—	—	2,650.00	4,962.43	—	—
—	—	1,017,262.42	4,706,064.93	—	—
—	—	106,961.58	1,972,386.91	—	—
—	—	910,300.84	2,733,678.02	—	—
—	—	180,000.00	—	—	—
—	—	1,140,000.00	—	—	—
—	—	1,165,915.24	—	—	—
2,449,790.93	409,118.30	7,018,540.55	4,259,665.72	20,311,991.23	39,772,627.74
172,335.99	—	305,288.26	120,016.07	2,455.22	9,185.92
—	—	1,215,000.00	16,864.57	—	—
19,460.00	—	27,532.09	384.90	—	—
191,795.99	—	1,547,820.35	137,265.54	2,455.22	9,185.92
—	—	1,480,000.00	—	—	—
191,795.99	—	3,027,820.35	137,265.54	2,455.22	9,185.92
2,257,994.94	401,887.16	56,756.37	—	213.96	—
—	—	—	—	—	—
—	—	—	—	—	—
—	7,231.14	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	6,597.00	—
—	—	—	—	20,302,725.05	—
—	—	—	—	—	39,763,441.82
2,257,994.94	409,118.30	56,756.37	—	20,309,536.01	39,763,441.82
—	—	3,000,000.00	1,292,406.80	—	—
—	—	787,075.14	1,858,035.71	—	—
—	—	146,888.69	971,957.67	—	—
2,257,994.94	409,118.30	3,990,720.20	4,122,400.18	20,309,536.01	39,763,441.82
\$2,449,790.93	\$409,118.30	\$7,018,540.55	\$4,259,665.72	\$20,311,991.23	\$39,772,627.74

(B) The General Fund includes bank stock after allowance for probable loss in realization; while in Trust and Agency Funds investments are carried at cost less ratable amortization of any premium paid.
See footnote page 23 regarding General Fund Surplus.

GENERAL FUND

The General Fund is used to handle all transactions, which are financed from general State revenues. 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 functions not wholly financed by receipts earmarked for specific purposes. In many instances appropriations are supplemented by Federal matching funds and items of a similar nature.

Contents

	Page
Comments	18-21
Comparative Statement of Revenues and Expenditures	22
Comparative Balance Sheet	23
Statement of Unappropriated Surplus	24
Summary of Budgetary Operations	24
Comparative Statement of Revenues	25
Summary of Appropriation Accounts, Detail of Amounts Available, Expenditures and Disposition of Balances	26-35
Comparative Statement of Expenditures by Departments	36-43
Comparative Statement of Expenditures by Character and Object	44
Analysis of State Contingent Account	45
Appropriations from Unappropriated Surplus ..	46

GENERAL FUND

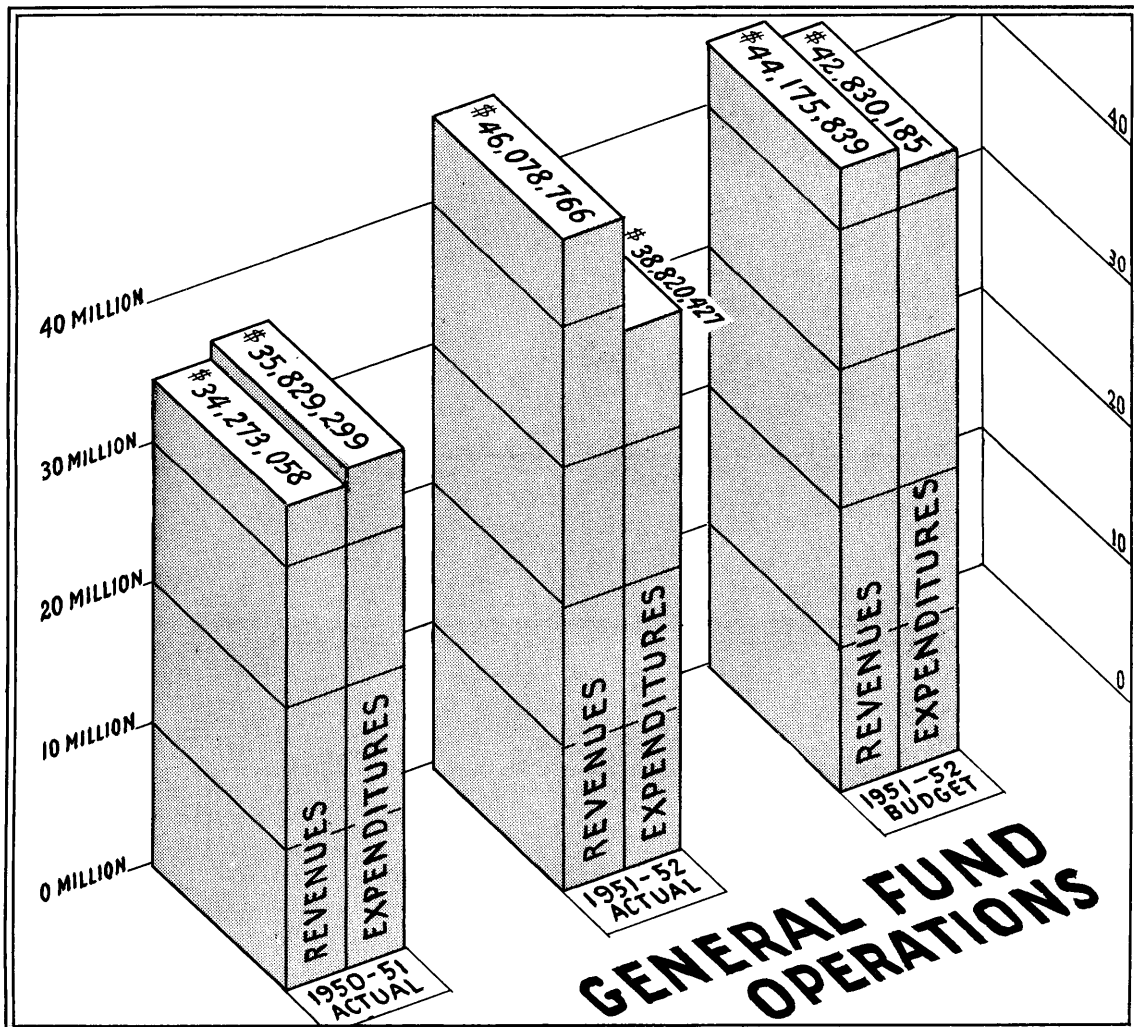
Revenues

General Fund revenues for the 1951-1952 year were \$46,078,765.98 compared to \$34,273,057.83 for the 1950-1951 year, an increase of \$11,805,708.15. The Sales and Use Tax produced \$11,212,241.73, and increases were shown in the State Tax on Cities and Towns, Cigarette and Tobacco Taxes, Tax on Insurance Companies and Commission on Pari-Mutuels. Other classifications showed increases of minor amounts. Grants from the Federal Government were approximately \$53,000.00 less than those of the previous year. A slight decrease was likewise shown in the net income from Liquor and Beer.

Expenditures

Expenditures from the General Fund were \$38,820,427.16 for the 1951-1952 year in comparison to \$35,829,299.44 for the previous year, an increase of \$2,991,127.72.

General Administration expenditures were \$140,939.21 more than those for the 1950-1951 year. Substantial increases were also shown in Health, Welfare and Charities, Education and Libraries, Contributions and Transfers to Other Funds and Miscellaneous items.



GENERAL FUND
GRANTS TO CITIES AND TOWNS

	YEARS ENDED JUNE 30				
	1952	1951	1950	1949	1948
For Education:					
Tuition	\$ 245,142.48	\$ 234,285.71	\$ 234,361.86	\$ 233,458.14	\$ 219,084.45
Teaching Positions	4,227,021.00	3,736,515.90	3,736,762.92	3,235,650.08	2,757,239.08
Conveyance in Lieu of Teaching Positions	238,535.28	210,103.00	210,663.77	193,047.12	178,078.05
School Census	542,184.32	532,056.00	532,056.00	509,987.46	504,991.20
Temporary Residents	3,241.23	774.07	1,726.20	2,791.51	1,698.10
Equalization of Educational Opportunities	624,587.94	592,708.21	516,540.00	479,965.00	491,799.00
Equalization Special Projects	1,500.00	—	3,000.00	10,495.62	3,500.00
Industrial Education	26,328.33	20,168.00	20,138.73	123,731.95	124,423.18
Vocational Education	77,614.31	63,757.73	63,432.73	37,746.79	27,656.59
Miscellaneous	49,052.00	33,744.96	47,644.84	12,813.58	21,737.01
Physical Education	—	—	—	31,642.87	35,300.00
Total Education	6,035,206.89	5,424,113.58	5,366,327.05	4,871,330.12	4,365,506.66
For Other Purposes:					
Grade Crossing Warning Signals	247.09	344.62	306.78	329.58	72.76
Control of White Pine Blister Rust	9,287.39	4,383.94	2,700.62	2,979.90	1,229.18
District Health Centers	2,200.00	2,400.00	2,000.00	2,455.55	3,400.00
Library Services	11,556.40	11,228.65	10,816.78	10,627.41	10,102.69
Aid to Towns for Forest Fires	14,502.16	38,190.76	66,715.43	46,085.61	97,779.33
Miscellaneous	3,120.09	—	1,700.00	—	—
Total Other	40,913.13	56,547.97	84,239.61	62,478.05	112,583.96
Total	6,076,120.02	5,480,661.55	5,450,566.66	4,933,808.17	4,478,090.62

Summary

For the first time since the 1948-1949 year, revenues of the General Fund exceeded its expenditures with a resultant increase in the General Fund Unappropriated Surplus from \$602,592.46 at the beginning of the year to \$6,514,268.13 at June 30, 1952. Attention is called to the fact that General Fund revenues for the 1951-1952 year included the State Tax on Cities and Towns of \$5,576,922.00, which tax will be retained by the municipalities, in the future, for expenses of Local government and in consequence will not be available to the State.

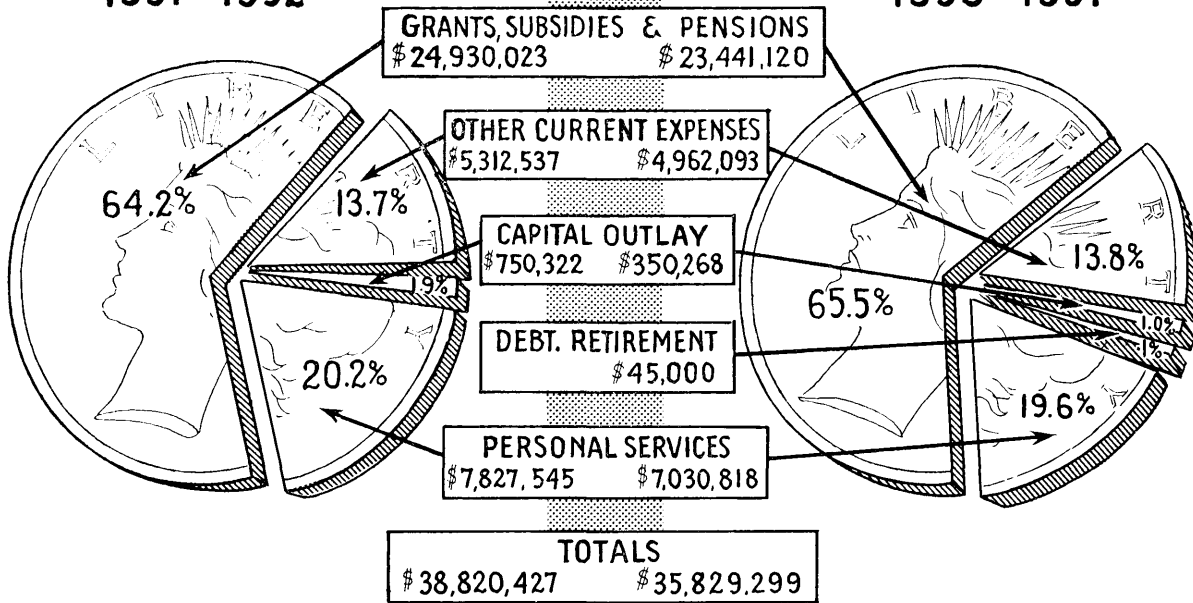
In accordance with Chapter 133, Resolves of 1951, the Governor and Council, under date of September 24, 1952, approved the appropriation of \$518,000.00 from the General Fund Surplus to construct and equip a Hospital Building at the Central Maine Sanatorium. The General Fund Surplus is also subject to an appropriation of \$50,000.00 toward the construction of a wharf and terminal at Rockland, when matched by a Local appropriation of like amount. This appropriation will be available until June 30, 1953.

GENERAL FUND EXPENDITURES

CLASSIFIED BY CHARACTER

1951-1952

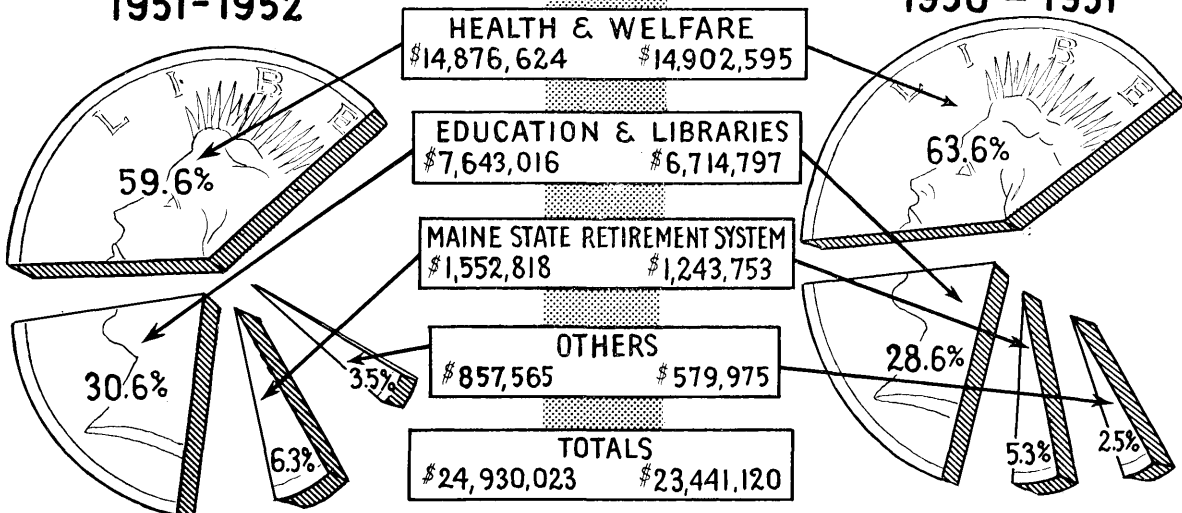
1950-1951



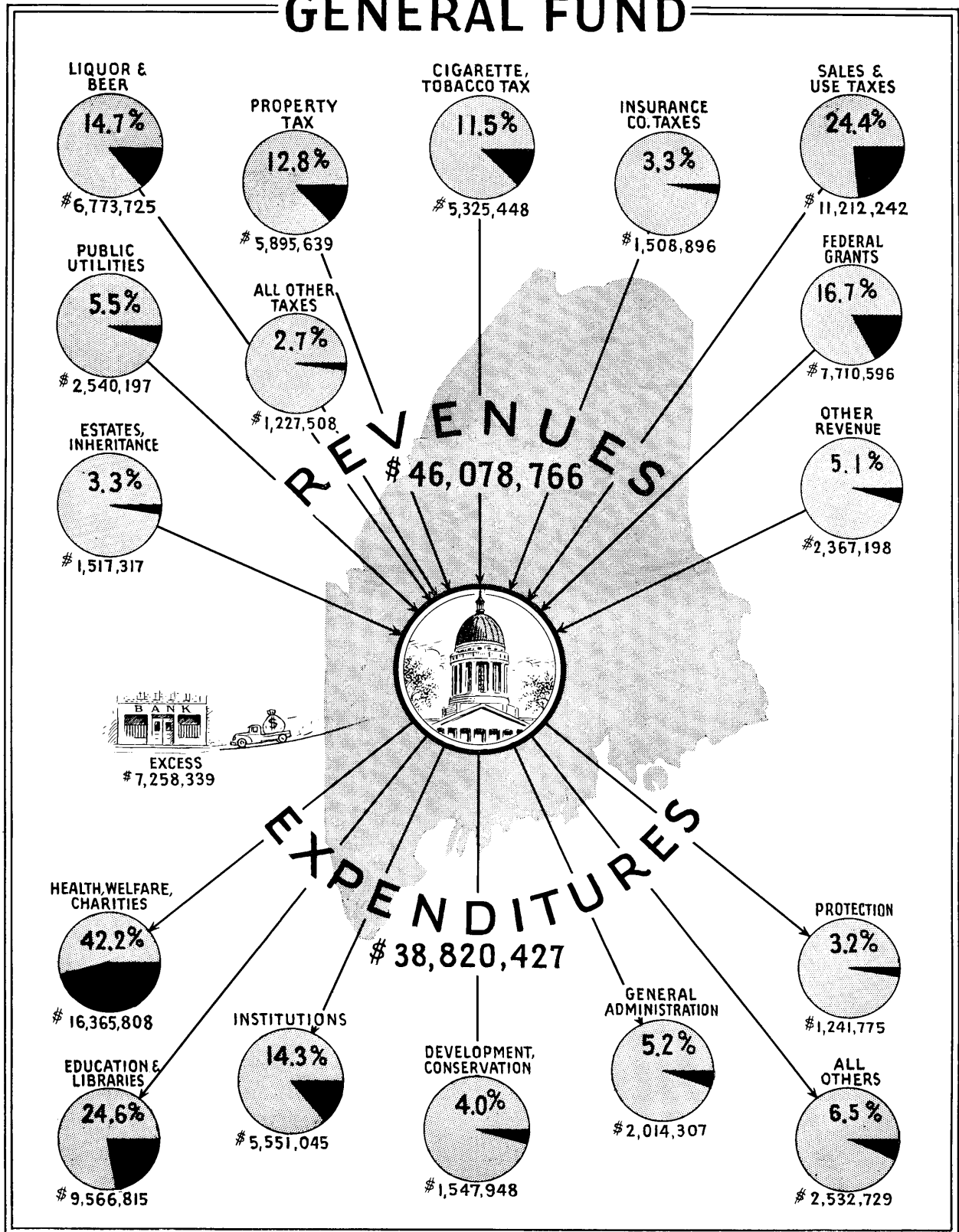
GRANTS, SUBSIDIES AND PENSIONS - EXPENDITURES

1951-1952

1950-1951



GENERAL FUND



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

	1952	1951
REVENUES		
State Tax on Cities and Towns	\$ 5,576,922.01	\$ 5,200,390.06
State Tax on Wild Lands	289,566.31	359,495.93
Inheritance and Estate Taxes	1,517,317.00	1,690,697.68
Sales and Use Taxes	11,212,241.73	—
Cigarette and Tobacco Taxes	5,325,448.12	5,163,538.57
Taxes on Public Utilities	2,540,196.78	2,626,405.64
Taxes on Insurance Companies	1,508,895.95	1,398,019.67
Commission on Pari-Mutuels	617,087.17	530,713.40
Gasoline Tax to Sea and Shore Fisheries	—	25,584.31
Other Taxes	639,572.00	689,443.04
From Federal Government	7,710,596.02	7,763,680.93
From Cities, Towns and Counties	656,524.33	596,925.96
Service Charges for Current Services	1,055,254.01	919,367.70
Liquor and Beer (Net)	6,773,724.69	6,814,583.57
Other Revenues	401,968.36	255,309.41
Contributions and Transfers from Other Funds:		
Highway Fund	122,383.30	107,146.25
Other Special Revenue Funds	42,805.51	36,185.98
Public Service Enterprises	56,337.39	48,406.53
Working Capital Funds	4,750.76	4,746.15
Trust and Agency Funds	27,174.54	42,417.05
Total Revenues	46,078,765.98	34,273,057.83
EXPENDITURES		
General Administration	2,014,306.85	1,873,367.64
Protection of Persons and Property	1,241,775.49	1,171,059.28
Development and Conservation of Natural Resources	1,547,947.76	1,479,495.78
Health, Welfare and Charities	16,365,807.93	16,270,261.05
Institutions	5,551,045.02	5,080,811.51
Education and Libraries	9,566,815.01	8,396,478.95
Interest on Bonded Indebtedness	—	450.00
Miscellaneous	422,576.43	119,871.14
Contributions and Transfers to Other Funds:		
Highway Fund	85,857.00	68,842.00
Other Special Revenue Funds	75,838.86	4,367.66
Public Service Enterprises	163,000.00	6,429.33
Working Capital Funds	140,000.00	—
Trust and Agency Funds	1,645,456.81	1,312,865.10
Total Operating Expenditures	38,820,427.16	35,784,299.44
Debt Retirement	—	45,000.00
Total Expenditures	38,820,427.16	35,829,299.44
Excess of Revenues over Expenditures	\$ 7,258,338.82	\$ (1,556,241.61)

This statement does not include expenditures of \$106,055.72 for the year ended June 30, 1952 and \$645,013.07 for the year ended June 30, 1951 charged against Appropriations from Unappropriated Surplus. It does, however, include Operating Expenditures financed by Appropriations from General Fund Unappropriated Surplus in the amount of \$90,769.87 for the 1951-52 year and \$2,112,433.00 for the 1950-51 year.

GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1952	1951
ASSETS		
Cash	\$ 5,614,541.09	\$2,139,269.45
Short Term U. S. Government Securities	5,308,911.62	848,000.00
Accounts Receivable:		
Tax Accounts	1,908,338.29	1,885,831.59
Other	755,265.77	737,434.07
	2,663,604.06	2,623,265.66
Less—Reserve for Losses	66,803.06	49,154.74
Net Accounts Receivable	2,596,801.00	2,574,110.92
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 (Contra)	3,509,906.80	3,397,406.80
Other Assets	176,132.31	170,042.95
Total Assets	17,207,690.32	9,130,227.62
LIABILITIES		
Accounts Payable	740,993.25	651,855.74
Other Current Liabilities	1,018,485.04	326,549.39
Total Liabilities	1,759,478.29	978,405.13
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	2,380,166.19	912,191.54
For Authorized Expenditures for Unusual or Non-recurring Items	291,245.71	486,379.11
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 (Contra)	3,509,906.80	3,397,406.80
For Advances to Maine State Office Building Authority	287,110.07	287,737.45
Total Reserves	8,933,943.90	7,549,230.03
Surplus Account:		
Unappropriated Surplus	6,514,268.13	602,592.46
Total Reserves and Surplus	15,448,212.03	8,151,822.49
Total Liabilities, Reserves and Surplus	\$17,207,690.32	\$9,130,227.62

In accordance with Chapter 133, Resolves of 1951, the Governor and Council, under date of September 24, 1952, approved the appropriation of \$518,000.00 from the General Fund Surplus to construct and equip a Hospital Building at the Central Maine Sanatorium. The General Fund Surplus is also subject to an appropriation of \$50,000.00 toward the construction of a wharf and terminal at Rockland, when matched by a local appropriation of like amount.

GENERAL FUND
STATEMENT OF UNAPPROPRIATED SURPLUS
YEARS ENDED JUNE 30

	1952	1951
BALANCE AT START OF YEAR	\$ 602,592.46	\$ 2,495,569.37
Adjustments affecting previous years' transactions	27,075.19	14,768.48
	629,667.65	2,510,337.85
Additions:		
Lapsed balances of Appropriations from Surplus for unusual or non-recurring items	5,989.54	104,861.88
Return of Working Capital	50,000.00	—
General Fund Operations, financed by Appropriations from Surplus	90,769.87	2,112,433.00
Excess of Revenues over Expenditures	7,258,338.82	(1,556,241.61)
Total Additions	7,405,098.23	661,053.27
Total Credits	8,034,765.88	3,171,391.12
Deductions:		
Working Capital Advances	30,000.00	—
Increase in Reserves:		
For Authorized Expenditures	1,491,125.13	(31,988.79)
For Advances to Maine State Office Building Authority	(627.38)	287,737.45
Appropriations from Surplus	—	2,313,050.00
Total Deductions	1,520,497.75	2,568,798.66
BALANCE AT END OF YEAR	\$6,514,268.13	\$ 602,592.46

In accordance with Chapter 133, Resolves of 1951, the Governor and Council, under date of September 24, 1952, approved the appropriation of \$518,000.00 from the General Fund Surplus to construct and equip a Hospital Building at the Central Maine Sanatorium. The General Fund Surplus is also subject to an appropriation of \$50,000.00 toward the construction of a wharf and terminal at Rockland, when matched by a Local appropriation of like amount.

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1952	1951
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Page 25)	\$44,175,839.00	\$33,369,911.00
Estimated Expenditures (See Page 43)	42,830,184.88	35,723,890.00
	1,345,654.12	(2,353,979.00)
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 25)	45,078,765.98	34,273,057.83
Estimated Revenues (See Page 25)	44,175,839.00	33,369,911.00
	1,902,926.98	903,146.83
Total Additions through Revenues	3,248,581.10	(1,450,832.17)
Expenditures in Excess of Estimates		
Actual Expenditures (See Page 43)	38,820,427.16	35,829,299.44
Estimated Expenditures (See Page 43)	42,830,184.88	35,723,890.00
	(4,009,757.72)	105,409.44
Excess of Revenues over Expenditures Transferred to Surplus	\$ 7,258,338.82	\$ (1,556,241.61)

GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

REVENUES	TOTALS			DETAIL OF THIS YEAR	
	1952	1951	Budget	Available for Appropriation	Earmarked for Departments
Taxes					
Property Taxes:					
State Tax on Cities and Towns . . .	\$ 5,576,922.01	\$ 5,200,390.06	\$ 5,598,750.00	\$ 5,576,922.01	—
State Tax on Wild Lands	289,566.31	359,495.93	341,000.00	289,566.31	—
Other Property Taxes (Including Interest)	29,150.23	51,456.63	48,500.00	26,471.53	\$ 2,678.70
Inheritance and Estate Taxes . . .	1,517,317.00	1,690,697.68	1,400,000.00	1,517,317.00	—
Sales and Use Taxes	11,212,241.73	—	9,200,000.00	11,212,241.73	—
Cigarette and Tobacco Taxes . . .	5,325,448.12	5,163,538.57	5,130,100.00	5,325,448.12	—
Gasoline Tax to Sea and Shore Fisheries	—	25,584.31	—	—	—
Taxes on Specific Businesses or Occupations:					
Corporations	228,058.00	215,187.89	206,235.00	228,058.00	—
Public Utilities	2,540,196.78	2,626,405.64	2,600,000.00	2,540,196.78	—
Insurance Companies	1,508,895.95	1,398,019.67	1,391,750.00	1,508,895.95	—
Banks	79,408.40	159,613.80	77,650.00	79,408.40	—
Commission on Pari-Mutuels Other	617,087.17	530,713.40	564,900.00	588,263.00	28,824.17
Other Taxes	170,587.66	170,653.00	176,509.00	133,765.76	36,821.90
Other Taxes	132,367.71	92,531.72	90,235.00	123,701.38	8,666.33
Fines, Forfeits, and Penalties	121,829.84	16,155.41	181,870.00	121,379.12	450.72
Revenues from Use of Money and Property	7,800.97	38,190.35	58,352.00	(461.09)	8,262.06
Revenues from Other Agencies:					
Federal Government	7,710,596.02	7,763,680.93	8,647,063.00	51,002.12	7,659,593.90
Cities, Towns and Counties	656,524.33	596,925.96	620,508.00	350.00	656,174.33
Other	261,132.34	196,134.58	158,320.00	64,001.13	197,131.21
Service Charges for Current Services:					
Rents	101,111.68	89,274.36	81,568.00	6,974.16	94,137.52
Sales of Commodities	336,195.26	307,679.39	304,059.00	26,304.35	309,890.91
Sales of Services	617,947.07	522,413.95	572,270.00	404,853.04	213,094.03
Contributions and Transfers from Other Funds:					
Highway Fund	122,383.30	107,146.25	108,922.00	70,995.19	51,388.11
Other Special Revenue Funds	42,805.51	36,185.98	44,206.00	—	42,805.51
Public Service Enterprises:					
Liquor and Beer (Net)	6,773,724.69	6,814,583.57	6,497,000.00	6,773,724.69	—
Other	56,337.39	48,406.53	47,775.00	56,337.39	—
Working Capital Funds	4,750.76	4,746.15	2,200.00	4,750.76	—
Trust and Agency Funds	27,174.54	42,417.05	24,319.00	9,195.25	17,979.29
Sale and Compensation for Loss of Prop- erty	11,205.21	4,829.07	1,778.00	701.00	10,504.21
Total	\$46,078,765.98	\$34,273,057.83	\$44,175,839.00	\$36,740,363.08	\$9,338,402.90

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1952

	Carried Balance 7/1/51	Legislative Appropriation	Governor and Council
GENERAL ADMINISTRATION			
Bureau of Accounts and Control	\$ 6,811.36	\$ 278,793.00	—
Attorney General	19,870.00	80,658.00	\$ 10,142.10
Digest of Opinions of the Law Court	20.32	3,000.00	—
County Attorneys Salaries	—	39,100.00	—
Department of Audit	225.92	80,424.00	—
Reclassification of State Employees	—	595,000.00	—
Executive Department	1,958.58	41,750.00	—
State Art Commission	815.52	1,000.00	—
Executive Council	—	10,125.00	—
Governor's Expense Account	—	10,000.00	—
Independent Audit	—	—	17,500.00
Industrial Mobilization	23,339.35	—	2,725.32
Blaine House	442.77	16,650.00	—
Citizen Committee to Study Government	—	—	53.19
Panel of Mediation	—	500.00	—
State Civil Defense and Public Safety Council	10,421.29	80,000.00	—
Federal Matching Program	—	250,000.00	—
Finance Commissioner and Bureau of Budget	—	39,119.00	—
Bureau of Personnel	100.04	59,750.00	—
State Advisory Council of Personnel	—	250.00	—
Merit Award Board	191.00	10,341.00	—
Superintendent of Public Buildings	2,012.17	211,000.00	5,299.79
Staff House	—	—	—
Bureau of Purchases	295.54	43,000.00	—
Central Mailing Room	—	13,939.00	—
Division of Public Printing	295.55	16,349.00	—
Secretary of State	1,966.72	28,033.00	—
Elections Division	643.00	45,500.00	9,282.75
Explanation of Constitutional Amendments	736.96	—	40.88
Bureau of Taxation	14,838.71	420,176.00	—
State Owned Delinquent Tax Lands Account	—	1,000.00	—
Treasurer of State	355.44	39,086.00	368.18
Commission for Interstate Cooperation	—	3,000.00	—
Commissioners of Uniform Legislation	155.51	900.00	—
Liquor Research Committee	—	25,000.00	—
Legislative Expense	7,909.29	195,455.00	—
Legislative Research Committee	15.25	65,997.00	—
Supreme Judicial and Superior Courts	72.56	269,500.00	—
Codification of State Constitution	85.00	—	—
Reporter of Decisions	—	1,500.00	—
Reporter of Decisions—Compilation of Certain Decisions	—	4,200.00	—
Total General Administration	93,577.85	2,980,095.00	45,412.21
PROTECTION OF PERSONS AND PROPERTY			
Adjutant General	14,797.87	164,308.00	—
Military Fund	288.37	78,203.00	—
Operation of State Armories	23,881.91	125,724.00	—
Marking Graves—Spanish War Veterans	—	1,000.00	—
Banks and Banking	258.50	48,532.00	—
Boxing Commission	49.40	5,600.00	—
Maine State Apprenticeship Council	114.58	796.00	—
Veterans Affairs	10.00	71,420.00	—
World War Assistance	—	367,953.00	—
General Law Pensions	—	32,000.00	—
Industrial Accident Commission	595.75	71,213.00	—
Insurance Department	—	37,020.00	—
Fire Insurance	—	85,000.00	—

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance	
				Lapsed	Carried
				June 30, 1952	
\$ —	\$ 17,562.00	\$ 303,166.36	\$ 285,244.17	\$ 7,581.18	\$ 10,341.01
\$ 3,543.38	4,473.00	118,686.48	114,001.11	4,681.87	3.50
345.00	11,780.00	15,145.32	6,581.74	—	8,563.58
—	—	39,100.00	39,031.50	68.50	—
—	4,556.00	85,205.92	84,799.20	180.09	226.63
—	(595,000.00)	—	—	—	—
—	—	43,708.58	38,325.12	4,912.14	471.32
—	—	1,815.52	1,815.52	—	—
—	—	10,125.00	10,120.31	4.69	—
—	—	10,000.00	10,000.00	—	—
—	—	17,500.00	—	—	17,500.00
—	—	26,064.67	26,064.67	—	—
—	—	17,092.77	11,981.69	3,366.28	1,744.80
—	—	53.19	53.19	—	—
—	—	500.00	190.75	309.25	—
—	1,220.00	91,641.29	85,779.75	1,802.58	4,058.96
—	—	250,000.00	—	—	250,000.00
—	3,664.00	42,783.00	37,703.06	4,597.94	482.00
—	3,162.00	63,012.04	61,518.98	608.93	884.13
—	—	250.00	—	250.00	—
—	447.00	10,979.00	9,043.18	1,656.77	279.05
—	6,900.00	225,211.96	212,570.05	—	12,641.91
1,200.00	—	1,200.00	969.01	230.99	—
—	2,434.00	45,729.54	43,782.11	1,755.60	191.83
—	1,040.00	14,979.00	14,214.97	692.03	72.00
—	1,050.00	17,694.55	17,179.72	459.46	55.37
—	1,332.00	31,331.72	28,151.58	1,556.64	1,623.50
—	763.00	56,188.75	55,476.90	—	711.85
—	—	777.84	777.84	—	—
51,193.02	8,436.00	494,643.73	447,700.52	40,650.57	6,292.64
—	—	1,000.00	—	1,000.00	—
211.00	1,392.00	41,412.62	41,241.52	—	171.10
—	—	3,000.00	2,284.25	715.75	—
—	—	1,055.51	1,053.74	1.77	—
—	—	25,000.00	699.85	—	24,300.15
—	—	203,364.29	15,965.54	—	187,398.75
—	500.00	66,512.25	46,072.14	3,806.81	16,633.30
—	2,631.00	272,203.56	261,337.93	10,254.13	611.50
—	—	85.00	85.00	—	—
—	—	1,500.00	1,348.24	151.76	—
—	—	4,200.00	1,142.00	—	3,058.00
56,492.40	(521,658.00)	2,653,919.46	2,014,306.85	91,295.73	548,316.88
—	5,970.00	185,075.87	163,475.09	—	21,600.78
300.30	(11,800.00)	66,991.67	26,246.47	—	40,745.20
—	15,014.00	164,619.91	135,652.01	—	28,967.90
—	—	1,000.00	—	—	1,000.00
—	2,856.00	51,646.50	51,092.90	541.60	12.00
—	125.00	5,774.40	5,712.38	62.02	—
—	—	910.58	689.82	106.18	114.58
—	5,337.00	76,767.00	76,623.25	103.97	39.78
—	—	367,953.00	351,117.50	16,835.50	—
—	(1,000.00)	31,000.00	25,150.00	5,850.00	—
—	3,640.00	75,448.75	69,257.83	6,153.32	37.60
—	1,386.00	38,406.00	37,652.44	253.41	500.15
—	—	85,000.00	59,592.61	25,407.39	—

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1952

	Carried Balance 7/1/51	Legislative Appropriation	Governor and Council
Fidelity Insurance	—	\$ 3,050.00	—
Labor and Industry	\$ 837.36	59,008.00	—
Public Utilities Commission	162.00	94,273.00	\$ 2,874.49
Mile Light at Cove Point Gore	1,168.91	—	—
Topographic Mapping	1,663.96	10,000.00	—
Buoys at Sebago Lake	600.00	—	—
Racing Commission	—	23,900.00	—
Running Horse Racing Commission	84.66	23,000.00	373.81
Search for Lost Persons	—	1,500.00	—
Fingerprinting of School Children	—	9,597.00	—
Total Protection of Persons and Prop- erty	44,513.27	1,313,097.00	3,248.30
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES			
Agriculture—Administration	219.66	57,666.00	—
Promotion of Agriculture	351.47	27,000.00	—
Maine Building—Eastern States Exposition	1,495.73	—	—
Division of Animal Industry	5,875.46	102,541.00	—
Eradication of Bangs Disease	71,548.60	81,108.00	—
Dog Licenses	10.00	85,000.00	—
Division of Inspection	3,670.97	54,000.00	—
Division of Markets	1,087.88	50,833.00	—
Division of Plant Industry	136.71	33,700.00	—
State Soil Conservation	3,284.92	4,960.00	—
Bee Industry	1,045.21	750.00	—
Maine Development Commission	22,252.80	300,000.00	2,000.00
Promotion of Industrial and Mineral Research	—	50,000.00	—
Sardine Packers Association	10,044.55	—	—
Forestry Administration	287.50	18,400.00	—
State Forest Nursery	888.68	5,600.00	—
Aid to Towns for Forest Fires	—	45,000.00	—
Control of White Pine Blister Rust	—	15,000.00	—
General Forestry Purposes	18,530.17	159,420.00	—
Aid to Small Woodland Owners	211.75	25,000.00	—
Entomology	5,179.45	66,863.00	—
Sea and Shore Fisheries	24,859.10	165,163.00	—
Quahog Research	1,837.25	—	—
Atlantic Sea Run Salmon Commission	(32.00)	16,150.00	—
Closed Clam Areas	—	10,000.00	—
Atlantic States Marine Fisheries Commission	—	1,500.00	—
Total Development and Conservation of Natural Resources	172,785.86	1,375,654.00	2,000.00
BUREAU OF HEALTH			
Bureau of Health	27,483.07	319,637.00	—
Liquid Plasma	—	15,375.00	—
Sanitary Water Board	—	15,000.00	—
Total Bureau of Health	27,483.07	350,012.00	—
PRIVATE CHARITIES			
Aid to Charitable Institutions	—	70,200.00	—

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1952

	Carried Balance 7/1/51	Legislative Appropriation	Governor and Council
WELFARE			
General Administration	\$ 1,984.33	\$ 435,131.00	—
Board and Care of Neglected Children	—	1,142,521.00	—
Support of State Paupers	—	850,000.00	—
Jefferson Relief Camp	6,594.45	55,336.00	—
Passamaquoddy Indians	4,762.47	72,915.00	—
Buildings and Repairs—Peter Dana Point	—	5,000.00	—
Buildings and Repairs—Pleasant Point	—	5,000.00	—
Penobscot Indians	6,504.41	49,153.00	—
Repairs to Convent—Indian Island	—	1,200.00	—
Buildings and Repairs—Indian Island	—	5,000.00	—
Aid to Public and Private Hospitals	30.41	1,000,000.00	—
Services for the Blind	297.44	85,851.00	—
Special Pensions	—	109,000.00	—
Aid to the Blind	—	172,000.00	—
Aid to Dependent Children	66.00	1,050,000.00	—
Old Age Assistance—Benefits	868.00	3,215,325.00	—
Old Age Assistance—Burial's	—	60,000.00	—
G. A. R. Department of Maine	—	1,200.00	—
Total Welfare	21,107.51	8,314,632.00	—
Total Health, Welfare and Charities	48,590.58	8,734,844.00	—
INSTITUTIONAL SERVICE			
Institutional Emergency Fund	—	370,777.00	—
Administration	188.67	31,310.00	—
Emergency Tuberculosis Services	—	20,100.00	—
Parole Board	—	41,927.00	—
Mackworth Island	4,475.45	1,930.00	—
Total	4,664.12	466,044.00	—
CHARITABLE INSTITUTIONS			
Maine School for the Deaf	6,110.02	104,958.00	—
Military and Naval Children's Home	2,670.80	51,957.00	—
Total	8,780.82	156,915.00	—
HOSPITALS AND SANATORIUMS			
Augusta State Hospital	12,758.36	1,384,300.00	—
Bangor State Hospital	70,073.12	948,109.00	—
Central Maine Sanatorium	20,387.36	436,387.00	—
Northern Maine Sanatorium	10,041.14	219,011.00	—
Pownal State School	61,730.33	901,095.00	—
Western Maine Sanatorium	16,883.85	248,411.00	—
Total	191,874.16	4,137,313.00	—
CORRECTIONAL INSTITUTIONS			
State School for Boys	13,710.13	142,496.00	—
State School for Girls	10,637.17	152,447.00	—
State Reformatory for Men	4,598.34	174,885.00	—
State Reformatory for Women	7,716.82	138,956.00	—
Maine State Prison	33,927.38	354,504.00	—
Total	70,589.84	963,288.00	—
Total Institutional Service	275,908.94	5,723,560.00	—

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance	
				Lapsed	Carried
				June 30, 1952	
\$ 267,261.97	\$ 33,741.00	\$ 738,118.30	\$ 725,851.42	\$ 10,343.25	\$ 1,923.63
6.52	13,971.00	1,156,498.52	1,084,404.72	72,093.80	—
16,390.48	—	866,390.48	843,059.15	23,160.33	171.00
17,204.72	1,200.00	80,335.17	64,469.97	7,850.69	8,014.51
1,582.75	30,578.00	109,838.22	97,448.00	3,489.16	8,901.06
—	—	5,000.00	4,210.73	37.35	751.92
—	—	5,000.00	2,732.87	521.72	1,745.41
—	12,327.00	67,984.41	57,705.72	1,022.66	9,256.03
—	—	1,200.00	912.82	287.18	—
—	—	5,000.00	3,858.77	163.19	978.04
42,522.00	—	1,042,552.41	1,042,552.41	—	—
22,930.34	2,090.00	111,168.78	93,542.88	17,623.90	2.00
—	—	109,000.00	95,590.76	13,409.24	—
194,506.25	—	366,506.25	334,604.25	31,902.00	—
2,983,942.31	—	4,034,008.31	3,879,901.00	154,107.31	—
4,621,501.00	(43,251.00)	7,794,443.00	7,496,576.08	297,866.92	—
—	—	60,000.00	46,591.70	13,408.30	—
—	—	1,200.00	1,200.00	—	—
8,167,848.34	50,656.00	16,554,243.85	15,875,213.25	647,287.00	31,743.60
8,230,630.90	96,508.00	17,110,573.48	16,365,807.93	678,426.22	66,339.33
—	(21,997.61)	348,779.39	—	—	348,779.39
—	(6,000.00)	25,498.67	24,141.69	837.96	519.02
—	(19,300.00)	800.00	716.89	83.11	—
—	2,575.00	44,502.00	44,212.47	289.53	—
16.40	—	6,421.85	4,342.38	—	2,079.47
16.40	(44,722.61)	426,001.91	73,413.43	1,210.60	351,377.88
5,151.10	12,755.00	128,974.12	121,424.90	836.77	6,712.45
724.68	646.00	55,998.48	50,822.80	549.38	4,626.30
5,875.78	13,401.00	184,972.60	172,247.70	1,386.15	11,338.75
3,361.66	70,200.00	1,470,620.02	1,336,701.21	2,323.05	131,595.76
15,876.77	89,439.08	1,123,497.97	1,054,887.46	—	68,610.51
6,387.66	24,951.00	488,113.02	454,851.44	10,535.46	22,726.12
5,025.99	16,185.00	250,263.13	235,024.15	472.33	14,766.65
3,869.02	49,213.00	1,015,907.35	930,818.99	4,565.65	80,522.71
4,638.11	25,927.00	295,859.96	275,214.87	2,095.11	18,549.98
39,159.21	275,915.08	4,644,261.45	4,287,498.12	19,991.60	336,771.73
2,404.60	19,853.22	178,463.95	160,825.58	—	17,638.37
1,919.46	19,075.33	184,078.96	170,279.37	—	13,799.59
125.18	6,413.00	186,021.52	166,734.78	6,541.13	12,745.61
702.28	15,044.00	162,419.10	150,693.06	20.72	11,705.32
1,416.20	20,179.98	410,027.56	369,352.98	—	40,674.58
6,567.72	80,565.53	1,121,011.09	1,017,885.77	6,561.85	96,563.47
51,619.11	325,159.00	6,376,247.05	5,551,045.02	29,150.20	796,051.83

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1952

	Carried Balance 7/1/51	Legislative Appropriation	Governor and Council
EDUCATION AND LIBRARIES			
Permanent School Fund Interest	\$ 29,345.63	—	—
Subsidies to Cities and Towns:			
For General Purpose Educational Aid	—	\$ 5,797,092.00	—
For Professional Credits for Teaching Positions	24,086.52	65,000.00	—
For Tuition	—	3,000.00	—
For Temporary Residence	—	2,000.00	—
Maine School Building Authority—Expense	—	15,000.00	—
Student Scholarship Fund	—	19,394.00	—
Administration	1,574.10	156,843.00	—
Maine Vocational Technical Institute—Moving and Maintenance	—	120,000.00	—
Aid to Academies	—	120,000.00	—
Farmington State Teachers College	—	121,056.00	—
Farmington State Teachers College—Deferred Main- tenance	31,706.10	40,278.00	—
Farmington State Teachers College—Reserve	6,032.75	—	—
Farmington State Teachers College—Peter Mills Reserve	4,666.33	—	—
Gorham State Teachers College	7,617.92	137,681.00	—
Gorham State Teachers College—Deferred Main- tenance	29,778.00	37,222.00	—
Gorham State Teachers College—Reserve	1,657.53	—	—
Gorham State Teachers College—Peter Mills Re- serve	15,783.91	—	—
Washington State Normal School	—	59,020.00	—
Washington State Normal School—Deferred Main- tenance	17,600.00	22,000.00	—
Washington State Normal School—Reserve	1,591.04	—	—
Madawaska Training School	—	51,557.00	—
Madawaska Training School—Deferred Maintenance	11,867.00	14,833.00	—
Madawaska Training School—Reserve	1,431.38	—	—
Presque Isle Normal School	—	68,261.00	—
Presque Isle Normal School—Deferred Maintenance	8,533.00	10,667.00	—
Presque Isle Normal School—Reserve	362.94	—	—
Schooling of Children in Unorganized Territories	30,445.86	219,260.00	—
Superintendents of Towns Comprising School Unions Vocational Education—State	—	183,000.00	—
State Vocational Training Program (Trade School)	—	115,961.00	—
Vocational Rehabilitation	32.02	40,728.00	—
Education of Orphans of Veterans	329.21	35,000.00	—
School Lunch Administration	—	1,200.00	—
School Lunch Administration	76.85	22,210.00	—
Special Education for Physically Handicapped Chil- dren	—	20,000.00	—
Secondary Education for Island Children	—	2,200.00	—
Board of Approval of Institutions Offering Special- ized Training	—	450.00	—
Industrial Education	—	28,000.00	—
State Historian	88.05	500.00	—
Maine State Library	2,554.16	82,189.00	—
Purchase and Distribution of Maine Court Records	3,671.47	7,825.00	—
Maine Maritime Academy	—	95,000.00	—
University of Maine	—	1,268,596.00	—
Total Education and Libraries	230,831.77	8,983,023.00	—

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance	
				Lapsed	Carried
\$ 17,500.64	—	\$ 46,846.27	\$ 18,126.26	—	\$ 28,720.01
—	\$ (3,966.45)	5,793,125.55	5,793,125.55	—	—
—	32,625.24	121,711.76	93,950.00	—	27,761.76
—	—	3,000.00	3,000.00	—	—
—	1,241.23	3,241.23	3,241.23	—	—
—	(5,822.00)	9,178.00	9,178.00	—	—
—	5,810.10	25,204.10	24,985.90	—	218.20
193.40	6,600.61	165,211.11	163,362.50	—	1,848.61
—	—	120,000.00	—	—	120,000.00
—	(1,316.00)	118,684.00	118,684.00	—	—
225,175.86	(1,782.14)	344,449.72	337,341.08	—	7,108.64
—	—	71,984.10	52,309.20	—	19,674.90
—	—	6,032.75	3,951.34	—	2,081.41
—	—	4,666.33	3,319.38	—	1,346.95
194,319.17	(1,149.60)	338,468.49	323,908.39	—	14,560.10
—	—	67,000.00	41,659.46	—	25,340.54
—	—	1,657.53	239.28	—	1,418.25
—	—	15,783.91	2,478.34	—	13,305.57
41,384.54	(1,643.11)	98,761.43	91,667.48	—	7,093.95
—	—	39,600.00	25,615.45	—	13,984.55
—	—	1,591.04	216.69	—	1,374.35
18,609.24	1,125.64	71,291.88	65,144.14	—	6,147.74
—	—	26,700.00	17,250.81	—	9,449.19
—	—	1,431.38	255.90	—	1,175.48
56,286.96	(725.37)	123,822.59	111,031.81	—	12,790.78
—	—	19,200.00	14,475.46	—	4,724.54
—	—	362.94	—	—	362.94
572.63	—	250,278.49	209,563.99	—	40,714.50
—	(97.85)	182,902.15	182,902.15	—	—
32,219.07	1,351.17	149,531.24	149,460.89	—	70.35
29,251.18	2,965.45	72,976.65	72,903.65	—	73.00
73,035.34	(45.06)	108,319.49	107,905.48	—	414.01
—	(750.00)	450.00	450.00	—	—
212.50	725.06	23,224.41	23,224.41	—	—
—	(673.55)	19,326.45	19,326.45	—	—
—	(170.00)	2,030.00	2,030.00	—	—
—	(53.15)	396.85	396.85	—	—
—	(1,671.67)	26,328.33	26,328.33	—	—
—	—	588.05	96.40	—	491.65
120.00	3,459.00	88,322.16	81,676.48	487.89	6,157.79
—	—	11,496.47	8,436.28	3,060.19	—
—	—	95,000.00	95,000.00	—	—
—	—	1,268,596.00	1,268,596.00	—	—
688,880.53	36,037.55	9,938,772.85	9,566,815.01	3,548.08	368,409.76

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1952

	Carried Balance 7/1/51	Legislative Appropriation	Governor and Council
RECREATION AND PARKS			
State Park Commission	\$ 436.05	\$ 76,819.00	—
Lamoine State Park	18,092.20	—	—
Former Governor Cemetery Lot	85.54	—	—
Baxter State Park Commission	1,573.81	14,249.00	—
Total Recreation and Parks	20,187.60	91,068.00	—
MISCELLANEOUS			
Fishway at Aroostook Falls	2,241.04	—	—
Knox Memorial Association	404.15	1,000.00	—
Maine Historical Society	—	2,500.00	—
Miscellaneous Resolves	—	42,940.96	—
Total Miscellaneous	2,645.19	46,440.96	—
NON-RECURRING ITEMS—CONSTRUCTION AND REPAIRS			
State Police Barracks—Somerset County	—	50,000.00	—
State Police Automatic Emergency Power	—	11,650.00	—
State Police Wing at Headquarters	—	35,000.00	6,000.00
Armory Community Center—Waterville	—	20,000.00	—
Bangor State Hospital—Elevators	—	30,000.00	—
Maine State Airport	—	143,000.00	—
Municipal Airport Construction	—	48,500.00	—
Construction and Repairs—Academies, Institutions and Seminaries	—	136,750.00	—
School for Boys—Boiler Installation	—	18,000.00	—
Pownal State School—Boiler Installation	—	27,742.00	—
Development of State Parks	—	100,000.00	—
Total Non-recurring Items	—	620,642.00	6,000.00
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS			
Highway Fund:			
State Police—Departmental Operations	—	87,751.00	—
Other Special Revenue Funds:			
Sea and Shore Fisheries	—	—	—
Maine State Employment Service	—	20,000.00	—
Maine Forestry District	—	—	—
Education	—	—	1,000.00
Municipal Airport Construction	—	—	—
Public Service Enterprises:			
Augusta State Airport	—	20,000.00	—
Trust and Agency Funds:			
Maine State Retirement System—Pension Fund:			
State Employees	—	588,154.00	—
Teachers	—	830,838.00	—
Interest Deficiency	—	59,804.00	—
Special Resolve Pensions	—	74,023.01	—
Maine State Retirement System—Expense Fund	—	30,252.00	—
To Increase Trust Fund Earnings to Statutory	—	40,000.00	—
Rates	—	40,000.00	—
To Restore Principal and Interest on Trust Funds	—	25,471.37	—
Working Capital Funds:			
Education—Unorganized Territories School	—	140,000.00	—
Fund	—	140,000.00	—
Total	—	1,916,293.38	1,000.00
TOTAL	\$889,041.06 (A)	\$31,784,717.34	\$ 57,660.51

(A) Reserve for Authorized Expenditures (Page 23) ...	\$912,191.54
Adjustments of Prior Years	23,150.48
Reserve for Authorized Expenditures as Above	<u>\$889,041.06</u>

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance	
				Lapsed	Carried
				June 30, 1952	
\$ 49,520.88	\$ 6,937.00	\$ 133,712.93	\$ 113,891.68	\$ 1,118.80	\$ 18,702.45
100.00	—	18,192.20	3,761.91	—	14,430.29
—	(85.54)	—	—	—	—
5,311.88	(6,073.60)	15,061.09	14,717.18	3.72	340.19
54,932.76	777.86	166,966.22	132,370.77	1,122.52	33,472.93
—	—	2,241.04	—	—	2,241.04
—	—	1,404.15	1,404.15	—	—
—	—	2,500.00	2,500.00	—	—
—	—	42,940.96	42,940.96	—	—
—	—	49,086.15	46,845.11	—	2,241.04
—	—	50,000.00	21,981.48	—	28,018.52
—	—	11,650.00	4,447.27	—	7,202.73
1,000.00	—	42,000.00	18,866.33	—	23,133.67
20,000.00	2,073.57	42,073.57	32,296.66	—	9,776.91
—	—	30,000.00	163.49	—	29,836.51
—	(143,000.00)	—	—	—	—
—	(48,500.00)	—	—	—	—
—	—	136,750.00	126,750.00	—	10,000.00
—	2,246.75	20,246.75	14,058.12	—	6,188.63
—	37,958.20	65,700.20	127.70	—	65,572.50
—	26,774.38	126,774.38	24,669.50	—	102,104.88
21,000.00	(122,447.10)	525,194.90	243,360.55	—	281,834.35
—	—	87,751.00	85,857.00	1,894.00	—
—	22,071.95	22,071.95	22,071.95	—	—
—	—	20,000.00	—	20,000.00	—
—	4,251.36	4,251.36	4,251.36	—	—
—	15.55	1,015.55	1,015.55	—	—
—	48,500.00	48,500.00	48,500.00	—	—
—	143,000.00	163,000.00	163,000.00	—	—
—	—	588,154.00	588,154.00	—	—
—	—	830,838.00	830,838.00	—	—
—	—	59,804.00	59,803.12	.88	—
—	—	74,023.01	74,023.01	—	—
—	3,572.00	33,824.00	33,824.00	—	—
—	—	40,000.00	30,797.53	9,202.47	—
—	2,545.78	28,017.15	28,017.15	—	—
—	—	140,000.00	140,000.00	—	—
—	223,956.64	2,141,250.02	2,110,152.67	31,097.35	—
\$9,338,402.90	\$ 90,769.87	\$42,160,591.68	\$38,820,427.16	\$959,998.33	\$2,380,166.19

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

	Total	
	1952	1951
GENERAL ADMINISTRATION		
Bureau of Accounts and Control	\$ 285,244.17	\$ 252,524.39
Attorney General Department	159,614.35	88,666.31
Department of Audit	84,799.20	78,738.39
Reclassification of State Employees	—	—
Executive Department	98,551.25	79,661.05
State Civil Defense and Public Safety Council	85,779.75	37,167.02
Finance Commissioner and Bureau of Budget	37,703.06	35,760.40
Bureau of Personnel	61,518.98	39,233.72
Merit Award Board	9,043.18	5,897.56
Superintendent of Public Buildings	213,539.06	195,984.90
Bureau of Purchases	75,176.80	66,628.54
Secretary of State	84,406.32	66,122.98
Bureau of Taxation	447,700.52	225,752.87
Treasurer of State	41,241.52	37,941.38
Commission for Interstate Cooperation	2,284.25	3,499.11
Commissioners of Uniform Legislation	1,053.74	616.20
Liquor Research Committee	699.85	—
Legislative Expense	15,965.54	389,050.92
Legislative Research Committee	45,072.14	17,464.56
Supreme Judicial and Superior Courts	263,913.17	246,937.23
Travel Bureau	—	5,720.11
	2,014,306.85	1,873,367.64
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General	325,373.57	298,116.68
Banks and Banking	51,092.90	86,817.18
Boxing Commission	5,712.38	5,378.78
Maine State Apprenticeship Council	689.82	395.31
Veterans Affairs	76,623.25	69,991.03
World War Assistance	351,117.50	271,991.25
General Law Pensions	25,150.00	27,368.00
Industrial Accident Commission	69,257.83	64,037.64
Insurance Department	37,652.44	32,609.35
Fire Insurance	59,592.61	76,959.10
Fidelity Insurance	2,312.99	2,879.52
Labor and Industry	58,551.38	57,854.40
Public Utilities Commission	119,245.31	119,334.66
Racing Commission	24,007.42	20,683.02
Running Horse Racing Commission	25,677.85	26,443.62
Search for Lost Persons	1,500.00	1,449.76
Fingerprinting of School Children	8,218.24	8,749.98
	1,241,775.49	1,171,059.28
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agricultural Department	625,045.26	518,829.97
Maine Development Commission	296,830.91	310,970.91
Forestry Department	424,802.21	450,046.09
Sea and Shore Fisheries	199,899.66	198,150.33
Atlantic States Marine Fisheries Commission	1,369.72	1,498.48
	1,547,947.76	1,479,495.78
HEALTH AND SANITATION		
Bureau of Health	413,681.36	342,178.44
Sanitary Water Board	13,961.79	13,885.14
Advisory Hospital Council	—	2,395.90
	427,643.15	358,459.48

DETAIL OF THIS YEAR				
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays
\$ 303,610.52	\$ 201,023.64	\$ 74,656.44	\$ 10.00	\$ 9,554.09
147,121.32	116,785.05	39,172.75	—	3,656.55
85,218.07	75,049.44	8,287.60	—	1,462.16
51,270.00	—	—	—	—
106,593.48	40,286.00	55,211.47	—	3,053.78
591,693.79	30,369.20	43,112.38	—	12,298.17
41,283.00	34,108.16	3,594.90	—	—
63,312.04	50,481.10	7,614.81	—	3,423.07
10,979.00	5,447.00	1,748.94	1,565.00	282.24
222,058.01	147,887.08	62,284.32	311.02	3,056.64
78,403.09	61,435.10	8,335.62	—	5,406.08
78,994.68	35,157.09	48,043.09	—	1,206.14
493,735.19	257,246.15	165,907.89	1,550.00	22,996.48
41,057.26	27,650.01	12,807.81	—	783.70
3,000.00	—	2,284.25	—	—
1,055.51	—	1,053.74	—	—
25,000.00	50.00	504.85	—	145.00
203,364.29	900.00	14,791.94	—	273.60
66,512.25	17,622.01	28,450.13	—	—
277,988.56	202,536.45	13,737.67	47,570.15	68.90
—	—	—	—	—
2,892,250.06	1,304,033.48	591,600.60	51,006.17	67,666.60
420,985.22	157,910.20	155,482.55	1,144.40	10,836.42
51,671.50	40,298.33	10,699.32	—	95.25
5,774.40	4,026.50	1,685.88	—	—
910.58	—	639.82	50.00	—
75,767.00	62,787.02	13,395.57	—	440.66
367,953.00	—	—	351,117.50	—
32,000.00	—	—	25,150.00	—
75,448.75	62,809.93	6,262.38	—	185.52
38,406.00	31,873.81	5,378.91	—	399.72
85,000.00	—	59,592.61	—	—
3,050.00	—	2,312.99	—	—
67,269.36	46,818.71	11,581.48	—	151.19
122,393.87	73,495.99	18,211.51	27,402.74	135.07
24,025.00	12,562.53	8,712.39	—	2,732.50
25,584.66	17,980.36	7,697.49	—	—
1,500.00	—	1,500.00	—	—
10,429.00	7,470.00	748.24	—	—
1,408,168.34	518,033.38	303,901.14	404,864.64	14,976.33
685,804.13	234,726.18	210,759.04	169,287.80	10,272.24
386,546.79	68,913.33	205,779.96	21,504.96	632.66
458,639.12	250,740.44	95,384.97	23,973.80	54,703.00
231,746.01	135,555.89	56,402.63	337.84	7,603.30
1,500.00	—	69.72	1,300.00	—
1,764,236.05	689,935.84	568,396.32	216,404.40	73,211.20
449,687.18	295,288.86	89,325.84	10,868.76	18,197.90
15,894.00	9,384.20	4,526.59	20.00	31.00
—	—	—	—	—
465,581.18	304,673.06	93,852.43	10,888.76	18,228.90

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

	Total	
	1952	1951
PRIVATE CHARITIES		
Charitable Institutions	\$ 62,951.53	\$ 51,069.04
WELFARE		
General Administration	725,851.42	870,740.69
Board and Care of Neglected Children	1,084,404.72	940,156.25
Support of State Paupers (Includes Jefferson Camp)	907,529.12	1,201,161.73
Passamaquoddy Indians	97,448.00	82,054.44
Passamaquoddy Indians—Buildings and Repairs	5,943.60	—
Penobscot Indians	57,705.72	50,577.73
Penobscot Indians—Buildings and Repairs	4,771.59	—
Aid to Public and Private Hospitals	1,042,552.41	578,000.00
Services for the Blind	93,542.88	53,597.81
Special Pensions	95,590.76	82,698.61
Aid to the Blind	334,604.25	361,016.48
Aid to Dependent Children	3,879,901.00	3,684,342.00
Old Age Assistance—Benefits	7,496,576.08	7,898,144.93
Old Age Assistance—Burials	46,591.70	57,041.86
G. A. R. Department of Maine	1,200.00	1,200.00
	15,875,213.25	15,860,732.53
	16,365,807.93	16,270,261.05
INSTITUTIONAL SERVICES		
Institutional Emergency Fund	—	—
Administration	24,141.69	21,377.97
Emergency Tuberculosis Services	716.89	14,224.01
Parole Board	44,212.47	18,752.87
Mackworth Island	4,342.38	4,181.03
	73,413.43	58,535.88
Charitable Institutions:		
Maine School for the Deaf	121,424.90	107,890.07
Military and Naval Children's Home	50,822.80	51,020.55
	172,247.70	158,910.62
Hospitals and Sanatoriums:		
Augusta State Hospital	1,336,701.21	1,157,238.61
Bangor State Hospital	1,054,887.46	939,021.09
Central Maine Sanatorium	454,851.44	425,026.23
Northern Maine Sanatorium	235,024.15	226,877.38
Pownal State School	930,818.99	855,323.01
Western Maine Sanatorium	275,214.87	250,042.49
	4,287,498.12	3,853,528.81
Correctional Institutions:		
State School for Boys	160,825.58	154,451.93
State School for Girls	170,279.37	164,649.99
State Reformatory for Men	166,734.78	175,408.88
State Reformatory for Women	150,693.06	146,911.32
Maine State Prison	369,352.98	368,414.08
	1,017,885.77	1,009,836.20
	5,551,045.02	5,080,811.51
EDUCATION AND LIBRARIES		
Education Department		
Permanent School Fund Interest	18,126.26	16,907.71
Subsidies to Cities and Towns:		
For General Purpose Educational Aid	5,793,125.55	5,265,298.92
For Professional Credits for Teaching Positions	93,950.00	50,000.00
For Tuition	3,000.00	—
For Temporary Residence	3,241.23	774.07

DETAIL OF THIS YEAR

Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays
\$ 70,200.00	—	—	\$ 62,951.53	—
732,217.03	\$ 580,426.55	\$ 140,580.82	695.40	\$ 4,148.65
1,156,492.00	126,305.53	22,151.90	935,947.29	—
938,252.19	15,448.41	47,247.41	843,600.26	1,233.04
79,717.97	21,312.78	19,507.13	56,571.23	56.86
10,000.00	—	6,943.60	—	—
56,192.18	6,051.72	13,437.43	37,435.60	780.97
6,200.00	—	4,771.59	—	—
1,008,000.00	—	—	1,042,552.41	—
105,939.42	28,577.35	6,546.18	57,826.14	593.21
109,000.00	—	—	95,590.76	—
391,500.00	—	—	334,604.25	—
4,239,800.00	—	—	3,879,901.00	—
8,160,074.00	15,121.00	11,187.75	7,470,267.33	—
60,000.00	—	—	46,591.70	—
1,200.00	—	—	1,200.00	—
17,054,584.79	793,243.34	272,373.81	14,802,783.37	6,812.73
17,590,365.97	1,097,916.40	366,226.24	14,876,623.66	25,041.63
370,777.00	—	—	—	—
31,500.39	20,314.15	2,815.86	—	1,011.68
20,100.00	—	257.09	—	459.80
43,502.00	30,532.75	13,647.87	—	31.85
6,405.45	3,380.00	962.38	—	—
472,284.84	54,226.90	17,683.20	—	1,503.33
126,121.78	80,650.48	38,969.68	7.00	1,797.74
57,872.77	25,146.03	22,784.44	1,154.20	1,738.13
183,994.55	105,796.51	61,754.12	1,161.20	3,535.87
1,457,574.89	745,492.40	570,346.97	3,056.85	17,804.99
1,095,486.07	636,450.56	389,776.07	2,647.95	26,012.88
492,742.71	245,361.93	205,067.54	1,059.73	3,362.24
244,977.40	132,753.01	100,656.72	50.00	1,564.42
1,016,218.49	466,786.22	454,065.52	679.93	9,287.32
285,085.84	146,306.85	126,071.25	854.09	1,982.68
4,592,085.40	2,373,150.97	1,845,984.07	8,348.55	60,014.53
164,825.22	83,208.15	75,694.85	346.00	1,576.58
178,492.54	90,923.89	76,853.81	29.60	2,472.07
185,250.13	71,723.93	89,263.61	38.50	5,708.74
155,335.53	76,719.80	70,262.95	1,072.18	2,638.13
403,042.31	149,904.31	216,532.64	656.25	2,259.78
1,086,945.73	472,480.08	528,607.86	2,142.53	14,655.30
6,335,310.52	3,005,654.46	2,454,029.25	11,652.28	79,709.03
46,316.63	—	1,449.34	16,676.92	—
5,797,092.00	—	—	5,793,125.55	—
89,086.52	—	—	93,950.00	—
3,000.00	—	—	3,000.00	—
2,000.00	—	—	3,241.23	—

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

	Total	
	1952	1951
Maine School Building Authority—Expense	\$ 9,178.00	—
Student Scholarship Fund	24,985.90	—
Administration	163,362.50	\$ 140,569.48
Maine Vocational Technical Institute—Moving and Maintenance	—	—
Aid to Academies	118,684.00	130,574.00
Normal and Training Schools:		
Farmington State Teachers College	337,341.08	277,729.68
Farmington State Teachers College—Deferred Maintenance	52,309.20	515.90
Farmington State Teachers College Reserve	3,951.34	—
Farmington State Teachers College—Peter Mills Reserve	3,319.38	22,014.44
Gorham State Teachers College	323,908.39	296,064.15
Gorham State Teachers College—Deferred Maintenance	41,659.46	—
Gorham State Teachers College Reserve	239.28	4,340.70
Gorham State Teachers College—Peter Mills Reserve	2,478.34	1,936.80
Washington State Normal School	91,667.48	84,443.91
Washington State Normal School—Deferred Maintenance	25,615.45	—
Washington State Normal School Reserve	216.69	2,262.60
Madawaska Training School	65,144.14	78,390.43
Madawaska Training School—Deferred Maintenance	17,250.81	—
Madawaska Training School Reserve	255.90	807.27
Presque Isle Normal School	111,031.81	102,215.49
Presque Isle Normal School—Deferred Maintenance	14,475.46	—
Presque Isle Normal School Reserve	—	3,510.65
Schooling of Children in Unorganized Territories	209,563.99	219,580.95
Superintendents of Towns Comprising School Unions	182,902.15	180,507.59
Vocational Education and Rehabilitation	330,270.02	341,210.46
Education of Orphans of Veterans	450.00	479.80
School Lunch—Administration	23,224.41	21,668.99
Special Education of Physically Handicapped Children	19,326.45	15,792.28
Secondary Education of Island Children	2,030.00	1,780.00
Board of Approval of Institutions Offering Specialized Training	396.85	564.35
Industrial Education	26,328.33	20,168.00
Sub-Total	8,113,009.85	7,280,108.62
State Historian	95.40	436.45
Maine State Library	90,112.76	78,757.88
Maine Maritime Academy	95,000.00	75,000.00
University of Maine	1,268,596.00	962,176.00
	1,453,805.16	1,116,370.33
	9,566,815.01	8,396,478.95
RECREATION AND PARKS		
State Park Commission	117,653.59	103,628.12
Baxter State Park Commission	14,717.18	13,147.17
	132,370.77	116,775.29
INTEREST ON BONDED INDEBTEDNESS		
Maine Agricultural Bonds	—	450.00

DETAIL OF THIS YEAR

Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays
\$ 15,000.00	\$ 394.00	\$ 8,700.35	—	\$ 83.65
19,394.00	—	—	\$ 24,985.90	—
167,719.10	126,914.29	35,191.79	—	1,256.42
120,000.00	—	—	—	—
120,000.00	—	—	118,684.00	—
350,915.00	208,395.65	122,383.19	475.70	6,086.54
71,984.10	183.75	45,870.28	—	6,255.17
6,032.75	—	1,956.87	—	1,994.47
4,662.49	29.00	2,521.20	—	769.18
339,741.45	197,930.88	108,807.58	4,282.00	12,887.93
67,000.00	—	33,247.37	—	8,412.09
1,603.73	—	—	—	239.28
15,783.91	—	1,195.69	—	1,282.65
112,134.00	60,548.82	30,347.90	—	770.76
39,600.00	—	2,882.65	—	22,732.80
1,626.09	—	51.69	—	165.00
72,693.00	46,799.31	17,800.16	300.00	244.67
26,700.00	949.00	16,301.81	—	—
1,167.01	—	—	—	255.90
123,846.00	59,897.56	44,636.45	—	6,497.80
19,200.00	—	7,937.78	—	6,537.68
134.20	—	—	—	—
251,557.39	69,225.57	137,018.69	2,268.75	1,050.98
183,000.00	154,639.12	28,263.03	—	—
349,406.23	135,992.86	35,064.84	157,077.52	2,134.80
1,200.00	—	—	450.00	—
23,991.85	17,143.90	4,418.94	1,661.57	—
20,000.00	—	—	19,326.45	—
2,200.00	—	—	2,030.00	—
450.00	—	396.85	—	—
28,000.00	—	—	26,328.33	—
8,494,237.45	1,079,043.71	686,444.45	6,267,863.92	79,657.77
588.05	—	96.40	—	—
99,232.33	45,438.15	32,511.65	11,556.40	606.56
95,000.00	—	—	95,000.00	—
1,268,596.00	—	—	1,268,596.00	—
1,463,416.38	45,438.15	32,608.05	1,375,152.40	606.56
9,957,653.83	1,124,481.86	719,052.50	7,643,016.32	80,264.33
129,651.57	75,002.27	28,168.64	42.36	14,440.32
15,703.01	10,646.00	2,306.13	—	1,765.05
145,354.58	85,648.27	30,474.77	42.36	16,205.37
—	—	—	—	—

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

	Total	
	1952	1951
MISCELLANEOUS		
Miscellaneous Acts and Resolves	\$ 46,845.11	\$ 3,095.85
NON-RECURRING ITEMS—CONSTRUCTION AND REPAIRS		
State Police Barracks—Somerset County	21,981.48	—
State Police Automatic Emergency Power	4,447.27	—
State Police Wing at Headquarters	18,866.33	—
Armory Community Center—Waterville	32,296.66	—
Bangor State Hospital—Elevators	163.49	—
Construction and Repairs—Academies, Institutions and Semi- naries	126,750.00	—
School for Boys—Boiler Installation	14,058.12	—
Pownal State School—Boiler Installation	127.70	—
Development of State Parks	24,669.50	—
	243,360.55	—
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS	2,110,152.67	1,392,504.09
Total Operating Expenditures	38,820,427.16	35,784,299.44
DEBT RETIREMENT		
Maine Agricultural Bonds	—	45,000.00
Total Expenditures	\$38,820,427.16	\$35,829,299.44

This statement does not include Expenditures of \$106,055.72 for the year ended June 30, 1952 and \$645,013.07 for the year ended June 30, 1951 charged against Appropriations from Unappropriated Surplus.

DETAIL OF THIS YEAR				
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays
\$ 49,086.15	—	—	\$ 46,845.11	—
50,000.00	—	\$ 10.24	—	\$ 21,971.24
11,650.00	—	—	—	4,447.27
35,000.00	—	—	—	18,866.33
20,000.00	—	1,669.84	—	30,626.82
30,000.00	—	100.93	—	62.56
136,750.00	—	—	126,750.00	—
18,000.00	—	120.12	—	13,938.00
27,742.00	—	127.70	—	—
100,000.00	1,841.46	2,492.84	—	20,335.20
429,142.00	1,841.46	4,521.67	126,750.00	110,247.42
2,258,617.38	—	274,334.54	1,552,818.13	283,000.00
42,830,184.88	7,827,545.15	5,312,537.03	24,930,023.07	750,321.91
—	—	—	—	—
\$42,830,184.88	\$7,827,545.15	\$5,312,537.03	\$24,930,023.07	\$750,321.91

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

	1952	1951
Personal Services		
Salaries and Wages	\$ 7,827,545.15	\$ 7,030,818.49
Other Current Expenditures		
Professional Fees and Special Services	305,446.90	239,256.45
Traveling Expenses	550,380.32	529,949.31
Operating State Owned Passenger Cars	7,997.62	11,763.91
Operating State Owned Motor Vehicles, Planes and Boats	53,224.16	57,099.11
Utility Services	266,750.25	268,906.57
Rents	101,781.55	82,487.04
Repairs	369,282.73	223,226.07
Insurance	82,510.90	97,602.58
General Operating Expenses	544,723.04	583,977.07
Foods	1,538,496.01	1,440,638.70
Fuels	402,092.61	435,420.95
Office Supplies	144,035.02	125,378.06
Clothing and Clothing Materials	98,520.07	142,542.67
Other Departmental and Institutional Supplies	572,961.31	574,643.42
Bond Interest	—	450.00
Contributions and Transfers to Other Funds	274,334.54	148,751.09
Total Other Current Expenditures	<u>5,312,537.03</u>	<u>4,962,093.00</u>
Grants, Subsidies and Pensions		
Grants to Federal Government	27,155.65	39,923.16
Grants to Cities, Towns and Counties	6,076,236.57	5,481,181.40
Grants to Public and Private Organizations	2,815,413.59	1,888,625.61
Grants to Individuals for Aid to Dependent Children	3,879,901.00	3,684,342.00
Grants to Individuals for Old Age Assistance	7,467,977.00	7,878,000.00
Grants to Individuals for Assistance and Relief	2,802,201.73	2,975,191.59
Miscellaneous Grants to Individuals	126,494.93	78,005.55
Pensions	1,734,642.60	1,415,850.97
Total Grants, Subsidies and Pensions	<u>24,930,023.07</u>	<u>23,441,120.28</u>
Capital Outlays		
Land or Land Rights	5,314.59	4,470.00
Buildings and Improvements	398,711.66	71,603.89
Equipment	346,295.66	274,193.78
Total Capital Outlays	<u>750,321.91</u>	<u>350,267.67</u>
Total Operating Expenditures	<u>38,820,427.16</u>	<u>35,784,299.44</u>
Debt Retirement	—	45,000.00
Total Expenditures	<u>\$38,820,427.16</u>	<u>\$35,829,299.44</u>

This statement does not include expenditures of \$106,055.72 for the year ended June 30, 1952 and \$645,013.07 for the year ended June 30, 1951 charged against Appropriations from Unappropriated Surplus.

GENERAL FUND
ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1952

Balance July 1, 1951			\$450,000.00
SECRETARY OF STATE			
Special Election—Third District	\$9,282.75		
Additional funds for explanation of Constitutional Amendments	40.88	\$ 9,323.63	
STATE POLICE			
Additional Funds—Wing at Headquarters			6,000.00
TREASURER OF STATE			
Cost of Check Endorsing Machine			368.18
PUBLIC UTILITIES COMMISSION			
To pay professional services for rate hearings, New England Telephone & Telegraph Company, Central Maine Power Company and Bangor Hydro-Electric Company			2,874.49
EXECUTIVE DEPARTMENT			
Industrial Mobilization			2,725.32
SUPERINTENDENT OF PUBLIC BUILDINGS			
Light Fixtures for Vickery-Hill Building			5,299.79
ATTORNEY GENERAL DEPARTMENT			
Additional Funds to Operate			10,142.10
CITIZENS' COMMITTEE TO STUDY GOVERNMENT			
To provide funds for operations			53.19
GOVERNOR'S COMMITTEE TO STUDY NURSING			
To provide funds for operations			1,000.00
MAINE DEVELOPMENT COMMISSION			
Contribution toward expense of Edward Little High School Band on trip to Washington			2,000.00
EXECUTIVE DEPARTMENT			
Cost of Independent Audit			17,500.00
RUNNING HORSE RACING COMMISSION			
To pay bills for court cases—Re: Scarborough Downs			373.81
Total Appropriations			<u>57,660.51</u>
Balance June 30, 1952 (Before Closing)			392,339.49
Add amount necessary to restore account to \$450,000.00 in accordance with Chapter 26—Public Laws of 1945			57,660.51
Balance June 30, 1952			<u><u>\$450,000.00</u></u>

GENERAL FUND
 APPROPRIATIONS FROM UNAPPROPRIATED SURPLUS
 YEAR ENDED JUNE 30, 1952

	Reserve for Authorized Expenditures at Start of Year	Appropriations from Surplus
Augusta State Hospital—Dairy Barn	\$ 8,069.89	—
Department of Agriculture—Eradication of Bangs Disease	217.20	—
Bangor State Hospital—Building and Additions	2,589.77	—
Maine Post War Public Works Reserve—Planning	2,500.00	—
Augusta State Hospital—Construction	16,046.98	—
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	2,246.75	—
State School for Girls—Heating Equipment	5,624.20	—
State Reformatory for Men—Equipment	7,834.56	—
Northern Maine Sanatorium—Employees Dormitory	20,000.00	—
Maine State Prison—Construction	26,916.05	—
Armory and Community Center—Fort Fairfield	188,000.00	—
Armory and Community Center—Waterville	2,073.57	—
Scholarship Fund for Normal Schools and Teachers Colleges	5,810.10	—
Completion and Printing of a Digest of the Opinions of Law Court	11,780.00	—
Development of State Park Facilities	26,774.38	—
State Police Barracks—Penobscot County	116.90	—
Bangor State Hospital—Repairs and Construction	89,930.89	—
Baxter State Park—Development and Improvement	4,875.09	—
Survey of Closed Clam Areas	3,409.28	—
State of Maine Information Center—Land, Building and Equipment	—	—
Atlantic Sea Run Salmon Commission	1,305.30	—
Establishing Working Capital for Institutional Farms	8,000.00	\$30,000.00
Totals	<u>\$486,379.11</u>	<u>\$30,000.00</u>
<hr/>		
(A) Transfer to General Fund Operations (Net)	\$ 90,769.87	
Transfer to Working Capital Funds	14,500.00	
Transfer to General Fund Surplus (Return of Original Advance to Institutional Farms)	50,000.00	
	<u>\$155,269.87</u>	

Other Receipts	Total Available	Transfers to Various Funds	Expenditures	Balance June 30, 1952	
				Carried	Lapsed to Unappropriated Surplus
—	\$ 8,069.89	—	\$ 674.55	\$ 3,055.73	\$4,339.61
—	217.20	—	217.20	—	—
—	2,589.77	—	2,574.17	—	15.60
—	2,500.00	—	—	2,500.00	—
—	16,046.98	—	11,417.54	3,171.85	1,457.59
—	37,958.20	\$ 37,958.20	—	—	—
—	14,300.00	—	—	14,300.00	—
—	2,246.75	2,246.75	—	—	—
—	5,624.20	—	615.16	5,009.04	—
—	7,834.56	—	1,082.37	6,752.19	—
—	20,000.00	—	59.07	19,940.93	—
—	26,916.05	—	2,011.21	24,904.84	—
—	188,000.00	—	58.18	187,941.82	—
—	2,073.57	2,073.57	—	—	—
—	5,810.10	5,810.10	—	—	—
—	11,780.00	11,780.00	—	—	—
—	26,774.38	26,774.38	—	—	—
—	116.90	—	116.90	—	—
—	89,930.89	—	81,799.62	7,954.53	176.74
—	4,875.09	—	4,660.31	214.78	—
—	3,409.28	3,409.28	—	—	—
\$ 181.73	181.73	(587.71)	769.44	—	—
—	1,305.30	1,305.30	—	—	—
42,000.00	80,000.00	64,500.00	—	15,500.00	—
\$42,181.73	\$558,560.84	\$155,269.87 (A)	\$106,055.72	\$291,245.71	\$5,989.54

HIGHWAY FUND

The Highway Fund is used for recording all transactions relating to the Highway Department, the Motor Vehicle Division, the State Police and the Motor Truck Carrier Division of the Public Utilities Commission. All activities of the Highway Department, the Motor Vehicle Division and 90% of the costs of 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 statute 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.

Contents

	Page
Comments	50
Comparative Statement of Revenues and Expenditures	53
Comparative Balance Sheet	54
Statement of Unappropriated Surplus	55
Summary of Budgetary Operations	55
Comparative Statement of Revenues	56
Revenue Statistics	57
Bonded Indebtedness and Interest Maturities ..	57
Summary of Appropriation Accounts, Detail of Amounts Available, Expenditures and Disposition of Balances	58-59
Comparative Statement of Expenditures by Departments	60-61
Statement of Expenditures by Character and Object	62

HIGHWAY FUND

Revenues

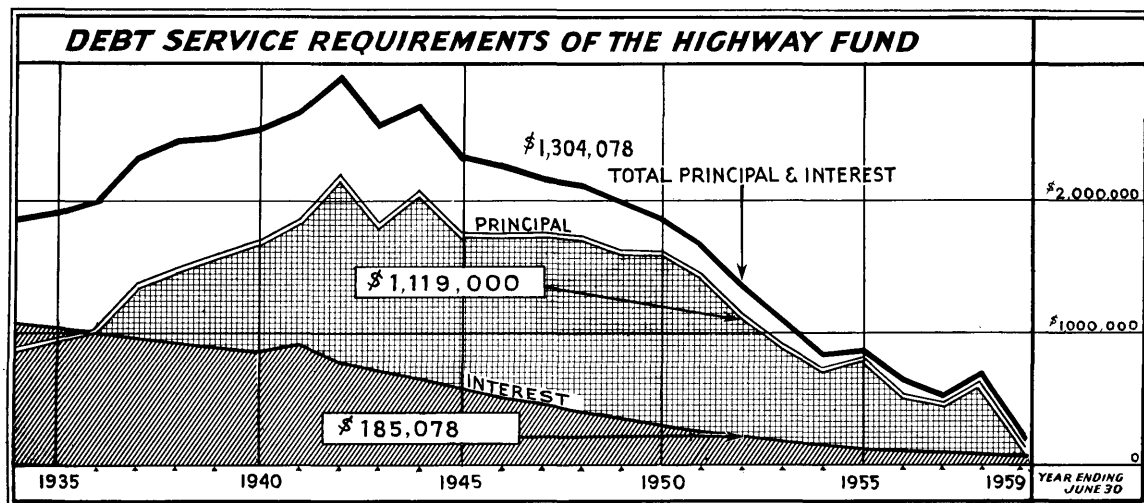
Substantial gains were shown in the revenues of the Highway Fund over those of the previous year. The total for the 1951-1952 year was \$26,832,990.67, compared to \$25,580,205.74 for the 1950-1951 year, an increase of \$1,252,784.93. Receipts from gasoline tax were up \$733,358.69 and motor vehicle registrations and drivers' licenses increased \$252,134.03. Contributions from cities, towns and counties were somewhat higher than those of the previous year, reflecting an increase of \$362,359.32. Federal Grants, however, decreased \$283,701.79.

Expenditures

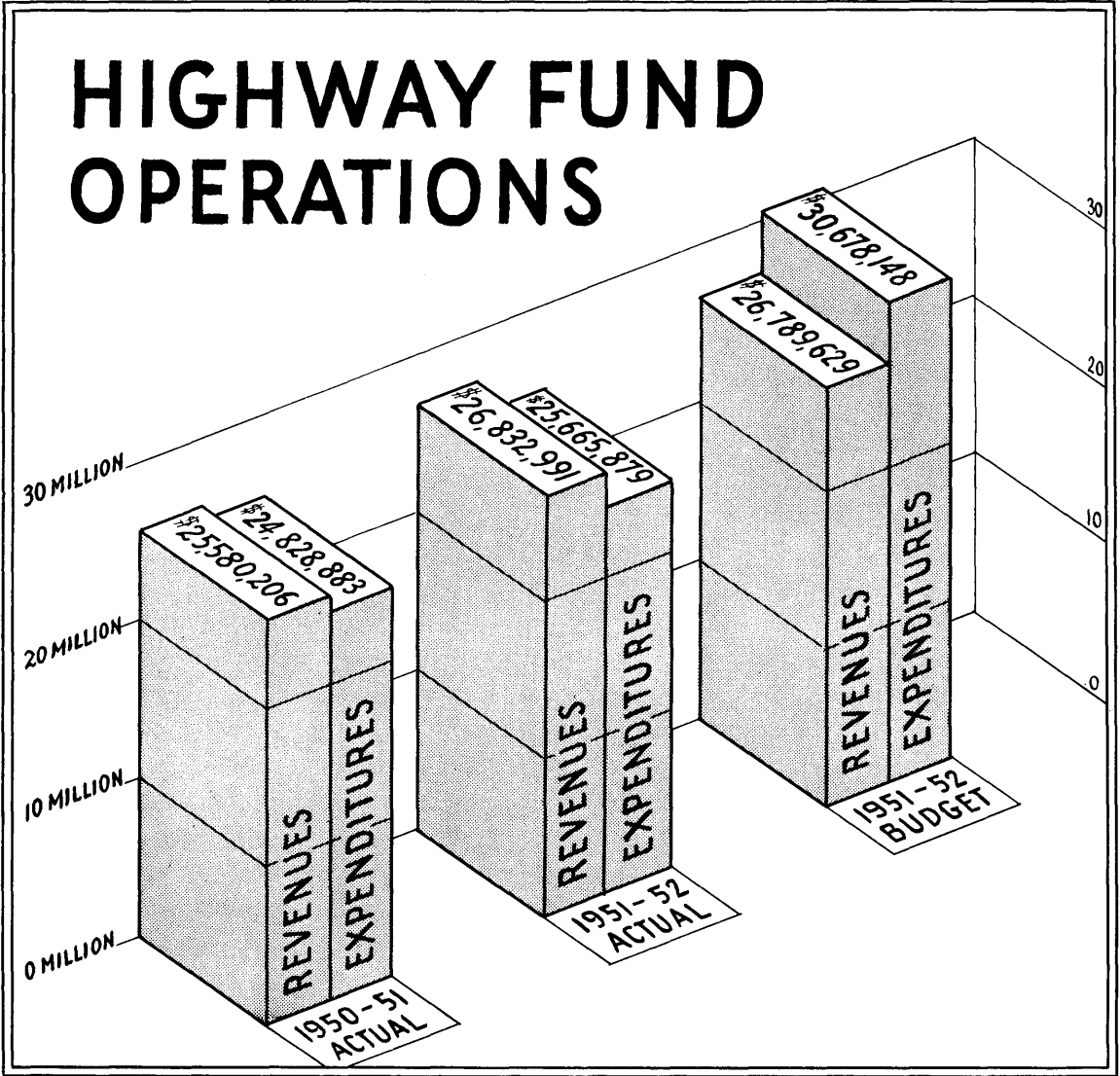
Highway Fund expenditures were \$836,996.00 more than those for the 1950-1951 year. The costs of snow removal and sanding increased \$888,155.10, while highway maintenance charges were down \$205,738.29. Debt service requirements continued downward, with interest payments being \$44,459.50 less than the previous year. Bond maturities required \$1,119,000.00 compared with \$1,429,000.00 for 1950-1951, a decrease of \$310,000.00.

Surplus

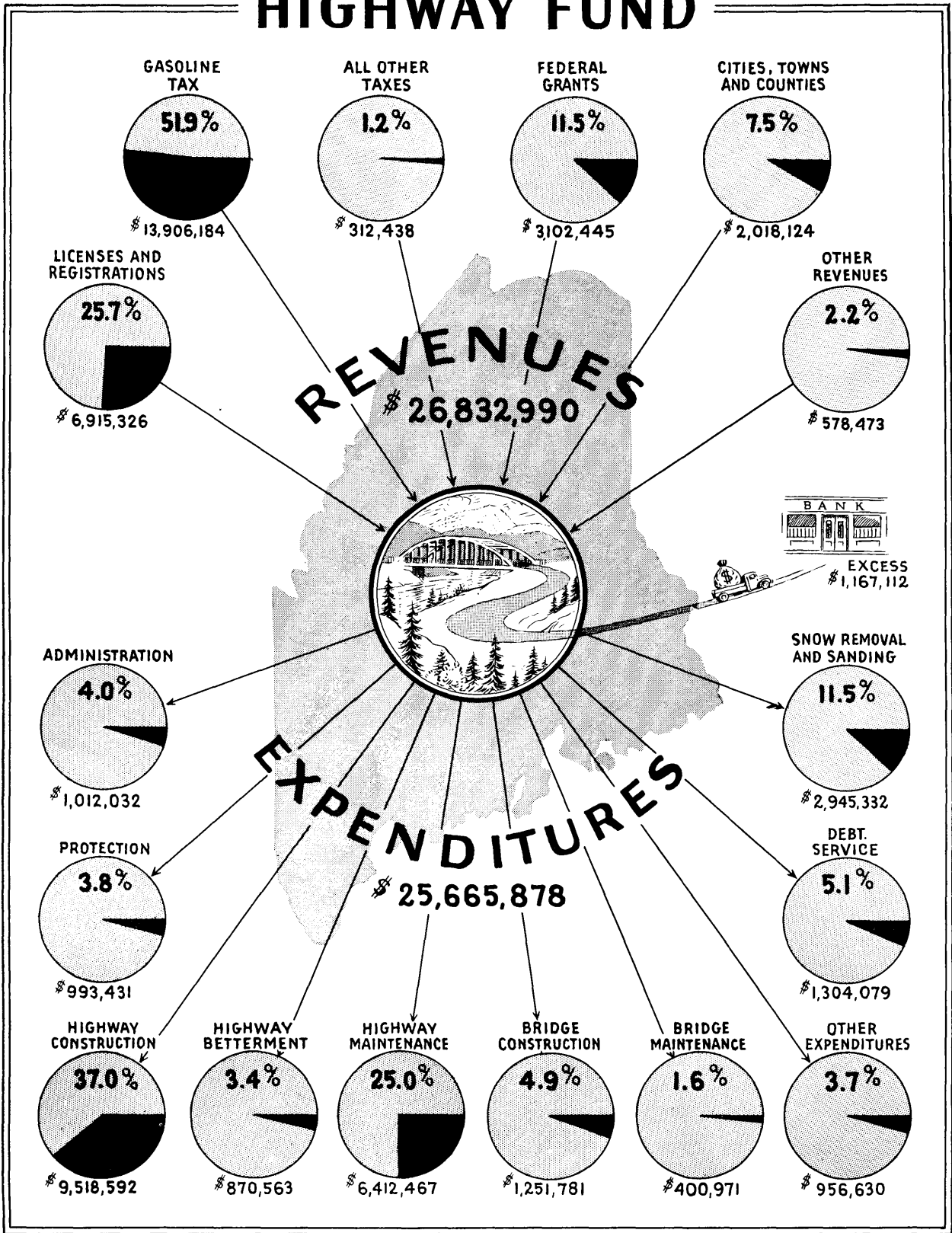
The Highway Fund Surplus at June 30, 1952 was \$2,048,260.04 compared to \$2,420,401.26 at June 30, 1951. Although revenues exceeded expenditures by \$1,167,111.49, increases in the reserves reduced the year-end surplus to the above figure. Reserves for Authorized Expenditures were \$1,321,734.08 more than those at June 30, 1951, while an increase of \$175,000.00 was shown in the reserve for Working Capital Advances. A reserve of \$75,000.00 was also provided to offset the advance of like amount to the Deer Isle-Sedgwick Toll Bridge Fund, the return of which is contingent upon action by the legislature.



HIGHWAY FUND OPERATIONS



HIGHWAY FUND



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

	1952	1951
REVENUES		
Gasoline Tax (Net)	\$13,906,183.94	\$13,172,825.25
Use Fuel Tax (Net)	118,224.82	61,637.59
Motor Carrier Tax (Net)	18,767.79	23,244.28
Motor Vehicle Registrations and Drivers' Licenses	6,915,326.21	6,663,192.18
Other Taxes	175,445.60	162,306.46
From Federal Government	3,102,445.25	3,386,147.04
From Cities, Towns and Counties	2,018,124.52	1,655,765.20
Service Charges for Current Services	367,890.52	336,834.64
Other Revenues	124,725.02	49,411.10
Contributions and Transfers From Other Funds:		
General Fund	85,857.00	68,842.00
Total Revenues	26,832,990.67	25,580,205.74
EXPENDITURES		
General Administration	1,012,032.43	983,032.21
Protection of Persons and Property	993,430.63	833,230.56
Highways and Bridges:		
Highway Construction	9,518,592.41	9,509,493.01
Highway Betterment	870,563.01	802,410.06
Highway Maintenance	6,412,467.04	6,618,205.33
Bridge Construction	1,251,781.42	1,318,741.31
Bridge Maintenance	400,971.40	371,156.96
Snow Removal and Sanding	2,945,331.89	2,057,176.79
Other	649,846.06	408,282.22
	22,049,553.23	21,085,465.68
Interest on Bonded Indebtedness	185,078.50	229,538.00
Contributions and Transfers to Other Funds:		
General Fund	122,383.30	107,146.25
Other Special Revenue Funds	4,522.77	2,140.47
Trust and Agency Funds	179,878.32	159,330.00
Total Operating Expenditures	24,546,879.18	23,399,883.17
Debt Retirement	1,119,000.00	1,429,000.00
Total Expenditures	25,665,879.18	24,828,883.17
Excess of Revenues over Expenditures	\$ 1,167,111.49	\$ 751,322.57

HIGHWAY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1952	1951
ASSETS		
Cash	\$ 2,530,006.86	\$ 2,597,734.29
Short Term U. S. Government Securities	4,005,624.55	3,497,834.93
Federal Trust Fund Deposit	—	500,000.00
Accounts Receivable:		
Tax Accounts	2,047.66	829.98
Other	1,084,972.53	328,928.38
	1,087,020.19	329,758.36
Less—Reserve for Losses	972.50	1,383.08
Net Accounts Receivable	1,086,047.69	328,375.28
Due from Other Funds	1,215,000.00	1,260,000.00
Working Capital Advances to Other Funds (Contra)	782,500.00	607,500.00
Other Assets	3,124.10	3,635.01
Encumbered Future Revenue to Retire Bonded Indebtedness (Contra)	4,074,500.00	5,193,500.00
Total Assets	13,696,803.20	13,988,579.51
LIABILITIES		
Accounts Payable	38,504.03	143,782.69
Federal Trust Fund	—	500,000.00
Other Current Liabilities	295,786.00	17,876.51
Total Current Liabilities	334,290.03	661,659.20
Bonds Payable (Contra)	4,074,500.00	5,193,500.00
Total Liabilities	4,408,790.03	5,855,159.20
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	5,242,253.13	3,920,519.05
For Working Capital Advances (Contra)	782,500.00	607,500.00
For Augusta Toll Bridge	1,140,000.00	1,185,000.00
For Deer Isle-Sedgwick Bridge	75,000.00	—
Total Reserves	7,239,753.13	5,713,019.05
Surplus Account:		
General Highway Fund	2,048,260.04	2,420,401.26
Total Reserves and Surplus	9,288,013.17	8,133,420.31
Total Liabilities, Reserves and Surplus	\$13,696,803.20	\$13,988,579.51

The bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$347,000 constitute a contingent liability to be paid either from Bridge Operations or General Highway Fund.

HIGHWAY FUND
STATEMENT OF UNAPPROPRIATED SURPLUS
YEARS ENDED JUNE 30

	1952	1951
BALANCE AT START OF YEAR	\$2,420,401.26	\$1,737,296.87
Adjustments of Previous Years' Transactions	11,019.82	3,625.96
	2,409,381.44	1,740,922.83
Additions:		
Repayment from Augusta Toll Bridge	45,000.00	81,102.70
Return of Advance for Betterment Program	85,000.00	—
Excess of Revenues over Expenditures	1,167,111.49	751,322.57
Total Additions	1,297,111.49	832,425.27
Total Credits	3,706,492.93	2,573,348.10
Deductions:		
Increase in Reserves:		
For Authorized Expenditures	1,408,232.89	87,946.84
For Working Capital	175,000.00	65,000.00
For Deer Isle-Sedgwick Bridge	75,000.00	—
Total Deductions	1,658,232.89	152,946.84
BALANCE AT END OF YEAR	\$2,048,260.04	\$2,420,401.26

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1952	1951
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Page 56)	\$26,789,629.00	\$22,284,282.00
Estimated Expenditures (See Page 60)	30,678,148.05	24,651,836.00
	(3,888,519.05)	(2,367,554.00)
Revenues in Excess of Estimate		
Actual Revenues (See Page 56)	26,832,990.67	25,580,205.74
Estimated Revenues (See Page 56)	26,789,629.00	22,284,282.00
	43,361.67	3,295,923.74
Total Additions Through Revenues	(3,845,157.38)	928,369.74
Expenditures in Excess of Estimated Expenditures		
Actual Expenditures (See Page 60)	25,665,879.18	24,828,883.17
Estimated Expenditures (See Page 60)	30,678,148.05	24,651,836.00
	(5,012,268.87)	177,047.17
Excess of Revenues over Expenditures Transferred to Surplus	\$ 1,167,111.49	\$ 751,322.57

HIGHWAY FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

	Total		Detail of This Year		
	1952	1951	Budget	Available for Appropriation	Earmarked for Departments
REVENUES					
Taxes:					
Property Taxes:					
Non-Resident Excise Tax	\$ 3,382.51	\$ 2,559.41	\$ 4,000.00	\$ 3,382.51	—
Selective Sales Taxes:					
Gasoline Tax (Net)	13,906,183.94	13,172,825.25	13,593,363.00	13,906,183.94	—
Use Fuel Tax	118,224.82	61,637.59	40,200.00	118,224.82	—
Motor Carrier—Fuel Tax (Net)	18,767.79	23,244.28	20,000.00	18,767.79	—
Other Taxes on Specific Businesses or Occupations:					
Beano Licenses	3,020.06	3,299.07	3,000.00	—	\$ 3,020.06
Use Fuel Licenses	50.00	60.00	50.00	50.00	—
Motor Trucks Application Fees	75,081.50	66,020.00	58,800.00	—	75,081.50
Outdoor Advertising Permits	22,146.60	19,063.00	18,000.00	22,146.60	—
Motor Vehicle Registrations and Drivers' Licenses:					
Registrations, Drivers' Licenses and Operators' Examination Fees	6,915,326.21	6,663,192.18	6,493,100.00	6,890,362.71	24,963.50
Other	71,764.93	71,304.98	61,000.00	71,764.93	—
Fines, Forfeits and Penalties	78,137.02	36,352.99	76,000.00	71,904.97	6,232.05
Revenue from Use of Money and Property	44,028.00	(321.89)	—	44,028.00	—
Revenue from Other Agencies:					
From Federal Government	3,102,445.25	3,386,147.04	4,129,500.00	—	3,102,445.25
From Cities, Towns and Counties	2,018,124.52	1,655,765.20	1,913,265.00	—	2,018,124.52
Other	2,000.00	12,500.00	—	—	2,000.00
Service Charges for Current Services	367,890.52	336,834.64	291,600.00	1,903.79	365,986.73
Contributions and Transfers from Other Funds:					
General Fund	85,857.00	68,842.00	87,751.00	—	85,857.00
Sales and Compensation for Loss of Properties	560.00	880.00	—	—	560.00
Total Revenues	\$26,832,990.67	\$25,580,205.74	\$26,789,629.00	\$21,148,720.06	\$5,684,270.61

HIGHWAY FUND
REVENUE STATISTICS
YEARS ENDED JUNE 30

	Gasoline Tax Assessments	Automobile Registrations	Automobile Drivers' Licenses
1951			
July	\$ 1,530,000.27	\$ 113,645.08	\$ 11,154.00
August	1,603,988.96	70,888.40	9,036.00
September	1,303,476.42	82,260.55	6,002.00
October	1,410,766.26	85,846.11	7,462.25
November	1,060,512.85	78,556.03	16,396.25
December	1,071,881.88	275,678.20	411,918.00
1952			
January	958,605.82	595,639.01	143,269.00
February	890,966.19	3,126,536.64	18,142.00
March	929,943.20	812,073.04	16,110.25
April	1,045,461.19	332,800.83	18,942.00
May	1,302,649.04	219,609.29	15,540.00
June	1,366,985.87	162,623.86	13,020.00
Totals for 1951-1952 year	\$14,475,237.95	\$5,956,157.04	\$686,991.75
Totals for 1950-1951 year	\$13,827,258.29	\$5,708,803.76	\$680,421.50
Totals for 1949-1950 year	\$13,160,489.62	\$5,300,036.49	\$665,772.50
Totals for 1948-1949 year	\$12,627,015.72	\$5,027,156.05	\$642,550.00

HIGHWAY FUND
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1952

Year Ending June 30	Total Debt Service	Bond Maturities	Interest Maturities
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	\$4,523,670.00	\$4,074,500.00	\$449,170.00

On August 1, 1952 Highway and Bridge Bonds in the amount of \$4,000,000.00 were issued. These mature in 1959-1960.

HIGHWAY FUND
 SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
 EXPENDITURES AND DISPOSITION OF BALANCES
 YEAR ENDED JUNE 30, 1952

	Carried Balance 7/1/51	Legislative Appropriation
GENERAL ADMINISTRATION		
Highway Administration	\$ 17,763.70	\$ 457,903.00
Highway Planning Survey	17,101.69	—
Topographic Mapping	—	10,000.00
Secretary of State—Motor Vehicle Division	16,810.67	352,195.00
Maintenance of Motor Vehicle Division Building	—	11,330.00
Total General Administration	51,676.06	831,428.00
PROTECTION OF PERSONS AND PROPERTY		
State Police	12,167.02	848,338.00
Maintenance of State Police Headquarters	—	8,409.00
Highway Safety	—	10,000.00
Public Utilities Commission—Regulation of Motor Truck Carriers	51,284.80	—
Total Protection of Persons and Property	63,451.82	866,747.00
HIGHWAYS AND BRIDGES		
Contingent Account	—	150,000.00
Improvement of State and State Aid Highways	406,326.35	1,230,000.00
Third Class Roads—Reconstruction	15,502.70	—
Special Resolves	109,238.01	303,355.00
Bangor-Brewer Bridge	—	—
Portland-Fore River Bridge	—	—
Preliminary Engineering for Bond Funds	—	—
Maintenance of Bridges	128,589.39	450,000.00
Construction of Roadside Picnic Areas	25,000.00	—
Maintenance of State and State Aid Highways	232,734.00	6,500,000.00
Receivable—Suspense Account	48,506.19	—
Traffic Services	—	150,000.00
Betterment of State and State Aid Highways	124,270.82	1,000,000.00
Town Road Improvement Fund	106,884.53	500,000.00
Compensation for Injuries	11,886.82	50,000.00
Removal of Snow from Highways	3,613.25	2,250,000.00
Post War Surveys	3,632.45	—
Federal Secondary Roads	587,522.88	—
Federal Grade Crossings	69,278.74	—
Bridge Loan Fund	1,042,187.61	600,000.00
Old Town Indian Island Bridge	16,527.04	—
Highway Loan Fund	768,216.27	3,700,000.00
Grade Crossing Protection	18,975.31	20,000.00
Total Highways and Bridges	3,718,892.36	16,903,355.00
INTEREST ON BONDED INDEBTEDNESS	—	225,079.00
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
General Fund	—	104,219.00
Other Special Revenue Funds	—	5,170.00
Trust and Agency Funds	—	197,865.00
Total Contributions and Transfers to Other Funds	—	307,254.00
DEBT RETIREMENT	—	1,119,000.00
TOTAL	\$3,834,020.24 (A)	\$20,252,863.00
<hr/>		
(A) Reserve for Authorized Expenditures per Page 54	\$3,920,519.05	
Adjustments of Prior Years		
Return to Highway Fund Surplus (advanced appropriation)	85,000.00	
Other	1,498.81	
Reserve for Authorized Expenditures (as above)	<u>\$3,834,020.24</u>	

Commission	Revenues	Transfers	Total Available	Expenditures	Unexpended Balance	
					Lapsed	June 30, 1952 Carried
\$ 15,000.00	\$ 1,450.21	—	\$ 492,116.91	\$ 484,697.19	\$ 3,404.83	\$ 4,014.89
—	54,621.31	\$ 85,500.00	157,223.00	115,654.35	—	41,568.65
—	—	(10,000.00)	—	—	—	—
15,000.00	25,913.80	—	409,919.47	401,511.37	1,375.78	7,032.32
800.00	—	—	12,130.00	10,169.52	794.88	1,165.60
30,800.00	81,985.32	75,500.00	1,071,389.38	1,012,032.43	5,575.49	53,781.46
—	92,506.73	(5,711.43)	947,300.32	924,528.64	7,937.52	14,834.16
1,000.00	—	—	9,409.00	7,016.87	1,366.13	1,026.00
—	—	—	10,000.00	5,390.83	4,609.17	—
—	81,739.49	—	133,024.29	56,494.29	—	76,530.00
1,000.00	174,246.22	(5,711.43)	1,099,733.61	993,430.63	13,912.82	92,390.16
140,000.00	—	—	290,000.00	56,786.32	126,087.44	107,126.24
—	1,389,955.78	246,086.90	3,272,369.03	2,783,081.04	—	489,287.99
—	—	—	15,502.70	5,739.74	—	9,762.96
171.49	—	(87,457.32)	325,307.18	124,684.24	—	200,622.94
60,000.00	—	—	60,000.00	20,938.31	—	39,061.69
250,000.00	—	—	250,000.00	223,514.94	—	26,485.06
275,000.00	—	—	275,000.00	118,509.28	—	156,490.72
—	4,901.81	—	583,491.20	400,971.40	—	182,519.80
—	—	—	25,000.00	7,489.40	—	17,510.60
—	6,592.94	2,952.88	6,742,279.82	5,936,752.62	—	805,527.20
—	390,057.40	—	438,563.59	392,764.63	—	45,798.96
—	—	—	150,000.00	138,947.73	85.49	10,966.78
—	2,000.00	(207,881.63)	918,389.19	870,563.01	—	47,826.18
—	572.60	(10,304.49)	597,152.64	455,583.71	—	141,568.93
7,000.00	—	—	68,886.82	68,121.47	765.35	—
600,000.00	117,383.50	—	2,970,996.75	2,945,331.89	24,384.90	1,279.96
—	4,649.99	—	8,282.44	1,397.58	—	6,884.86
—	1,315,117.71	1,618,285.00	3,520,925.59	2,940,920.30	—	580,005.29
—	23,616.00	—	92,894.74	37,111.92	—	55,782.82
—	503,463.84	26,603.66	2,172,255.11	990,801.13	—	1,181,453.98
—	—	—	16,527.04	16,527.04	—	—
—	1,669,727.50	(1,673,785.00)	4,464,158.77	3,492,884.82	—	971,273.95
—	—	—	38,975.31	20,130.71	—	18,844.60
1,332,171.49	5,428,039.07	(85,500.00)	27,296,957.92	22,049,553.23	151,323.18	5,096,081.51
—	—	—	225,079.00	185,078.50	40,000.50	—
6,700.00	—	15,711.43	126,630.43	122,383.30	4,247.13	—
—	—	—	5,170.00	4,522.77	647.23	—
—	—	—	197,865.00	179,878.32	17,986.68	—
6,700.00	—	15,711.43	329,665.43	306,784.39	22,881.04	—
—	—	—	1,119,000.00	1,119,000.00	—	—
\$1,370,671.49	\$5,684,270.61	—	\$31,141,825.34	\$25,665,879.18	\$233,693.03	\$5,242,253.13

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

	TOTAL	
	1952	1951
GENERAL ADMINISTRATION		
Highway Administration	\$ 484,697.19	\$ 436,012.95
Highway Planning Survey	115,654.35	126,876.63
Secretary of State—Motor Vehicle Division	411,680.89	390,142.63
Portland to Bangor Survey	—	30,000.00
	1,012,032.43	983,032.21
PROTECTION OF PERSONS AND PROPERTY		
State Police	936,936.34	780,126.07
Public Utilities Commission—Regulation of Motor Truck Carriers	56,494.29	53,104.49
	993,430.63	833,230.56
HIGHWAYS AND BRIDGES		
Highway Construction	9,518,592.41	9,509,493.01
Highway Betterment	870,563.01	802,410.06
Highway Maintenance	6,412,467.04	6,618,205.33
Bridge Construction	1,251,781.42	1,318,741.31
Bridge Maintenance	400,971.40	371,156.96
Snow Removal and Sanding	2,945,331.89	2,057,176.79
Other	649,846.06	408,282.22
	22,049,553.23	21,085,465.68
INTEREST ON BONDED INDEBTEDNESS		
Highway and Bridge Bonds	185,078.50	229,538.00
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
General Fund	122,383.30	107,146.25
Other Special Revenue Funds	4,522.77	2,140.47
Trust and Agency Funds	179,878.32	159,330.00
	306,784.39	268,616.72
Total Operating Expenditures	24,546,879.18	23,399,883.17
DEBT RETIREMENT		
Highway and Bridge Bonds	1,119,000.00	1,429,000.00
Total Expenditures	\$25,665,879.18	\$24,828,883.17

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants, Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 477,069.77	\$ 337,242.52	\$ 126,026.34	\$ 779.73	\$ 20,648.60	—
131,808.69	93,174.70	21,228.54	1,038.00	213.11	—
401,224.41	269,992.67	139,817.35	—	1,870.87	—
—	—	—	—	—	—
1,010,102.87	700,409.89	287,072.23	1,817.73	22,732.58	—
968,828.82	556,453.32	264,160.95	48,497.00	67,825.07	—
111,291.00	40,247.00	14,371.19	—	1,876.10	—
1,080,119.82	596,700.32	278,532.14	48,497.00	69,701.17	—
12,116,479.39	721,803.54	741,165.72	2,302,360.69	5,753,262.46	—
1,301,035.82	75,147.25	178,375.83	1,500.00	615,539.93	—
7,378,593.84	2,097,188.96	3,844,406.06	449,154.81	21,717.21	—
2,190,214.65	180,745.27	427,133.09	—	643,903.06	—
580,026.63	203,409.97	194,565.33	1,713.09	1,283.01	—
2,373,613.25	801,262.28	1,356,506.52	786,825.87	737.22	—
983,548.78	90,435.50	394,125.32	161,845.97	3,439.27	—
26,923,512.36	4,169,992.77	7,136,277.87	3,703,400.43	7,039,882.16	—
225,079.00	—	185,078.50	—	—	—
117,299.00	—	122,383.30	—	—	—
5,170.00	—	4,522.77	—	—	—
197,865.00	—	4,450.00	175,428.32	—	—
320,334.00	—	131,356.07	175,428.32	—	—
29,559,148.05	5,467,102.98	8,018,316.81	3,929,143.48	7,132,315.91	—
1,119,000.00	—	—	—	—	1,119,000.00
\$30,678,148.05	\$5,467,102.98	\$8,018,316.81	\$3,929,143.48	\$7,132,315.91	\$1,119,000.00

HIGHWAY FUND
STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT
YEAR ENDED JUNE 30

	1952
Personal Services	
Salaries and Wages	\$ 5,467,102.98
Other Current Expenditures	
Professional Fees and Special Services	672,852.70
Traveling Expenses	406,896.90
Operating State Owned Passenger Cars	140,614.46
Operating State Owned Vehicles, Planes and Boats	453.15
Utilities Services	57,638.06
Rents and Rentals	3,186,439.79
Repairs	20,681.98
Insurance	5,383.97
General Operating Expenses	74,109.45
Foods	56,623.56
Fuels	9,361.81
Office Supplies	61,131.38
Clothing and Clothing Materials	26,546.13
Other Departmental and Institutional Supplies	69,432.22
Highway Materials	2,838,588.33
Bond Interest	185,078.50
Other Contractual Services	75,128.35
Contributions and Transfers to Other Funds	131,356.07
Total Other Current Expenditures	8,018,316.81
Grants, Subsidies and Pensions	
Grants to Cities, Towns and Counties	3,631,029.38
Grants to Public and Private Organizations	3,044.89
Miscellaneous Grants	3,585.20
Pensions	291,484.01
Total Grants, Subsidies and Pensions	3,929,143.48
Capital Outlay	
Land and Land Rights	464,192.59
Buildings and Improvements	3,210.31
Equipment	96,655.72
Contract Payments	6,483,484.82
Other	84,772.47
Total Capital Outlay	7,132,315.91
Total Operating Expenditures	24,546,879.18
Debt Retirement	1,119,000.00
Total Expenditures	\$25,665,879.18

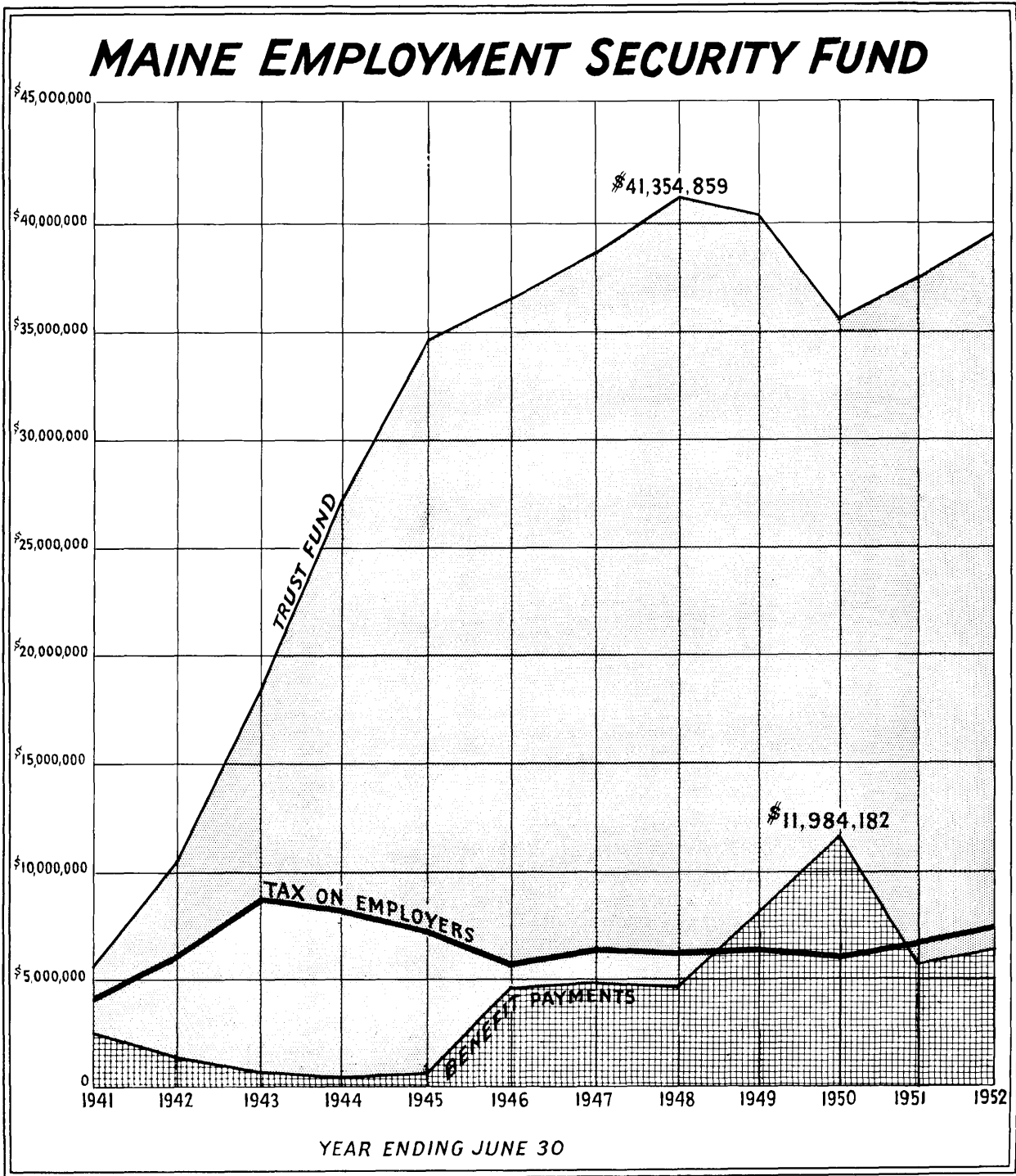
MAINE EMPLOYMENT SECURITY FUND

The Employment Security Fund is used to handle the Social Security program to provide benefits for the unemployed. Revenues are derived from a payroll tax on employers and earnings of surplus funds deposited with the Federal Government. This fund is used exclusively for the payment of benefits to eligible unemployed. Net taxes collected are deposited with the Federal Government in a trust fund and amounts required to pay benefits are requisitioned, whenever needed. Interest earnings are credited quarterly on the basis of the average balance on deposit in the trust fund. Administrative expenses of the Commission are financed by Federal grants and are reflected in Other Special Revenue Funds in this report.

During the 1951-1952 year the assets of this fund increased \$1,900,026.66. The payroll tax on employers produced \$7,305,680.00, fines, forfeits, etc. were \$10,035.28 and earnings of the trust fund were \$844,005.28. Net benefit payments to eligible unemployed were \$6,259,693.90, compared to \$5,549,417.48 for the previous year.

Contents

	Page
Comparative Balance Sheet	65
Comparative Operating Statement and Analysis of Reserves	65



MAINE EMPLOYMENT SECURITY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1952	1951
ASSETS		
Cash	\$ 192,678.85	\$ 117,816.46
Deposits with U. S. Treasury	39,408,620.26	37,571,214.98
Accounts Receivable:		
Tax Accounts	171,328.63	186,874.53
Total Assets	\$39,772,627.74	\$37,875,905.97
LIABILITIES		
Accounts Payable	\$ 9,185.92	\$ 12,490.81
Total Liabilities	9,185.92	12,490.81
RESERVES		
Employment Security Fund—Clearing Account	181,717.45	189,402.17
Employment Security Fund—Benefit Account	173,104.11	102,798.01
Employment Security Fund—Trust Fund	39,408,620.26	37,571,214.98
Total Liabilities and Reserves	\$39,772,627.74	\$37,875,905.97

COMPARATIVE OPERATING STATEMENT AND ANALYSIS OF RESERVES
YEARS ENDED JUNE 30

	1952	1951
Net Revenue from Tax on Employers	\$ 7,305,680.00	\$ 6,789,394.32
Fines, Forfeits and Penalties	10,035.28	7,497.60
Interest on Deposits with U. S. Treasury	844,005.28	789,754.49
Total Revenues	8,159,720.56	7,586,646.41
Net Benefit Payments	6,259,693.90	5,549,417.48
Excess of Revenues over Expenditures	1,900,026.66	2,037,228.93
RESERVES AT START 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
RESERVES AT END OF YEAR		
Clearing Account	181,717.45	189,402.17
Benefit Account	173,104.11	102,798.01
Trust Fund	39,408,620.26	37,571,214.98
.....	\$39,763,441.82	\$37,863,415.16

OTHER SPECIAL REVENUE FUNDS

As the title implies these funds represent many separate activities, set up by Law for specific purposes on a self-supporting basis. Revenues are derived primarily from taxes, fees and service charges paid by special groups for the 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 expended accordingly. Expenditures are made under the provision of various statutes, after the funds have been allotted by the Governor and Council, without the necessity of appropriations by each session of the Legislature.

Contents

	Page
Comments	68
Comparative Statement of Revenues and Expenditures	69
Comparative Balance Sheet	70
Analysis of Reserve for Authorized Expenditures	71
Summary of Budgetary Operations	71
Comparative Statement of Revenues	72
Comparative Statement of Unexpended Departmental Balances	73
Summary of Accounts, Detail of Amounts Available, Expenditures and Disposition of Balances	74-77
Comparative Statement of Expenditures by Departments	78-79
Statement of Expenditures by Character and Object	80

OTHER SPECIAL REVENUE FUNDS

Revenues

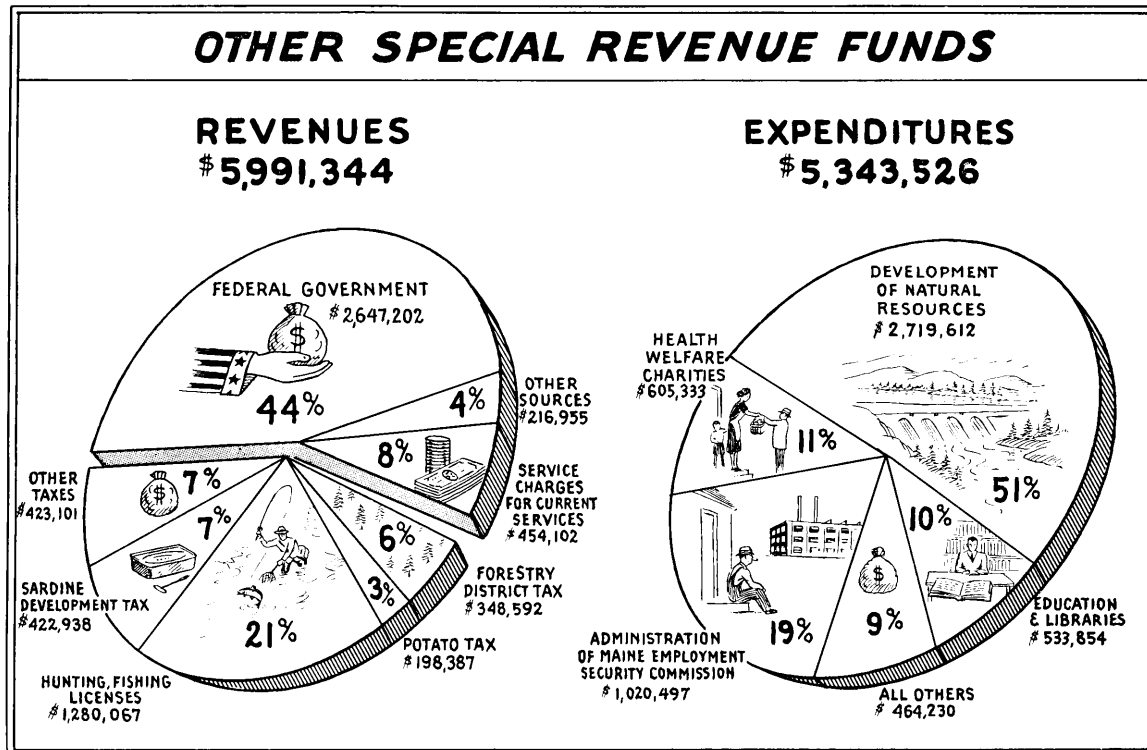
Following the trend in other funds, revenues of this group showed substantial gains and exceeded those of the previous year by \$866,509.71. The major factor in this increase was the new Sardine Development Tax, which produced \$422,937.67 for the year. Hunting and Fishing Licenses were up \$117,068.59. Grants from the Federal Government increased \$220,818.95 and other classifications showed increases of various amounts.

Expenditures

Expenditures from Other Special Revenue Funds were \$331,114.28 more than those of the 1950-1951 year, \$125,097.74 of which was reflected in the Development and Conservation of Natural Resources. Administrative expenses of the Maine Employment Security Commission were slightly higher, in line with the increase in unemployment benefit payments, while the cost of other activities showed minor increases.

Reserve for Authorized Expenditures

The unexpended balances of the Other Special Revenue Funds at June 30, 1952 were \$2,257,994.94 compared to \$1,609,618.37 at June 30, 1951, thus reflecting the excess of revenues over expenditures of \$647,818.40 for the year.



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

	1952	1951
REVENUES		
Maine Forestry District Tax	\$ 348,591.80	\$ 348,036.82
Gasoline Taxes	71,217.68	42,327.44
Hunting and Fishing Licenses	1,280,066.76	1,162,998.17
Potato Tax	198,386.64	152,256.61
Sardine Development Tax	422,937.67	5,385.00
Taxes on Insurance Companies	87,718.16	82,746.10
Other Taxes	264,166.30	224,091.99
From Federal Government	2,647,201.56	2,426,382.61
From Cities, Towns and Counties	65,135.61	50,952.42
Service Charges for Current Services	454,102.35	541,107.04
Other Revenues	71,431.56	77,655.03
Contributions and Transfers from Other Funds:		
General Fund	75,838.86	4,367.66
Highway Fund	4,522.77	2,140.47
Working Capital Funds	—	4,386.86
Trust and Agency Funds	26.21	—
Total Revenues	5,991,343.93	5,124,834.22
EXPENDITURES		
General Administration	71,046.01	61,943.18
Protection of Persons and Property	281,759.91	192,435.85
Development and Conservation of Natural Resources	2,719,612.17	2,594,514.43
Health, Welfare and Charities	605,333.01	592,177.21
Education and Libraries	533,854.10	491,759.08
Maine Employment Security Commission Administration	1,020,496.58	978,506.19
Contributions and Transfers to Other Funds:		
General Fund	42,805.51	36,185.98
Public Service Enterprises	2,087.95	3,779.33
Trust and Agency Funds	66,530.29	61,110.00
Total Expenditures	5,343,525.53	5,012,411.25
Excess of Revenues over Expenditures	\$ 647,818.40	\$ 112,422.97

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	1952	1951
ASSETS		
Cash	\$2,057,928.83	\$1,366,476.26
Accounts Receivable:		
Tax Accounts	347,372.86	349,106.80
Other	45,195.82	59,536.05
	392,568.68	408,642.85
Less—Reserve for Losses	706.58	79.43
Net Accounts Receivable	391,862.10	408,563.42
Other Assets	—	4,812.19
Total Assets	2,449,790.93	1,779,851.87
LIABILITIES		
Accounts Payable	172,335.99	151,639.25
Other Current Liabilities	19,460.00	18,594.25
Total Liabilities	191,795.99	170,233.50
RESERVES		
Reserve for Authorized Expenditures	2,257,994.94	1,609,618.37
Total Liabilities and Reserves	\$2,449,790.93	\$1,779,851.87

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

	1952	1951
BALANCE AT START OF YEAR	\$1,609,618.37	\$1,491,552.37
Add—Adjustment of Prior Years' Reserve	558.17	5,643.03
Excess of Revenues over Expenditures	647,818.40	112,422.97
BALANCE AT END OF YEAR	\$2,257,994.94	\$1,609,618.37

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1952	1951
Estimated Expenditures in Excess of Estimated Revenues		
Estimated Expenditures (See Page 78)	\$ 6,873,324.37	\$5,353,770.00
Estimated Revenues (See Page 72)	5,263,706.00	5,270,139.00
	1,609,618.37	83,631.00
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 72)	5,991,343.93	5,124,834.22
Estimated Revenues (See Page 72)	5,263,706.00	5,270,139.00
	727,637.93	(145,304.78)
Total Additions through Revenues	(881,980.44)	(228,935.78)
Expenditures in Excess of Estimated Expenditures		
Actual Expenditures (See Page 78)	5,343,525.53	5,012,411.25
Estimated Expenditures (See Page 78)	6,873,324.37	5,353,770.00
	(1,529,798.84)	(341,358.75)
Excess of Revenues over Expenditures	\$ 647,818.40	\$ 112,422.97

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

REVENUES	1952	1951	Budget
Taxes:			
Maine Forestry District Tax	\$ 348,591.80	\$ 348,036.82	\$ 348,809.00
Gasoline Tax—Aeronautics	47,552.57	42,327.44	40,000.00
Gasoline Tax—Sea and Shore Fisheries	23,665.11	—	24,500.00
Hunting and Fishing Licenses	1,280,066.76	1,162,998.17	1,168,130.00
Potato Tax	198,386.64	152,256.61	171,700.00
Other Taxes on Specific Businesses or Occupations:			
Sardine Development	422,937.67	5,385.00	—
Insurance Companies	87,718.16	82,746.10	82,780.00
Banks	22,399.27	—	17,800.00
Blueberries	34,773.05	20,827.61	23,500.00
Roadside Eating and Lodging House Licenses	44,222.60	47,946.40	52,000.00
Milk Purchases by Dealers	50,390.48	51,860.13	48,800.00
Sweet Corn	9,222.01	5,714.73	6,000.00
Other	103,158.89	97,743.12	97,207.00
Fines, Forfeits and Penalties	51,712.96	48,904.41	56,413.00
Revenues from Other Agencies:			
Federal Grants for Public Health	313,014.22	323,221.37	350,798.00
Federal Grants for Assistance and Relief	86,267.85	101,791.30	111,783.00
Federal Grants for School Lunch Program	379,586.00	358,454.52	373,285.00
Federal Grants for Education	174,138.42	167,821.29	183,516.00
Federal Grants for Maine Employment Security Com- mission Administration	1,339,495.75	1,030,319.69	1,067,075.00
Federal Grants for Other Purposes	354,699.32	444,774.44	405,289.00
Cities, Towns and Counties	65,135.61	50,952.42	61,400.00
Other	8,252.64	25,697.66	7,850.00
Service Charges for Current Services:			
Inspection Services:			
Sardine	34,687.67	74,051.60	74,300.00
Shipping Point	162,978.92	295,371.05	291,200.00
Certification of Seed	138,400.78	94,701.10	80,000.00
Seed Potato Program	11,723.00	5,726.60	6,052.00
Other	3,060.91	5,986.63	5,000.00
Examination and Registration Fees	60,606.15	28,036.86	81,568.00
Sale of Commodities	10,153.17	16,829.38	2,180.00
Other Service Charges	32,491.75	20,403.82	13,184.00
Contributions and Transfers from Other Funds:			
General Fund	75,838.85	4,367.66	4,252.00
Highway Fund	4,522.77	2,140.47	4,500.00
Working Capital Funds	—	4,386.86	—
Trust and Agency Funds	26.21	—	35.00
Sale and Compensation for Loss of Property	11,465.96	3,052.96	2,800.00
Total Revenues	\$5,991,343.93	\$5,124,834.22	\$5,263,706.00

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

	Reserve for Authorized Expenditures	
	1952	1951
GENERAL ADMINISTRATION		
Audit Municipal Division	\$ 6,538.53	\$ 3,948.73
PROTECTION OF PERSONS AND PROPERTY		
Maine Aeronautics Commission	73,844.28	39,235.15
Banks and Banking	11,391.60	—
Examining Boards	93,519.49	91,736.88
Insurance Department	177,304.19	161,012.55
Maine Milk Commission	9,303.36	9,918.59
Maine Dairy Council	8,085.41	5,258.95
Real Estate Commission	11,421.23	10,452.27
	384,869.56	317,614.39
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Inland Fisheries and Game Department	312,513.52	165,307.01
Agriculture Department	272,431.10	338,985.93
Maine Development Commission (Potato Tax)	138,703.95	39,241.77
Maine Forestry District	427,499.77	363,534.96
Sea and Shore Fisheries	31,773.44	2,297.92
Sardine Development Committee	57,828.47	5,356.67
	1,240,750.25	914,724.26
HEALTH AND SANITATION		
Bureau of Health	98,021.02	104,763.61
WELFARE AND CHARITIES		
Child Welfare Service	10.00	—
Business Enterprise Program	806.86	576.28
Indian Township Administration	7,925.49	4,428.53
	8,742.35	5,004.81
EDUCATION AND LIBRARIES		
Education Department	233,687.46	235,872.11
MAINE EMPLOYMENT SECURITY COMMISSION		
Administration	285,385.77	27,690.46
Total	\$2,257,994.94	\$1,609,618.37

OTHER SPECIAL REVENUE FUNDS
SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1952

	Reserve for Authorized Expenditures at Start of Year
GENERAL ADMINISTRATION	
Audit Municipal Division	\$ 3,948.73
PROTECTION OF PERSONS AND PROPERTY	
Maine Aeronautics Commission:	
Aeronautical Fund	29,616.22
Construction and Extension of Airports	6,618.93
Augusta State Airport Survey	3,000.00
Banks and Banking	—
Examining Boards	91,737.88
Examining and Auditing Annual Statements of Insurance Companies	47,568.24
Examining Insurance Agents and Brokers	9,641.96
Fire Investigation and Inspection	103,860.85
Maine Milk Commission	9,918.59
Maine Dairy Council	5,258.95
Real Estate Commission	10,474.27
Total Protection of Persons and Property	317,695.89
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES	
Blueberry Inspection	—
Suppression of European Corn Borer	5,442.69
Sardine Inspection	32,956.84
Fertilizer Inspection	74.00
Shipping Point Inspection	241,600.48
Certification of Seeds	43,349.05
Certification of Oats	6,582.50
Maine Apple Tree Pool	16.15
Foundation Seed Program	8,432.27
University of Maine—Blueberry Research	410.59
Maine Development Commission—Potato Tax	39,241.77
Sardine Development Committee	5,356.67
Restoration and Development of Shellfish Resources	2,297.92
Sea and Shore Fisheries—Research and Development	—
Inland Fisheries and Game Department	115,392.81
Inland Fisheries and Game Department—Emergency Fund	50,000.00
Maine Forestry District	363,873.61
Total Development and Conservation of Natural Resources	915,027.35
HEALTH AND SANITATION	
Sanitary Engineering	48,089.57
Inspection of Bedding	4,559.92
Water Pollution	86.29
Title VI (Public Health Work)	1,478.03
Venereal Disease	619.00
Tuberculosis Control	—
U. S. Aid to Crippled Children	13,314.00
Cancer Control	500.00
Mental Health	802.78
Hospital Survey and Planning	—
Heart Disease	1,004.00
Maternal and Child Health	6,780.00
Control over Plumbing	1,816.34
Regulation of Cosmetics	3,326.12
Prophylactic Licenses	3,877.84
State Board of Barbers and Hairdressers	16,383.75
State Plumbing Examining Board	2,261.47
Total Health and Sanitation	104,899.11

Revenues	Transfers	Total Available	Expenditures	Reserve for Authorized Expenditures at End of Year
\$ 73,635.81	—	\$ 77,584.54	\$ 71,046.01	\$ 6,538.53
49,269.29	\$ (2,087.95)	76,797.56	36,259.97	40,537.59
49,187.76	—	55,806.69	22,500.00	33,306.69
—	—	3,000.00	3,000.00	—
56,578.17	—	56,578.17	45,186.57	11,391.60
28,152.44	—	119,890.32	26,370.83	93,519.49
27,485.31	—	75,053.55	16,819.86	58,233.69
7,305.00	—	16,946.96	3,465.58	13,481.38
72,984.08	—	176,844.93	71,255.81	105,589.12
25,794.82	—	35,713.41	26,410.05	9,303.36
25,181.66	—	30,440.61	22,355.20	8,085.41
9,083.00	—	19,557.27	8,136.04	11,421.23
351,021.53	(2,087.95)	666,629.47	281,759.91	384,869.56
9,547.23	—	9,547.23	9,547.23	—
9,222.01	(201.55)	14,463.15	6,048.71	8,414.44
36,987.67	—	69,944.51	67,740.71	2,203.80
1,296.17	(.90)	1,369.27	1,057.46	311.81
185,173.75	—	426,774.23	260,423.89	166,350.34
138,400.78	—	181,749.83	103,652.54	78,097.29
3,060.91	—	9,643.41	6,171.29	3,472.12
3,414.36	—	3,430.51	3,415.36	15.15
11,723.00	—	20,155.27	7,880.85	12,274.42
34,773.05	(391.91)	34,791.73	33,500.00	1,291.73
200,033.34	(9,460.25)	229,814.86	91,110.91	138,703.95
422,937.67	(321.93)	427,972.41	370,143.94	57,828.47
9,322.25	—	11,620.17	6,793.51	4,826.66
45,787.06	—	45,787.06	18,840.28	26,946.78
1,460,605.36	—	1,575,998.17	1,313,484.65	262,513.52
—	—	50,000.00	—	50,000.00
483,427.00	—	847,300.61	419,800.84	427,499.77
3,055,711.61	(10,376.54)	3,960,362.42	2,719,612.17	1,240,750.25
60,836.29	—	108,925.86	69,054.26	39,871.60
4,660.25	—	9,220.17	5,499.86	3,720.31
9,800.00	—	9,886.29	7,337.27	2,549.02
101,573.85	—	103,051.88	101,231.83	1,820.05
14,960.76	—	15,579.76	13,753.26	1,826.50
30,935.77	—	30,935.77	26,378.89	4,556.88
86,267.85	—	99,581.85	85,844.67	13,737.18
17,818.00	—	18,318.00	17,918.00	400.00
17,998.27	—	18,801.05	18,331.30	469.75
1,925.66	—	1,925.66	1,925.66	—
5,858.98	—	6,862.98	6,862.98	—
112,162.03	—	118,942.03	114,783.42	4,158.61
12,590.01	—	14,406.35	13,473.16	933.19
5,364.38	—	8,690.50	5,912.88	2,777.62
758.00	—	4,635.84	2,022.50	2,613.34
18,558.25	—	34,942.00	22,868.26	12,073.74
7,320.50	—	9,581.97	3,068.74	6,513.23
509,388.85	—	614,287.96	516,266.94	98,021.02

OTHER SPECIAL REVENUE FUNDS
SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1952

	Reserve for Authorized Expenditures at Start of Year
WELFARE AND CHARITIES	
Child Welfare Service	—
Business Enterprise Program	\$ 576.28
Indian Township Administration	4,428.53
Total Welfare and Charities	5,004.81
EDUCATION AND LIBRARIES	
George M. Briggs Fund	7,084.43
Federal Vocational Education—Smith-Hughes Act	47,416.75
Federal Vocational Education—George-Barden Act	129,305.51
Federal School Lunches	40,507.08
Vocational Education	5,447.56
Surplus Food Distribution Pool	5,055.11
Mary H. Knight Legacy	909.68
Walker School Fund	—
Federal School Building Survey	184.07
Committee to Study Nursing Needs	—
Albion Libby Gift Fund	—
Total Education and Libraries	235,910.19
MAINE EMPLOYMENT SECURITY COMMISSION	
Administration	26,690.46
Special Administration Fund	1,000.00
Total Maine Employment Security Commission	27,690.46
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS	
General Fund	—
Public Service Enterprises	—
Trust and Agency Funds	—
Total Contributions and Transfers to Other Funds	—
Total	\$1,610,176.54 (A)
(A) Reserve per page 70	\$1,609,618.37
Adjustment of prior years' Reserve	558.17
Balance as above	\$1,610,176.54

Revenues	Transfers	Total Available	Expenditures	Reserve for Authorized Expenditures at End of Year
\$ 87,257.66	—	\$ 87,257.66	\$ 87,247.66	\$ 10.00
850.68	—	1,426.96	620.10	806.86
4,695.27	—	9,123.80	1,198.31	7,925.49
92,803.61	—	97,808.42	89,066.07	8,742.35
2,833.24	—	9,917.67	—	9,917.67
47,490.22	\$ (5,701.33)	89,205.64	40,957.31	48,248.33
117,587.75	(26,727.64)	220,165.62	94,154.21	126,011.41
379,586.00	—	420,093.08	386,249.39	33,843.69
—	—	5,447.56	1,146.75	4,300.81
5,960.92	—	11,016.03	5,954.50	5,061.53
—	—	909.68	182.27	727.41
26.21	—	26.21	—	26.21
9,076.00	—	9,260.07	4,315.93	4,944.14
1,000.00	—	1,000.00	650.92	349.08
500.00	—	500.00	242.82	257.18
564,060.34	(32,428.97)	767,541.56	533,854.10	233,687.46
1,344,722.18	(66,530.29)	1,304,882.35	1,020,496.58	284,385.77
—	—	1,000.00	—	1,000.00
1,344,722.18	(66,530.29)	1,305,882.35	1,020,496.58	285,385.77
—	42,805.51	42,805.51	42,805.51	—
—	2,087.95	2,087.95	2,087.95	—
—	66,530.29	66,530.29	66,530.29	—
—	111,423.75	111,423.75	111,423.75	—
\$5,991,343.93	—	\$7,601,520.47	\$5,343,525.53	\$2,257,994.94

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

	Totals
	1952
GENERAL ADMINISTRATION	
Audit Municipal Division	\$ 71,046.01
PROTECTION OF PERSONS AND PROPERTY	
Maine Aeronautics Commission	61,759.97
Banks and Banking	45,186.57
Examining Boards	26,370.83
Insurance Department	91,541.25
Maine Milk Commission	26,410.05
Maine Dairy Council	22,355.20
Real Estate Commission	8,136.04
	281,759.91
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES	
Inland Fisheries and Game Department	1,313,484.65
Agriculture Department	499,438.04
Maine Development Commission (Potato Tax)	91,110.91
Maine Forestry District	419,800.84
Sea and Shore Fisheries	25,633.79
Sardine Development Committee	370,143.94
	2,719,612.17
HEALTH AND SANITATION	
Bureau of Health	516,266.94
WELFARE AND CHARITIES	
Child Welfare Service	87,247.66
Business Enterprise Program	620.10
Indian Township Administration	1,198.31
	89,066.07
EDUCATION AND LIBRARIES	
Education Department	533,854.10
MAINE EMPLOYMENT SECURITY COMMISSION	
Administration	1,020,496.58
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS	
General Fund	42,805.51
Public Service Enterprises	2,087.95
Trust Funds	66,530.29
	111,423.75
Total Expenditures	\$5,343,525.53

DETAIL OF THIS YEAR					
1951	Budget	Personal Services	Other Current Expenditures	Grants, Subsidies and Pensions	Capital Outlays
\$ 61,943.18	\$ 73,448.73	\$ 51,748.90	\$ 18,841.67	—	\$ 455.44
29,797.51	85,725.15	14,241.60	6,586.35	\$ 37,830.02	3,102.00
—	73,696.00	33,349.68	11,836.89	—	—
27,123.71	117,490.88	14,068.06	12,302.77	—	—
78,915.21	261,670.55	56,776.50	33,878.46	—	886.29
25,937.83	34,918.59	18,332.00	8,078.05	—	—
22,764.73	29,658.95	4,071.00	18,051.04	—	233.16
7,896.86	19,194.27	5,234.00	2,902.04	—	—
192,435.85	622,354.39	146,072.84	93,635.60	37,830.02	4,221.45
1,296,913.80	1,517,436.01	707,352.56	475,365.54	25,100.04	105,666.51
661,620.28	887,502.93	340,238.59	124,307.34	33,686.00	1,206.11
177,196.43	203,655.77	3,512.00	69,211.20	15,846.19	2,541.52
450,521.08	827,105.96	249,516.86	77,479.36	1,376.56	91,428.06
8,262.84	37,397.92	18,412.75	6,309.92	—	911.12
—	5,356.67	1,136.59	366,660.85	850.00	1,496.50
2,594,514.43	3,478,455.26	1,320,169.35	1,119,334.21	76,858.79	203,249.82
553,381.75	676,744.61	302,186.79	135,049.32	75,418.26	3,612.57
35,834.16	109,234.00	63,635.65	16,888.00	2,914.42	3,809.59
507.50	1,376.28	—	148.00	472.10	—
2,453.80	6,418.53	480.00	718.31	—	—
38,795.46	117,028.81	64,115.65	17,754.31	3,386.52	3,809.59
491,759.08	759,321.11	3,491.80	8,217.29	521,360.91	784.10
978,506.19	1,035,235.46	849,124.46	164,744.61	—	6,627.51
36,185.98	44,206.00	—	42,805.51	—	—
3,779.33	—	—	2,087.95	—	—
61,110.00	66,530.00	—	1,900.00	64,630.29	—
101,075.31	110,736.00	—	46,793.46	64,630.29	—
\$5,012,411.25	\$6,873,324.37	\$2,736,909.79	\$1,604,370.47	\$779,484.79	\$222,760.48

OTHER SPECIAL REVENUE FUNDS
STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT
YEAR ENDED JUNE 30

	1952
Personal Services:	
Salaries and Wages	\$2,736,909.79
Other Current Expenditures:	
Professional Fees and Special Services	143,522.25
Traveling Expenses	436,074.92
Operating State Owned Passenger Cars	28,733.70
Operating State Owned Motor Vehicles, Planes and Boats	72,591.51
Utility Services	47,473.24
Rents	63,501.95
Repairs	34,513.44
Insurance	8,153.66
General Operating Expenses	471,697.16
Foods	84,501.68
Fuels	10,619.58
Office Supplies	47,152.19
Clothing and Clothing Materials	17,038.68
Other Departmental and Institutional Supplies	92,003.05
Contributions and Transfers to Other Funds	46,793.46
Total Other Current Expenditures	1,604,370.47
Grants, Subsidies and Pensions:	
Grants to Cities, Towns and Counties	139,093.27
Grants to Public and Private Organizations	456,246.29
Miscellaneous Grants	116,307.35
Pensions	67,837.88
Total Grants, Subsidies and Pensions	779,484.79
Capital Outlays:	
Land or Land Rights	17,004.36
Buildings and Improvements	53,388.36
Equipment	152,367.76
Total Capital Outlays	222,760.48
Total Expenditures	\$5,343,525.53

PROCEEDS OF GENERAL BOND ISSUES

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 maturities 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.

Contents

	Page
Comparative Balance Sheet	82
Statement of Amounts Available and Expenditures	83

PROCEEDS OF GENERAL BOND ISSUES
COMPARATIVE BALANCE SHEET
JUNE 30

	1952	1951
ASSETS		
Cash	\$ 9,694.30	\$ 10,132.39
Short Term U. S. Government Securities	399,424.00	399,424.00
Total Assets	409,118.30	409,556.39
LIABILITIES		
None	—	—
RESERVES		
Reserves:		
For Authorized Expenditures	401,887.16	402,325.25
For Contingencies	7,231.14	7,231.14
Total Reserves	409,118.30	409,556.39
Total Liabilities and Reserves	\$409,118.30	\$409,556.39

PROCEEDS OF GENERAL BOND ISSUES
STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES
YEAR ENDED JUNE 30, 1952

	Reserve for Authorized Expenditures at Beginning of Year	Revenue	Expenditures	Reserve for Authorized Expenditures at End of Year
PROTECTION OF PERSONS AND PROPERTY				
Maine War Bonds Administration	\$ 4,411.78	—	\$488.09	\$ 3,923.69
Armories:				
Augusta	175,000.00	—	—	175,000.00
Bath	896.99	—	—	896.99
Calais	1,102.55	—	—	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
	387,242.04	—	—	387,242.04
Miscellaneous:				
Armories—Maintenance and Improve- ments	2,779.49	—	—	2,779.49
Artillery Range	7,891.94	\$50.00	—	7,941.94
	10,671.43	50.00	—	10,721.43
Total	\$402,325.25	\$50.00	\$488.09	\$401,887.16

PUBLIC SERVICE ENTERPRISES

Several activities of the State are conducted as commercial enterprises rather than the usual governmental functions. These are designated as Public Service Enterprises and are operated for the benefit of the public or as governmental revenue-producing agencies. These enterprises include the following:

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

Contents

	Page
Comments	87
Comparative Balance Sheet	88
Maine State Liquor Commission—Comparative Statement of Operations	90
Augusta State Airport—Comparative Statement of Revenues and Expenditures	92
Toll Bridges—Comparative Statement of Revenues and Expenditures	92
Toll Bridges—Revenue Statistics	93
Toll Bridges—Statement of Bonded Indebtedness	94
Toll Bridges—Bonded Debt and Interest Maturities	96
Kennebec (Carlton) Bridge—Operating Statement	96

PUBLIC SERVICE ENTERPRISES

Maine State Liquor Commission

Net sales of Liquor by state stores were approximately \$960,000.00 more than those of the previous year, while the cost of goods sold increased \$921,217.00, thus reflecting only a minor gain in the gross profit on sales. Income from liquor licenses, malt beverage fees and taxes were slightly lower than those of the 1950-1951 year. A net profit of \$6,773,724.69 from the operations of the Commission was transferred to the General Fund.

Augusta State Airport

Extensive improvements were made at the Augusta State Airport during the year. Expenditures for capital outlays were \$221,802.20, financed by general fund appropriations and grants from the Federal Government.

Toll Bridges

Revenues of the toll bridges were somewhat higher than those of the previous year in line with the increased vehicle traffic. Operating expenditures were likewise more than those of the previous year.

The bonded debt of the Waldo-Hancock Bridge was reduced by \$225,000.00. In addition to the normal maturity of \$45,000.00, bonds in the amount of \$180,000.00 were called for payment in advance of maturity. Kennebec (Carlton) Bridge bonds of \$75,000.00 were retired during the year and \$450,000.00 of 4% bonds were refinanced at an interest rate of $1\frac{3}{8}\%$.

PUBLIC SERVICE ENTERPRISES
COMPARATIVE BALANCE SHEET
YEARS ENDED JUNE 30

	TOTAL FUNDS	
	June 30, 1952	June 30, 1951
ASSETS		
Cash	\$1,102,203.33	\$1,246,566.83
Accounts Receivable	10,371.83	8,272.82
Inventories	2,479,099.31	2,353,519.97
Investments	28,000.00	28,000.00
Other Assets	2,650.00	1,402.50
Plant and Equipment	1,017,262.42	217,501.52
Less—Reserve for Depreciation	106,961.58	93,693.42
Net Plant and Equipment	910,300.84	123,808.10
Encumbered Future Revenue to Retire Indebtedness:		
Bonded Debt	180,000.00	405,000.00
Due Highway Fund	1,140,000.00	1,185,000.00
Amount Due from Maine Central Railroad Co.—1952-1973	1,165,915.24	1,209,897.78
Total Assets	\$7,018,540.55	\$6,561,468.00
LIABILITIES		
Accounts Payable	305,288.26	177,575.66
Due to Other Funds	1,215,000.00	1,260,000.00
Other Current Liabilities	27,532.09	32,956.91
Total Current Liabilities	1,547,820.35	1,470,532.57
Bonds Payable	1,480,000.00	1,780,000.00
Total Liabilities	3,027,820.35	3,250,532.57
RESERVES AND SURPLUS		
Reserve for Authorized Expenditures	56,756.37	1,840.00
Working Capital Advanced From Other Funds	3,000,000.00	3,000,000.00
Surplus Account:		
Donated Surplus	787,075.14	—
Unappropriated Surplus	146,888.69	309,095.43
Total Liabilities, Reserves and Surplus	\$7,018,540.55	\$6,561,468.00

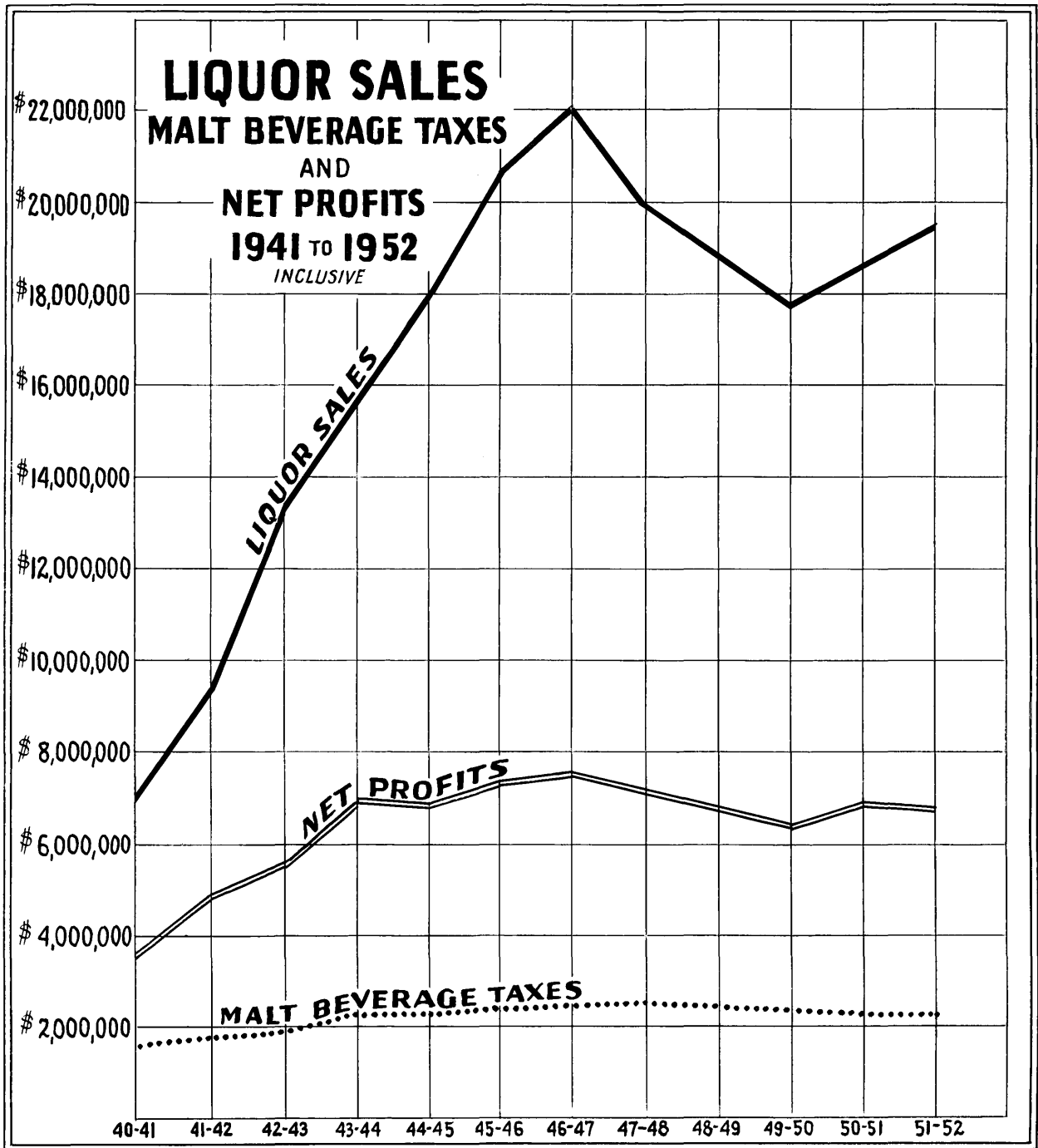
Bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$347,000.00 constitute a contingent liability to be paid either by Bridge Operations or Highway Fund.

DETAIL OF THIS YEAR					
Liquor Commission	Augusta State Airport	Waldo-Hancock Bridge	Deer Isle-Sedgwick Bridge	Kennebec (Carlton) Bridge	Augusta Memorial Bridge
\$ 716,231.78	\$ 57,259.75	\$ 93,094.93	\$83,574.82	\$ 139,621.66	\$ 12,420.39
9,722.05	388.13	261.65	—	—	—
2,479,099.31	—	—	—	—	—
—	—	—	—	28,000.00	—
2,650.00	—	—	—	—	—
230,187.28	787,075.14	—	—	—	—
106,961.58	—	—	—	—	—
123,225.70	787,075.14	—	—	—	—
—	—	180,000.00	—	—	—
—	—	—	—	—	1,140,000.00
—	—	—	—	1,165,915.24	—
\$3,330,928.84	\$844,723.02	\$273,356.58	\$83,574.82	\$1,333,536.90	\$1,152,420.39
304,396.75	891.51	—	—	—	—
—	—	—	75,000.00	—	1,140,000.00
26,532.09	—	—	—	1,000.00	—
330,928.84	891.51	—	75,000.00	1,000.00	1,140,000.00
—	—	180,000.00	—	1,300,000.00	—
330,928.84	891.51	180,000.00	75,000.00	1,301,000.00	1,140,000.00
—	56,756.37	—	—	—	—
3,000,000.00	—	—	—	—	—
—	787,075.14	—	—	—	—
—	—	93,356.58	8,574.82	32,536.90	12,420.39
\$3,330,928.84	\$844,723.02	\$273,356.58	\$83,574.82	\$1,333,536.90	\$1,152,420.39

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

	1952	1951
INCOME		
SALES		
Retail	\$18,249,129.70	\$17,159,620.45
Wholesale to Licensees	1,277,641.95	1,419,055.15
GROSS SALES	19,526,771.65	18,578,675.60
Less—Licensees Discounts	84,591.67	95,583.08
Returned Sales	387.34	1,237.60
	84,979.01	96,820.68
NET SALES	19,441,792.64	18,481,854.92
Less—Cost of Goods Sold (A)	14,260,962.13	13,339,745.89
GROSS PROFIT ON SALES	5,180,830.51	5,142,109.03
OTHER OPERATING INCOME		
Liquor Licenses	81,400.00	79,550.00
Malt Beverage Licenses	363,530.00	367,235.00
Malt Beverage Filing Fees	29,090.00	29,610.00
Malt Beverage Excise Tax (Net)	2,070,577.77	2,101,331.46
TOTAL OTHER OPERATING INCOME	2,544,597.77	2,577,726.46
ADMINISTRATIVE INCOME		
Time Discount—Purchases	66,900.82	62,460.51
Profit on Carload Purchases	266,454.29	244,310.87
Profit or Loss on Sale of Capital Assets	526.14	551.01
Miscellaneous Income	6,472.76	16,545.19
TOTAL ADMINISTRATIVE INCOME	340,354.01	323,867.58
TOTAL OTHER INCOME	2,884,951.78	2,901,594.04
EXPENSES		
Direct Store Operating Expenses	860,269.23	829,520.95
Commissioners Salaries and Expenses	19,772.18	16,145.59
General Administration	50,612.83	45,513.68
Liquor Store Supervision	33,356.92	27,545.44
Enforcement	112,854.24	113,704.34
Merchandising	20,086.93	21,151.81
Warehousing	83,485.95	79,951.14
Accounting Services	53,215.89	45,380.55
Contributions for Employees Retirement	58,390.93	50,206.00
TOTAL EXPENSES	1,292,045.10	1,229,119.50
NET PROFIT	\$ 6,773,737.19	\$ 6,814,583.57
Less—Profit and Loss Adjustments	12.50	185.60
NET TRANSFER TO GENERAL FUND	\$ 6,773,724.69	\$ 6,814,397.97

(A) Includes \$250,547.33 Federal Floor Stock Tax assessed November 1, 1951.



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

	1952	1951
REVENUES		
Federal Grants	\$ 115,263.49	\$ 1,707.38
Rent of Hangars, Offices, Etc.	5,016.79	3,529.13
Other Income	11,579.17	300.93
Transfers from Maine Aeronautics Commission:		
For Plowing Snow	2,087.95	3,779.33
Transfer from General Fund	163,000.00	6,429.33
Total Revenues	296,947.40	15,746.10
Reserve for Authorized Expenditures at Beginning of Year	1,840.00	58.27
Total Available	298,787.40	15,804.37
EXPENDITURES		
Personal Services	7,940.33	6,511.82
Other Current Expenditures	12,288.50	7,288.25
Capital Outlays	221,802.20	164.30
Total Expenditures	242,031.03	13,964.37
Reserve for Authorized Expenditures at End of Year	\$ 56,756.37	\$ 1,840.00

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

	Waldo-Hancock Bridge		Deer Isle-Sedgwick Bridge		Augusta Memorial Bridge	
	1952	1951	1952	1951	1952	1951
REVENUES						
Tolls Collected	\$ 94,686.95	\$ 88,320.65	\$52,073.05	\$50,599.45	\$107,425.80	\$100,004.40
Other Revenues	1,249.91	5,247.15	100.00	—	—	—
Total Revenues	95,936.86	93,567.80	52,173.05	50,599.45	107,425.80	100,004.40
EXPENDITURES						
Operating Expenditures:						
Personal Services	27,057.37	15,728.42	12,028.10	11,211.82	33,357.38	31,356.54
Other Expenses	14,547.67	9,983.40	1,038.68	1,723.91	8,209.90	6,010.47
Total Operating Expenditures	41,605.04	25,711.82	13,066.78	12,935.73	41,567.28	37,367.01
Net Available for Principal and Interest ..	54,331.82	67,855.98	39,106.27	37,663.72	65,858.52	62,637.39
Interest Maturities	2,047.50	3,150.00	14,200.00	14,820.00	17,587.50	29,102.70
Bonds Matured or Called	225,000.00	45,000.00	16,000.00	15,000.00	—	—
Total Requirements	227,047.50	48,150.00	30,200.00	29,820.00	17,587.50	29,102.70
Net to Surplus	(172,715.68)	19,705.98	8,906.27	7,843.72	48,271.02	33,534.69
Surplus at Beginning of Year	266,072.26	246,366.28	(331.45)	(8,175.17)	9,150.33	27,615.64
Adjustment of Prior Years' Transactions ..	—	—	—	—	(.96)	—
Transferred to Highway Fund Surplus	—	—	—	—	45,000.00	52,000.00
Retirement of Debt	—	—	—	—	—	—
Surplus at End of Year	\$ 93,356.58	\$266,072.26	\$ 8,574.82	\$ (331.45)	\$ 12,420.39	\$ 9,150.33

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

	1952		1951		1950	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 16,985.70	71,473	\$ 14,390.65	59,495	\$ 21,172.40	63,060
August	20,432.75	86,114	16,035.95	66,885	22,779.50	68,872
September	12,521.25	53,056	11,618.05	49,324	13,924.45	42,820
October	7,536.05	33,199	8,055.35	35,942	9,042.65	28,584
November	5,737.35	25,372	5,654.15	25,644	7,029.70	22,347
December	3,670.50	16,198	3,883.20	17,447	4,566.50	14,930
January	2,704.45	12,475	2,956.45	13,623	2,448.35	11,189
February	2,408.40	11,651	2,484.05	11,969	2,300.20	10,431
March	3,442.15	15,652	3,419.05	14,959	3,057.85	13,332
April	5,078.65	21,556	4,635.55	19,945	4,227.05	18,893
May	6,477.95	28,288	6,246.55	27,246	6,299.45	26,628
June	9,328.45	39,979	9,001.90	38,283	8,155.75	34,799
	\$ 96,323.65 (A)	415,013	\$ 88,380.90	380,762	\$ 105,003.85	355,885

Note: Toll Rates Reduced January 1, 1950.

DEER ISLE-SEDGWICK BRIDGE

	1952		1951		1950	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 6,298.10	9,382	\$ 6,424.35	9,458	\$ 7,658.45	8,126
August	7,630.10	11,192	7,246.50	10,624	7,347.20	9,805
September	5,494.25	8,503	5,357.00	7,811	4,607.45	6,965
October	4,618.55	6,817	4,283.20	6,319	4,317.00	6,266
November	4,072.15	6,105	3,642.20	5,209	3,564.45	5,013
December	3,260.60	4,776	3,071.10	4,383	3,272.30	4,526
January	2,677.90	3,858	2,701.45	3,661	2,481.30	3,524
February	2,516.55	3,758	2,389.85	3,449	2,163.65	3,037
March	2,888.90	4,302	2,985.20	4,072	2,655.60	3,709
April	3,651.80	5,487	3,403.05	4,925	3,421.75	4,850
May	4,144.15	6,141	4,426.25	6,155	3,820.55	5,618
June	5,401.85	7,784	4,828.15	6,703	4,317.90	6,033
	\$ 52,654.90 (A)	78,105	\$ 50,758.30	72,769	\$ 49,627.60	67,472

Note: Toll Rates Reduced August 6, 1949 and again August 1, 1951.

AUGUSTA MEMORIAL BRIDGE

	1952		1951		1950	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 12,463.40	221,585	\$ 10,847.80	181,826		
August	12,942.55	231,969	10,929.35	186,103		
September	10,431.35	198,958	9,381.25	169,131		
October	9,695.30	191,495	8,833.65	166,897		
November	8,491.25	171,724	8,097.50	152,374	\$ 1,156.55	7,283
December	7,238.55	160,478	6,936.65	148,030	8,600.05	135,552
January	5,874.35	143,796	5,830.85	133,151	5,631.25	108,798
February	5,741.80	135,032	5,654.90	122,923	5,011.87	102,266
March	6,692.90	155,790	6,461.45	144,422	6,113.61	118,371
April	8,017.45	177,877	7,612.20	160,712	7,239.96	134,500
May	9,365.80	198,593	8,987.50	186,654	8,364.16	154,686
June	10,874.60	213,645	10,428.90	199,099	7,681.76	149,186
	\$107,829.30 (A)	2,200,942	\$100,002.00	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%
Kennebec Bridge Loan Bonds (Refunding Issue)	January 1, 1952	1 3/8%
Self-Supporting Enterprise Bonds*		
Guaranteed by State		
Waldo-Hancock Bridge Loan Bonds (Refunding Issue)	March 1, 1946	7/10%

* Contingent Liability \$347,000 Deer Isle-Sedgwick Bridge District Bonds not included.

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

(B) Callable ten years from date of issue.

(C) Callable September 1, 1951.

Note: \$2,500,000 of Bangor-Brewer Bridge Bonds and \$7,000,000 of Fore River Bridge Bonds were issued August 1, 1952.

ENTERPRISES
BRIDGES
INDEBTEDNESS
JUNE 30

Date of Maturity of Bonds	Amount of Issue	Unmatured Debt Outstanding June 30, 1951	Current Transactions		Unmatured Debt Outstanding June 30, 1952
			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	\$ 475,000		\$475,000	
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		50,000	\$ 850,000 (A)
30,000 1953-56 Inclusive 35,000 1957-59 Inclusive 40,000 1960-63 Inclusive 45,000 1964 20,000 1965	450,000		\$450,000		450,000 (B)
60,000 1947 30,000 1948-50 Inclusive 45,000 1951-60 Inclusive	600,000	405,000		225,000	180,000 (C)
	\$2,450,000	\$1,780,000	\$450,000	\$750,000	\$1,480,000

PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1952

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
1953	\$ 80,000	\$ 18,937		\$ 1,260	\$ 16,000	\$ 13,560
1954	80,000	17,775		1,260	16,000	12,920
1955	30,000	16,613		1,260	18,000	12,240
1956	30,000	16,200		1,260	18,000	11,520
1957	35,000	15,787	\$ 45,000	1,260	18,000	10,800
1958	35,000	15,306	45,000	945	20,000	10,040
1959	85,000	14,825	45,000	630	20,000	9,240
1960	90,000	13,594	45,000	315	22,000	8,400
1961	40,000	12,294			22,000	7,520
1962	40,000	11,744			23,000	6,620
1963	90,000	11,194			24,000	5,680
1964	45,000	9,894			24,000	4,720
1965	70,000	9,275			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				
	\$1,300,000 (A)	\$220,938	\$180,000 (B)	\$8,190	\$347,000	\$121,820

* Contingent Liability only.

(A) \$850,000 callable on any interest date after December 1, 1951; \$450,000 callable ten years from date of Issue.

(B) Callable September 1, 1951.

NOTE: \$2,500,000 of Bangor-Brewer Bridge Bonds and \$7,000,000 of Fore River Bridge Bonds issued August 1, 1952.

KENNEBEC (CARLTON) BRIDGE
OPERATING STATEMENT
YEARS ENDED JUNE 30

	1952	1951
REVENUES		
Interest earned on Investments	\$ 3,598.72	\$ 3,586.43
Maine Central Railroad Payments	70,000.00	70,000.00
Total Revenues	73,598.72	73,586.43
Transfers from Sinking Fund	75,000.00	25,000.00
Proceeds of Refunding Bonds (Net)	451,216.43	—
Total Available for Bonds and Interest	599,815.15	98,586.43
EXPENDITURES		
Interest on Bonds	32,500.00	33,500.00
Sinking Fund Requirements	43,982.54	43,043.42
Bonds Matured or Called	525,000.00	25,000.00
Total Expenditures	601,482.54	101,543.42
Excess of Total Available over Expenditures	(1,667.39)	(2,956.99)
Surplus at Start of Year	34,204.29	37,161.28
Surplus at End of Year	\$32,536.90	\$ 34,204.29

1951 Figures revised to comparable basis.

WORKING CAPITAL FUNDS

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

- Surplus Property Pool
- Prison Industries
- Highway Garage
- Departmental Garage
- Scientific Investigation with Blueberries
- Departmental Supplies
- Post Office
- Seed Potato Board
- State Highway Rock Crusher
- Schooling of Children in Unorganized Territories
- Institutional Farms

Contents

	Page
Comparative Balance Sheet	98
Institutional Farms—Balance Sheet	100
Institutional Farms—Statement of Operations	100
Highway Garage—Comparative Statement of Operations	102
Departmental Garage—Comparative Statement of Operations	103
Prison Industries—Comparative Statement of Operations	104
State Highway Rock Crusher—Comparative Statement of Operations	104
Seed Potato Board—Comparative Statement of Operations	105
Departmental Supplies and Post Office—Comparative Statement of Operations	105

WORKING CAPITAL FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	TOTAL FUNDS				
	June 30, 1952	June 30, 1951	Surplus Property Pool	Prison Industries	Highway Garage
ASSETS					
Cash	\$ 892,543.35	\$ 431,358.49	\$4,803.66	\$ 51,382.91	\$ 322,161.72
Accounts Receivable	33,041.76	30,270.08	256.73	1,258.64	19,227.08
Less—Reserve for Losses	143.30	160.08	—	128.05	15.25
Net Accounts Receivable	32,898.46	30,110.00	256.73	1,130.59	19,211.83
Due from Other Funds	59,348.14	86,323.87	—	3,536.36	26,324.89
Inventories	536,235.32	492,746.54	—	95,850.21	347,638.71
Plant and Equipment	4,706,064.93	4,284,028.92	—	83,318.53	3,418,664.04
Less—Reserve for Depreciation	1,972,386.91	1,786,622.17	—	43,734.80	1,756,666.35
Net Plant and Equipment	2,733,678.02	2,497,406.75	—	39,583.73	1,661,997.69
Other Assets	4,962.43	—	—	—	—
Total Assets	4,259,665.72	3,537,945.65	5,060.39	191,483.80	2,377,334.84
LIABILITIES					
Accounts Payable	120,016.07	54,619.62	20.97	11,231.48	92,112.92
Due to Other Funds	16,864.57	17,034.22	—	—	200.21
Other Current Liabilities	384.90	345.00	—	—	—
Total Liabilities	137,265.54	71,998.84	20.97	11,231.48	92,313.13
RESERVES AND SURPLUS					
Working Capital Advances:					
From General Fund	509,906.80	397,406.80	2,000.00	122,406.80	—
From Highway Fund	782,500.00	607,500.00	—	—	745,000.00
Surplus Accounts:					
Donated Surplus	1,858,035.71	1,857,136.84	—	—	1,000,000.00
Unappropriated Surplus	971,957.67	603,903.17	3,039.42	57,845.52	540,021.71
Total Liabilities, Reserves and Surplus	\$4,259,665.72	\$3,537,945.65	\$5,060.39	\$191,483.80	\$2,377,334.84

DETAIL OF THIS YEAR							
Departmental Garage	Scientific Investigation with Blueberries	Departmental Supplies	Post Office	Seed Potato Board	State Highway Rock Crusher	Schooling of Children in Unorganized Territories	Institutional Farms
\$ 49,465.28	—	\$ 7,580.16	\$ 7,119.74	\$116,658.08	\$ 2,041.24	\$130,074.65	\$ 201,255.91
—	—	—	—	—	—	9,925.35	2,373.96
—	—	—	—	—	—	—	—
—	—	—	—	—	—	9,925.35	2,373.96
8,130.08	—	—	—	—	—	—	21,356.81
2,589.24	—	15,623.32	5,880.26	19,970.39	—	—	48,683.19
104,616.25	\$25,000.00	—	—	88,691.44	34,303.40	—	951,471.27
32,148.10	—	—	—	19,280.04	17,867.00	—	102,690.62
72,468.15	25,000.00	—	—	69,411.40	16,436.40	—	848,780.65
—	—	—	—	—	—	—	4,962.43
132,652.75	25,000.00	23,203.48	13,000.00	206,039.87	18,477.64	140,000.00	1,127,412.95
8,240.65	—	437.88	3,000.00	283.10	—	—	4,689.07
—	—	—	—	—	—	—	16,664.36
384.90	—	—	—	—	—	—	—
8,625.55	—	437.88	3,000.00	283.10	—	—	21,353.43
75,000.00	25,000.00	21,000.00	10,000.00	100,000.00	—	140,000.00	14,500.00
—	—	—	—	—	37,500.00	—	—
—	—	—	—	—	—	—	858,035.71
49,027.20	—	1,765.60	—	105,756.77	(19,022.36)	—	233,523.81
\$132,652.75	\$25,000.00	\$23,203.48	\$13,000.00	\$206,039.87	\$18,477.64	\$140,000.00	\$1,127,412.95

WORKING CAPITAL FUNDS
INSTITUTIONAL FARMS
BALANCE SHEET JUNE 30, 1952

	Augusta State Hospital	Pownal State School	State Reformatory for Men
ASSETS			
Cash	\$ 48,254.86	\$ 31,673.37	\$ 71,088.98
Accounts Receivable (Net)	—	—	2,373.96
Due from Other Funds	10,000.00	6,664.36	4,692.45
Inventories	3,689.65	10,085.18	9,536.76
Plant and Equipment	233,324.86	195,949.50	94,797.05
Less—Reserve for Depreciation	17,553.37	22,638.12	10,352.44
Net Plant and Equipment	215,771.49	173,311.38	84,444.61
Other Assets	—	—	4,962.43
Total Assets	277,716.00	221,734.29	177,099.19
LIABILITIES			
Accounts Payable	505.45	1,752.89	750.14
Due to Other Funds	—	—	16,664.36
Total Liabilities	505.45	1,752.89	17,414.50
RESERVES AND SURPLUS			
Working Capital Advances:			
From General Fund	—	—	2,500.00
Donated Surplus	218,359.56	185,130.91	106,051.84
Surplus Accounts:			
Unappropriated Surplus	58,850.99	34,850.49	51,132.85
Total Liabilities, Reserves and Surplus	\$277,716.00	\$221,734.29	\$177,099.19

INSTITUTIONAL FARMS
STATEMENT OF OPERATIONS
YEAR ENDED JUNE 30, 1952

	Augusta State Hospital	Pownal State School	State Reformatory for Men
Sales	\$89,903.66	\$101,226.45	\$47,295.19
Cost of Sales	10,181.41	20,519.84	29,047.73
Gross Profit on Sales	79,722.25	80,706.61	18,247.46
Birth and Growth, Less Mortality	7,783.22	8,978.79	3,028.00
Total	87,505.47	89,685.40	21,275.46
Operating Expenses:			
Salaries	27,025.77	32,632.40	6,986.20
Feed	21,708.20	33,971.69	11,527.43
Depreciation	6,135.06	6,053.01	2,832.92
Other	8,756.06	11,624.08	6,718.65
General	2,270.73	1,309.05	671.13
Total Operating Expenses	65,895.82	85,590.23	28,736.33
Net Profit from Operations	21,609.65	4,095.17	(7,460.87)
Other Income	12.80	1,653.23	47,339.39 (A)
Net Profit Transferred to Surplus	\$21,622.45	\$ 5,748.40	\$39,878.52

(A) Includes Recovery on Fire Loss.

State Reformatory for Women	State School for Girls	Western Maine Sanatorium	Maine State Prison	State School for Boys	Total June 30, 1952
\$ 2,850.67	\$21,700.47	\$ 6,858.30	\$ 10,422.91	\$ 8,406.35	\$ 201,255.91
—	—	—	—	—	2,373.96
—	—	—	—	—	21,356.81
1,453.73	1,162.63	1,857.38	19,487.57	1,410.29	48,683.19
41,164.19	50,860.24	66,998.12	169,273.22	99,104.09	951,471.27
6,124.05	5,081.51	11,628.09	20,721.20	8,591.84	102,690.62
35,040.14	45,778.73	55,370.03	148,552.02	90,512.25	848,780.65
—	—	—	—	—	4,962.43
39,344.54	68,641.83	64,085.71	178,462.50	100,328.89	1,127,412.95
494.33	159.56	274.41	540.16	212.13	4,689.07
—	—	—	—	—	16,664.36
494.33	159.56	274.41	540.16	212.13	21,353.43
2,500.00	—	—	9,500.00	—	14,500.00
34,367.36	46,730.26	55,655.65	119,752.52	91,987.61	858,035.71
1,982.85	21,752.01	8,155.65	48,669.82	8,129.15	233,523.81
\$39,344.54	\$68,641.83	\$64,085.71	\$178,462.50	\$100,328.89	\$1,127,412.95

State Reformatory for Women	State School for Girls	Western Maine Sanatorium	Maine State Prison	State School for Boys
\$15,630.56	\$26,299.32	\$42,590.80	\$113,304.62	\$29,906.06
2,940.11	4,368.41	8,266.04	35,343.34	4,360.12
12,690.45	21,930.91	34,324.76	77,961.28	25,545.94
1,132.31	1,634.50	3,365.00	12,760.76	2,592.49
13,822.76	23,565.41	37,689.76	90,722.04	28,138.43
7,033.34	5,843.50	21,369.06	14,463.16	7,108.00
2,518.28	3,430.39	7,387.05	30,343.89	11,971.96
1,324.06	1,748.42	1,728.96	5,338.44	2,738.88
2,893.73	2,469.84	4,382.85	11,076.60	5,517.97
482.98	819.21	1,020.81	26,721.33	627.94
14,252.39	14,311.36	35,888.73	87,943.42	27,964.75
(429.63)	9,254.05	1,801.03	2,778.62	173.68
(15.92)	(67.57)	—	2,266.87	918.32
\$ (445.55)	\$ 9,186.48	\$ 1,801.03	\$ 5,045.49	\$ 1,092.00

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

	1952	1951
RENTAL OF EQUIPMENT		
Highway Department	\$1,159,908.68	\$ 909,870.58
Other State Departments	1,760.72	56.08
Within Department	35,855.62	40,469.48
Others	206,700.06	199,427.33
Total Rentals	1,404,225.08	1,149,823.47
AUTOS AND WORKING EQUIPMENT EXPENSE		
Personal Services	167,147.40	144,571.72
Travel Expense	71.65	93.17
Miscellaneous Auto Expense	32,209.02	33,796.31
Gasoline, Oil and Grease	186,661.54	157,068.27
Repairs, Parts and Supplies	453,921.78	389,919.31
Fuel Oil	10,583.49	8,455.20
Insurance	8,386.73	7,849.20
Rent of Buildings and Offices	896.50	1,162.83
Other Expense	1,153.51	2,249.04
Depreciation	219,712.51	206,862.33
Total Autos and Working Equipment Expense	1,080,744.13	952,027.38
Net Income from Equipment	323,480.95	197,796.09
GENERAL OVERHEAD EXPENSE		
Personal Services	43,480.34	32,773.86
Heat, Light, Power and Water	10,262.99	6,682.34
Insurance	7,209.05	5,913.69
Repairs to Buildings and Grounds	7,359.35	6,664.25
Travel Expense	2,521.36	2,525.58
Miscellaneous Auto Expense	1,274.47	1,377.27
Caretaker and Messenger Service	8,455.12	9,910.43
General Operating Expense	1,080.10	1,676.25
Cleaning and Watching	21,309.58	21,581.48
Depreciation on Buildings and Furniture and Fixtures	21,008.67	20,578.33
Miscellaneous Supplies and Expense	4,526.20	13,585.69
Telephone and Telegraph	2,439.28	2,056.22
Repairs to Equipment	12,055.79	9,904.39
Total General Overhead Expense	142,982.30	135,229.78
Net Profit from Operations	180,498.65	62,566.31
Other Income		
Profit or Loss on Sale of Capital Assets	19,307.18	5,381.52
Net Stockroom Overhead Overabsorbed	2,831.42	1,776.42
Net Shop Overhead Overabsorbed	7,943.23	(19,883.90)
Miscellaneous Income	2,523.44	3,023.72
Total Other Income	32,605.27	(9,702.24)
Net Profit Transferred to Surplus	213,103.92	52,864.07
Unappropriated Surplus at Beginning of Year	326,590.10	273,726.03
Adjustment of Prior Years' Transactions	327.69	—
UNAPPROPRIATED SURPLUS AT END OF YEAR	\$ 540,021.71	\$ 326,590.10

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

	1952	1951
INCOME		
Net Rental Billed to State Departments		
1,919,712 Miles @ .04 1/2	—	\$86,387.60
2,048,991 Miles @ .04 1/2	\$92,205.48	—
Net Rental Billed to State Departments	92,205.48	86,387.60
DIRECT EXPENSE		
Gasoline	33,107.47	29,392.49
Oil	1,977.75	1,612.52
Lubrication	1,192.26	962.20
Tires and Tubes	4,461.48	4,026.60
Repairs, Parts and Labor	16,180.22	16,736.13
Depreciation	19,100.29	17,731.84
Insurance	1,310.00	1,189.55
Miscellaneous Expense	537.78	487.95
Total Direct Expense	77,867.25	72,139.28
INDIRECT EXPENSE		
Salaries	9,794.40	9,032.69
Other	3,115.93	2,889.86
Total Indirect Expense	12,910.33	11,922.55
Total Expense	90,777.58	84,061.83
Net Profit from Operations	1,427.90	2,325.77
Profit or Loss on Sale of Capital Assets	4,884.85	10,078.90
Other Income	84.99	122.57
Total Other Income	4,969.84	10,201.47
Net Profit Transferred to Surplus	6,397.74	12,527.24
Unappropriated Surplus at Beginning of Year	42,629.46	30,102.22
UNAPPROPRIATED SURPLUS AT END OF YEAR	\$49,027.20	\$42,629.46
Net Per Mile Cost of Departmental Operations04426	.04372
Net Per Mile Cost of Departmental Operations Two Years Period04400	.04482

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

	1952	1951
Sales of Industrial Products		
To State Departments	\$ 60,148.80	\$ 52,375.41
To Others	67,582.01	87,778.84
Total Sales	127,730.81	140,154.25
Material Cost of Goods Sold	54,060.57	64,486.46
Gross Profit before Operating Expenses	73,670.24	75,667.79
Operating Expenses		
Personal Services	26,272.48	23,368.80
Repairs to Equipment	3,916.12	3,772.16
Repairs to Buildings	2,413.94	720.60
Electric Lights and Power	5,721.50	5,637.80
Depreciation	3,611.70	2,976.69
Miscellaneous Supplies	12,147.43	11,498.71
General Operating Expenses	6,122.21	4,902.21
Total Operating Expenses	60,205.38	52,876.97
Total Operating Profit	13,464.86	22,790.82
Other Income	865.39	453.88
Net Profit Transferred to Surplus	14,330.25	23,244.70
Unappropriated Surplus at Beginning of Year	41,759.11	18,514.41
Adjustment of Prior Years' Transactions	1,756.16	—
Unappropriated Surplus at End of Year	\$ 57,845.52	\$ 41,759.11

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

	1952	1951
Sales to State Departments	\$ 23,246.50	\$ 32,703.35
Cost of Goods Sold	22,224.85	21,883.17
Gross Profit before Operating Expenses	1,021.65	10,820.18
Operating Expenses:		
Repairs	3,188.99	6,668.62
Depreciation	4,288.08	4,288.08
Total Operating Expenses	7,477.07	10,956.70
Net Profit transferred to Surplus	(6,455.42)	(136.52)
Unappropriated Surplus at Beginning of Year	(12,566.94)	(12,430.42)
Unappropriated Surplus at End of Year	\$(19,022.36)	\$(12,566.94)

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

	1952	1951
Sales		
Farm Products	\$123,309.00	\$65,052.40
Cost of Goods Sold	73,484.76	55,513.64
Gross Profit before Operating Expenses	49,824.24	9,538.76
Operating Expenses:		
Telephone Service	152.51	134.68
Electric Lights	419.54	348.82
Insurance	1,332.49	1,035.77
Payment in Lieu of Taxes	1,200.00	1,200.00
Other Operating Expenses	27.72	20.38
Total Operating Expenses	3,132.26	2,739.65
Net Profit from Operations	46,691.98	6,799.11
Other Income:		
Private Contributions	3,540.00	2,349.02
Profit or (Loss) on Sale of Capital Assets	—	(427.30)
Other	157.25	—
Net Profit Transferred to Surplus	50,389.23	8,720.83
Unappropriated Surplus at beginning of year	55,111.20	50,777.23
Adjustment of Prior Years' Transactions	256.34	—
Less—Return of Advance	—	(4,386.86)
Unappropriated Surplus at End of Year	\$105,756.77	\$55,111.20

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

	1952	1951
DEPARTMENTAL SUPPLIES		
INCOME		
Sales of Supplies to Departments	\$ 47,414.97	\$43,798.09
COST OF SALES	47,538.56	43,456.60
Net Profit transferred to Surplus	(123.59)	341.49
Unappropriated Surplus at Beginning of Year	1,889.19	1,764.76
Adjustment of Prior Years' Transactions	—	(217.06)
Unappropriated Surplus at End of Year	\$ 1,765.60	\$ 1,889.19
POST OFFICE		
INCOME		
Sales of Postage to Departments	\$110,866.28	\$96,467.79
Cost of Sales	\$110,866.28	\$96,467.79

TRUST AND AGENCY FUNDS

Many funds are held by the State as trustee or handled by the State as agent for the general public, cities, towns and counties. These are classified as Trust and Agency Funds 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
- Trustee, Cities and Towns
- Funds of Committed Children

Agency Funds

Due Other Governmental Units

- Federal Social Security Fund
- Tax on Bank Stock
- County Taxes
- Road Repair Taxes

NON-EXPENDABLE FUNDS

Public Trusts

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

Trust Funds are invested to produce revenue supplementing appropriations for specific governmental functions, for the benefit of municipalities and other purposes. Agency Funds represent monies collected by the state, as agent, and remitted to the other governmental units.

Contents

	Page
Comments	109
Comparative Balance Sheet	110
Balance Sheet of Expendable Funds	112
Analysis of Changes in Reserve for Trust and Agency Funds	114
Analysis of Change in Reserve for Expendable Trusts	116

TRUST AND AGENCY FUNDS

Net assets of the Trust and Agency Funds continued upward for the 1951-1952 year and reflected a gain of \$2,750,264.55. Of this amount \$2,471,384.14 was shown in the Maine State Retirement System and the Lands Reserved for Public Uses Funds increased \$70,477.29.

On August 20, 1951, Legislation became effective which permitted employees of municipalities of the State, who were not members of the Maine State Retirement System to participate in the Federal Social Security program. The State acts as agent for the municipalities in this activity. During the year contributions from this source were \$107,607.22.

All monies of Trust and Agency Funds not considered necessary for current operations are invested to yield income for the beneficiaries. In most instances actual earnings are distributed to the designated payees. In a few cases the rate of payment is fixed by statute, making state appropriations necessary to supplement the income in order to meet the required payments.

TRUST AND AGENCY FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	TOTAL FUNDS	
	June 30, 1952	June 30, 1951
ASSETS		
Cash	\$ 881,262.55	\$ 939,143.86
Accounts Receivable:		
Tax Accounts	70,951.44	98,660.19
Other	40,754.40	28,874.29
	111,705.84	127,534.48
Less—Reserve for Losses	4.45	8.50
Net Accounts Receivable	111,701.39	127,525.98
Due from Other Funds	2,358.90	1,366.25
Investments (See Note A)	19,316,668.39	16,492,693.98
Total Assets	\$20,311,991.23	\$17,560,730.07
LIABILITIES		
Accounts Payable	2,455.22	1,458.61
Total Liabilities	2,455.22	1,458.61
RESERVES		
Reserve for Authorized Expenditures	213.96	—
Reserve against Future Losses	57,176.12	57,176.12
Undistributed Income	310,376.52	285,025.73
Prepaid Contributions	6,597.00	6,597.00
Principal of Trust Funds:		
Maine State Retirement System	15,627,750.87	13,156,366.73
Private Trusts	1,359,051.21	1,182,488.48
Lands Reserved Trust Funds	1,508,860.57	1,438,383.28
Permanent School Fund	565,204.48	565,204.48
Other Endowment Funds	874,305.28	868,029.64
Total Liabilities and Reserves	\$20,311,991.23	\$17,560,730.07

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

DETAIL OF THIS YEAR				
Total Expendable Funds	Total Non-Expendable Funds	Non-Expendable Funds		
		Lands Reserved Trust Funds	Permanent School Fund	Other Trust Funds
\$ 820,070.80	\$ 61,191.75	\$ 27,868.57	\$ 477.30	\$ 32,845.88
70,951.44	—	—	—	—
15,754.40	25,000.00	25,000.00	—	—
86,705.84	25,000.00	25,000.00	—	—
4.45	—	—	—	—
86,701.39	25,000.00	25,000.00	—	—
2,358.90	—	—	—	—
16,397,313.69	2,919,354.70	1,455,992.00	613,995.31	849,367.39
\$17,306,444.78	\$3,005,546.45	\$1,508,860.57	\$614,472.61	\$882,213.27
2,455.22	—	—	—	—
2,455.22	—	—	—	—
213.96	—	—	—	—
—	57,176.12	—	49,268.13	7,907.99
310,376.52	—	—	—	—
6,597.00	—	—	—	—
15,627,750.87	—	—	—	—
1,359,051.21	—	—	—	—
—	1,508,860.57	1,508,860.57	—	—
—	565,204.48	—	565,204.48	—
—	874,305.28	—	—	874,305.28
\$17,306,444.78	\$3,005,546.45	\$1,508,860.57	\$614,472.61	\$882,213.27

TRUST AND AGENCY FUNDS
BALANCE SHEET OF EXPENDABLE FUNDS
JUNE 30, 1952

	Total	Public Maine State Retirement System (A)
ASSETS		
Cash	\$ 820,070.80	\$ 184,258.71
Accounts Receivable:		
Tax Accounts	70,951.44	—
Other	15,754.40	15,754.40
	86,705.84	15,754.40
Reserve for Losses	4.45	4.45
Net Accounts Receivable	86,701.39	15,749.95
Due from Other Funds	2,358.90	2,358.90
Investments (See Note B)	16,397,313.69	15,432,488.69
Total Assets	17,306,444.78	15,634,856.25
LIABILITIES		
Accounts Payable	2,455.22	294.42
Total Liabilities	2,455.22	294.42
RESERVES		
Reserve for Authorized Expenditures	213.96	213.96
Undistributed Income	310,376.52	—
Prepaid Contributions	6,597.00	6,597.00
Principal of Trust Funds:		
Maine State Retirement System	15,627,750.87	15,627,750.87
Private Trusts	1,359,051.21	—
Total Liabilities and Reserves	\$17,306,444.78	\$15,634,856.25

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

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

Trusts		Agency Funds		
Revenue of Non-Expendable Funds	Private Trusts	Federal Social Security Fund	Bank Stock Tax	Other
\$41,232.47	\$ 395,899.57	\$8,722.23	\$188,518.65	\$1,439.17
—	—	—	65,647.50	5,303.94
—	—	—	—	—
—	—	—	65,647.50	5,303.94
—	—	—	—	—
—	—	—	65,647.50	5,303.94
—	—	—	—	—
1,500.00	963,325.00	—	—	—
42,732.47	1,359,224.57	8,722.23	254,166.15	6,743.11
1,802.13	173.36	—	—	185.31
1,802.13	173.36	—	—	185.31
—	—	—	—	—
40,930.34	—	8,722.23	254,166.15	6,557.80
—	—	—	—	—
—	—	—	—	—
—	1,359,051.21	—	—	—
\$42,732.47	\$1,359,224.57	\$8,722.23	\$254,166.15	\$6,743.11

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVE FOR TRUST AND AGENCY FUNDS
YEAR ENDED JUNE 30, 1952

	Total	Total Expendable Trusts
BALANCE JULY 1, 1951	\$17,495,498.34	\$14,623,880.94
ADDITIONS:		
Interest Earned (Net After Amortization of Premiums)	447,172.01	447,172.01
Transfer of Earnings	55.58	—
Profit or (Loss) on Sale of Securities	94.90	94.90
Revenue from Reserved Lands	70,477.29	—
Individual Contributions for Pension plus Interest Allowed (Net)	1,579,328.06	1,579,328.06
Social Security Contributions	107,607.22	107,607.22
Deposits by Federal Government, Cities, Towns and Individuals	2,070,846.94	2,069,227.25
Contributions and Transfers From Other Funds:		
From General Fund:		
For Administration	33,824.00	33,824.00
For State Employees	612,591.08	612,591.08
For Teachers	941,219.70	941,219.70
For Interest Deficiency	52,268.90	52,268.90
Other	6,545.78	—
From Highway Fund	179,878.32	179,878.32
From Special Revenue Funds	66,206.73	66,206.73
From Public Service Enterprises	58,390.93	58,390.93
Tax on Bank Stocks	254,166.15	254,166.15
Other Additions	362.55	362.55
TOTAL ADDITIONS	6,481,036.14	6,402,337.80
DEDUCTIONS:		
Administration Expenses	51,882.91	51,882.91
Growth and Improvement of Public Reserve Lots ..	3,791.03	3,791.03
Hospital Construction—Federal Aid	1,268,965.81	1,268,965.81
Distribution to Cities, Towns and Counties of Agency Funds	501,427.96	501,427.96
Social Security Funds—Paid to Federal Government ..	98,884.99	98,884.99
Refund of Trust Deposits	75,152.21	75,152.21
Interest Allowed on Individual Contributions	213,448.16	213,448.16
Pensions Paid	1,423,696.87	1,423,696.87
Distribution of Income from Non-Expendable Trusts:		
To University of Maine	9,924.75	9,924.75
To Schools and Academies	181.29	181.29
For Benefit of Patients in State Owned Institu- tions	7,606.95	7,606.95
Interest on Lands Reserved Trust Funds Paid to Plantations	48,472.77	48,472.77
To Increase Principal of Trust Fund	55.58	55.58
Transfer to Private Trusts	365.41	—
To General Fund:		
Revenue Available for Appropriation	9,233.73	9,233.73
Education Department	16,288.92	16,288.92
Other	1,580.00	—
To Special Revenue Funds	26.21	26.21
TOTAL DEDUCTIONS	3,730,985.55	3,729,040.14
BALANCE JUNE 30, 1952	\$20,245,548.93	\$17,297,178.60

Total Non-Expendable Trusts	Non-Expendable Trusts		
	Lands Reserved Trust Funds	Permanent School Fund	Other Trust Funds
\$2,871,617.40	\$1,438,383.28	\$565,204.48	\$868,029.64
—	—	—	—
55.58	—	—	55.58
70,477.29	70,477.29	—	—
—	—	—	—
1,619.69	—	—	1,619.69
—	—	—	—
—	—	—	—
—	—	—	—
6,545.78	—	—	6,545.78
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
78,698.34	70,477.29	—	8,221.05
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
365.41	—	—	365.41
—	—	—	—
—	—	—	—
1,580.00	—	—	1,580.00
—	—	—	—
1,945.41	—	—	1,945.41
\$2,948,370.33	\$1,508,860.57	\$565,204.48	\$874,305.28

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVES FOR EXPENDABLE TRUSTS
YEAR ENDED JUNE 30, 1952

	Total	Retirement System	PUBLIC
			Revenue Lands Reserved Trust Funds
BALANCE JULY 1, 1951	\$14,623,880.94	\$13,156,366.73	—
ADDITIONS:			
Interest Earned (Net After Amortization of Premiums)	447,172.01	369,847.83	\$37,955.38
Profit or (Loss) on Sale of Securities	94.90	94.90	—
Individual Contributions for Pensions plus Interest Allowed (Net)	1,579,328.06	1,579,328.06	—
Social Security Contributions	107,607.22	—	—
Deposits by Federal Government, Cities, Towns and Individuals	2,069,227.25	318,667.98	—
Contributions and Transfers from Other Funds:			
From General Fund:			
For Administration	33,824.00	33,824.00	—
For State Employees	612,591.08	612,591.08	—
For Teachers	941,219.70	941,219.70	—
For Interest Deficiency	52,268.90	—	45,472.34
From Highway Fund	179,878.32	179,878.32	—
From Special Revenue Funds	66,206.73	66,206.73	—
From Public Service Enterprises	58,390.93	58,390.93	—
Tax on Bank Stock	254,166.15	—	—
Other Additions	362.55	362.55	—
Total Additions	6,402,337.80	4,160,412.08	83,427.72
DEDUCTIONS:			
Administration Expenses	51,882.91	51,882.91	—
Growth and Improvement of Public Reserve Lots	3,791.03	—	3,791.03
Distribution to Cities, Towns and Counties of Agency Fund	501,427.96	—	—
Social Security Funds—Paid to Federal Government	98,884.99	—	—
Refund of Trust Deposits	75,152.21	—	—
Hospital Construction—Federal Aid	1,268,965.81	—	—
Interest Allowed on Individual Contributions	213,448.16	213,448.16	—
Pensions Paid	1,423,696.87	1,423,696.87	—
Distribution of Income from Non-Expendable Trusts:			
To University of Maine	9,924.75	—	—
To Schools and Academies	181.29	—	—
For Benefit of Patients in State Owned Institutions	7,606.95	—	—
Interest on Lands Reserved Trust Fund—paid to Plantations	48,472.77	—	48,472.77
To Increase Principal of Trust Fund	55.58	—	—
To General Fund:			
Revenue Available for Appropriation	9,233.73	—	—
Education Department	16,288.92	—	—
To Special Revenue Funds	26.21	—	—
Total Deductions	3,729,040.14	1,689,027.94	52,263.80
BALANCE JUNE 30, 1952	\$17,297,178.60	\$15,627,750.87	\$31,163.92

TRUSTS					
Receipts of Non-Expendable Trusts			Agency Funds		
Permanent School Fund	Other Trust Funds	Private Trusts Misc.	Federal Social Security Fund	Bank Stock Tax	Other
—	\$ 6,817.55	\$1,182,488.48	—	\$262,503.09	\$ 15,705.09
\$16,288.92	23,079.88	—	—	—	—
—	—	—	—	—	—
—	—	—	\$107,607.22	—	—
—	—	1,520,680.75	—	—	229,878.52
—	—	—	—	—	—
—	—	—	—	—	—
—	6,796.56	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	254,166.15	—
—	—	—	—	—	—
16,288.92	29,876.44	1,520,680.75	107,607.22	254,166.15	229,878.52
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	262,402.15	239,025.81
—	—	—	98,884.99	—	—
—	—	75,152.21	—	—	—
—	—	1,268,965.81	—	—	—
—	—	—	—	—	—
—	9,924.75	—	—	—	—
—	181.29	—	—	—	—
—	7,606.95	—	—	—	—
—	—	—	—	—	—
—	55.58	—	—	—	—
—	9,132.79	—	—	100.94	—
16,288.92	—	—	—	—	—
—	26.21	—	—	—	—
16,288.92	26,927.57	1,344,118.02	98,884.99	262,503.09	239,025.81
—	\$ 9,766.42	\$1,359,051.21	\$ 8,722.23	\$254,166.15	\$ 6,557.80