

# MAINE STATE LEGISLATURE

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# STATE OF MAINE



FINANCIAL REPORT

OF

Bureau of Accounts and Control

OF THE

*Maine* Department of Finance

For Period

JULY 1, 1942 to JUNE 30, 1943

December 22, 1943

To Governor Sumner Sewall and  
Members of the Governor's Council:

Gentlemen:

We submit herewith the Controller's Report showing the financial condition of the several funds of the State of Maine as of June 30, 1943 and their financial operations for the year ended June 30, 1943. This year completes the biennium provided for by the 90th Legislature.

This report is submitted in the same general form as last year's report which was so favorably received. The revenues of all funds are accounted for on an accrual basis; expenditures include all invoices applicable to the year's operations received through July 20. Known major commitments are provided for by carrying balances.

## GENERAL COMMENTS

### *Combined Operations*

The year just ended has been one of substantial improvement financially. It produced the largest revenues ever received from the Employers Tax for Unemployment Compensation and the net profits from liquor and beer. The high revenues for Unemployment Compensation were accompanied by a continued falling off in claims for Unemployment Compensation with a resultant increase of over \$8,000,000 in the Unemployment Fund to a total of \$18,909,783. As anticipated, revenues from the gasoline tax and motor vehicle registrations declined substantially, but highway expenditures were curtailed accordingly and the condition of the Highway Fund improved during the year. The substantial decrease in expenditures for Protection of Persons and Property reflects the decrease of almost \$700,000 in expenditures of the proceeds of the \$2,000,000 issue of War Bonds. All State departments operated within available funds. Deficits of toll bridges and the Kennebec Bridge Sinking Fund are discussed under Public Service Enterprises.

### *State Indebtedness*

There were no temporary loans during the year, and the only bonds issued were \$225,000 representing the balance of the \$450,000 authorization for the Eradication of Bangs Disease. \$2,089,000 of bonds outstanding were retired making a net reduction of \$1,864,000. Outstanding bonded indebtedness at June 30, 1943 of \$24,305,500 was the lowest of any year end since 1931. Net reduction of bonded debt in each of the last two fiscal years has been greater than in any previous year in the history of the State of Maine. Since the close of the fiscal year the Governor and Council have authorized the call in advance of maturity of \$1,000,000 par value of Maine Improvement Bonds resulting in a saving of \$133,000 over the next thirteen years. If no bonds are issued during the

current fiscal year, and none are now contemplated, the bonded debt will have been reduced approximately 25% in these three fiscal years as follows:

	Net Reduction in Bonded Debt
Year Ended June 30, 1942 .....	\$1,939,000
Year Ended June 30, 1943 .....	1,864,000
Year Ended June 30, 1944 (Estimated) .....	3,314,000
	\$7,117,000

The largest net reduction in any previous year was \$1,066,000 in the year ended June 30, 1940. All outstanding bonds which are callable at the present time have been called.

#### *Post War Program*

Through a statute effective July 9, 1943 the 91st Legislature set aside from the Unappropriated Surplus of the General Fund \$1,000,000 as a Maine Post War Public Works Reserve of which \$50,000 is available for cost of plans, specifications and surveys. A director of post war planning and an assistant are now engaged in gathering data as to post war plans of industry, municipalities and the State.

While this reserve will probably be inadequate to provide for all deferred construction and maintenance payable from the General Fund, it is encouraging that a start has been made in preparing for capital expenditures, reconstruction, and deferred maintenance known to be necessary, the amount of which is as yet undetermined.

Previous Legislatures had established a Maine State Office Building Authority and a Maine Turnpike Authority, both of which are authorized to issue their own bonds, not to be liabilities of the State, for the construction respectively of an office building to relieve present congestion in the State House and a toll highway. Plans are in progress for both of these undertakings.

As another phase of planning for the post war period the Legislature authorized the State Tax Assessor to make a study of possible means of relieving the tax burden on real estate. This study is under way and it is anticipated that recommendations will be presented to the next Legislature.

#### *Earmarked Revenues*

The practice of earmarking of revenues for specific purposes has been fairly common in the State of Maine. Of total revenues of \$42,108,678 in the past fiscal year only \$15,107,371 were available for general use. \$8,123,477 was earmarked for highway purposes, but subject to allocation to the various highway activities by the Legislature. In certain cases in which special taxes or licenses are levied on a certain group of persons to provide services for that group at no expense to the general taxpayer, this practice can be defended. In many cases, however, there is no relation between the revenues earmarked and the purposes for which they are spent. The expenditures of activities supported entirely from earmarked funds are not so closely scrutinized by the Legislature as are the expenditures of activities requiring appropriations. Economical planning of a department's operations is often impossible since commitments cannot be made until the amount of

revenues available are well established. It may result in one department having more than enough money available for its basic needs while another suffers from lack of funds.

When earmarked funds are ample for the operation of an activity appropriations by each Legislature are unnecessary. When funds are not sufficient, however, any possible advantage to the individual activity is lost as the revenues must be supplemented by an appropriation if the operation is to continue.

The cigarette tax, which is earmarked for old age assistance, is one example of revenue which has no relation to the expenditure for which it is earmarked. The State School Fund so-called, which is set up within the General Fund for the operations of the Department of Education is an outstanding example of earmarked revenues which have become insufficient. It was necessary for the last Legislature to appropriate over \$1,000,000 for Education in addition to amounts earmarked for the State School Fund.

It is urged that the trend in future legislation be away from the earmarking of revenues and that the Legislature consider discontinuing the earmarking of funds for the Department of Education and substitute direct appropriations by the Legislature.

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

## GENERAL FUND

### *Summary*

The year's operations for the General Fund resulted in a net gain from operations of \$3,207,174 (see Schedule III for analysis), an increase of \$1,136,246 over the previous year and \$2,893,314 more than the budget. Of this net gain \$582,832 was advanced to the Liquor Commission to provide additional working capital and the balance of the net gain, slightly over \$2,600,000 was reflected in the cash balance at the year end. Cash was also increased approximately \$310,000 by a corresponding increase over June 30, 1942 in unexpended appropriation balances carried forward at the end of the year. In addition to the new working capital advance of \$582,832, unappropriated surplus was reduced by transfers of \$100,000 to the 1936-37 Deficiency Account and \$812,168 to the Reserve for Working Capital Advances which did not affect cash. The working capital of \$100,000 advanced to finance the food stamp plan of commodity distribution was returned during the year.

The transfer of \$100,000 to the 1936-37 Deficiency Account represents that portion of the Deficiency Tax on Malt Beverages applicable by law to that account which as of June 30, 1943 has been reduced to \$692,111. This 1936-37 Deficiency Account is a book-keeping fiction as the account must be deducted from Unappropriated Surplus to determine the true available surplus. It is recommended that legislative action be taken to permit charging the remaining balance of this account to Unappropriated Surplus.

The transfer of \$812,168 to Reserve for Working Capital Advances removes from the surplus account amounts which had in previous years been advanced to the Liquor Commission and certain Working Capital Funds which since they are invested in liquor inventories, automobiles, etc., are not available for appropriation. This transfer leaves the balance of unappropriated surplus the "amount of free and unencumbered surplus according to generally accepted accounting principles" as required by Chapter 271 of the Public Laws of 1943.

The 91st Legislature made certain appropriations for unusual or non-recurring items direct from unappropriated surplus. These appropriations totalled \$3,405,256. The appropriations applicable to working capital advances were recorded as of June 30, 1943. The balance together with the provision for the Institutional Emergency Fund will be recorded July 1, 1943. The latter, therefore, are not reflected in this report, but should be considered in reading the financial statements. In addition to the \$200,000 Institutional Emergency Fund subject to allocation by the Governor and Council, the appropriations shown below which total \$2,110,256 will be charged against unappropriated surplus on July 1, 1943.

Restoration of certain sums to Indian Trust Funds .....	\$ 13,200
Payment to Maine Teachers Retirement Association for State's share to match members contributions for period from July 1, 1933 through June 30, 1943 .....	949,556
(Provision has been made in regular appropriations for the next two fiscal years).	
Post War Public Works Reserve .....	1,000,000
Capital Expenditures .....	147,500
	<hr/>
Total .....	\$2,110,256

In addition to these appropriations from Surplus, the Governor and Council since the close of the fiscal year have authorized the call in advance of maturity of \$1,000,000 of Maine Improvement Bonds. These charges will reduce the net surplus of \$4,001,476 at June 30, 1943.

The obligations for both teacher's contributory retirement and employee's contributory retirement are now being provided for on a current basis and all known legal and moral obligations of the State to Trust Funds or for any other purpose have been recognized. No disposition has been made of a loss on Trust Fund cash in closed banks estimated to total some \$80,000. Whether or not this will affect the General Fund is entirely a legislative matter.

The 91st Legislature enacted legislation changing the name of the old Sinking Fund Reserve to Unappropriated Surplus. Since this act is effective July 9, 1943 and the new name is more technically correct and more generally understood, the term Unappropriated Surplus is used throughout this report instead of Sinking Fund Reserve.

#### *Revenues*

Revenues of the General Fund totaled \$20,767,289 (see Schedule IV) of which \$15,107,371 was available for appropriation and \$5,659,918 was earmarked for departments. These revenues were \$1,405,155 more than last year and \$2,152,071 more than the budget estimate; of the latter increase \$2,112,826 applied to revenues available for appropriation. Net revenue from liquor and beer continued sharply upward and again produced the largest single increase in General Fund revenues, being \$1,066,578 over last year and \$1,534,966 over the budget. The substantial expansion of liquor sales and revenues in the past two years is emphasized by comparison with the previous two year period.

<u>Fiscal Year</u> <u>Ending June 30</u>	<u>Gross Sales</u> <u>(Liquor Only)</u>	<u>Net Profit</u> <u>(Includes Malt Beverage)</u>
1940	\$6,123,850	\$3,382,363
1941	7,100,589	3,615,181
1942	9,480,785	4,781,712
1943	13,685,739	5,848,290

Other major revenue increases over the budget were recorded in the taxes on public utilities and the cigarette tax. Taxes on public utilities exceeded budget estimates by \$634,368. This increase was largely in the tax on railroads reflecting their larger earnings. Cigarette tax revenues of \$1,440,369 were \$140,369 over the budget. Grants from the Federal Government remained at about the same level as the previous year but were approximately \$266,000 less than budgeted because of Federal funds carried forward at the beginning of the year and the rapid drop in administrative costs of the Unemployment Compensation Commission. Of the major changes mentioned the cigarette tax and grants from the Federal Government were earmarked, the others were available for appropriation.

#### *Non-Revenues*

The only non-revenues available for expenditure of consequence were the amounts reserved for authorized expenditures at the start of the year. As adjusted these were \$224,514 more than last year and \$814,471 more than the budget. Unexpended balances in Emergency War appropriations, the Institutional Emergency Fund and Old Age Assistance, Aid to Dependent Children, and Aid to the Blind account for the larger part of these variations.

#### *Expenditures*

Total expenditures of the General Fund of \$17,303,246 were \$185,469 more than last year and \$1,048,190 less than the budget. These expenditures classified by character were as follows:

	<u>This Year</u>	<u>%</u>	<u>Last Year</u>	<u>%</u>
Current Expenses:				
Personal Services .....	\$ 3,772,981	21.8	\$ 3,698,017	21.6
Other Current Expenses .....	2,841,895	16.4	2,809,999	16.4
Grants, Subsidies, and Pensions ....	10,295,914	59.5	10,069,777	58.8
Total Current Expenses .....	<u>\$16,910,790</u>	<u>97.7</u>	<u>\$16,577,793</u>	<u>96.8</u>
Capital Outlays .....	147,456	.9	179,984	1.1
Debt Retirement (Exclusive of Bonds called in advance of Maturity) ....	245,000	1.4	360,000	2.1
Total Expenditures .....	<u>\$17,303,246</u>	<u>100.0</u>	<u>\$17,117,777</u>	<u>100.0</u>

Further breakdowns of expenditures by departments and by object are included in Schedules VII and VIII.

The far reaching effect of the war is obvious in reviewing State expenditures at the end of the first fiscal year in which we have been at war all twelve months. It has been the dominant factor in almost all major increases or decreases.

Aside from the war, the fact that this was a legislative year and the first year in which the State has contributed to the Employees Retirement System accounts for increases of \$152,268 and \$253,805 respectively altho legislative expenses were less than the budget and less than the 1941 session. Reduced bonded debt and the calling of bonds before

maturity have reduced interest costs from the previous year and from budget estimates. Debt retirement was \$115,000 less than last year because the final maturities of the Maine State Pier bonds fell in the 1941-42 year. Large variations from the budget are reflected for the Emergency Payroll and Mileage appropriations since the expenditures were less than the provision made and these expenditures are scattered thru the various departments rather than appearing opposite the budget figures.

That the war economy has brought increased salaries, higher commodity prices, high employment levels, and scarcity of materials does not need repetition. These conditions are reflected in General Fund expenditures directly by increases for all departments of approximately \$150,000 in salary payments altho 187 fewer employees were being paid from the General Fund, and by increases of almost \$100,000 each for food and fuel. They are seen indirectly in larger payments for Aid to Dependent Children and Old Age Assistance reflecting higher costs of living altho the number of cases has declined. The same factors have brought savings of approximately \$50,000 in travel costs and larger savings in expenditures for general operating expenses, supplies, and capital outlays. The number of cases on general relief have dropped much more sharply than on Aid to Dependent Children and Old Age Assistance with resultant savings nearly equal to the increases in those programs.

In the expenditures by departments the same pattern is plain. Added expenditures by the Adjutant General's Department and from Emergency War Fund appropriations reflect greater activity and the first full year's operations of the State Guard and Civilian Defense. The Adjutant General's Department was substantially below the budget since the budget necessarily provided for the return of the National Guard. The increases in Aid to Dependent Children and Old Age Assistance have already been referred to. Statistics on the several assistance programs showing the case loads, pending cases and average grants are given on Schedule XIV. It will be noted that the average grants for Aid to Dependent Children and Old Age Assistance have increased 19% and 8% respectively over the start of the previous fiscal year, and that approximately one-half of these increases have occurred in the last six months. It was necessary to await action by the Legislature to ensure funds being available to continue increased grants. The Aid to Dependent Children category reached a peak case load in May 1942 of 1,823 cases and has dropped steadily since that date to a case load of 1,663 receiving average grants of \$47.35 per case or \$16.78 per child on June 30, 1943. The Old Age Assistance peak of 16,208 cases occurred in September 1942 and at June 30, 1943 had dropped to 15,742 receiving average grants of \$22.50 per month. The pending load for Old Age Assistance has been cut from 6,195 to 806 during the biennium. The grand total of State pauper cases has dropped from 2,070 to 829 during the biennium. The increased expenditures shown for Education are due largely to changes in normal school accounting to reflect for the first time the total expenditures for these schools.

Large decreases in Maine Development Commission and Inland Fish and Game expenditures are directly attributable to the war emergency which has made large expenditures for recreational advertising unprofitable and reduced revenues of the Fish and Game Department. Reductions in Aid to the Blind expenditures and Emergency Aid result principally from present employment levels altho some of the savings in blind aid must be credited to the new Services for the Blind division which conducts preventive and vocational programs. The largest single drop in expenditures was in the support of state paupers which was \$404,794 less than last year and \$457,132 less than the budget. Total expenditures for Welfare and Charities were \$57,485 more than last year and \$598,035



less than the budget. The large variation from budget estimates is due to the fact that the increased expenditures for Aid to Dependent Children and Old Age Assistance were foreseen and provided for while the pauper situation could not be accurately forecast or measured in January 1941. Expenditures for administration of Unemployment Compensation were sharply curtailed and the budget provision for rent of the new office building was not required when construction was postponed.

Total expenditures for State institutions remained about the same as last year and the budget despite variations in individual institutions. In general increased salaries and commodity prices were offset by the decline in inmate population at the Men's Reformatory and State Prison.

Unexpended departmental balances at June 30, 1943 were \$2,356,856, an increase of \$874,219. Of these balances \$1,214,049 was reserved for authorized expenditures in the next fiscal year (carried forward) and \$1,142,807 was lapsed to increase surplus. These amounts were \$310,111 and \$564,108 respectively more than the previous year. (See Schedule IX).

Noteworthy items contributing to the increase in carrying balances are increases of \$72,723 for the Maine Development Commission, \$61,206 for Inland Fish & Game, \$29,317 for Aid to the Blind, \$142,115 for Old Age Assistance and \$62,219 for Education and a decrease of \$91,006 for the Institutional Emergency Fund which was carried forward last year but lapsed at the end of the biennium. The major increases in lapsed balances were \$92,317 for Emergency Payroll and Mileage Funds, \$50,000 for Maine State Office Building Authority, \$356,335 for State Paupers and \$72,482 for the Institutional Emergency Fund. The changes in handling of the Institutional Emergency Fund balance and normal school accounting have been mentioned. All other large changes in year-end balances, except that for Old Age Assistance, are caused by decreases in expenditures already discussed. Cigarette tax revenues earmarked for Old Age Assistance exceeded estimates and this increase combined with the decreasing case load and the necessary lag in making increases in grants, accounts for this increase. This balance will be available in the next fiscal year for continuing increases to offset higher living costs.

#### *Future Outlook*

The current period remains one of many uncertainties, the greatest of which is the duration of the war. The effect of termination of the war and the time element involved are definitely unpredictable. The budget for the next biennium is necessarily based on continuation of a war economy. In the happy event of an abrupt end of the war a special session of the Legislature would probably follow within a short period and all estimates would be subject to review and revision. In addition, it is expected that recommendations for the post war period will be ready for presentation to the Legislature as previously outlined.

The budget for the next fiscal year estimates an increase in surplus of \$190,716. This estimate anticipates a drop in revenues of approximately \$1,700,000 and an increase in expenditures of approximately \$1,500,000 with no increase in reserves for authorized expenditures.

The estimated revenue drop is almost entirely due to the estimate of liquor revenues which have been estimated at \$4,270,500 as compared with revenues of approximately \$5,800,000 for the past fiscal year and \$4,800,000 for the previous year. Everyone is familiar with the growing scarcity of liquor. No decline in Maine liquor revenues has as

yet materialized, but when and if it does come, as it has in many other states, the falling off of revenues will be quick and severe. Prudence demands conservative estimates of liquor revenue. While it has been impossible to obtain sufficient stocks of many popular brands and prices are constantly rising, the Liquor Commission is to be commended on the inventory they have maintained in these difficult times.

The largest increases in estimated expenditures authorized by the Legislature are approximately \$520,000 more for Old Age Assistance, \$500,000 to the Department of Education to increase the subsidy to cities and towns for each teaching position from \$100 to \$190 to encourage increases in teachers' salaries, and \$143,373 to resume current provision for matching teachers retirement contributions.

## HIGHWAY FUND

### *Summary*

Highway Fund operations have perhaps been as radically affected by the war as any activity of State Government. In recognition of this fact, the special session of the 90th Legislature authorized the Highway Commission with the approval of the Governor and Council to curtail the Legislative budget as necessary to keep expenditures within available funds. Under this authorization the budget for the year ended June 30, 1943 was revised to eliminate practically all expenditures for new construction, and, after providing for retirement of bonds, payment of bond interest, and administrative costs, to carry on maintenance work at the minimum level compatible with protecting the State's investment in present highways. The revised budget anticipated a reduction in highway surplus of a little over \$1,000,000. Altho highway fund revenues dropped 16% from adjusted revenues of the previous year, this reduction was much less than anticipated and the year's operations of the Highway Fund resulted in a net gain from operations of \$1,931,157 (See Schedule III for analysis) an increase of \$2,841,721 over the previous year and \$2,973,905 over the budget, both of which showed losses. Altho the revised appropriations exceeded estimated revenues available for appropriation by \$1,047,143, actual revenues exceeded the estimates by \$2,914,406 accounting for most of the gain. This increase in surplus is reflected in the cash balance at the year end. The reduction of approximately \$460,000 in the reserves for authorized expenditures (carrying balances) at the year end reduced cash correspondingly.

Prior to this country's entry in the war, it was felt that if the Highway Fund could operate during the current period of high debt maturities with a minimum of new issues, the subsequent savings in debt service charges together with the use of a portion of the accumulated surplus would go far toward placing the Highway Department on a pay as you go basis. The peak of debt service charges was passed in the fiscal year ended June 30, 1942. The year ending June 30, 1944 is the second highest and the following year there will be a saving of over \$600,000 in debt service charges from the 1942 peak. In that year debt service charges will be the lowest since 1936. Highway Fund bonded debt reached its highest balance of \$26,144,500 at June 30, 1933 and has since been reduced to \$18,910,500. No highway bonds outstanding are callable. The ratio of payments on principal to total debt service has also improved substantially. From 1922 thru 1935 interest exceeded payments on principal. Currently payments on principal are approximately three times as great as interest payments. The following schedule starting with 1934, the year of highest interest costs, illustrates this trend.

HIGHWAY FUND  
DEBT SERVICE REQUIREMENTS

Fiscal Year Ended June 30	Reduction of Principal	Interest	Total Debt Service
1934	\$ 846,000	\$1,048,685	\$1,894,685
1935	946,000	1,017,095	1,963,095
1936	1,052,000	986,635	2,038,635
1937	1,401,000	960,925	2,361,925
1938	1,501,000	927,385	2,428,385
1939	1,601,000	891,095	2,492,095
1940	1,701,000	849,805	2,550,805
1941	1,853,000	901,405	2,654,405
1942	2,209,000	741,061	2,950,062
1943	1,824,000	679,018	2,503,018
1944	2,074,000	616,496	2,690,490
1945	1,774,000	552,723	2,326,723

The balance of Principal and Interest Maturities are shown on Schedule IX. If post war demands are not excessive, pay as you go should be attainable.

*Revenues*

Revenues of the Highway Fund totaled \$10,392,639 of which \$8,123,477 was available for appropriations and \$2,269,162 was earmarked. (See Schedule IV) These revenues were \$1,957,629 less than last year (after adjusting last year to a comparable basis) but \$4,007,993 more than the budget.

Due to a legislative change in reporting dates, last year's gas tax revenue figures included only eleven months revenues. After adjusting for this difference, gasoline tax revenues dropped approximately 30% which was less than had been anticipated. To date there has appeared little indication of relationship between gasoline tax revenues and motor vehicle registrations and drivers licenses as the latter were only 10% off from the previous year and provided the largest excess over budget estimates.

Since the only construction work now permitted must have Army or Navy approval as well as approval from the War Production Board and other Federal agencies, almost all construction work is financed 100% by the Federal government. Since the State has little control over these projects, only the nominal Federal grant to the Highway Planning Survey was budgeted. Actual grants from the Federal Government were \$1,775,970 which exceeded the previous year by over \$500,000.

*Expenditures*

Total expenditures of the Highway Fund of \$8,922,638 were \$3,626,751 less than last year and \$1,479,104 more than the budget. (See Schedule VII) The excess over the budget is almost entirely accounted for by Federal construction not budgeted. In round figures the major reductions from last year's expenditures were highway construction \$2,200,000, bridge construction \$420,000, highway maintenance \$780,000, interest \$62,000, debt retirement \$385,000. Snow removal expenditures increased approximately \$250,000. Since construction was Federally financed there was little change in the unexpended balances at the end of the year from the previous year except for highway main-

tenance. There the reduction in expenditures was not so great as the reduction in amounts available for expenditure and the reserve was used to the extent of approximately \$460,000.

#### *Future Outlook*

Present estimates for the coming year anticipate a deficit of approximately \$1,000,000 in the Highway Fund. This operating deficit would reduce the Unappropriated Surplus of the Highway Fund to approximately \$3,400,000, an adequate margin of safety. This program allows for further substantial reductions in revenues from the gasoline tax and motor vehicle registration and is based on revenues of approximately \$4,000,000 less than last year. While of course subject to more stringent gasoline rationing or a drastic shortage of tires, there is some evidence that gasoline tax revenues may be levelling off at a minimum of approximately \$3,500,000 per year.

Budgeted expenditures are on the same basis as in the year just ended with construction confined to absolutely essential projects, largely Federal, and maintenance expenditures at about the same level.

While Highway Fund activities are very much dependent upon the vagaries of gasoline rationing, the production of tires, Federal release of materials and approval of projects, there is as yet no reason to believe that revenue estimates will not be met and expenditures kept at projected levels. Should such contingencies occur, the Legislature has authorized two issues of bonds, one for the purpose of matching such Federal funds as may become available with matching requirements, the other to refund bonds maturing in order to release funds for snow removal if revenues are not sufficient. It is not now contemplated that the issuance of these bonds will be necessary.

### UNEMPLOYMENT COMPENSATION FUND

The Unemployment Compensation Fund was created to accumulate funds during periods of high industrial activity to provide a cushion in less favorable periods. This accumulation has continued during the past year at a greatly accelerated rate. Revenues were the highest in the history of the Commission during the past year and claims were the lowest. The tremendous impetus of war industry on this fund is shown below:

Fiscal Year Ended June 30	Tax on Employers	Benefit Payments	Surplus at End of Year
1941	\$4,231,595	\$2,492,675	\$ 5,468,352
1942	6,081,476	1,340,071	10,408,536
1943	8,920,096	742,820	18,909,783

As shown above the balance of surplus at the year end was \$18,909,783 most of which was on deposit with the United States Treasury.

### OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds are a combination of many independent funds each financed by individual revenues earmarked for that particular activity. More than half the revenues of these funds are from Federal grants. The largest revenues are earmarked

for education, especially vocational education. Vocational education expenditures are still abnormally high due to the war. This year's operations were approximately the same as the previous year.

Expenditures in general follow the revenue trends.

There were increases in the Federal grants for public health, emergency forest fire protection and education with roughly corresponding increases in expenditures for these activities with the exception of education where increased revenues and decreased expenditures were reflected in a larger balance at the close. A change in the law regarding aeronautical gasoline tax refunds more than doubled the revenues of the Maine Aeronautical Commission. Expenditures for snow removal at airports in the State increased the expenditures of this Commission and the unexpended balance also increased.

### PROCEEDS OF GENERAL BOND ISSUES

The programs financed by the \$2,000,000 issue of Maine War Bonds and the \$450,000 issue of Maine Agricultural Bonds are not yet completed.

#### *War Bonds*

From the proceeds of the Maine War Bonds, authorizations for expenditures in the amount of \$1,780,930 have been made leaving \$219,097 which has been reserved for contingencies by the Military Defense Commission. Of the amounts authorized together with such revenues as have been available \$1,403,630 has actually been expended leaving a balance committed but not yet spent of \$396,060.

The expenditures authorized from this bond issue, after providing for administrative expenses, have financed the building of, or major repairs to, armories, have assisted cities and towns in their share of land cost for airports constructed by the Federal government, and furnished equipment for armories and the State Guard. The armory program is practically completed and the larger contributions to airports authorized to date have been made. Expenditures have dropped sharply this year being only \$58,645 compared with \$755,234 last year. Contributions to airports are largely correlated to Federal regulations and requirements which cannot be foreseen, necessitating ample reserves for contingencies.

#### *Maine Agricultural Bonds*

The program for the eradication of Bang's disease financed by Maine agricultural bonds has continued during its second complete fiscal year. Both herd population and percentage of infection continue lower than anticipated. Aroostook, Franklin, Hancock, Piscataquis, and Washington Counties are now modified accredited areas, and it is expected that Oxford and Somerset will soon become accredited. One test has been completed in Penobscot County, and the infected herds are being retested. Eight counties remain to be area tested. However, 15% to 20% of the cattle in these counties have already been tested. The counties which have been tested are the largest livestock areas, and it is estimated that including tests in those counties not as yet area tested, 65% of the cattle in the State are now under the testing program.

This program is carried on in cooperation with the Federal government which supplies a portion of the indemnity money and furnishes personnel. The program was originally scheduled to be completed in 1945, but because of a shortage of veterinarians the

work has been hampered to such an extent that until the personnel shortage is corrected completion of the program cannot be scheduled. It is only through the cooperation of the Federal government in supplying personnel that it is possible to report any progress.

Because of the nature of the work speed is an essential factor in keeping costs low. The manpower shortage will have the effect of increasing the costs of eradicating this disease. Another factor which has tended to increase costs is the increased value of dairy cattle under present conditions which has increased the indemnity payments substantially.

At June 30, 1943, there remained an unexpended balance of the bond issue of \$181,411. Due to the factors mentioned above, there is a distinct possibility that this will not be sufficient to entirely complete the program.

## PUBLIC SERVICE ENTERPRISES

Liquor and cigarette tax revenues were referred to under the General Fund. Despite many difficulties and cancellation of several meets, racing revenues were slightly larger than in the previous year. The cigarette tax division and racing commission are primarily revenue producing agencies not public service enterprises. Since the laws provide that the cost of these operations be deducted from the revenues, they are carried as public service enterprises to simplify the accounting with net revenues only being transferred to the General Fund. It is recommended that these provisions be changed to permit crediting gross revenues to the General Fund with expenses being provided for by appropriation as in other similar cases.

### *Augusta State Airport*

The State airport whose operations have been severely curtailed by wartime restrictions continues to operate at a deficit. However, thru revenue from the Maine Aeronautical Fund for plowing snow and a small reduction in expenses, the operating deficit was reduced approximately \$1,800 to \$5,528.

### *Toll Bridges*

The effect of gasoline rationing has been much more severe in the case of toll bridge revenues than of the gasoline tax and motor vehicle registration.

The revenues of the Waldo-Hancock bridge which was successful financially from its opening until the present emergency were only 40% of the previous year. The operating loss for the year was \$37,796. However there remained at the year end a balance of surplus accumulated in prior years of \$138,584 which should be sufficient for all charges until revenues improve, unless the war should be prolonged further than now seems probable.

The revenues of the Richmond-Dresden bridge, which never has earned sufficient revenues to meet operating expenses, also declined. The operating loss this year was \$2,655. Provision has been made for meeting the losses of this bridge from the Highway Fund for the next two years.

The decrease in revenues of the Deer Isle-Sedgwick bridge together with increased maintenance costs used the surplus accumulated previously and left a deficit of \$1,119. Provision has been made for advancing money for needed major repairs and for operating deficits from the Highway Fund.

The Carlton bridge is now toll free, but there are still outstanding \$1,500,000 of bonds, the principal and interest of which are intended to be retired from payments to the State by the Maine Central Railroad. However, if the payments by the railroad under the terms of the agreement with them are to provide an adequate sinking fund for these bonds, the State must earn 4% on all amounts set aside in the sinking fund. Since it is impossible at present to earn this rate of interest, the present deficit in the sinking fund of \$2,069 may be expected to increase from year to year.

\$1,000,000 of these bonds are callable in 1947 and the balance in 1952. A bill was introduced in the last Legislature proposing a plan for the immediate refinancing of the outstanding bonds at a lower rate of interest. An advisory opinion of the Supreme Court ruled this bill unconstitutional. If present favorable interest rates exist at the call date, 1947, refunding of the bonds at that time at a rate less than 4% could eliminate the deficit in this fund.

### WORKING CAPITAL FUNDS

The various working capital funds are established primarily for the purpose of rendering certain services to other State departments at cost. This year it is possible for the first time to present operating statements for these activities. While there are still further refinements to be worked out in accounting for these activities, especially prison industries and the highway garage, it is believed that these statements are reasonably accurate.

Home industries is a relatively small revolving fund now in process of liquidation.

The prison industries show total sales of over \$70,000 (of which approximately one-third were to State departments) which returned a profit of \$5,701. Sales to State departments were at cost.

The highway garage had revenues, principally from rental of machinery and equipment, of approximately \$380,000. The operations for the year showed a loss of approximately \$69,000 which was largely offset by an adjustment of prior years transactions. Due to the fluctuation in the activity of garage equipment between years, the adjustment of rental rates to maintain this operation at cost will probably be over a period of years rather than in each individual year.

The departmental garage received rentals for use of cars by State departments totalling about \$50,000 at the rate of 3 cents a mile for the first eight months and 3½ cents for the last four months. The small profit offsets a loss in the previous year of approximately the same amount.

The food stamp revolving fund was liquidated during the year and its working capital returned to the General Fund.

Departmental supplies fund, which maintains an inventory of office supplies which are billed to departments at cost, and the post office fund, which controls meter postage machines and bills the departments, handled approximate volumes of business of \$25,000 and \$66,000 respectively. Operating expenses of these two activities are covered by appropriations from the General Fund.

## TRUST AND AGENCY FUNDS

The principal of the Trust and Agency Funds totaled \$4,585,911 at June 30, 1943, an increase of approximately \$500,000. This increase was principally in the new Employees' Contributory Retirement System and the Teachers' Retirement Association. The next fiscal year will produce a much larger increase with the contribution to the Teachers' Retirement Association from the General Fund of over \$1,000,000.

The last Legislature established a three man committee to approve recommendations of the Treasurer for investment of Trust Funds when other methods of investment are not prescribed by law.

Assets of the Trust and Agency Funds are entirely segregated from other State assets except for small amounts of current operating cash, which, altho not segregated, are definitely earmarked. There are no amounts due to or from other funds.

Legislative action is required to determine the disposition of the loss on cash in closed banks estimated at \$80,000. The income on several trust funds is distributed at rates established by law which are in excess of the earnings of the funds, the difference being made up by contributions from the General Fund.

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

## FINANCIAL STATEMENTS

In the following pages are statements setting forth the financial condition of the various funds of the State as of June 30, 1943 and statements of their operations for the year ended June 30, 1943 accompanied by the certificate of the State Auditor.

These financial statements do not include the operations of the University of Maine, the Maine Maritime Academy or the Port of Portland Authority as these agencies maintain their own accounts. Grants to the University of Maine and the Maine Maritime Academy are included in State expenditures.



State Controller



Commissioner of Finance



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WILLIAM D. HAYES, C. P. A.  
STATE AUDITOR



HAROLD E. CRAWFORD  
MUNICIPAL AUDITOR  
CHARLES G. DUDLEY  
DEPARTMENTAL AUDITOR

STATE OF MAINE  
**State Department of Audit**  
Augusta

The Department of Audit has continued, throughout the year ended June 30, 1943, its post audit of the accounts, books, records, and other evidence of financial transactions summarized in the Bureau of Accounts and Control, in accordance with Article VI of Chapter 216 of the Public Laws of 1931, as amended. We have reviewed the closing entries as of June 30, 1943 on the general books of the State of Maine, and schedules prepared therefrom, by methods and to the extent we deemed appropriate.

In our opinion, the balance sheets and related financial schedules of revenue and expenditures, including all supplemental and supporting schedules forming the annual report of the State Controller, present the financial position of the State of Maine as of June 30, 1943, and summarize its financial transactions during the year then ended, without material error.

The above is exclusive of certain statistical data, as that in Schedules V under "Combined Statements of Unrelated Funds", and XV under "General Fund", which while obtained by the Controller from sources considered reliable, was not verified by the Department of Audit.

A handwritten signature in cursive script, appearing to read "William D. Hayes".

State Auditor

December 14, 1943



## COMBINED STATEMENTS

of

## UNRELATED FUNDS

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**ALL FUNDS  
COMBINED BALANCE SHEET**

JUNE 30

## SCHEDULE I

	General Fund	Highway Fund	Unemployment Compensation Fund
<b>ASSETS</b>			
Cash (Exclusive of Closed Banks) .....	\$ 4,566,901	\$ 6,625,520	\$ 56,247
Deposit with U. S. Treasury .....	—	—	18,663,306
Accounts and Notes Receivable:			
Tax Accounts .....	1,372,356	10,449	99,850
Other .....	355,089	183,895	97,134
	1,727,445	194,344	196,984
Less—Reserve for Losses .....	201,008	3,436	—
Net Total Receivables .....	1,526,437	190,908	196,984
Inventories .....	—	—	—
Investments (See Note A) .....	23,923	—	—
Less—Reserve for Losses .....	12,679	—	—
Net Total Investments .....	11,244	—	—
Working Capital Advances to Other Funds .....	1,475,827	380,000	—
Other Assets (See Note B) .....	166,168	305	—
Less—Reserve for Losses .....	150,218	—	—
Net Total Other Assets .....	15,950	305	—
Plant and Equipment .....	—	—	—
Less—Reserve for Depreciation .....	—	—	—
Net Plant and Equipment .....	—	—	—
Amount Necessary to Retire Bonds .....	3,235,000	18,910,500	—
Accounts Receivable Due 1943-1977 .....	—	—	—
Total Assets .....	\$10,831,359	\$26,107,233	\$18,916,537
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 473,038	\$ 230,594	\$ 6,754
Other Current Liabilities .....	131,969	38,678	—
Total Current Liabilities .....	605,007	269,272	6,754
Bonds Payable .....	3,235,000	18,910,500	—
Total Liabilities .....	\$ 3,840,007	\$19,179,772	\$ 6,754
<b>RESERVES AND SURPLUS</b>			
Reserves:			
For Authorized Expenditures .....	\$ 1,214,049	\$ 2,130,919	—
For Working Capital Advances to Other Funds .....	1,475,827	380,000	—
For Trust and Agency Funds .....	—	—	—
To Retire Bonds .....	—	—	—
For Contingencies .....	300,000	—	—
Total Reserves .....	\$ 2,989,876	\$ 2,510,919	—
Contributions from Other Funds .....	—	—	—
Working Capital Advances from Other Funds .....	—	—	—
Contributions from Federal Gov. ....	—	—	—
Total Contributions .....	—	—	—
Surplus Accounts:			
Unappropriated Amounts Reserved for Contingencies ..	—	—	—
Unappropriated Surplus (See Note C) .....	4,693,587	4,416,542	18,909,783
Less Deficiency 1936-37 .....	(692,111)	—	—
Net Total Surplus (See Note C) .....	4,001,476	4,416,542	18,909,783
Total Reserves and Surplus .....	6,991,352	6,927,461	18,909,783
Total Liabilities, Reserves and Surplus .....	\$10,831,359	\$26,107,233	\$18,916,537

Contingent Liability—Bonds of Deer Isle-Sedgwick Bridge District \$467,000.

This balance sheet includes inventories and fixed assets of Public Service Enterprises and Working Capital Funds only.

A. In the case of General Funds, includes bank stock after allowance for probable losses in realization; while in Trust Funds investments are carried at cost less ratable amortization of any premium paid.

## SCHEDULE I

Other Special Revenue Funds	Proceeds of General Bond Issues	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Total June 30, 1943	Total June 30, 1942
\$758,093	\$797,304	\$ 727,281	\$ 465,950	\$ 858,395	\$14,855,691	\$ 9,815,152
—	—	—	—	—	18,663,306	10,193,711
139,116	—	—	—	3,817	1,625,588	1,759,271
74,265	—	67,193	56,805	10,251	844,632	732,964
213,381	—	67,193	56,805	14,068	2,470,220	2,492,235
24,810	—	—	53	—	229,307	283,520
188,571	—	67,193	56,752	14,068	2,240,913	2,208,715
—	—	1,028,644	253,194	—	1,281,838	1,084,763
—	—	—	—	3,626,825	3,650,748	3,130,727
—	—	—	—	—	12,679	12,679
—	—	—	—	3,626,825	3,638,069	3,118,048
—	—	—	—	—	1,855,827	812,168
—	—	42,300	56	91,665	300,494	303,977
—	—	33,268	—	—	183,486	182,218
—	—	9,032	56	91,665	117,008	121,759
—	—	121,190	1,776,775	—	1,897,965	1,877,890
—	—	100,970	989,523	—	1,090,493	952,497
—	—	20,220	787,252	—	807,472	925,393
—	—	2,160,000	—	—	24,305,500	26,169,500
—	—	1,426,027	—	—	1,426,027	1,444,985
\$946,664	\$797,304	\$5,438,397	\$1,563,204	\$4,590,953	\$69,191,651	\$55,894,194
\$155,891	\$ 736	\$ 365,247	\$ 13,358	\$ 5,042	\$ 1,250,660	\$ 1,227,938
—	—	80,408	1,164	—	252,219	239,240
155,891	736	445,655	14,522	5,042	1,502,879	1,467,178
—	—	2,160,000	—	—	24,305,500	26,169,500
\$155,891	\$ 736	\$2,605,655	\$ 14,522	\$ 5,042	\$25,808,379	\$27,636,678
\$790,773	\$577,471	—	—	—	\$ 4,713,212	\$ 4,688,784
—	—	—	—	—	1,855,827	—
—	—	—	—	4,585,911	4,585,911	4,098,655
—	—	1,500,000	—	—	1,500,000	1,500,000
—	—	—	—	—	300,000	300,000
\$790,773	\$577,471	\$1,500,000	—	\$4,585,911	\$12,954,950	\$10,587,439
—	—	—	—	—	—	533,602
—	—	1,200,000	655,827	—	1,855,827	812,168
—	—	—	1,000,000	—	1,000,000	1,000,000
—	—	1,200,000	1,655,827	—	2,855,827	2,345,770
—	219,097	—	—	—	219,097	207,645
—	—	132,742	(107,145)	—	28,045,509	15,908,773
—	—	—	—	—	(692,111)	(792,111)
—	219,097	132,742	(107,145)	—	27,572,495	15,324,307
790,773	796,568	2,832,742	1,548,682	4,585,911	43,383,272	28,257,516
\$946,664	\$797,304	\$5,438,397	\$1,563,204	\$4,590,953	\$69,191,651	\$55,894,194

B. No allowance is provided in Trust Funds for loss on impounded bank accounts estimated to total some \$80,000.

C. The following unusual or non-recurring appropriations, effective July 1, 1943, made by the Legislature from General Fund Unappropriated Surplus have not been reflected in the Balance Sheets.

Unappropriated Surplus and 1936-37 Deficiency June 30, 1943 .....	\$4,001,476
Deduct Appropriations effective July 1, 1943	
Indian Trust Funds—to restore certain sums to these funds .....	\$ 13,200
Teachers' Retirement Annuity Fund—to pay the State's accrued liability to match members' contributions .....	949,556
Post War Public Works Reserve .....	1,000,000
Capital Expenditures .....	147,500
Total Appropriations .....	\$2,110,256
Balance of Unappropriated Surplus and 1936-37 Deficiency after special appropriations .....	\$1,891,220

The above balance is further reduced to \$1,691,220 by the \$200,000 available for allocation by the Governor and Council for Institutional Emergencies.

## COMPARATIVE STATEMENT OF RECEIPTS AND EXPENDITURES

YEAR ENDED JUNE 30, 1943

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

## AVAILABLE

## SCHEDULE II

	This Year		Last Year (Revised to comparable basis)	
	Amount	%	Amount	%
<b>Revenues</b>				
State Tax on Cities and Towns .....	\$ 4,632,165	11.00 %	\$ 4,566,350	11.58 %
State Tax on Wild Lands .....	335,229	.80	334,860	.85
Inheritance and Estate Taxes (Net) .....	771,149	1.83	836,758	2.12
Gasoline Tax (Net) .....	4,381,228	10.40	5,794,577	14.69
Taxes on Public Utilities .....	2,019,368	4.80	1,665,744	4.22
Taxes on Insurance Companies .....	739,537	1.76	747,599	1.90
Motor Vehicle Registrations and Drivers' Licenses .....	3,736,501	8.87	4,161,999	10.55
Hunting and Fishing Licenses .....	343,949	.82	415,628	1.06
Employers' Tax for Unemployment Compensation .....	8,920,096	21.18	6,081,476	15.42
Other Taxes .....	861,619	2.05	915,093	2.32
From Federal Government .....	5,817,051	13.81	5,131,369	13.01
From Cities, Towns and Counties .....	926,606	2.20	1,307,015	3.31
Service Charges for Current Services .....	725,402	1.72	903,529	2.29
Liquor and Beer (Net) .....	5,848,290	13.89	4,781,712	12.12
Racing (Net) .....	64,283	.15	61,091	.15
Cigarette Tax (Net) .....	1,440,388	3.42	1,338,843	3.40
Other Revenues .....	545,817	1.30	396,783	1.01
<b>Total Revenues</b> .....	<b>\$42,108,678</b>	<b>100.00 %</b>	<b>\$39,440,426</b>	<b>100.00 %</b>
<b>Non-Revenues Available for Expenditure</b>				
Reserve for Authorized Expenditures at Beginning of Year .....	\$ 4,688,785		\$ 3,782,573	
Adjustments Applicable to Prior Year's Reserve .....	82,546		2,126	
Proceeds from Sale of Bonds (Including premiums) .....	227,157		1,202,536	
<b>Total Available for Expenditure</b> .....	<b>\$47,107,166</b>		<b>\$44,427,661</b>	

## APPLICATION

<b>Expenditures</b>				
General Administration (Including Legislative and Judicial) .....	\$ 1,095,594	3.81 %	\$ 908,827	2.70 %
Protection of Persons and Property .....	1,038,128	3.61	1,715,320	5.10
Development and Conservation of Natural Resources .....	1,433,448	4.99	1,635,753	4.87
Health, Welfare and Charities .....	8,008,796	27.86	7,907,232	23.53
Institutions .....	2,377,259	8.27	2,412,340	7.18
Education and Libraries .....	4,445,489	15.47	4,423,440	13.16
Highways and Bridges .....	6,047,707	21.04	9,206,600	27.40
Unemployment Compensation .....	982,723	3.42	1,699,973	5.06
Interest on Bonded Debt .....	728,168	2.53	804,912	2.40
Miscellaneous .....	516,619	1.80	322,327	.96
<b>Total Operating Expenditures</b> .....	<b>\$26,673,931</b>	<b>92.80</b>	<b>\$31,036,724</b>	<b>92.36</b>
Debt Retirement* .....	2,069,000	7.20	2,569,000	7.64
<b>Total Expenditures</b> .....	<b>\$28,742,931</b>	<b>100.00 %</b>	<b>\$33,605,724</b>	<b>100.00 %</b>
Reserved for Authorized Expenditures at End of Year .....	4,713,211		4,688,785	
<b>Total Expenditures Authorized</b> .....	<b>\$33,456,142</b>		<b>\$38,294,509</b>	
<b>Total Available for Expenditures (as above)</b> .....	<b>\$47,107,166</b>		<b>\$44,427,661</b>	
<b>Total Expenditures Authorized (as above)</b> .....	<b>33,456,142</b>		<b>38,294,509</b>	
<b>Net Gain from Operations</b> .....	<b>\$13,651,024</b>		<b>\$ 6,133,152</b>	
Gain Applied as Follows:				
Bonds Called in Advance (Including premiums) ..	—		\$ 328,250	
General Fund Surplus .....	\$ 3,107,174		1,642,673	
Deficiency Account 1936-37 .....	100,000		100,000	
<b>Total General Fund</b> .....	<b>3,207,174</b>		<b>2,070,923</b>	
Highway Fund Surplus .....	1,931,157		(910,565)	
Unemployment Fund Surplus .....	8,501,247		4,940,184	
Bond Fund Surplus .....	11,446		32,605	
<b>Total Available for Expenditures (as above)</b> .....	<b>\$13,651,024</b>		<b>\$ 6,133,152</b>	

Revenues from Gasoline Tax for 1941-42 are for eleven months only. Due to a change in the law, the amount of the June assessment in the sum of \$459,990 was not available before the closing of the books.

Revenues for 1941-42 are inflated in the amount of \$685,281 due to the recording as of June 30, 1942 of certain accounts receivable not previously carried on the general books of the State, partially offset by a charge of \$172,716 in the expenditures to provide for the estimated loss in realization. This makes a net inflation of \$512,565 of which \$282,668 applies to the General Fund.

This schedule combines revenues and expenditures of the General Fund (including such net income from Public Service Enterprises as accrues to the General Fund), Highway Fund, Unemployment Fund, Other Special Revenue Funds and Proceeds of General Bond Issues with interfund revenues and expenditures eliminated. It does not include revenues and expenditures of Public Service Enterprises, Working Capital Funds or Trust and Agency Funds which are non-governmental activities.

\*The above bond maturities in the current year together with similar maturities of Public Service Enterprises not included in this statement in the amount of \$20,000 results in total debt retirement of \$2,089,000. Bonds called in advance of maturity during the year ended June 30, 1942 in the amount of \$325,000 are not included.



**ALL FUNDS**  
**SUMMARY OF BONDED DEBT**

## SCHEDULE III

	Unmatured Bonds June 30, 1942	Current Transactions New Bonds Issued	Matured or Called	Unmatured Bonds June 30, 1943
<b>General Fund</b>				
State of Maine War Bonds .....	\$ 1,900,000		\$ 100,000	\$ 1,800,000
Maine Improvement Bonds .....	1,175,000		100,000	1,075,000
Maine Agricultural Bonds .....	180,000	\$225,000	45,000	360,000
<b>Highway Fund</b>				
Highway and Bridge Bonds .....	20,734,500		1,824,000	18,910,500
<b>Public Service Enterprises</b>				
Kennebec Bridge Bonds .....	1,500,000			1,500,000
Waldo-Hancock Bridge Bonds .....	680,000		20,000	660,000
<b>Totals</b> .....	<u>\$26,169,500</u>	<u>\$225,000</u>	<u>\$2,089,000</u>	<u>\$24,305,500</u>

Note: For call provisions see schedules under individual funds.

**BONDS AUTHORIZED BUT UNISSUED**

JULY 1, 1943

## SCHEDULE IV

Bonds Payable from General Fund			
State of Maine War Bonds .....			\$1,000,000
Bonds Payable from Highway Fund			
Reissue—Highway and Bridge Loan Bonds (\$1,000,000 in each of the fiscal years ending June 30, 1944 and June 30, 1945, to match regular Federal Aid funds) .....		\$2,000,000	
State of Maine Refunding Bonds—For the purpose of retiring highway and bridge bonds maturing in the fiscal years ending June 30, 1944 and June 30, 1945 not to exceed \$1,000,000 in each fiscal year .....		<u>2,000,000</u>	<u>4,000,000</u>
			<u>\$5,000,000</u>

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

MISCELLANEOUS STATISTICS  
STATE OF MAINE

## SCHEDULE V

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

**Area of State**

(From Report of the Forest Commissioner)

	Square Miles
Developed Areas .....	294
Barren Land .....	1,110
Agricultural Land .....	3,585
Inland Waters .....	1,447
Forest Land .....	25,421
<b>Total Area</b> .....	<b>31,857</b>
Rank in Area Among States (Census Bureau) .....	38th
Local Governments (From State Tax Assessor)	
Number of Counties .....	16
Number of Cities .....	21
“ “ Towns .....	416
“ “ Plantations .....	63
Total Organized Municipalities .....	500
Number of Unorganized Wild Land Townships .....	388

**State Valuation**

December 31, 1942

(From Report of State Tax Assessor)

Real Estate of Cities, Towns and Plantations .....	\$552,443,105
Personal Estate “ “ “ “ .....	105,323,859
Real Estate in Unorganized Wild Land Townships .....	44,869,599
Timber and Grass on Public Lands .....	1,363,928
	<hr/>
	\$704,000,491
Polls Assessed .....	228,026
Valuation per Capita .....	\$ 831
National Average (1939) .....	\$1,095
State Tax Rate (in effect since 1933) .....	\$ 7.25 per \$1,000
Average Rate of Municipal Taxation .....	\$ 49.73 per \$1,000

**Mileage of Public Highways**

December 31, 1941

(From Report of Highway Commission)

State Highways .....	2,985
State Aid Highways .....	6,265
Third Class Highways .....	1,790
Town Ways .....	10,692
Miscellaneous .....	130
<b>Total Mileage</b> .....	<b>21,862</b>
Number of Registered Motor Vehicles (1942 Registration year) .....	221,371

**Legislature**

Members of Senate .....	33
Members of House .....	151

**Per Capita**

State Revenues per Capita (including liquor revenues, Federal grants, employers' unemployment tax, etc.) .....	\$49.70
State Real Estate Tax per Capita .....	\$ 5.86
State Expenditures per Capita .....	\$33.93
(Difference between Revenues and Expenditures due largely to high unemployment compensation revenues and low expenditures)	
State Bonded Debt per Capita .....	\$28.69

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

## GENERAL FUND

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

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**GENERAL FUND  
COMPARATIVE BALANCE SHEET**

## SCHEDULE I

JUNE 30

	June 30, 1943	June 30, 1942
<b>ASSETS</b>		
Cash (Exclusive of Closed Banks) .....	\$ 4,566,901	\$1,596,661
Accounts and Notes Receivable:		
Tax Accounts .....	1,372,356	1,469,027
Other .....	355,089	267,619
	<u>1,727,445</u>	<u>1,736,646</u>
Less—Reserve for Losses .....	201,008	234,517
Net Total Receivable .....	1,526,437	1,502,129
Investments:		
Securities .....	23,923	24,037
Less—Reserve for Losses .....	12,679	12,679
	<u>11,244</u>	<u>11,358</u>
Working Capital Advances to Other Funds .....	1,475,827	812,168
Other Assets .....	166,168	168,341
Less—Reserve for Losses .....	150,218	148,950
	<u>15,950</u>	<u>19,391</u>
Amount Necessary to Retire Bonds .....	3,235,000	3,255,000
Total Assets .....	<u>\$10,831,359</u>	<u>\$7,196,707</u>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 473,038	\$ 490,788
Other Current Liabilities .....	131,969	112,412
Total Current Liabilities .....	<u>605,007</u>	<u>603,200</u>
Bonds Payable .....	3,235,000	3,255,000
Total Liabilities .....	<u>3,840,007</u>	<u>3,858,200</u>
<b>RESERVES AND SURPLUS</b>		
Reserves:		
For Authorized Expenditures .....	1,214,049	903,938
For Working Capital Advances .....	1,475,827	—
State Contingent Account .....	300,000	300,000
Total Reserves .....	<u>2,989,876</u>	<u>1,203,938</u>
Surplus Accounts:		
Unappropriated Surplus (See Note) .....	4,693,587	2,926,680
Less 1936-37 Deficiency Account .....	(692,111)	(792,111)
Net Unappropriated Surplus (See Note) .....	<u>4,001,476</u>	<u>2,134,569</u>
Total Reserves and Surplus .....	<u>6,991,352</u>	<u>3,338,507</u>
Total Liabilities, Reserves and Surplus .....	<u>\$10,831,359</u>	<u>\$7,196,707</u>

Note: The following unusual or non-recurring appropriations, effective July 1, 1943, made by the Legislature from General Fund Unappropriated Surplus have not been reflected in the Balance Sheet.

Unappropriated Surplus and 1936-37 Deficiency June 30, 1943 .....	\$4,001,476
Deduct Appropriations effective July 1, 1943	
Indian Trust Funds—to restore certain sums to these funds .....	13,200
Teachers' Retirement Annuity Fund—to pay the State's accrued liability to match members' contributions .....	949,556
Post War Public Works Reserve .....	1,000,000
Capital Expenditures .....	147,500
Total Appropriations .....	<u>\$2,110,256</u>
Balance of Unappropriated Surplus and 1936-37 Deficiency after special appropriations .....	<u>\$1,891,220</u>

The above balance is further reduced to \$1,691,220 by the \$200,000 available for allocation by the Governor and Council for Institutional Emergencies.

GENERAL FUND  
ANALYSIS OF UNAPPROPRIATED SURPLUS  
YEARS ENDED JUNE 30

SCHEDULE II

	This Year	Last Year
BALANCE AT START OF YEAR .....	\$ 2,926,680	\$ 1,325,766
Adjustments affecting previous years' transactions .....	(45,267)	(41,764)
	2,881,413	1,284,002
Additions:		
Total Available for Expenditure (See Schedule IV) .....	21,724,469	20,092,643
Less: Departmental Expenditures (See Schedule VII) .....	17,303,246	17,117,777
Reserved for Authorized Expenditures at End of Year (See Schedule IX) .....	1,214,049	903,938
Expenditures Authorized .....	18,517,295	18,021,715
Net Gain from Operations .....	3,207,174	2,070,928
	6,088,587	3,354,930
Deductions:		
Transfer to Reserve for Working Capital Advances		
To segregate advances as of June 30, 1942 .....	812,168	—
Advanced to Liquor Commission as of June 30, 1943 .....	582,832	—
	\$ 1,395,000	—
Less reimbursement of advance for Food Stamp Plan of Commodity Distribution .....	100,000	—
	1,295,000	—
Bonds called in advance of maturity (including premium of \$3,250)	—	328,250
Amount applicable to 1936-37 deficiency .....	100,000	100,000
Total Deductions .....	1,395,000	428,250
BALANCE AT END OF YEAR .....	\$ 4,693,587	\$ 2,926,680

GENERAL FUND  
SUMMARY OF BUDGETARY OPERATIONS

SCHEDULE III

YEAR ENDED JUNE 30, 1943

	This Year	More or (Less) Than Last Year	More or (Less) Than Budget
<b>AMOUNTS AVAILABLE</b>			
Revenues Available for Appropriation (See Schedule IV)	\$15,107,371	\$1,358,683	\$2,112,826
Revenues Earmarked for Departments (See Schedule IV)	5,659,918	46,472	39,245
Non-Revenues Earmarked for Departments	2,157	2,157	2,157
Reserve for Authorized Expenditures at Beginning of Year (As Adjusted) (See Schedule VI)	955,023	224,514	814,471
Total Available (See Schedule IV)	21,724,469	1,631,826	2,968,699
<b>AUTHORIZED EXPENDITURES</b>			
Expenditures (See Schedules VII and VIII)	17,303,246	185,469	(1,048,189)
Reserve for Authorized Expenditures at End of Year (See Schedule IX)	1,214,049	310,111	1,123,574
Total Authorized Expenditures	18,517,295	495,580	75,385
Net Gain or (Loss) from Operations Transferred to Surplus (See Schedule II)	\$ 3,207,174	\$1,136,246	\$2,893,314
Represented by:			
Estimated Revenues Available for Appropriation in Excess of Appropriation	\$ 313,860	\$ (480,960)	—
Revenues Available for Appropriation in Excess of Estimate	2,112,826	1,187,383	\$2,112,826
Total Additions through Revenues	2,426,686	706,423	2,112,826
Less: Appropriations by Governor and Council:			
Contingent Account (See Schedule X)	137,647	79,813	137,647
Emergency War Fund (See Schedule XI)	224,672	54,472	224,672
Total	362,319	134,285	362,319
Net Additions through Revenues (See Schedule IV)	2,064,367	572,138	1,750,507
Amounts Available to Departments in Excess of Authorized Expenditures (Lapsing Balances)	1,142,807	564,108	1,142,807
	\$ 3,207,174	\$1,136,246	\$2,893,314

GENERAL FUND  
COMPARATIVE STATEMENT OF AMOUNTS AVAILABLE  
YEARS ENDED JUNE 30

SCHEDULE IV

	Totals			Detail of This Year	
	This Year	Last Year	Budget	Available for Appropriation	Earmarked for Departments
<b>REVENUES</b>					
Taxes					
Property Taxes:					
State Tax on Cities and Towns	\$ 4,632,164	\$ 4,566,350	\$ 4,564,541	\$ 4,632,164	—
State Tax on Wild Lands	335,228	334,860	400,000	335,228	—
Other Property Taxes (Including Interest)	25,063	31,785	29,700	18,097	\$ 6,966
Inheritance and Estate Taxes (Net)	771,149	836,759	920,000	771,149	—
Taxes on Specific Businesses or Occupations:					
Corporations	228,364	224,312	226,700	228,364	—
Public Utilities	2,019,368	1,665,744	1,385,000	2,019,368	—
Insurance Companies	739,537	716,202	642,100	739,537	—
Banks	163,268	197,223	230,050	80,679	82,589
Other	51,526	54,847	63,953	12,410	39,116
Hunting and Fishing Licenses	343,950	415,628	367,430	—	343,950
Other Taxes	4,379	8,543	8,250	4,379	—
Fines, Forfeits and Penalties	11,108	14,718	10,398	—	11,108
Revenue from Use of Money and Property	22,016	8,796	7,824	2,684	19,332
Revenues from Other Agencies:					
Federal Government	2,962,939	2,936,242	3,228,578	—	2,962,939
Cities and Towns	556,200	612,951	518,525	232,347	323,853
Other	39,021	4,731	2,500	—	39,021
Service Charges for Current Services:					
Rents	24,526	6,151	11,090	50	24,476
Sale of Services	206,529	224,365	142,318	108,741	97,788
Sale of Commodities	124,362	149,304	82,319	1,448	122,914
Contributions and Transfers from Other State Funds:					
From Highway Fund	42,095	51,281	57,800	—	42,095
From Other Special Revenue Funds	9,328	—	—	—	9,328
From Public Service Enterprises:					
Liquor (Net)	5,848,290	4,781,712	4,313,324	5,848,290	—
Racing (Net)	64,283	61,091	60,000	64,283	—
Cigarette Tax (Net)	1,440,369	1,338,843	1,300,000	—	1,440,369
Other	44,159	74,505	—	—	44,159
From Working Capital Funds	84	1,336	2,000	—	84
From Trust and Agency Funds	42,724	32,372	38,170	8,303	34,421
Sale and Compensation for Loss of Properties	15,260	11,483	2,648	(150)	15,410
<b>Total Revenues</b>	<b>\$20,767,289</b>	<b>\$19,362,134</b>	<b>\$18,615,218</b>	<b>\$15,107,371</b>	<b>\$ 5,659,918</b>
<b>NON-REVENUES AVAILABLE FOR EXPENDITURE</b>					
Reserve for Authorized Expenditures at Beginning of Year	\$ 903,938	\$ 727,602	\$ 140,552	—	\$ 903,938
Adjustment of Prior Year's Reserve	51,085	2,907	—	—	51,085
Premium on Sale of Bonds	2,157	—	—	—	2,157
<b>Total Available</b>	<b>\$21,724,469</b>	<b>\$20,092,643</b>	<b>\$18,755,770</b>	<b>\$15,107,371</b>	<b>\$ 6,617,098</b>
<b>APPROPRIATIONS</b>					
By Legislature	—	—	—	(12,680,685)	12,680,685
By Governor and Council	—	—	—	(362,319)	362,319
Sub-total	—	—	—	(13,043,004)	13,043,004
<b>Total Available</b>	<b>\$21,724,469</b>	<b>\$20,092,643</b>	<b>\$18,755,770</b>	<b>\$ 2,064,367</b>	<b>\$19,660,102</b>
Total Available to Departments as above (See Schedule VI)	\$19,660,102	\$18,600,414	\$18,441,910		
Total Available as above Transferred to Unappropriated Surplus (See Schedule III)	2,064,367	1,492,229	313,860		
	<b>\$21,724,469</b>	<b>\$20,092,643</b>	<b>\$18,755,770</b>		

Revenues for the year 1941-42 are inflated in the amount of \$411,083 due to the recording as of June 30, 1942 of certain accounts receivable not previously carried on the general books of the State, partially offset by a charge of \$128,415 in the expenditures to provide for the estimated loss in realization. This makes a net inflation of \$282,668.

GENERAL FUND  
SUMMARY OF FINANCIAL TRANSACTIONS  
YEAR ENDED JUNE 30, 1943

## SCHEDULE V

	Reserved for Authorized Expenditures at Start of Year	Appropriations by:	
		Legislature	Governor and Council
General Administration (Including Legislative and Judicial) .....	\$ 41,943	\$ 1,186,800	\$ 20,410
Protection of Persons and Property .....	99,156	330,800	215,211
Development and Conservation of Natural Resources .....	121,483	699,400	2,540
Health and Sanitation .....	5,066	134,800	12,155
Welfare and Charities .....	529,378	3,860,824	8,646
State Hospitals and Sanatoriums .....	91,006	1,781,400	13,363
Correctional Institutions .....	1,478	483,750	52,519
Education and Libraries .....	51,347	3,442,907	8,449
Recreation Parks, etc. ....	455	13,514	3,050
Unemployment Compensation Administration ...	6,578	19,500	30
Interest on Bonded Debt .....	—	57,125	—
Miscellaneous .....	7,133	139,150	—
Contributions and Transfers to Other Funds ...	—	330,715	25,946
<b>Total Operating</b> .....	<b>955,023</b>	<b>12,480,685</b>	<b>362,319</b>
Debt Retirement .....	—	200,000	—
	<b>\$955,023</b>	<b>\$12,680,685</b>	<b>\$362,319</b>
(A) From Contingent Account .....			\$137,647
From Emergency War Fund .....			224,672
<b>Total</b> .....			<b>\$362,319</b>



## SCHEDULE V

Earmarked Revenue	Inter-departmental Transfers	Total Available	Expenditures	Unexpended Balances Lapsed	Reserved for Authorized Expenditures (Carrying Balances)
\$ 90,418	\$ 1,260	\$ 1,340,831	\$ 1,054,872	\$ 248,318	\$ 37,641
34,474	(40,553)	639,088	475,390	62,127	101,571
437,052	(44,294)	1,216,181	914,682	30,495	271,004
22,093	300	174,414	161,332	2,644	10,438
4,436,376	(2,139)	8,833,085	7,522,789	612,521	697,775
17,649	(203)	1,903,215	1,819,537	72,813	10,865
19,684	203	557,634	528,242	29,392	—
345,853	(37,184)	3,811,372	3,738,886	3,303	69,183
9,269	360	26,648	21,649	1,494	3,505
243,893	—	270,001	239,902	19,500	10,599
—	900	58,025	49,150	8,875	—
—	—	146,283	104,508	40,307	1,468
5,314	76,350	438,325	427,307	11,018	—
5,662,075	(45,000)	19,415,102	17,058,246	1,142,807	1,214,049
—	45,000	245,000	245,000	—	—
(A) \$5,662,075	—	\$19,660,102	\$17,303,246	\$1,142,807	\$1,214,049

GENERAL FUND  
COMPARATIVE STATEMENT OF AMOUNTS AVAILABLE  
TO DEPARTMENTS

SCHEDULE VI

YEARS ENDED JUNE 30

	This Year	Last Year
<b>GENERAL ADMINISTRATION</b>		
Accounts and Control, Bureau of .....	\$ 165,673	\$ 147,722
Attorney General, Department of .....	58,518	49,749
Audit, Department of .....	46,624	51,438
Emergency Municipal Finance Board .....	5,000	5,000
Emergency Payroll Fund .....	119,926 (C)	45,108 (C)
Emergency Mileage Fund .....	30,000	12,500
Executive, Department of .....	59,586	46,094
Finance Commissioner and Bureau of Budget .....	21,825	11,000
Insurance Fund, General .....	30,000	56,036 (B)
Legislative .....	262,366	122,864
Judicial .....	193,000	191,500
Office Building Authority, Maine State .....	50,000	—
Personnel Board .....	9,839	9,614
Public Buildings, Superintendent of .....	129,470	102,118
Purchases, Bureau of .....	35,043	35,289
Secretary of State, Department of .....	35,920	35,501
Taxation, Bureau of .....	54,781	55,012
Treasurer of State, Department of .....	33,260	33,486
	\$ 1,340,831	\$ 1,010,031
<b>PROTECTION OF PERSONS AND PROPERTY</b>		
Adjutant General, Department of .....	\$ 182,312	\$ 133,600
Banks and Banking, Department of .....	52,194	50,240
Emergency War Fund .....	251,976	168,182
Industrial Accident Commission .....	38,373	34,982
Insurance Department .....	14,300	14,300
Labor and Industry, Department of .....	23,484	23,084
State Police, New Headquarters .....	—	12,008
Public Utilities Commission .....	76,449	72,316
	\$ 639,088	\$ 508,712
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>		
Agriculture, Department of .....	\$ 235,883	\$ 238,625
Development Commission, Maine .....	214,944	221,000
Fish and Game, Department of Inland .....	550,528	652,591
Forestry, Department of .....	68,517	68,229
Geologist, State .....	2,000	2,000
Sea and Shore Fisheries, Department of .....	144,309	131,516
	\$ 1,216,181	\$ 1,313,961
<b>HEALTH AND SANITATION</b>		
Health, Bureau of .....	\$ 174,414	\$ 160,657

## SCHEDULE VI

Budget	Reserved for Authorized Expenditures at start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 112,000 (A)	—	\$ 89,857	\$ 3,668	\$ 72,148
51,750	—	55,951	(300)	2,867
50,000	—	37,500	—	9,124
5,000	—	5,000	—	—
200,000	—	119,926	—	—
30,000	—	30,000	—	—
45,500	—	56,249	3,337	—
13,000	—	21,825	—	—
30,000	—	30,000	—	—
269,150	\$ 41,118	221,248	—	—
193,000	—	193,000	—	—
50,000	—	50,000	—	—
9,500	—	9,500	—	339
85,630	825	127,429	—	1,216
31,000	—	30,350	—	4,693
35,900	—	35,920	—	—
60,800	—	55,400	(650)	31
31,050	—	31,050	2,210	—
\$ 1,303,280	\$ 41,943	\$ 1,200,205	\$ 8,265	\$ 90,418
\$ 150,750	\$ 18,384	\$ 150,750	—	\$ 13,178
52,150	650	42,000	—	9,544
—	76,927	224,672	\$(56,007)	6,384
33,900	—	38,099	—	274
14,300	—	14,300	—	—
23,000	—	19,747	—	3,737
—	—	—	—	—
71,355	3,195 (E)	71,897	—	1,357
\$ 345,455	\$ 99,156	\$ 561,465	\$(56,007)	\$ 34,474
\$ 233,682	\$ 2,161 (E)	\$ 239,340	\$(45,900)	\$ 40,282
210,560	44,885	170,000	—	59
536,119	53,788	125,000	1,200	370,540
63,600	2,206	45,600	406	20,305
2,000	—	2,000	—	—
127,000	18,443	120,000	—	5,866
\$ 1,172,961	\$ 121,483	\$ 701,940	\$(44,294)	\$ 437,052
\$ 150,700	\$ 5,066	\$ 146,955	\$ 300	\$ 22,093

GENERAL FUND  
COMPARATIVE STATEMENT OF AMOUNTS AVAILABLE  
TO DEPARTMENTS

SCHEDULE VI—Continued

YEARS ENDED JUNE 30

	This Year	Last Year
<b>WELFARE AND CHARITIES</b>		
Administration—Welfare .....	\$ 515,246	\$ 500,284
Blind, Aid to .....	362,631	347,466
Education of .....	20,000	20,898
Services for .....	5,152	5,000
Charitable Institutions .....	52,400	52,400
Children, Aid to Dependent .....	979,232	933,750
Board and Care of Neglected .....	424,039	412,393
Home for Military and Naval .....	26,741	26,601
School Lunches .....	—	1,106
Commodity Distribution .....	19,551	20,478
Deaf, Maine School for .....	52,977	52,801
Hospitals, Public and Private .....	288,000	288,000
Indians, Passamaquoddy .....	52,501	52,704
Penobscot .....	48,700	49,215
Insane, Examination and Commitment of .....	500	500
Old Age Assistance .....	4,652,094	4,085,585
Paupers, Support of State .....	1,035,384	1,108,843
Pensions, Special .....	20,683	20,124
Soldiers, Sailors, and their Widows, Burial of .....	1,500	1,500
Soldiers and Sailors, Support of Dependent .....	110,941	115,000
World War Relief .....	75,045	75,002
Towns, Emergency Aid to .....	89,768	89,102
	\$ 8,833,085	\$ 8,258,752
<b>STATE HOSPITALS AND SANATORIUMS</b>		
Administration, Department of Institutional Service .....	\$ 17,713	\$ 13,507
Augusta State Hospital .....	475,127	498,983
Augusta State Hospital—Conversion of Heating System .....	25,550	—
Bangor State Hospital .....	439,214	392,820
Central Maine Sanatorium .....	210,743	192,561
Northern Maine Sanatorium .....	123,550	119,765
Pownal State School .....	382,341	368,141
Western Maine Sanatorium .....	156,494	150,030
Institutional Emergency Fund .....	72,483 (C)	91,006 (C)
	\$ 1,903,215	\$ 1,826,813
<b>CORRECTIONAL INSTITUTIONS</b>		
State School for Boys .....	\$ 84,445	\$ 84,310
State School for Boys—Dormitory .....	1,478	32,717
State School for Girls .....	98,031	87,265
State Reformatory for Men .....	68,830	73,456
Maine State Prison .....	209,752	265,226
State Reformatory for Women .....	88,895	75,503
Parole Board .....	6,203	6,093
	\$ 557,634	\$ 624,570
<b>EDUCATION AND LIBRARIES</b>		
Education, Department of .....	\$ 3,022,439	\$ 2,871,294
Historian, State .....	500	500
Library, Maine State .....	41,794	42,511
Maritime Academy, Maine .....	61,875	50,000
University of Maine .....	684,764	684,764
	\$ 3,811,372	\$ 3,649,069

## SCHEDULE VI—Continued

Budget	Reserved for Authorized Expenditures at start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 524,426	\$ 5,636	\$ 363,186	\$ 14,500	\$ 131,924
351,346	49,888 (E)	180,000	—	132,743
20,000	—	20,000	—	—
5,000	—	5,022	130	—
52,400	—	52,400	—	—
901,399	64,883	250,000	—	664,349
413,000	—	410,500	—	13,539
26,600	—	26,600	—	141
—	—	—	—	—
20,000	—	20,438	(1,458)	571
52,000	—	49,000	—	3,977
302,000	—	300,000	(12,000)	—
52,500	—	52,500	—	1
48,700	—	48,700	—	—
500	—	500	—	—
4,089,547	373,971 (E)	790,000	—	3,488,123
996,000	35,000	1,000,000	(579)	963
20,124	—	20,124	559	—
1,500	—	1,500	—	—
114,000	—	114,000	(3,059)	—
75,000	—	75,000	—	45
90,000	—	90,000	(232)	—
\$ 8,156,042	\$ 529,378	\$ 3,869,470	\$ (2,139)	\$ 4,436,376
\$ 13,600	—	\$ 17,917	\$ (203)	\$ (1)
462,000	—	473,824	—	1,303
—	—	25,550	—	—
374,500	—	437,299	—	1,915
183,000	—	206,897	—	3,846
113,000	—	121,221	—	2,329
349,000	—	380,958	—	1,383
144,000	—	149,620	—	6,874
150,000	\$ 91,006	(18,523)	—	—
\$ 1,789,100	\$ 91,006	\$ 1,794,763	\$ (203)	\$ 17,649
\$ 77,500	—	\$ 83,554	—	\$ 891
—	\$ 1,478	—	—	—
77,000	—	97,191	—	840
65,000	—	66,880	—	1,950
248,750	—	194,000	—	15,752
66,750	—	88,644	—	251
6,000	—	6,000	\$ 203	—
\$ 541,000	\$ 1,478	\$ 536,269	\$ 203	\$ 19,684
\$ 2,858,333	\$ 51,347 (E)	\$ 2,667,223	\$(40,610)	\$ 344,479
500	—	500	—	—
41,620	—	40,420	—	1,374
50,000	—	50,000	11,875	—
684,764	—	684,764	—	—
\$ 3,635,217	\$ 51,347	\$ 3,442,907	\$(28,735)	\$ 345,853

**GENERAL FUND**  
**COMPARATIVE STATEMENT OF AMOUNTS AVAILABLE**  
**TO DEPARTMENTS**  
**SCHEDULE VI—Concluded**                      **YEARS ENDED JUNE 30**

	This Year	Last Year
<b>RECREATION PARKS, ETC.</b>		
State Park Commission .....	\$ 13,964	\$ 14,032
Baxter State Park Commission .....	4,137	4,860
Military Forts and Reservations .....	6,187	5,313
State Museum .....	2,360	2,000
	\$ 26,648	\$ 26,205
<b>UNEMPLOYMENT COMPENSATION</b>		
Administration .....	\$ 270,001	\$ 376,230
<b>INTEREST ON BONDED DEBT</b>		
Maine Improvement Bonds .....	\$ 29,000	\$ 31,000
Maine Agricultural Bonds .....	900	1,125
State Pier Bonds .....	—	4,600
War Bonds .....	28,125	38,747
War Loan Bonds .....	—	38
	\$ 58,025	\$ 75,510
<b>MISCELLANEOUS</b>		
Miscellaneous Acts and Resolves .....	\$ 2,835	\$ 65,538
Minor Boards and Commissions .....	3,948	12,025
Purchase of Land .....	3,500	13,500
Refund of Railroad and Telegraph Tax .....	136,000	136,000
	\$ 146,283	\$ 227,063
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>		
To Highway Fund:		
Motor Vehicle Division—Secretary of State .....	\$ 25,400	\$ 10,000
State Police .....	9,000	3,800
Repairs to Sourdnhunk Road .....	—	2,200
To Other Special Revenue Funds:		
Maine Forestry District .....	—	2,059
Education (George-Deen) .....	395	236
Education—Services to Children of Working Mothers .....	48	—
Expense—Federal Maintenance and Occupational Dockets .....	2,000	—
To Bond Funds—Military Defense Commission .....	—	241
To Public Service Enterprises—Augusta Airport .....	6,400	8,197
To Trust and Agency Funds:		
Employees' Retirement System—Pension Fund .....	320,000	70,000
Employees' Retirement System—Expense Fund .....	5,314	15,000
To increase Trust Fund Earnings to Legal Rates .....	39,622	37,589
Jordan Forestry Prize .....	146	—
To Working Capital Funds .....	30,000	—
	\$ 438,325	\$ 149,322
Total Available for Operating Expenditures .....	\$19,415,102	\$18,206,895
<b>DEBT RETIREMENT</b>		
Maine Improvement Bonds .....	\$ 100,000	\$ 100,000
Maine Agricultural Bonds .....	45,000	45,000
State Pier Bonds .....	—	148,519
War Bonds .....	100,000	100,000
	\$ 245,000	\$ 393,519
Total Available for Expenditure (See Schedule IV)	\$19,660,102	\$18,600,414

- (A) Revenues of approximately \$40,000 for Bureau of Accounts and Control were netted against expenditures in Budget.
- (B) Revenues of approximately \$26,000 for General Insurance Fund were netted against expenditures in This Year and Budget.
- (C) To avoid inflating revenues and expenditures the transfers from Emergency Payroll and Institutional Emergency Funds have been deducted from these appropriations and added to the appropriations for the department or institution receiving the transfers. The original appropriation is shown in the budget column.

SCHEDULE VI—Concluded

Budget	Reserved for Authorized Expenditures at start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 9,500	—	\$ 8,700	—	\$ 5,264
4,000	—	4,000	—	137
1,706	\$ 455 (E)	1,864	—	3,868
2,000	—	2,000	\$ 360	—
\$ 17,206	\$ 455	\$ 16,564	\$ 360	\$ 9,269
\$ 518,944	\$ 6,578	\$ 19,530	—	\$ 243,893
\$ 29,000	—	\$ 29,000	—	—
5,000	—	—	\$ 900	—
—	—	—	—	—
28,125	—	28,125	—	—
—	—	—	—	—
\$ 62,125	—	\$ 57,125	\$ 900	—
\$ 1,000	\$ 1,835 (E)	\$ 1,000	—	—
2,150	1,798	2,150	—	—
—	3,500	—	—	—
136,000	—	136,000	—	—
\$ 139,150	\$ 7,133	\$ 139,150	—	—
—	—	\$ 25,400	—	—
—	—	—	\$ 9,000	—
—	—	—	—	—
—	—	—	—	—
—	—	—	395	—
—	—	—	48	—
—	—	—	2,000	—
—	—	—	—	—
\$ 6,000	—	6,400	—	—
320,000	—	320,000	—	—
—	—	—	—	\$ 5,314
39,730	—	4,715	34,907	—
—	—	146	—	—
—	—	—	30,000	—
\$ 365,730	—	\$ 356,661	\$ 76,350	\$ 5,314
\$18,196,910	\$955,023 (E)	\$12,843,004	\$(45,000)	\$5,662,075
\$ 100,000	—	\$ 100,000	—	—
45,000	—	—	\$ 45,000	—
—	—	—	—	—
100,000	—	100,000	—	—
\$ 245,000	—	\$ 200,000	\$ 45,000	—
\$18,441,910	\$955,023 (E)	\$13,043,004 (D)	—	\$5,662,075

(D) Original appropriations ..... \$12,115,685  
 Appropriations at special session ..... 565,000  
 Appropriations by Governor and Council:  
     Contingent Account .... \$137,647  
     Emergency War Fund .. 224,672   \$362,319  
 Total as above ..... \$13,043,004

(E) Represent adjustments applicable to prior years reserve as follows:  
 Reserve per Schedules I and IX \$903,938  
 Adjustments included in above ... 51,085  
 Balance as above ..... \$955,023

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

	Total	
	This Year	Last Year
<b>GENERAL ADMINISTRATION</b>		
Accounts and Control, Bureau of .....	\$ 165,673	\$ 147,722 (A)
Attorney General, Department of .....	57,448	47,908
Audit, Department of .....	45,118	46,909
Emergency Municipal Finance Board .....	3,639	4,624
Emergency Payroll Fund .....	— (C)	—
Emergency Mileage Fund .....	—	—
Executive, Department of .....	55,988	44,981
Finance Commissioner and Bureau of Budget .....	20,732	9,297
Insurance Fund, General .....	18,796	56,036 (B)
Legislative .....	225,105	72,837
Judicial .....	177,049	178,433
Office Building Authority, Maine State .....	—	—
Personnel Board .....	9,733	9,614
Public Buildings, Superintendent of .....	127,120	99,677
Purchases, Bureau of .....	32,304	33,057
Secretary of State, Department of .....	31,387	35,290
Taxation, Bureau .....	53,387	46,494
Treasurer of State, Department of .....	31,393	30,724
	\$ 1,054,872	\$ 863,603
<b>PROTECTION OF PERSONS AND PROPERTY</b>		
Adjutant General, Department of .....	\$ 106,615	\$ 91,665
Banks and Banking, Department of .....	51,545	47,824
Emergency War Fund .....	178,079	91,254
Industrial Accident Commission .....	38,202	34,982
Insurance Department .....	13,167	11,905
Labor and Industry, Department of .....	23,484	22,805
State Police, New Headquarters .....	—	11,799
Public Utilities Commission .....	64,298	65,479
	\$ 475,390	\$ 377,713
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>		
Agriculture, Department of .....	\$ 213,071	\$ 216,964
Development Commission, Maine .....	97,336	176,115
Fish and Game, Department of Inland .....	435,533	598,803
Forestry, Department of .....	58,653	62,698
Geologist, State .....	1,895	1,791
Sea and Shore Fisheries, Department of .....	108,194	107,985
	\$ 914,682	\$ 1,164,356
<b>HEALTH AND SANITATION</b>		
Health, Bureau of .....	\$ 161,332	\$ 133,214



## SCHEDULE VII

Detail of this Year					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 112,000	\$ 111,611	\$ 53,158	—	\$ 904	—
51,750	43,894	13,296	—	258	—
50,000	41,287	3,573	—	258	—
5,000	—	3,639	—	—	—
200,000	—	—	—	—	—
30,000	—	—	—	—	—
45,500	32,735	12,241	\$ 8,805	2,207	—
13,000	13,328	7,404	—	—	—
30,000	—	18,796	—	—	—
269,150	157,608	66,683	—	814	—
193,000	169,126	7,923	—	—	—
50,000	—	—	—	—	—
9,500	7,313	2,420	—	—	—
85,630	64,237	55,447	—	7,436	—
31,000	26,289	4,238	1,350	427	—
35,900	14,005	17,343	—	39	—
60,800	20,812	30,248	1,500	827	—
31,050	22,273	9,047	—	73	—
<b>\$ 1,303,280</b>	<b>\$ 724,518</b>	<b>\$ 305,456</b>	<b>\$ 11,655</b>	<b>\$ 13,243</b>	<b>—</b>
\$ 150,750	\$ 44,866	\$ 47,468	\$ 1,862	\$ 12,419	—
52,150	36,955	14,567	—	23	—
—	57,703	108,218	5,258	6,900	—
33,900	33,008	4,897	—	297	—
14,300	9,814	3,106	—	247	—
23,000	17,992	5,454	—	38	—
—	—	—	—	—	—
71,500	46,300	8,642	9,202	154	—
<b>\$ 345,600</b>	<b>\$ 246,638</b>	<b>\$ 192,352</b>	<b>\$ 16,322</b>	<b>\$ 20,078</b>	<b>—</b>
\$ 233,532	\$ 103,579	\$ 84,161	\$ 20,914	\$ 4,417	—
170,000	18,671	77,820	835	10	—
536,119	242,615	167,775	12,662	12,481	—
58,878	42,195	11,323	3,919	1,216	—
2,000	898	977	—	20	—
127,000	69,396	33,597	57	5,144	—
<b>\$ 1,127,529</b>	<b>\$ 477,354</b>	<b>\$ 375,653</b>	<b>\$ 38,387</b>	<b>\$ 23,288</b>	<b>—</b>
\$ 149,700	\$ 104,780	\$ 35,622	\$ 4,756	\$ 16,174	—

GENERAL FUND  
COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS

SCHEDULE VII—Continued

YEARS ENDED JUNE 30

	Total	
	This Year	Last Year
<b>WELFARE AND CHARITIES</b>		
Administration—Welfare .....	\$ 513,307	\$ 468,583
Blind Aid to .....	283,443	297,596
Education of .....	15,484	20,898
Services for .....	5,152	792
Charitable Institutions .....	38,909	43,417
Children, Aid to Dependent .....	905,089	868,866
Board and Care of Neglected .....	405,588	407,766
Home for Military and Naval .....	25,239	25,150
School Lunches .....	—	6
Commodity Distribution .....	19,551	19,289
Deaf, Maine School for .....	48,469	50,846
Hospitals, Public and Private .....	287,989	287,987
Indians, Passamaquoddy .....	50,722	51,200
Penobscot .....	42,084	44,655
Insane, Examination and Commitment of .....	71	474
Old Age Assistance .....	4,136,288	3,711,894
Paupers, Support of State .....	538,868	943,662
Pensions, Special .....	20,683	19,040
Soldiers, Sailors and their Widows, Burial of .....	400	1,000
Soldiers and Sailors, Support of Dependent .....	90,010	98,776
World War Relief .....	64,094	61,346
Towns, Emergency Aid to .....	31,349	42,061
	\$ 7,522,789	\$ 7,465,304
<b>STATE HOSPITALS AND SANATORIUMS</b>		
Administration, Department of Institutional Service .....	\$ 17,382	\$ 9,610
Augusta State Hospital .....	475,127	498,983
Augusta State Hospital—Conversion of Heating System .....	14,685	—
Bangor State Hospital .....	439,215	392,820
Central Maine Sanatorium .....	210,743	192,561
Northern Maine Sanatorium .....	123,550	119,765
Pownal State School .....	382,341	368,141
Western Maine Sanatorium .....	156,494	150,031
Institutional Emergency Fund .....	— (C)	—
	\$ 1,819,537	\$ 1,731,911
<b>CORRECTIONAL INSTITUTIONS</b>		
State School for Boys .....	\$ 84,445	\$ 84,310
State School for Boys—Dormitory .....	1,055	31,239
State School for Girls .....	98,031	87,265
State Reformatory for Men .....	68,830	69,686
Maine State Prison .....	180,783	261,060
State Reformatory for Women .....	88,895	75,503
Parole Board .....	6,203	6,093
	\$ 528,242	\$ 615,156
<b>EDUCATION AND LIBRARIES</b>		
Education, Department of .....	\$ 2,953,256	\$ 2,864,330
Historian, State .....	218	448
Library, Maine State .....	38,773	42,363
Maritime Academy, Maine .....	61,875	50,000
University of Maine .....	684,764	684,764
	\$ 3,738,886	\$ 3,641,905

## SCHEDULE VII—Continued

Budget	Detail of this Year				
	Personal Services	Other Current Expenditures	Grants, Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 516,500	\$ 410,694	\$ 99,095	\$ 135	\$ 3,383	—
345,000	—	1,225	282,218	—	—
20,000	—	—	15,484	—	—
5,000	3,839	1,233	—	80	—
52,400	—	—	38,909	—	—
890,000	—	(8,729)	913,818	—	—
413,000	—	2,581	403,007	—	—
26,600	10,117	13,835	687	600	—
—	—	—	—	—	—
20,000	5,493	13,670	—	388	—
52,000	28,776	19,519	—	174	—
302,000	—	—	287,989	—	—
52,500	7,530	6,046	36,063	1,083	—
48,700	4,376	5,282	32,419	7	—
500	—	—	71	—	—
4,080,000	—	3,794	4,132,494	—	—
996,000	10,166	33,144	488,813	6,745	—
20,124	—	—	20,683	—	—
1,500	—	—	400	—	—
114,000	—	—	90,010	—	—
75,000	—	—	64,094	—	—
90,000	5,980	722	24,647	—	—
\$ 8,120,824	\$ 486,971	\$ 191,417	\$ 6,831,941	\$ 12,460	—
\$ 13,600	\$ 13,546	\$ 2,454	—	\$ 1,382	—
462,000	241,143	230,310	\$ 101	3,573	—
—	—	—	—	14,685	—
374,500	181,151	256,873	3	1,188	—
183,000	89,603	119,369	202	1,569	—
113,000	54,995	68,416	—	139	—
349,000	156,855	223,779	—	1,707	—
144,000	82,698	71,905	—	1,891	—
150,000	—	—	—	—	—
\$ 1,789,100	\$ 819,991	\$ 973,106	\$ 306	\$ 26,134	—
\$ 77,500	\$ 31,571	\$ 51,792	—	\$ 1,082	—
—	—	—	—	1,055	—
77,000	37,648	54,299	\$ 29	6,055	—
65,000	28,041	39,613	—	1,176	—
248,750	73,869	92,578	247	14,089	—
66,750	33,966	52,232	24	2,673	—
6,000	3,832	2,371	—	—	—
\$ 541,000	\$ 208,927	\$ 292,885	\$ 300	\$ 26,130	—
\$ 2,854,308	\$ 495,906	\$ 236,831	\$ 2,217,166	\$ 3,353	—
500	—	218	—	—	—
41,620	18,958	11,191	8,597	27	—
50,000	—	—	61,875	—	—
684,764	—	—	684,764	—	—
\$ 3,631,192	\$ 514,864	\$ 248,240	\$ 2,972,402	\$ 3,380	—

## GENERAL FUND

## COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS

SCHEDULE VII—Concluded

YEARS ENDED JUNE 30

	Total	
	This Year	Last Year
<b>RECREATION PARKS, ETC.</b>		
State Park Commission .....	\$ 13,927	\$ 14,035
Baxter State Park Commission .....	2,808	4,859
Military Forts and Reservations .....	2,554	4,780
State Museum .....	2,360	1,551
	\$ 21,649	\$ 25,225
<b>UNEMPLOYMENT COMPENSATION</b>		
Administration .....	\$ 239,902	\$ 359,902
<b>INTEREST ON BONDED DEBT</b>		
Maine Improvement Bonds .....	\$ 22,500	\$ 31,000
Maine Agricultural Bonds .....	900	1,125
State Pier Bonds .....	—	4,600
War Bonds .....	25,750	27,125
	\$ 49,150	\$ 63,850
<b>MISCELLANEOUS</b>		
Miscellaneous Acts and Resolves .....	\$ 1,368	\$ 63,353
Minor Boards and Commissions .....	2,045	9,608
Purchase of Land .....	3,500	10,000
Refund of Railroad and Telegraph Tax .....	97,595	92,935
	\$ 104,508	\$ 175,896
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>		
To Highway Fund:		
Motor Vehicle Division—Secretary of State .....	\$ 25,400	\$ 10,000
State Police .....	9,000	3,800
Repairs to Soudnahunk Road .....	—	2,200
To Other Special Revenue Funds:		
Maine Forestry District .....	—	2,059
Education (George-Deen) .....	395	236
Education—Services to Children of Working Mothers .....	48	—
Education—Federal Maintenance of Occupational Dockets ..	2,000	—
To Working Capital Funds .....	30,000	—
To Bond Funds—Military Defense Commission .....	—	241
To Public Service Enterprises—Augusta Airport .....	5,528	7,364
To Trust and Agency Funds:		
Employees' Retirement System—Pension Fund .....	320,000	66,195
Employees' Retirement System—Expense Fund .....	—	15,000
To increase Trust Fund Earnings to Legal Rates .....	34,790	32,647
Jordan Forestry Prize .....	146	—
	\$ 427,307	\$ 139,742
Total Operating Expenditures .....	\$17,058,246	\$16,757,777
<b>DEBT RETIREMENT</b>		
Maine Improvement Bonds .....	\$ 100,000	\$ 100,000
Maine Agricultural Bonds .....	45,000	45,000
State Pier Bonds .....	—	115,000
War Bonds .....	100,000	100,000
	\$ 245,000	\$ 360,000
Total Expenditures (See Schedule V) .....	\$17,303,246	\$17,117,777

(A) Revenues of approximately \$40,000 for Bureau of Accounts and Control were netted against expenditures in Budget.

(B) Revenues of approximately \$26,000 for General Insurance Fund were netted against expenditures in this year and budget. Expenditures for the years 1942-43 are also decreased by approximately \$11,000 due to the recording of certain accounts receivable not previously recorded.

## SCHEDULE VII—Concluded

Budget	Detail of this Year				
	Personal Services	Other Current Expenditures	Grants, Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 9,500	\$ 10,187	\$ 3,239	—	\$ 501	—
4,000	1,172	227	—	1,409	—
1,706	1,342	882	—	330	—
2,000	1,398	133	—	829	—
\$ 17,206	\$ 14,099	\$ 4,481	—	\$ 3,069	—
\$ 514,000	\$ 174,839	\$ 64,581	\$ 482	—	—
\$ 29,000	—	\$ 22,500	—	—	—
5,000	—	900	—	—	—
—	—	—	—	—	—
28,125	—	25,750	—	—	—
\$ 62,125	—	\$ 49,150	—	—	—
\$ 1,000	—	\$ 1,000	\$ 368	—	—
2,150	—	645	1,400	—	—
—	—	—	—	\$ 3,500	—
136,000	—	—	97,595	—	—
\$ 139,150	—	\$ 1,645	\$ 99,363	\$ 3,500	—
—	—	\$ 25,400	—	—	—
—	—	9,000	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	395	—	—	—
—	—	48	—	—	—
—	—	2,000	—	—	—
—	—	30,000	—	—	—
—	—	—	—	—	—
6,000	—	5,528	—	—	—
320,000	—	—	320,000	—	—
—	—	—	—	—	—
39,730	—	34,790	—	—	—
—	—	146	—	—	—
\$ 365,730	—	\$ 107,307	\$ 320,000	—	—
\$18,106,436	\$3,772,981	\$2,841,895	\$10,295,914	\$147,456	—
\$ 100,000	—	—	—	—	\$100,000
45,000	—	—	—	—	45,000
—	—	—	—	—	—
100,000	—	—	—	—	100,000
\$ 245,000	—	—	—	—	\$245,000
\$18,351,436	\$3,772,981	\$2,841,895	\$10,295,914	\$147,456	\$245,000

(C) To avoid inflating revenues and expenditures the transfers from Emergency Payroll and Institutional Emergency Funds have been deducted from these appropriations and added to the appropriations for the department or institution receiving the transfer. Expenditures are shown under the individual departments or institutions, but the budgeted expenditures cannot be so allocated. See schedules XI and XIII.

GENERAL FUND  
COMPARATIVE STATEMENT  
OF EXPENDITURES BY CHARACTER AND OBJECT

SCHEDULE VIII

JUNE 30

	This Year	Last Year
Personal Services		
Salaries and Wages .....	\$ 3,518,585	\$ 3,373,729
Other Current Expenditures		
Professional Fees and Special Services .....	\$ 204,080	\$ 146,687
Traveling Expenses .....	275,460	314,833
Operation of State Owned Passenger Cars .....	12,665	22,836
Operation of State Owned Motor Vehicles, Planes and Boats .....	30,927	17,285
Utility Services .....	177,964	163,498
Rents .....	83,553	80,680
Repairs .....	104,506	101,326
Insurance .....	23,559	40,942
General Operating Expenses .....	309,794	377,968
Foods .....	660,635	571,379
Fuel .....	291,753	192,771
Office Supplies .....	71,886	73,380
Clothing and Clothing Materials .....	78,339	65,476
Other Departmental and Institutional Supplies .....	224,399	403,218
Bond Interest .....	49,150	63,850
Contributions and Transfers to Other Funds .....	107,307 (A)	73,547
Total—Other Current Expenditures .....	\$ 2,705,977	\$ 2,709,676
Grants, Subsidies and Pensions		
Grants to Federal Government .....	\$ 9,105	\$ 61,618
Grants to Cities and Towns .....	1,924,299	1,913,991
Grants to Public and Private Organizations .....	909,808	934,776
Grants to Individuals for Aid to Dependent Children .....	913,818	847,459
Grants to Individuals for Old Age Assistance .....	4,132,171	3,711,894
Grants to Individuals for Assistance and Relief .....	1,663,930	2,137,777
Miscellaneous Grants to Individuals .....	26,540	40,650
Pensions .....	716,147 (A)	421,612
Total—Grants, Subsidies and Pensions .....	\$10,295,818	\$10,069,777
Capital Outlays		
Land or Land Rights .....	\$ 3,505	\$ 29,534
Buildings and Improvements .....	49,522	65,891
Equipment .....	92,242	149,144
Total—Capital Outlays .....	\$ 145,269	\$ 244,569
Total—Operating Expenditures .....	\$16,665,649	\$16,397,751
Debt Retirement .....	245,000	360,000
Sub-total .....	16,910,649	16,757,751
Expenditures Not Distributed as Above as Comparable Charges Do Not Recur:		
Normal and Training Schools (Accounting revised July 1, 1942 to include Dormitory Funds) .....	392,597*	293,043
Prison Industries (Working Capital Fund from July 1, 1942) .....	—	66,983
Total Expenditures (See Schedule V) .....	\$17,303,246	\$17,117,777

* Personal Services .....	\$254,396
Other Current Expenditures .....	135,918
Grants, Subsidies and Pensions .....	96
Capital Outlays .....	2,187

\$392,597

(A) Pensions include \$250,000 representing the State's original payment to the Employees' Contributory Retirement System for matching employees' contributions which is a contribution to another fund.

GENERAL FUND  
COMPARATIVE STATEMENT OF UNEXPENDED  
DEPARTMENTAL BALANCES

JUNE 30, 1943

SCHEDULE IX

	Reserved for Authorized Expenditures Carrying Balances		Unexpended Balances Lapsed	
	This Year	Last Year	This Year	Last Year
<b>GENERAL ADMINISTRATION</b>				
Attorney General, Department of .....	\$ 1,003	—	\$ 67	\$ 1,840
Audit, Department of .....	—	—	1,507	4,529
Emergency Municipal Finance Board .....	—	—	1,361	376
Emergency Payroll Fund (Net after transfer) .....	—	—	119,925	45,108
Emergency Mileage Fund .....	—	—	30,000	12,500
Executive, Department of .....	—	—	3,597	1,115
Finance Commissioner and Bureau of Budget .....	—	—	1,093	1,703
Insurance Fund, General .....	—	—	11,204	—
Legislative .....	34,303	\$ 41,118	2,958	8,908
Judicial .....	—	—	15,952	13,066
Office Building Authority, Maine State .....	—	—	50,000	—
Personnel Board .....	—	—	106	—
Public Buildings, Superintendent of .....	2,335	824	14	1,617
Purchases, Bureau of .....	—	—	2,740	2,233
Secretary of State, Department of .....	—	—	4,534	212
Taxation, Bureau of .....	—	—	1,393	8,517
Treasurer of State, Department of .....	—	—	1,867	2,762
	\$ 37,641	\$ 41,942	\$ 248,318	\$ 104,486
<b>PROTECTION OF PERSONS AND PROPERTY</b>				
Adjutant General, Department of .....	\$ 22,608	\$ 18,384	\$ 53,089	\$ 23,551
Banks and Banking, Department of .....	650	650	—	1,767
Emergency War Fund .....	73,836	76,928	61	—
Industrial Accident Commission .....	—	—	171	—
Insurance Department .....	—	—	1,133	2,395
Labor and Industry, Department of .....	—	—	—	278
State Police, New Headquarters .....	—	—	—	208
Public Utilities Commission .....	4,477	—	7,673	6,838
	\$ 101,571	\$ 95,962	\$ 62,127	\$ 35,037
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>				
Agriculture, Department of .....	\$ 943	—	\$ 21,870	\$ 21,661
Development Commission, Maine .....	117,608	\$ 44,885	—	—
Fish and Game, Department of Inland .....	114,994	53,788	—	—
Forestry, Department of .....	2,354	2,205	7,510	3,326
Geologist, State .....	—	—	105	209
Sea and Shore Fisheries, Department of .....	35,105	18,443	1,010	5,088
	\$ 271,004	\$ 119,321	\$ 30,495	\$ 30,284
<b>HEALTH AND SANITATION</b>				
Health, Bureau of .....	\$ 10,438	\$ 5,067	\$ 2,644	\$ 22,376
<b>WELFARE AND CHARITIES</b>				
Administration—Welfare .....	\$ 1,940	\$ 5,636	—	\$ 26,065
Blind, Aid to .....	79,188	49,871	—	—
Blind, Education of .....	—	—	\$ 4,516	—
Blind, Services for .....	—	—	—	4,208
Charitable Institutions .....	—	—	13,491	8,984
Children, Aid to Dependent .....	74,143	64,883	—	—
Board and Care of Neglected .....	—	—	18,450	4,626
Home for Military and Naval .....	—	—	1,502	1,451
School Lunches .....	—	—	—	1,100
Commodity Distribution .....	—	—	—	1,189
Deaf, Maine School for .....	—	—	4,509	1,955
Hospitals, Public and Private .....	—	—	11	13

## SCHEDULE IX—Concluded

	Reserved for Authorized Expenditures Carrying Balances		Unexpended Balances Lapsed	
	This Year	Last Year	This Year	Last Year
<b>WELFARE AND CHARITIES—Continued</b>				
Indians, Passamaquoddy .....	—	—	\$ 1,779	\$ 1,504
Penobscot .....	—	—	6,616	4,560
Insane, Examination and Commitment of .....	—	—	429	26
Old Age Assistance .....	\$ 515,806	\$373,691	—	—
Paupers, Support of State .....	10,000	35,000	486,516	130,181
Pensions, Special .....	—	—	—	1,084
Soldiers, Sailors, and their Widows, Burial of .....	—	—	1,100	500
Soldiers and Sailors, Support of Dependent .....	—	—	20,930	16,224
World War Relief .....	—	—	10,951	13,657
Towns, Emergency Aid to .....	16,698	—	41,721	47,041
	<u>\$ 697,775</u>	<u>\$529,081</u>	<u>\$ 612,521</u>	<u>\$264,368</u>
<b>STATE HOSPITALS AND SANATORIUMS</b>				
Administration, Department of Institutional Service .....	—	—	\$ 331	\$ 3,897
Augusta State Hospital—Conversion of Heating System .....	\$ 10,865	—	—	—
Institutional Emergency Fund (Net after transfer) .....	—	\$ 91,006	72,482	—
	<u>\$ 10,865</u>	<u>\$ 91,006</u>	<u>\$ 72,813</u>	<u>\$ 3,897</u>
<b>CORRECTIONAL INSTITUTIONS</b>				
State School for Boys—Dormitory .....	—	\$ 1,478	\$ 422	—
State Reformatory for Men .....	—	—	—	\$ 3,771
Maine State Prison .....	—	—	28,970	4,165
	—	<u>\$ 1,478</u>	<u>\$ 29,392</u>	<u>\$ 7,936</u>
<b>EDUCATION AND LIBRARIES</b>				
Education, Department of .....	\$ 69,183	\$ 6,964	—	—
Historian, State .....	—	—	\$ 282	\$ 51
Library, Maine State .....	—	—	3,021	148
	<u>\$ 69,183</u>	<u>\$ 6,964</u>	<u>\$ 3,303</u>	<u>\$ 199</u>
<b>RECREATION PARKS, ETC.</b>				
State Park Commission .....	—	—	\$ 38	\$ (2)
Baxter State Park Commission .....	—	—	1,329	—
Military Forts and Reservations .....	\$ 3,506	\$ 118	126	414
State Museum .....	—	—	—	449
	<u>\$ 3,506</u>	<u>\$ 118</u>	<u>\$ 1,493</u>	<u>\$ 861</u>
<b>UNEMPLOYMENT COMPENSATION</b>				
Administration .....	\$ 10,599	\$ 6,578	\$ 19,500	\$ 9,750
<b>INTEREST ON BONDED DEBT</b>				
Maine Improvement Bonds .....	—	—	\$ 6,500	—
War Bonds .....	—	—	2,375	\$ 11,622
War Loan Bonds .....	—	—	—	38
	—	—	<u>\$ 8,875</u>	<u>\$ 11,660</u>
<b>MISCELLANEOUS</b>				
Miscellaneous Acts and Resolves .....	\$ 4	\$ 1,823	—	\$ 362
Minor Boards and Commissions .....	—	1,098	\$ 1,903	1,319
Purchase of Land .....	1,463	3,500	—	—
Retiring and Pensioning State Employees .....	—	—	—	3,805
Refund of Railroad and Telegraph Tax .....	—	—	38,405	43,065
	<u>\$ 1,467</u>	<u>\$ 6,421</u>	<u>\$ 40,308</u>	<u>\$ 48,551</u>
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>				
To Public Service Enterprises—Augusta Airport .....	—	—	\$ 872	\$ 834
To Trust Funds—Employees' Retirement System—Expense Fund .....	—	—	5,314	—
To Increase Trust Fund Earnings to Legal Rates .....	—	—	4,832	4,941
	—	—	<u>\$ 11,018</u>	<u>\$ 5,775</u>
<b>DEBT RETIREMENT</b>				
State Pier Bonds .....	—	—	—	\$ 33,519
<b>Total (See Schedules I, II and III) .....</b>	<u>\$1,214,049</u>	<u>\$903,938</u>	<u>\$1,142,807</u>	<u>\$578,699</u>



GENERAL FUND  
ANALYSIS OF STATE CONTINGENT ACCOUNT  
YEAR ENDED JUNE 30, 1943

SCHEDULE X

Balance July 1, 1942 .....		\$300,000
<b>TRANSFERS TO GENERAL FUND:</b>		
BUREAU OF ACCOUNTS AND CONTROL		
Cost-of-Living Salary Increases .....	\$ 585	
Adjustment of Charges to Highway Department .....	15,748	\$16,332
ATTORNEY GENERAL'S DEPARTMENT		
Salary of Assistant Attorney to Aid Legislature in Drafting Bills .....	1,350	
Androscoggin River Pollution Case .....	6,089	7,439
EXECUTIVE DEPARTMENT		
Sinking of Motor Launch "Don" .....	25	
Purchase of State Flag .....	59	
Contribution to Governors' Conference Committee .....	100	
Purchase of Coal Stoker for Blaine Mansion .....	674	
Carpeting Executive Offices .....	911	
Copy of Murder Indictment .....	20	
Contribution to New England Governors' Freight Rate Committee .....	1,200	2,989
BUREAU OF BUDGET		
Salaries and Expense of Compiling Budget not Provided for .....		8,825
SUPERINTENDENT OF BUILDINGS		
Repairs to Front Steps of State House ....	6,814	
Alterations and Improvements at Vickery-Hill Building .....	4,973	
Alteration of Offices and Expense of Moving State Departments .....	5,012	
Cost of Operation:		
State Police Headquarters' Building ....	5,400	
Secretary of State—Motor Vehicle Division Building .....	4,930	
State Department Offices in Vickery-Hill Building .....	2,450	
Modernization of Restaurant .....	3,023	
Rent of Space in Vickery-Hill Building ..	2,600	
Increase in Cost of Coal over Estimate ..	2,300	
Wages for Additional Personnel .....	4,400	
Wage Adjustments .....	4,243	46,145
BUREAU OF PURCHASES		
Compensation to an Employee for Injuries .....		1,350
LEGISLATIVE EXPENSE		
Expenditures not Provided for .....		1,650

GENERAL FUND  
ANALYSIS OF STATE CONTINGENT ACCOUNT

SCHEDULE X—Concluded      YEAR ENDED JUNE 30, 1943

<b>REVISOR OF STATUTES</b>		
Salary Adjustments .....	\$ 198	
Cost of Mailing 1942 Special Session Laws .....	75	\$ 273
<b>INDUSTRIAL ACCIDENT COMMISSION</b>		
Salary Adjustments .....	278	
Increase in Office Staff and Additional Supplies Due to War .....	3,000	3,278
<b>LABOR AND INDUSTRY</b>		
Salary Adjustments .....	194	
Court Costs .....	277	471
<b>PUBLIC UTILITIES COMMISSION</b>		
Warning Signs at Grade Crossings, Cutting Bushes .....		897
<b>FORESTRY DEPARTMENT</b>		
Wage Adjustment for Wardens and Watchmen .....		2,500
<b>BUREAU OF HEALTH</b>		
Alteration of Building and Moving Costs ..	11,070	
Purchase and Installation of Laboratory Equipment .....	1,085	12,155
<b>INSTITUTIONAL SERVICE</b>		
Salary of Supervisor of Construction .....	2,917	
Purchase of Automobile for Commissioner .....	1,400	4,317
<b>STATE PARK COMMISSION</b>		
To offset Lost Revenue and Maintain Parks .....		2,700
<b>MILITARY FORTS AND RESERVATIONS</b>		
Care of John Paul Jones Park .....		350
<b>MAINE UNEMPLOYMENT COMPENSATION COMMISSION</b>		
Travel Expense of Advisory Council .....		30
Total Transfers to General Fund .....		\$111,701
<b>TRANSFERS TO HIGHWAY FUND:</b>		
<b>SECRETARY OF STATE'S DEPARTMENT</b>		
Rent of Building .....		2,700
Remodeling of New Quarters .....		22,700
Total Transfer to Highway Fund .....		25,400
<b>TRANSFERS TO PUBLIC SERVICE ENTERPRISES:</b>		
<b>AERONAUTICS COMMISSION</b>		
Repairs at Augusta State Airport .....		400
<b>TRANSFERS TO TRUST AND AGENCY FUNDS:</b>		
<b>NON-EXPENDABLE TRUSTS</b>		
Amount Necessary to Increase Earnings to Total of Awards .....		146
Total Appropriations .....		\$137,647
Balance June 30, 1943 (before closing) .....		162,353
Add: Net Adjustments, June 30th Closing Entries .....		137,647
<b>Balance June 30, 1943 .....</b>		<b>\$300,000</b>

GENERAL FUND  
ANALYSIS OF EMERGENCY PAYROLL FUND

YEAR ENDED JUNE 30

SCHEDULE XI

	This Year	Last Year
Legislative Appropriation .....	\$200,000	\$80,000
Transferred to:		
Bureau of Accounts and Control .....	\$ 3,524	\$1,329
Department of Agriculture .....	40	—
Attorney General .....	62	—
Augusta State Hospital .....	14,525	7,662
Bangor State Hospital .....	12,148	5,060
Baxter State Park Commission .....	—	8
Central Maine Sanatorium .....	6,383	2,515
Education Department .....	—	5,552
Executive Department .....	49	—
Health and Welfare Department:		
Administration .....	8,186	—
Commodity Distribution .....	438	—
Services for Blind .....	22	—
Industrial Accident Commission .....	1,071	356
Labor and Industry .....	277	—
Legislative:		
Legislature .....	57	43
Revisor of Statutes .....	118	—
Northern Maine Sanatorium .....	3,437	1,369
Bureau of Personnel .....	—	47
Pownal State School .....	11,241	4,987
Reformatory for Men .....	573	—
Reformatory for Women .....	2,349	964
School for Boys .....	2,455	972
School for Girls .....	2,731	1,141
State Park Commission .....	—	306
Superintendent of Public Buildings .....	4,665	2,063
Western Maine Sanatorium .....	5,724	518
Total Amount Transferred .....	<u>80,075</u>	<u>34,892</u>
Balance Lapsed .....	<u>\$119,925</u>	<u>\$45,108</u>

Chapter 325, Public Laws 1941 providing 10% increase in salaries, effective February 2, 1942, for state employees earning less than \$30 a week, provided an Emergency Payroll Fund in the sum of \$80,000 for the fiscal year ended June 30, 1942 and \$200,000 for the fiscal year ended June 30, 1943; to be available where regular departmental appropriations were insufficient to carry the additional cost of this salary increase; from which transfers were to be as necessary by the Governor.

This fund was discontinued at the close of the year. Provision was made for necessary salary increases in the regular appropriations by the legislature.

An Emergency Mileage Fund, for which the Legislature provided \$30,000 for the fiscal year ended June 30, 1943 and \$12,500 for the fiscal year ended June 30, 1942, was set up by the same law to care for overdrafts caused by the increase of rates to be paid by the State for use of private automobiles. No transfers were made in either year and the entire fund was lapsed at each year end.

**GENERAL FUND**  
**ANALYSIS OF EMERGENCY WAR FUND**  
 SCHEDULE XII JUNE 30, 1943

	Allocations			
	By Governor and Council This Year	Last Year	By Governor This Year	Last Year
<b>ALLOCATIONS:</b>				
<b>To Special Emergency Projects:</b>				
Biddeford Defense Training School .....	—	—	—	\$ 1,200
Blood Bank Centers .....	—	—	—	4,500
Civilian Defense .....	\$100,000	\$100,000	—	—
Coastal Air Patrol—Civil Air Patrol .....	10,000	—	\$2,375	7,800
Community Centers .....	27,242	20,000	—	—
Farmerettes .....	6,663	2,500	—	—
Farm Placement Program .....	11,135	4,000	—	—
Food Conservation .....	8,732	11,300	—	—
Food Production .....	5,222	5,400	—	—
Maine State Salvage Committee .....	—	—	500	—
Maine Teachers—Special Studies .....	—	—	500	—
State Travel Bureau .....	1,224	2,000	—	—
Sub-Total—Special Emergency Projects	\$170,218	\$145,200	\$3,375	\$13,500
<b>To State Departments for Unusual Ex-</b>				
<b>penditures Caused by the War Emer-</b>				
<b>gency:</b>				
Executive Department—Additional Salary Expenses .....	\$ 3,337	—	—	\$ 1,800
Fish and Game Department—Salary of Pilot for Fish and Game Plane .....	—	—	\$1,560	—
Education Department—Additional Services Rendered .....	8,449	—	—	—
State Police—Employing Six Additional Patrolmen .....	9,000	—	—	—
Bureau of Accounts and Control—Additional Help on War Bonds, etc. ....	3,668	—	—	—
Working Capital Advance—Purchase of Cattle Revolving Fund .....	30,000	—	—	—
Sub-Total—To State Departments ...	\$ 54,454	—	\$1,560	\$ 1,800
Allocated for Disposition by Governor .....	—	\$ 25,000	(\$4,935)	(\$15,300)
<b>Total</b> .....	<b>\$224,672</b>	<b>\$170,200</b>	<b>—</b>	<b>—</b>

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

## SCHEDULE XII

Revenues (Including transfer)		Expenditures		Unexpended Balances		
This Year	Last Year	This Year	Last Year	Lapsed	This Year Carried	Last Year Carried
—	—	\$ 168	\$ 971	\$61	—	\$ 229
—	—	—	4,500	—	—	—
\$3,493	\$15	115,962	83,635	—	\$ 3,911	16,380
—	8	16,836	2,323	—	1,024	5,485
2,898	—	21,470	—	—	28,670	20,000
—	—	3,174	—	—	5,989	2,500
—	—	3,849	—	—	11,286	4,000
—	—	7,827	—	—	12,205	11,300
—	—	5,191	—	—	5,431	5,400
—	—	240	—	—	260	—
—	—	205	—	—	295	—
—	—	3,158	66	—	—	1,934
\$6,391	\$23	\$178,080	\$91,495	\$61	\$69,071	\$67,228
—	—	\$ 3,337	\$ 1,800	—	—	—
—	—	1,560	—	—	—	—
(\$7)	—	8,442	—	—	—	—
—	—	9,000	—	—	—	—
—	—	3,668	—	—	—	—
—	—	30,000	—	—	—	—
(\$7)	—	\$56,007	\$1,800	—	—	—
—	—	—	—	—	\$ 4,765	\$ 9,700
\$6,384	\$23	\$234,087	\$93,295	\$61	\$73,836	\$76,928

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

GENERAL FUND  
ANALYSIS OF INSTITUTIONAL EMERGENCY FUND  
YEAR ENDED JUNE 30

## SCHEDULE XIII

	This Year	Last Year
Balance Brought Forward July 1, 1942 .....	\$ 91,005	—
Legislative Appropriation .....	150,000	\$150,000
Total Available .....	241,005	150,000
Transferred to:		
Augusta State Hospital .....	\$ 25,550	\$ 13,987
Bangor State Hospital .....	51,151	11,914
Central Maine Sanatorium .....	20,513	5,963
Northern Maine Sanatorium .....	4,785	3,987
Pownal State School .....	21,218	7,745
Reformatory for Men .....	1,807	—
Reformatory for Women .....	20,045	6,037
State School for Boys .....	5,099	1,605
State School for Girls .....	17,460	7,757
Western Maine Sanatorium .....	895	—
Total Amount Transferred .....	168,523	58,995
Balance June 30, 1942 Carried Forward .....	—	\$ 91,005
Balance June 30, 1943 Lapsed .....	\$ 72,482	—

Chapter 93, Private and Special Laws, 1941 as amended by Chapter 329, Public Laws, 1941 provided \$150,000 for each of the fiscal years of the biennium ending June 30, 1943 for an Institutional Emergency Fund from which should be "transferred to any State institution such sums as may be deemed necessary to care for any emergency that may arise during the fiscal years ending June 30, 1943 and June 30, 1942. Such transfer shall be recommended by the Commissioner of Institutional Service and transferred by authority of the governor and council."

## BONDED DEBT AND INTEREST MATURITIES

## SCHEDULE XIV

JUNE 30, 1943

Year Ending June 30	Total Bond Maturities	Total Interest Maturities	State of Maine War Bond Maturities	Interest Maturities	Maine Improvement Bond Maturities	Interest Maturities	Maine Agricultural Bond Maturities	Interest Maturities
1944	\$ 220,000	\$ 48,050	\$ 100,000	\$ 24,375	\$ 75,000	\$ 20,750	\$ 45,000	\$ 2,925
1945	220,000	44,950	100,000	23,000	75,000	19,250	45,000	2,700
1946	220,000	41,850	100,000	21,625	75,000	17,750	45,000	2,475
1947	220,000	38,750	100,000	20,250	75,000	16,250	45,000	2,250
1948	220,000	35,425	100,000	18,875	75,000	14,750	45,000	1,800
1949	220,000	32,100	100,000	17,500	75,000	13,250	45,000	1,350
1950	220,000	28,775	100,000	16,125	75,000	11,750	45,000	900
1951	220,000	25,450	100,000	14,750	75,000	10,250	45,000	450
1952	175,000	22,125	100,000	13,375	75,000	8,750		
1953	175,000	19,250	100,000	12,000	75,000	7,250		
1954	175,000	16,375	100,000	10,625	75,000	5,750		
1955	175,000	13,600	100,000	9,350	75,000	4,250		
1956	175,000	10,625	100,000	7,875	75,000	2,750		
1957	200,000	7,500	100,000	6,500	100,000	1,000		
1958	100,000	5,125	100,000	5,125				
1959	100,000	3,750	100,000	3,750				
1960	100,000	2,375	100,000	2,375				
1961	100,000	1,000	100,000	1,000				
Total	\$3,235,000	\$397,075	\$1,800,000A	\$228,475	\$1,075,000B	\$153,750	\$360,000	\$14,850

(A) \$750,000 callable August 1, 1945, \$750,000 callable May 1, 1946.

(B) \$1,000,000 called October 1, 1943, \$75,000 matured October 1, 1943.

**GENERAL FUND**  
**PUBLIC ASSISTANCE STATISTICS**

furnished by  
Department of Health and Welfare

SCHEDULE XV

OLD AGE ASSISTANCE				AID TO DEPENDENT CHILDREN				
Month	Active Case Load	Pending Load	Average Grant	Active Case Load	No. Children	Pending Load	Av. Grant Per Case	Av. Grant Per Child
1941								
July	13,075	6,195	\$20.90	1,601	4,118	542	\$39.69	\$15.43
August	13,561	5,498	20.90	1,658	4,334	477	39.47	15.15
September	13,969	4,929	20.90	1,691	4,446	442	39.55	15.04
October	14,435	4,340	20.97	1,728	4,682	428	40.02	14.77
November	14,612	4,047	21.04	1,738	4,730	433	40.31	14.96
December	14,905	3,650	21.05	1,766	4,801	435	40.46	14.88
1942								
January	15,235	3,171	21.05	1,789	4,878	402	40.69	14.92
February	15,359	2,898	21.09	1,784	4,866	431	40.68	14.89
March	15,453	2,692	21.15	1,802	4,931	419	40.79	14.90
April	15,466	2,325	21.20	1,810	4,963	415	40.80	14.88
May	15,767	1,785	21.21	1,823	5,003	416	41.08	14.97
June	15,901	1,501	21.23	1,820	5,049	421	41.43	14.94
July	15,966	1,347	21.28	1,808	5,008	398	41.72	15.06
August	16,014	1,275	21.37	1,784	4,990	369	42.30	15.12
September	16,208	986	21.45	1,782	5,002	336	42.37	15.27
October	16,153	990	21.53	1,750	4,933	334	42.60	15.31
November	16,140	885	21.63	1,737	4,889	312	43.52	15.46
December	16,056	852	21.70	1,748	4,912	282	43.77	15.57
1943								
January	15,994	881	21.77	1,737	4,860	259	44.01	15.76
February	15,910	859	21.85	1,729	4,846	223	44.81	15.99
March	15,841	867	21.98	1,717	4,811	199	45.56	16.26
April	15,840	848	22.11	1,713	4,791	166	46.38	16.58
May	15,776	836	22.31	1,697	4,770	130	46.95	16.70
June	15,742	806	22.50	1,663	4,692	110	47.35	16.78
AID TO BLIND				WORLD WAR RELIEF				
Month	Active Case Load	Pending Load	Average Grant	Active Case Load	Pending Load	Average Grant		
1941								
July	1,074	149	\$22.68	148	254	\$36.84		
August	1,083	155	22.75	152	248	35.42		
September	1,085	138	22.76	144	250	34.83		
October	1,094	123	22.85	132	254	36.06		
November	1,093	116	22.84	126	253	35.44		
December	1,097	105	22.85	135	261	34.99		
1942								
January	1,081	102	22.80	138	255	36.49		
February	1,078	95	22.76	137	249	36.93		
March	1,081	77	22.75	144	218	37.13		
April	1,081	71	22.75	149	198	35.94		
May	1,081	68	22.75	149	197	37.51		
June	1,080	69	22.74	145	168	35.87		
July	1,075	64	22.74	134	115	37.71		
August	1,060	64	22.76	139	71	37.74		
September	1,050	64	22.79	138	64	37.86		
October	1,040	63	22.86	132	62	38.59		
November	1,035	55	22.90	130	57	38.84		
December	1,027	52	22.95	134	53	38.41		
1943								
January	1,019	53	23.01	137	56	37.92		
February	1,003	58	23.12	143	53	38.41		
March	998	53	23.17	144	47	39.63		
April	988	53	23.30	144	52	40.53		
May	972	59	23.46	148	50	40.67		
June	963	56	23.63	149	45	40.28		

## GENERAL FUND

## PUBLIC ASSISTANCE STATISTICS—(Concluded)

## SCHEDULE XV—Concluded

GENERAL RELIEF					
	Number of Towns Having Cases	Number of Town Cases	Direct Cases	Children Boarded	Total Cases
1941					
July .....	297	1630	307	133	2070
August .....	290	1477	307	123	1907
September .....	282	1444	237	131	1812
October .....	275	1390	245	132	1767
November .....	269	1417	267	132	1816
December .....	268	1412	264	134	1810
1942					
January .....	278	1461	273	135	1869
February .....	282	1403	167	135	1705
March .....	285	1405	175	134	1714
April .....	283	1348	147	132	1627
May .....	271	1172	130	137	1439
June .....	271	1083	140	147	1370
July .....	261	981	131	142	1254
August .....	259	947	120	142	1209
September .....	243	890	122	142	1154
October .....	242	834	118	145	1097
November .....	235	823	115	153	1091
December .....	237	840	107	106	1053
1943					
January .....	238	820	95	104	1019
February .....	226	737	93	103	933
March .....	229	762	99	104	965
April .....	224	726	106	103	935
May .....	222	664	84	105	853
June .....	213	612	116	101	829
July .....		547	102	84	733
August .....		521	80	84	685
September .....		492	84	89	665

These figures are from sources which we believe to be reliable but have not been verified either by the Controller or by the Auditor.



## HIGHWAY FUND

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

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HIGHWAY FUND  
COMPARATIVE BALANCE SHEET

SCHEDULE I

JUNE 30

	June 30, 1943	June 30, 1942
<b>ASSETS</b>		
Cash .....	\$ 6,625,520	\$ 5,255,611
Accounts and Notes Receivable:		
Tax Accounts .....	10,449	10,296
Other .....	183,895	196,182
	194,344	206,478
Less—Reserve for Losses .....	3,436	12,644
Net Total Receivables .....	190,908	193,834
Working Capital Advances .....	380,000 (A)	—
Amount Necessary to Retire Bonds .....	18,910,500	20,734,500
Other Assets .....	305	—
<b>Total Assets</b> .....	<b>\$26,107,233</b>	<b>\$26,183,945</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 230,594	\$ 336,224
Other Current Liabilities .....	38,678	36,275
Total Current Liabilities .....	269,272	372,499
Bonds Payable .....	18,910,500	20,734,500
<b>Total Liabilities</b> .....	<b>19,179,772</b>	<b>21,106,999</b>
<b>RESERVES AND SURPLUS</b>		
Reserves:		
For Authorized Expenditures .....	2,130,919	2,592,075
For Working Capital Advances .....	380,000 (A)	—
Surplus Accounts:		
General Highway Fund .....	4,416,542	2,484,871
<b>Total Liabilities, Reserves and Surplus</b> .....	<b>\$26,107,233</b>	<b>\$26,183,945</b>

Contingent Liability to be paid either from bridge operations or Highway Fund: Bonds of Deer Isle-Sedgwick Bridge District \$467,000.

(A) Working Capital advanced prior to July 1, 1941 but not recorded as such until June 30, 1943.

HIGHWAY FUND  
ANALYSIS OF SURPLUS  
YEARS ENDED JUNE 30

SCHEDULE II

	This Year	Last Year
BALANCE AT START OF YEAR .....	\$ 2,484,871	\$ 3,398,624
Adjustments of Previous Years' Transactions .....	514	(3,189)
	2,485,385	3,395,435
Total Available for Expenditure (See Schedule IV) .....	12,984,714	14,230,900
Less—Expenditures (See Schedule VII) .....	8,922,638	12,549,389
Reserved for Authorized Expenditures (See Schedules VIII) .....	2,130,919	2,592,075
Total Expenditures Authorized .....	11,053,557	15,141,464
Net Gain or (Loss) from Operations (See Schedule III) .....	\$ 1,931,157	\$ (910,564)
BALANCE AT END OF YEAR .....	\$ 4,416,542	\$ 2,484,871

## HIGHWAY FUND

### SUMMARY OF BUDGETARY OPERATIONS

SCHEDULE III

YEAR ENDED JUNE 30, 1943

	This Year	More or (Less) Than Last Year	More or (Less) Than Budget
<b>AMOUNTS AVAILABLE:</b>			
Revenues Available for Appropriation (See Schedule IV)	\$ 8,123,477	\$(1,850,842)	\$2,914,406
Revenues Earmarked for Departments (See Schedule IV)	2,269,162	152,775	1,093,587
Proceeds from Sale of Bonds	—	(1,202,536)	—
Reserve for Authorized Expenditures at Beginning of Year (See Schedule IV)	2,592,075	1,654,417	2,557,978
Total Available (See Schedule IV)	\$12,984,714	\$(1,246,186)	\$6,565,971
<b>AUTHORIZED EXPENDITURES:</b>			
Expenditures (See Schedule VII)	\$ 8,922,638	\$(3,626,751)	\$1,479,104
Reserve for Authorized Expenditures at End of Year (See Schedule VIII)	2,130,919	(461,156)	2,112,962
Total Authorized for Expenditures	11,053,557	(4,087,907)	3,592,066
Net Gain or (Loss) from Operations Transferred to Surplus (See Schedule II)	\$ 1,931,157	\$ 2,841,721	\$2,973,905
<b>Represented by:</b>			
Estimated Revenues Available for Appropriation in Excess of Appropriations	\$(1,047,143)	\$ (515,878)	—
Revenues Available for Appropriation in Excess of Estimated	2,914,406	3,338,083	2,914,406
Total Additions Through Revenue (See Schedule IV)	1,867,263	2,822,205	2,914,406
Amounts Available to Departments in Excess of Expenditures	63,894	19,516	59,499
	\$ 1,931,157	\$ 2,841,721	\$2,973,905

The Special Session of the 90th Legislature authorized the Highway Commission, with the approval of the governor and council, to curtail the legislative budget as necessary to keep expenditures within available funds. Under this authorization the budget for the year ended June 30, 1943 was revised to eliminate practically all expenditures for new construction and to carry on maintenance work at minimum levels. The budget figures used on this and other schedules reflect the curtailed budget.

**HIGHWAY FUND**  
**COMPARATIVE STATEMENT OF AMOUNTS AVAILABLE**  
 YEARS ENDED JUNE 30

SCHEDULE IV

	Totals			Detail of This Year	
	This Year	Last Year	Budget	Available for Appropriation	Earmarked for Departments
<b>REVENUES</b>					
Taxes:					
Property Taxes:					
Non-Resident Excise Taxes .....	\$ 16,457	\$ 24,934	\$ 13,550	\$ 16,457	—
Selective Sales Taxes:					
Use Fuel Tax .....	2,604	4,384	3,600	2,604	—
Gasoline Tax (Net) .....	4,355,750	5,779,769	3,883,571	4,355,750	—
Other Taxes on Specific Businesses or Occupations:					
Use Fuel Licenses .....	4	59	—	4	—
Motor Truck Application Fees .....	16,392	11,748	—	—	\$ 16,392
Outdoor Advertising Permits .....	7,440	9,301	13,500	—	7,440
Motor Vehicle Registration and Drivers' Licenses:					
Registrations, Drivers' Licenses and Operators' Examination Fees .....	3,736,501	4,161,999	1,330,325	3,719,155	17,346
Other Taxes .....	2,319	2,225	—	—	2,319
Fines, Forfeits and Penalties .....	29,507	28,297	400	29,507	—
Revenue from Use of Money and Property .....	—	3,907	—	—	—
Revenue from Other Agencies:					
From Federal Government .....	1,775,970	1,229,461	16,000	—	1,775,970
From Counties, Cities and Towns .....	370,407	694,064	1,120,500	—	370,407
Other .....	106	6,855	—	—	106
Service Charges for Current Services .....	44,782	113,050	3,200	—	44,782
Contributions and Transfers from Other State Funds:					
From General Fund .....	34,400	16,000	—	—	34,400
Sale and Compensation for Loss of Properties .....	—	4,653	—	—	—
<b>Total Revenues</b> .....	<b>\$10,392,639</b>	<b>\$12,090,706</b>	<b>\$6,384,646</b>	<b>\$ 8,123,477</b>	<b>\$ 2,269,162</b>
<b>NON-REVENUES AVAILABLE FOR EXPENDITURE</b>					
Reserve for Authorized Expenditures at Start of Year .....	\$ 2,592,075	\$ 938,438	\$ 34,097	—	\$ 2,592,075
Adjustment Applicable to Prior Year's Reserve .....	—	(780)	—	—	—
Proceeds from Sale of Bonds (Including Premiums) .....	—	1,202,536	—	—	—
<b>Total Available</b> .....	<b>\$12,984,714</b>	<b>\$14,230,900</b>	<b>\$6,418,743</b>	<b>\$ 8,123,477</b>	<b>\$ 4,861,237</b>
<b>APPROPRIATIONS</b>					
By Legislature .....	—	—	—	\$(6,256,214)	6,256,214
<b>Total Available</b> .....	<b>\$12,984,714</b>	<b>\$14,230,900</b>	<b>\$6,418,743</b>	<b>\$ 1,867,263</b>	<b>\$11,117,451</b>
Total Available to Departments as above (See Schedule VI)	\$11,117,451	\$15,185,842	\$7,465,886		
Total Available as above Transferred to Surplus (See Schedule III)	1,867,263	(954,942)	(1,047,143)		
	<b>\$12,984,714</b>	<b>\$14,230,900</b>	<b>\$6,418,743</b>		

Revenues from Gasoline Tax for 1941-42 are for eleven months only. Due to a change in the law, the amount of the June assessment in the sum of \$459,990 was not available before the closing of the books.

Revenues for 1941-42 are inflated in the amount of \$200,428 due to the recording as of June 30, 1942 of certain accounts receivable not previously carried on the general books of the State, partially offset by a charge of \$13,042 in the expenditures to provide for the estimated loss in realization.

**HIGHWAY FUND**  
**SUMMARY OF FINANCIAL TRANSACTIONS**  
 YEAR ENDED JUNE 30, 1943

## SCHEDULE V

	Reserved for Authorized Expenditures at Start of Year	Appropriations by Legislature
Protection of Persons and Property .....	\$ 6,000	\$ 311,000
Highways and Bridges .....	2,586,075	3,442,196
Interest on Bonded Debt .....	—	679,018
Contributions and Transfers to Other Funds .....	—	—
Total Operating Revenues and Expenditures .....	2,592,075	4,432,214
Debt Retirement .....	—	1,824,000
	\$2,592,075	\$6,256,214

**COMPARATIVE STATEMENT OF AMOUNTS AVAILABLE TO DEPARTMENTS**

## SCHEDULE VI

YEARS ENDED JUNE 30

	This Year	Last Year	Budget (A)	Reserved for Authorized Expenditures at Start of Year	Appropriation	Transfers	Earmarked Revenue
<b>PROTECTION OF PERSONS AND PROPERTY</b>							
State Police .....	\$ 320,672	\$ 326,212	\$ 313,172	—	\$ 311,000	—	\$ 9,672
Public Utilities Commission—Regulation of Motor Truck Carriers .....	22,733	33,243	37,605	\$ 6,000	—	—	16,733
	\$ 343,405	\$ 359,455	\$ 350,777	\$ 6,000	\$ 311,000	—	\$ 26,405
<b>HIGHWAYS AND BRIDGES</b>							
Highway Administration .....	\$ 179,671	\$ 172,031	\$ 162,200	—	\$ 220,000	\$ (42,095)	\$ 1,766
Highway Planning Survey .....	45,215	29,197	33,295	\$ (883)	16,000	3,248	26,850
Secretary of State—Motor Vehicle Division .....	214,488	214,759	160,000	—	160,000	—	54,488
Bureau of Taxation—Gasoline and Use Fuel Tax Division .....	16,221	22,180	22,171	—	16,071	—	150
Administration of Outdoor Advertising Law .....	10,374	12,900	13,500	2,934	—	—	7,440
Compensation for Injuries .....	44,677	68,856	37,000	19,677	25,000	—	—
Special Resolves .....	216,883	176,027	255,125	59,955	255,125	(106,769)	8,572
Highway Construction .....	3,292,752	5,552,621	—	1,643,618	—	(106,754)	1,755,888
Bridge Construction .....	658,398	1,096,368	340,000	226,952	200,000	210,203	21,243
Highway Maintenance .....	2,175,925	3,379,944	1,816,500	557,202	1,500,000	(218,615)	337,338
Highway Maintenance—Snow Removal and Sanding .....	1,110,128	870,527	1,514,000	15,673	850,000	218,615	25,840
Bridge Maintenance .....	259,673	221,824	200,500	56,419	200,000	72	3,182
Advance to Maine Turnpike Authority .....	4,528	10,000	—	4,528	—	—	—
	\$ 8,228,933	\$11,827,234	\$4,554,291	\$2,586,075	\$3,442,196	\$ (42,095)	\$2,242,757
<b>INTEREST ON BONDED DEBT</b>							
Highway and Bridge Bonds .....	\$ 679,018	\$ 738,872	\$ 679,018	—	\$ 679,018	—	—
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>							
To General Fund .....	\$ 42,095	\$ 51,281	\$ 57,800	—	—	\$ 42,095	—
<b>Total Available for Operating Expenditures</b> .....	\$ 9,293,451	\$12,976,842	\$5,641,886	\$2,592,075	\$4,432,214	—	\$2,269,162
<b>DEBT RETIREMENT</b>							
Highway and Bridge Bonds .....	\$ 1,824,000	\$ 2,209,000	\$1,824,000	—	\$1,824,000	—	—
<b>Total Available for Expenditures</b> .....	\$11,117,451	\$15,185,842	\$7,465,886	\$2,592,075	\$6,256,214	—	\$2,269,162

(A) As revised by Highway Commission with the approval of the Governor and Council as authorized by P. &amp; S. Laws of 1941, Chapter 105.

## SCHEDULE V

Earmarked Revenue	Inter-departmental Transfers	Total Available	Expenditures	Unexpended Balances Lapsed	Reserved for Authorized Expenditures (Carrying Balances)
\$ 26,405	—	\$ 343,405	\$ 329,818	\$13,587	—
2,242,757	\$(42,095)	8,228,933	6,047,707	50,307	\$2,130,919
—	—	679,018	679,018	—	—
—	42,095	42,095	42,095	—	—
2,269,162	—	9,293,451	7,098,638	63,894	2,130,919
—	—	1,824,000	1,824,000	—	—
\$2,269,162	—	\$11,117,451	\$8,922,638	\$63,894	\$2,130,919

## COMPARATIVE STATEMENT OF EXPENDITURES

YEARS ENDED JUNE 30

SCHEDULE VII

	This Year	Last Year	Budget (A)
<b>PROTECTION OF PERSONS AND PROPERTY</b>			
State Police .....	\$ 314,413	\$ 324,408	\$ 313,000
Public Utilities Commission—Regulation of Motor Truck Carriers .....	15,405	17,038	19,820
	\$ 329,818	\$ 341,446	\$ 332,820
<b>HIGHWAYS AND BRIDGES</b>			
Highway Administration .....	\$ 148,479	\$ 147,730	\$ 162,200
Highway Planning Survey .....	41,856	30,080	32,100
Secretary of State—Motor Vehicle Division .....	195,603	209,099	160,000
Bureau of Taxation—Gasoline and Use Fuel Tax Division .....	16,221	17,604	18,971
Administration of Outdoor Advertising Law .....	5,311	9,966	13,500
Compensation for Injuries .....	37,255	49,179	37,000
Special Resolves .....	124,988	116,050	255,125
Highway Construction .....	1,690,628	3,909,002	—
Bridge Construction .....	447,431	869,417	340,000
Highway Maintenance .....	2,037,310	2,822,742	1,816,500
Highway Maintenance—Snow Removal and Sanding ..	1,110,129	854,854	1,514,000
Bridge Maintenance .....	192,485	165,405	200,500
Advance to Maine Turnpike Authority .....	11	5,472	—
	\$6,047,707	\$ 9,206,600	\$ 4,549,896
<b>INTEREST ON BONDED DEBT</b>			
Highway and Bridge Bonds .....	\$ 679,018	\$ 741,062	\$ 679,018
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>			
To General Fund .....	\$ 42,095	\$ 51,281	\$ 57,800
<b>Total Operating Expenditures</b> .....	\$7,098,638	\$10,340,389	\$ 5,619,534
<b>DEBT RETIREMENT</b>			
Highway and Bridge Bonds .....	\$1,824,000	\$ 2,209,000	\$ 1,824,000
<b>Total Expenditures</b> .....	\$8,922,638	\$12,549,389	\$ 7,443,534

(A) As revised by Highway Commission with the approval of the Governor and Council as authorized by P. & S. Laws of 1941, Chapter 105.

## HIGHWAY FUND

## COMPARATIVE STATEMENT OF UNEXPENDED BALANCES

SCHEDULE VIII

JUNE 30

	Reserved for Authorized Expenditures (Carrying Balances)		Unexpended Balances Lapsed	
	This Year	Last Year	This Year	Last Year
<b>PROTECTION OF PERSONS AND PROPERTY</b>				
State Police .....	—	—	\$ 6,259	\$ 1,804
Public Utilities Commission—Regulation of Motor Truck Carriers .....	—	\$ 6,000	7,328	10,206
	—	\$ 6,000	\$13,587	\$12,010
<b>HIGHWAYS AND BRIDGES</b>				
Highway Administration .....			\$31,191	\$24,300
Highway Planning Survey .....	\$ 3,359	\$ (883)	—	—
Secretary of State—Motor Vehicle Division .....	—	—	18,885	5,660
Bureau of Taxation—Gasoline and Use Fuel Tax Division .....	—	—	—	4,577
Administration of Outdoor Advertising Law .....	4,832	2,934	231	—
Compensation for Injuries .....	7,422	19,677	—	—
Special Resolves .....	91,895	59,955	—	21
Highway Construction .....	1,602,123	1,643,618	—	—
Bridge Construction .....	210,967	226,952	—	—
Highway Maintenance .....	138,616	557,202	—	—
Highway Maintenance—Snow Removal and Sanding ..		15,673	—	—
Bridge Maintenance .....	67,189	56,419	—	—
Advance to Maine Turnpike Authority .....	4,516	4,528	—	—
	\$2,130,919	\$2,586,075	\$50,307	\$34,558
<b>INTEREST ON BONDED DEBT</b>				
Highway and Bridge Bonds .....	—	—	—	\$(2,190)
Total .....	—	\$2,592,075	—	\$44,378

## BONDED DEBT AND INTEREST MATURITIES

SCHEDULE IX

JUNE 30, 1943

Year Ending June 30	Bond Maturities	Interest Maturities
1944	\$ 2,074,000	\$ 616,496
1945	1,774,000	552,723
1946	1,724,000	496,700
1947	1,729,000	441,428
1948	1,729,000	386,706
1949	1,629,000	331,983
1950	1,629,000	280,260
1951	1,429,000	229,538
1952	1,119,000	185,078
1953	944,000	147,100
1954	719,000	113,840
1955	811,500	80,230
1956	500,000	54,000
1957	400,000	36,000
1958	600,000	16,000
1959	100,000	2,000
Total	\$18,910,500	\$3,970,082

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



HIGHWAY FUND  
REVENUE STATISTICS  
YEARS ENDED JUNE 30

SCHEDULE X

	1940-41	1941-42	1942-43
<b>GASOLINE TAX ASSESSMENTS</b>			
July .....	\$ 682,634	\$ 774,523	\$ 546,049
August .....	790,840	829,639	402,592
September .....	609,951	649,243	438,587
October .....	603,145	624,608	448,239
November .....	489,453	543,567	390,397
December .....	432,428	511,317	336,342
January .....	400,193	441,073	280,977
February .....	399,979	397,611	280,113
March .....	415,807	422,332	412,019
April .....	488,533	395,586	256,637
May .....	617,931	449,716	334,661
June .....	638,675	459,990	313,253
Total .....	<u>\$6,569,569</u>	<u>\$6,499,205</u>	<u>\$4,439,866</u>
<b>AUTO REGISTRATIONS</b>			
July .....	\$ 106,914	\$ 127,419	\$ 69,770
August .....	53,667	57,860	42,679
September .....	83,397	98,756	59,737
October .....	45,675	66,390	37,520
November .....	90,129	99,131	33,444
December .....	220,059	215,465	69,882
January .....	298,796	313,292	173,766
February .....	1,735,397	1,753,172	1,522,779
March .....	452,380	476,835	837,922
April .....	309,850	234,579	232,395
May .....	243,929	159,616	155,847
June .....	169,413	82,050	87,569
Total .....	<u>\$3,809,606</u>	<u>\$3,684,565</u>	<u>\$3,323,310</u>
<b>AUTOMOBILE DRIVERS' LICENSES</b>			
July .....	\$ 14,014	\$ 15,866	\$ 7,486
August .....	9,656	9,069	5,468
September .....	10,248	8,264	5,548
October .....	5,184	6,500	4,159
November .....	7,542	10,214	4,190
December .....	256,150	244,327	226,389
January .....	121,636	164,612	118,926
February .....	29,696	17,968	19,745
March .....	23,302	17,292	22,686
April .....	29,989	19,005	20,998
May .....	23,303	13,836	17,337
June .....	19,537	9,894	9,849
Total .....	<u>\$550,257</u>	<u>\$536,847</u>	<u>\$462,781</u>

Gasoline tax figures represent gross assessments while the revenues shown on Schedule IV are net after refunds and do not include the June 1942 assessments.

Auto Registration and Drivers' Licenses represent gross receipts while the revenues shown on Schedule IV are net after refunds.



## UNEMPLOYMENT COMPENSATION FUND

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

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UNEMPLOYMENT COMPENSATION FUND  
COMPARATIVE BALANCE SHEET

SCHEDULE I

JUNE 30

	June 30, 1943	June 30, 1942
<b>ASSETS</b>		
Cash .....	\$ 56,247	\$ 53,379
Deposit with U. S. Treasury .....	18,663,306	10,193,711
Accounts and Notes Receivable:		
Tax Accounts .....	99,850	107,855
Other .....	97,134	60,030
Total Receivables .....	196,984	167,885
<b>Total Assets</b> .....	<b>\$18,916,537</b>	<b>\$10,414,975</b>
<b>LIABILITIES</b>		
Refunds Due, Deferred Income, etc. ....	\$ 6,754	\$ 6,439
<b>Total Liabilities</b> .....	<b>6,754</b>	<b>6,439</b>
<b>RESERVES AND SURPLUS</b>		
Surplus Accounts:		
Unappropriated Surplus .....	18,909,783	10,408,536
<b>Total Liabilities, Reserves and Surplus</b> .....	<b>\$18,916,537</b>	<b>\$10,414,975</b>

COMPARATIVE OPERATING STATEMENT AND SURPLUS ANALYSIS

SCHEDULE II

YEARS ENDED JUNE 30

	This Year	Last Year
Net Revenue from Tax on Employers .....	\$ 8,920,096	\$ 6,081,476
Interest on Deposit with U. S. Treasury .....	318,700	193,091
Recoveries .....	5,251	5,617
Fines .....	20	71
<b>Total Revenues</b> .....	<b>9,244,067</b>	<b>6,280,255</b>
Net Benefit Payments .....	742,820	1,340,071
<b>Net Gain from Operations</b> .....	<b>8,501,247</b>	<b>4,940,184</b>
Surplus at Start of Year .....	10,408,536	5,468,352
<b>Surplus at End of Year</b> .....	<b>\$18,909,783</b>	<b>\$10,408,536</b>

## OTHER SPECIAL REVENUE FUNDS

Under this caption are included many separate smaller funds, each of which operates from earmarked revenues which are available for no other purpose. The revenues of these funds are received principally from taxes or fees paid by special groups for activities carried on by the State for development or conservation of natural resources or protection of the public and from Federal grants for State-supervised projects.

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OTHER SPECIAL REVENUE FUNDS  
COMPARATIVE BALANCE SHEET

SCHEDULE I

JUNE 30

	June 30, 1943	June 30, 1942
<b>ASSETS</b>		
Cash .....	\$758,093	\$564,048
Accounts and Notes Receivable:		
Tax Accounts .....	139,116	149,233
Other .....	74,265	72,981
	213,381	222,214
Less—Reserve for Losses .....	24,810	31,260
Net Total Receivables .....	188,571	190,954
<b>Total Assets</b> .....	<b>\$946,664</b>	<b>\$755,002</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$155,891	\$ 76,255
<b>Total Liabilities</b> .....	<b>155,891</b>	<b>76,255</b>
<b>RESERVES AND SURPLUS</b>		
Reserve for Authorized Expenditures .....	790,773	678,747
<b>Total Liabilities, Reserves and Surplus</b> .....	<b>\$946,664</b>	<b>\$755,002</b>

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

SCHEDULE II

REVENUES	This Year (All Earmarked)	Last Year (All Earmarked)
Taxes:		
Property Taxes:		
Maine Forestry District Tax .....	\$ 133,519	\$ 133,247
Selective Sales Taxes:		
Tax on Aeronautical Gasoline .....	22,874	10,424
Tax on Milk Sales by Dealers .....	15,092	14,863
Taxes on Corporations:		
Insurance Companies—Fire Prevention and Investigation Tax .....	—	31,397
Taxes on Amusements:		
Boxing Licenses .....	833	1,311
Commission on Boxing .....	1,556	1,626
Other Taxes on Specific Businesses or Occupations:		
Sardine Packing Licenses .....	1,450	1,600
Milk Licenses .....	947	1,291
Small Loan Agency Licenses .....	3,675	4,225
Registration of Dealers in Securities and Their Agents ..	6,770	8,080
Insurance Brokers' and Agents' Examinations .....	1,420	1,900
Real Estate Brokers' and Salesmen's Licenses .....	3,379	4,456
Filing Fees—Annual Statements of Insurance Companies	7,650	7,691
Aircraft, Pilots' and Parachute Riggers' Licenses .....	290	1,152
Licenses to Sell Prophylactic Rubber Goods .....	819	793
Licenses for Roadside Eating and Lodging Houses .....	26,892	36,344
Fees for Cosmetics .....	4,832	4,856
Licenses for Barbers and Hairdressers .....	6,948	3,004
Other Taxes:		
Potato Tax .....	122,385	112,654
Permit to Install Plumbing .....	7,950	11,023
Fines, Forfeits and Penalties .....	—	10
Revenue from Other Agencies:		
Federal Grants for Public Health .....	204,091	142,915
Federal Grants for Assistance and Relief .....	41,825	62,335
Federal Grants for Education .....	730,160	718,529
Federal Grants for Other Purposes .....	102,066	41,888
Service Charges for Current Services:		
Auditing Services Rendered .....	40,670	60,284
Examination Fees .....	18,042	31,490
Inspection Services .....	181,977	184,987
Tubercular Hospital Services .....	58,570	99,059
Miscellaneous Fees .....	176	261
Sale of Commodities .....	25,770	34,577
Contributions and Transfers from Other State Funds:		
From General Fund .....	2,443	2,295
Sale and Compensation for Loss of Property .....	14,586	4,367
<b>Total Revenues</b> .....	<b>\$1,789,657</b>	<b>\$1,774,934</b>
NON-REVENUES AVAILABLE FOR EXPENDITURE		
Reserved for Authorized Expenditures at Start of Year .....	678,747	651,017
Adjustment of Prior Year's Reserve .....	31,461	—
<b>Total Available</b> .....	<b>\$2,499,865</b>	<b>\$2,425,951</b>

Revenues for 1941-42 are inflated in the amount of \$73,770 due to the recording as of June 30, 1942 of certain accounts receivable not previously carried on the general books of the State, partially offset by a charge of \$31,260 to provide for the estimated loss in realization. This makes a net inflation of \$42,510.

OTHER SPECIAL REVENUE FUNDS  
SUMMARY OF FINANCIAL TRANSACTIONS  
YEAR ENDED JUNE 30, 1943

## SCHEDULE III

	Reserved for Authorized Expenditures at Start of Year	Earmarked Revenue	Inter- departmental Transfers	Total Available	Expenditures	Reserved for Authorized Expenditures (Carrying Balances)
General Administration .....	\$ 15,041	\$ 39,190	\$ (19)	\$ 54,212	\$ 40,721	\$ 13,491
Protection of Persons and Property .....	162,481	83,559	(1,512)	244,528	79,519	165,008
Development and Conservation of Natural Resources .....	140,792	545,004	(10)	685,786	518,764	167,021
Health and Sanitation .....	160,501	296,201	(21)	456,681	297,627	159,055
Welfare and Charities .....	8,919	34,469	—	43,388	27,049	16,339
Hospitals and Sanatoriums .....	43,475	59,471	—	102,946	29,480	73,466
Education and Libraries .....	178,999	731,763	(7,766)	902,996	706,604	196,393
Contributions and Transfers to Other Funds	—	—	9,328	9,328	9,328	—
	\$710,208	\$1,789,657	—	\$2,499,865	\$1,709,092	\$790,773

COMPARATIVE STATEMENT OF AMOUNTS AVAILABLE TO DEPARTMENTS

## SCHEDULE IV

YEARS ENDED JUNE 30

	Totals		Detail of This Year		
	This Year	Last Year	Reserved for Authorized Expenditures at Start of Year	Transfers	Earmarked Revenue
<b>GENERAL ADMINISTRATION</b>					
Audit Municipal Division .....	\$ 54,212	\$ 60,266	\$ 15,041	\$ (19)	\$ 39,190
<b>PROTECTION OF PERSONS AND PROPERTY</b>					
Maine Aeronautics Commission .....	38,001	17,030	14,836	—	23,165
Banks, and Banking, Department of .....	22,552	22,641	13,503	(1,390)	10,439
Boxing Commission .....	2,917	3,815	528	—	2,389
Examining Boards .....	79,056	74,912	60,601	—	18,455
Insurance Department .....	75,445	92,850	66,069	(46)	9,422
Milk Control Board .....	16,778	16,116	585	(76)	16,269
Real Estate Commission .....	9,779	10,178	6,359	—	3,420
	244,528	237,542	162,481	(1,512)	83,559
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>					
Agriculture, Department of .....	205,823	187,855	21,285	—	184,538
Maine Development Commission .....	138,081	136,589	15,696	—	122,385
Maine Forestry District .....	341,882	287,745	103,811	(10)	238,081
	685,786	612,189	140,792	(10)	545,004
<b>HEALTH AND SANITATION</b>					
Bureau of Health .....	456,681	417,389	160,501	(21)	296,201
<b>WELFARE AND CHARITIES</b>					
Child Welfare Service .....	29,360	24,881	6,183	—	23,177
Indian Township Administration .....	12,699	4,402	2,736	—	9,963
Services to Children of Working Mothers .....	1,329	—	—	—	1,329
	43,388	29,283	8,919	—	34,469
<b>HOSPITALS AND SANATORIUMS</b>					
Emergency Tuberculosis .....	102,946	108,748	43,475	—	59,471
<b>EDUCATION AND LIBRARIES</b>					
Education, Department of .....	902,996	960,534	178,999	(7,766)	731,763
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>					
To General Fund .....	9,328	—	—	9,328	—
<b>Total Available for Expenditure (See Schedule II)</b>	\$2,499,865	\$2,425,951	\$710,208 (A)	—	\$1,789,657

(A) Reserve per Schedules I and II .....

\$678,747

Adjustment of prior year's reserve .....

31,461

Balance as above .....

\$710,208



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

SCHEDULE V

	Totals		Detail of This Year			
	This Year	Last Year	Personal Services	Other Current Expenditures	Grants and Subsidies	Capital Outlays
	<b>GENERAL ADMINISTRATION</b>					
Audit Municipal Division .....	\$ 40,721	\$ 45,224	\$ 29,680	\$ 10,941	—	\$ 100
<b>PROTECTION OF PERSONS AND PROPERTY</b>						
Maine Aeronautics Commission .....	\$ 10,185	\$ 2,194	\$ 1,937	\$ 937	\$ 7,300	\$ 11
Banks and Banking, Department of .....	9,693	9,138	7,855	1,825	—	13
Boxing Commission .....	2,913	3,287	2,300	613	—	—
Examining Boards .....	12,058	14,311	5,385	6,651	—	22
Insurance Department .....	26,358	26,782	15,075	10,921	—	362
Milk Control Board .....	14,774	15,531	7,840	6,781	—	153
Real Estate Commission .....	3,538	3,819	2,588	950	—	—
	\$ 79,519	\$ 75,062	\$ 42,980	\$ 28,678	\$ 7,300	\$ 561
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>						
Agriculture, Department of .....	\$ 165,001	\$ 166,570	\$ 120,330	\$ 44,301	—	\$ 370
Maine Development Commission .....	108,258	120,894	5,046	103,212	—	—
Maine Forestry District .....	245,505	183,933	149,814	21,052	—	74,639
	\$ 518,764	\$ 471,397	\$ 275,190	\$ 168,565	—	\$ 75,009
<b>HEALTH AND SANITATION</b>						
Bureau of Health .....	\$ 297,627	\$ 288,349	\$ 185,258	\$ 99,059	\$ 4,164	\$ 9,146
<b>WELFARE AND CHARITIES</b>						
Child Welfare Service .....	\$ 23,388	\$ 18,698	\$ 19,879	\$ 2,476	\$ 1,033	—
Indian Township Administration .....	2,479	1,666	18	1,750	—	\$ 711
Services to Children of Working Mothers .....	1,182	—	939	243	—	—
	\$ 27,049	\$ 20,364	\$ 20,836	\$ 4,469	\$ 1,033	\$ 711
<b>HOSPITALS AND SANATORIUMS</b>						
Emergency Tuberculosis Fund .....	\$ 29,480	\$ 65,273	—	\$ 29,480	—	—
<b>EDUCATION AND LIBRARIES</b>						
Education, Department of .....	\$ 706,604	\$ 781,535	\$ 390,603	\$ 156,879	\$ 113,160	\$ 45,962
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>						
To General Fund .....	\$ 9,328	—	—	\$ 9,328	—	—
<b>Total Expenditures</b> .....	<b>\$1,709,092</b>	<b>\$1,747,204</b>	<b>\$944,547</b>	<b>\$507,399</b>	<b>\$125,657</b>	<b>\$131,489</b>

OTHER SPECIAL REVENUE FUNDS  
COMPARATIVE STATEMENT OF UNEXPENDED  
DEPARTMENTAL BALANCES

JUNE 30

SCHEDULE VI

	Reserved for Authorized Expenditures	
	This Year	Last Year
<b>GENERAL ADMINISTRATION</b>		
Audit—Municipal Division .....	\$ 13,491	\$ 15,041
<b>PROTECTION OF PERSONS AND PROPERTY</b>		
Maine Aeronautics Commission .....	\$ 27,815	\$ 14,836
Bank and Banking, Department of .....	12,859	13,503
Boxing Commission .....	4	528
Examining Boards .....	66,998	60,601
Insurance Department .....	49,087	66,069
Milk Control Board .....	2,004	585
Real Estate Commission .....	6,241	6,359
	\$165,008	\$162,481
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>		
Agriculture, Department of .....	\$ 40,823	\$ 21,285
Maine Development Commission .....	29,822	15,696
Maine Forestry District .....	96,376	103,811
	\$167,021	\$140,792
<b>HEALTH AND SANITATION</b>		
Bureau of Health .....	\$159,055	\$129,040
<b>WELFARE AND CHARITIES</b>		
Child Welfare Service .....	\$ 5,973	\$ 6,183
Indian Township Administration .....	10,220	2,736
Services to Children of Working Mothers .....	146	—
	\$ 16,339	\$ 8,919
<b>HOSPITALS AND SANATORIUMS</b>		
Emergency Tuberculosis .....	\$ 73,466	\$ 43,475
<b>EDUCATION AND LIBRARIES</b>		
Education, Department of .....	\$196,393	\$178,999
<b>Total</b> .....	\$790,773	\$678,747

## PROCEEDS OF GENERAL BOND ISSUES

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

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PROCEEDS OF GENERAL BOND ISSUES  
COMPARATIVE BALANCE SHEET

JUNE 30

SCHEDULE I

	June 30, 1943			June 30, 1942
	War Loan Bonds	Agricultural Bonds	Total	
<b>ASSETS</b>				
Cash .....	\$615,893	\$181,411	\$797,304	\$737,111
<b>Total Assets</b> .....	<b>\$615,893</b>	<b>\$181,411</b>	<b>\$797,304</b>	<b>\$737,111</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 736	—	\$ 736	\$ 15,442
<b>Total Liabilities</b> .....	<b>\$ 736</b>	<b>—</b>	<b>\$ 736</b>	<b>\$ 15,442</b>
<b>RESERVES AND SURPLUS</b>				
Reserves:				
For Authorized Expenditures .....	396,060	181,411	577,471	514,024
For Contingencies .....	219,097	—	219,097	207,645
<b>Total Reserves</b> .....	<b>615,157</b>	<b>181,411</b>	<b>796,568</b>	<b>721,669</b>
<b>Total Liabilities and Reserves</b> .....	<b>\$615,893</b>	<b>\$181,411</b>	<b>\$797,304</b>	<b>\$737,111</b>

PROCEEDS OF GENERAL BOND ISSUES  
ANALYSIS OF UNAPPROPRIATED AMOUNTS RESERVED FOR CONTINGENCIES

PERIOD ENDED JUNE 30, 1943

SCHEDULE II

	Maine Agricultural Bonds	Maine War Bonds
Proceeds from Sale of Bonds Issued August 1, 1940, May 1, 1941 and February 1, 1943 .....	\$450,000	\$2,000,000
Sale of Plans .....	—	27
	\$450,000	\$2,000,027
Net Expenditures Authorized (See Schedule III) .....	450,000	1,780,930
<b>Balance June 30, 1943</b> .....	<b>—</b>	<b>\$ 219,097</b>

PROCEEDS OF GENERAL BOND ISSUES  
STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES

PERIOD ENDED JUNE 30, 1943

SCHEDULE III

	Net Expenditures Authorized*	Earmarked Revenues Prior Years	Revenues This Year	Total Available	Expenditures Prior Years	Expenditures This Year	Balance Reserved for Authorized Expenditures
<b>PROTECTION OF PERSONS AND PROPERTY</b>							
Maine Agricultural Bonds							
Eradication of Bang's Disease	\$ 450,000	\$ 189	\$3,293	\$ 453,482	\$ 177,316	\$ 94,755	\$181,411
Maine War Bonds:							
Administration	\$ 122,525	—	—	\$ 122,525	\$ 37,862	\$ 7,162	\$ 77,501
Armories:							
Belfast	\$ 54,242	—	—	\$ 54,242	\$ 54,242	—	—
Brunswick	22,520	\$15,000	—	37,520	37,520	—	—
Houlton	111,300	—	—	111,300	4,699	—	\$106,601
Lewiston	20,000	—	—	20,000	10,981	\$ 9,019	—
Newport	51,494	—	—	51,494	51,494	—	—
Norway	91,659	—	—	91,659	91,659	—	—
Portland, Milk Street	25,399	—	—	25,399	25,399	—	—
Portland, Stevens Avenue	189,911	1,547	—	191,458	186,905	4,553	—
Presque Isle	106,650	—	—	106,650	4,656	—	101,994
Rumford	115,137	—	—	115,137	111,311	1,536	2,290
Saco	123,738	—	—	123,738	122,138	1,600	—
South Brewer	130,784	—	—	130,784	128,026	2,758	—
South Portland	120,956	—	—	120,956	120,956	—	—
	\$1,163,790	\$16,547	—	\$1,180,337	\$ 949,986	\$ 19,466	\$210,885
Airports:							
Augusta	\$ 11,723	\$ 1,668	—	\$ 13,391	\$ 13,391	—	—
Bangor, No. 1	80,999	—	—	80,999	80,999	—	—
Bangor, No. 2 (Old Town)	600	—	—	600	—	—	\$ 600
Bar Harbor	14,250	—	—	14,250	7,462	\$ 604	6,184
Belfast	5,000	—	—	5,000	2,500	—	2,500
Brunswick No. 1	7,375	—	—	7,375	2,487	—	4,888
Caribou	13,034	—	—	13,034	13,034	—	—
Dexter	6,772	—	—	6,772	6,772	—	—
Eastport	23,500	—	—	23,500	15,002	4,282	4,216
Greenville	13,443	—	—	13,443	—	—	13,443
Houlton	31,757	—	—	31,757	31,757	—	—
Lewiston-Auburn	22,700	—	—	22,700	20,870	571	1,259
Millinocket	15,250	—	—	15,250	14,150	253	847
Norridgewock	4,000	—	—	4,000	—	2,908	1,092
Pittsfield	1,861	—	—	1,861	1,405	456	—
Portland	13,843	—	—	13,843	12,533	1,276	34
Presque Isle	23,475	—	—	23,475	23,475	—	—
Princeton	38,990	304	—	39,294	38,130	—	1,164
Rockland	5,432	—	—	5,432	3,682	1,551	199
Sanford	5,559	—	—	5,559	—	5,559	—
Waterville	11,193	—	—	11,193	11,193	—	—
Winterport	2,385	—	—	2,385	—	—	2,385
	\$ 353,141	\$ 1,972	—	\$ 355,113	\$ 298,842	\$ 17,460	\$ 38,811

## PROCEEDS OF GENERAL BOND ISSUES

## STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES (Continued)

SCHEDULE III—Concluded

PERIOD ENDED JUNE 30, 1943

	Net Expenditures Authorized*	Earmarked Revenues Prior Years	Earmarked Revenues This Year	Total Available	Expenditures Prior Years	Expenditures This Year	Balance Reserved for Authorized Expenditures
Miscellaneous:							
Armories — Maintenance and Improvements .....	\$ 15,000	—	—	\$ 15,000	\$ 6,399	\$ 3,548	\$ 5,053
Armories—Ranges and Kitchen Equipment .....	10,000	—	—	10,000	7,373	461	2,166
Artillery Range .....	40,500	—	—	40,500	2,079	—	38,421
Camp Keyes—Purchase of Land	1,750	—	—	1,750	1,750	—	—
Mineral Research .....	4,066	—	—	4,066	4,066	—	—
Mineral Research—Bureau of Mines .....	2,000	—	—	2,000	—	—	2,000
State Guard—Trucks .....	6,158	—	—	6,158	6,158	—	—
State Guard—Maintenance and Equipment .....	62,000	—	—	62,000	30,229	10,548	21,223
Civilian Defense .....	—	\$ 241	—	241	241	—	—
	\$ 141,474	\$ 241	—	\$ 141,715	\$ 58,295	\$ 14,557	\$ 68,863
Total—War Bonds ...	\$1,780,930	\$18,760	—	\$1,799,690	\$1,344,985	\$ 58,645	\$396,060
Total Agricultural and War Bonds .....	\$2,230,930	\$18,949	\$3,293	\$2,253,172	\$1,522,301	\$153,400	\$577,471

\* From date of bond issues.

## PUBLIC SERVICE ENTERPRISES

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

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

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PUBLIC SERVICE ENTERPRISES  
COMPARATIVE BALANCE SHEET

JUNE 30

SCHEDULE I

	Liquor Commission	Racing Commission	Augusta State Airport*	Waldo- Hancock Bridge
<b>ASSETS</b>				
Cash (Exclusive of Closed Banks) .....	\$ 510,875	\$137	\$(213)	\$138,784
Accounts Receivable .....	2,298	—	341	—
Less Reserves for Losses .....	—	—	—	—
Net Total Receivables .....	2,298	—	341	—
Inventories .....	1,028,644	—	—	—
Other Assets .....	7,149	—	—	—
Less Reserve for Losses .....	—	—	—	—
Net Total Other Assets .....	7,149	—	—	—
Plant and Equipment .....	121,189	—	—	—
Less Reserve for Depreciation .....	100,969	—	—	—
Net Plant and Equipment .....	20,220	—	—	—
Amount Necessary to Retire Bonds .....	—	—	—	660,000
Amount Due from M. C. R. R. 1943-77 .....	—	—	—	—
<b>Total Assets</b> .....	<b>\$1,569,186</b>	<b>\$137</b>	<b>\$ 128</b>	<b>\$798,784</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 364,421	\$137	\$ 128	—
Due to Other Funds .....	—	—	—	—
Other Current Liabilities .....	4,765	—	—	—
Interest Matured Not Presented for Payment .....	—	—	—	\$ 200
Total Current Liabilities .....	369,186	137	128	200
Bonds Payable .....	—	—	—	660,000
<b>Total Liabilities</b> .....	<b>369,186</b>	<b>137</b>	<b>128</b>	<b>660,200</b>
<b>RESERVES AND SURPLUS</b>				
Reserves for Retirement of Bonds:				
To be paid by M. C. R. R. ....	—	—	—	—
To be paid from Unappropriated Surplus .....	—	—	—	—
Total Reserves .....	—	—	—	—
Contributions for Working Capital .....	1,200,000	—	—	—
Surplus Accounts:				
Unappropriated Surplus .....	—	—	—	138,584
<b>Total Liabilities, Reserves and Surplus</b> .....	<b>\$1,569,186</b>	<b>\$137</b>	<b>\$ 128</b>	<b>\$798,784</b>

Contingent Liability to be paid either from bridge operations or Highway Fund: Bonds of Deer Isle-Sedgwick Bridge District \$467,000.

\* Balance Sheets of Augusta State Airport and Maine State Pier include only those assets and liabilities carried on the general books of the State.



## SCHEDULE I

Richmond-Dresden Bridge	Deer Isle-Sedgwick Bridge	Kennebec (Carlton) Bridge Bonds	Bridge Sinking Fund	Cigarette Tax	Maine State Pier*	Total June 30, 1943	Total June 30, 1942
\$(2,655)	\$6,705	—	\$ 71,241	\$(63,993)	\$66,400	\$ 727,281	\$ 384,195
—	—	—	—	64,554	—	67,193	77,559
—	—	—	—	—	—	—	5,043
—	—	—	—	64,554	—	67,193	72,516
—	—	—	—	—	—	1,028,644	731,965
—	—	—	35,151	—	—	42,300	41,205
—	—	—	33,268	—	—	33,268	33,268
—	—	—	1,883	—	—	9,032	7,937
—	—	—	—	—	—	121,189	119,393
—	—	—	—	—	—	100,969	96,175
—	—	—	—	—	—	20,220	23,218
—	—	1,500,000	—	—	—	2,160,000	2,180,000
—	—	—	1,426,027	—	—	1,426,027	1,444,985
\$(2,655)	\$6,705	\$1,500,000	\$1,499,151	\$ 561	\$66,400	\$5,438,397	\$4,844,816
—	—	—	—	\$ 561	—	\$ 365,247	\$ 279,063
—	\$7,824	—	—	—	—	7,824	—
—	—	—	—	—	\$60,000	64,765	70,248
—	—	—	\$ 1,220	—	6,400	7,820	4,700
—	7,824	—	1,220	561	66,400	445,656	354,011
—	—	1,500,000	—	—	—	2,160,000	2,180,000
—	7,824	1,500,000	1,220	561	66,400	2,605,656	2,534,011
—	—	—	1,426,027	—	—	1,426,027	1,444,985
—	—	—	73,973	—	—	73,973	55,015
—	—	—	1,500,000	—	—	1,500,000	1,500,000
—	—	—	—	—	—	1,200,000	617,168
(2,655)	(1,119)	—	(2,069)	—	—	132,741	193,637
\$(2,655)	\$6,705	\$1,500,000	\$1,499,151	\$ 561	\$66,400	\$5,438,397	\$4,844,816

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

## SCHEDULE II

	This Year	Last Year
<b>INCOME</b>		
<b>SALES</b>		
Retail .....	\$12,247,730	\$8,527,762
Wholesale to Licensees .....	1,438,009	953,023
<b>GROSS SALES</b> .....	<b>13,685,739</b>	<b>9,480,785</b>
Less: Licensees' Discounts .....	120,071	88,370
Returned Sales .....	6,912	937
	<b>126,983</b>	<b>89,307</b>
<b>NET SALES</b> .....	<b>13,558,756</b>	<b>9,391,478</b>
Less: Cost of Goods Sold .....	9,251,105	6,067,098
<b>GROSS PROFIT ON SALES</b> .....	<b>4,307,651</b>	<b>3,324,380</b>
<b>OTHER OPERATING INCOME</b>		
Liquor Licenses .....	33,750	41,700
Malt Beverage Licenses .....	210,110	251,190
Malt Beverage Filing Fees .....	15,430	17,740
Malt Beverage Excise Tax (Net) .....	428,184	392,298
Malt Beverage Deficiency Tax (Net) .....	1,261,559	1,166,898
<b>TOTAL OTHER OPERATING INCOME</b> .....	<b>1,949,033</b>	<b>1,869,826</b>
<b>ADMINISTRATIVE INCOME</b>		
Time Discount—Purchases .....	160,097	121,882
Profit on Carload Purchases .....	90,549	59,795
Augusta-Portland Freight Differential .....	19,424	6,248
Profit on Special Deals .....	1,257	16,700
Profit or Loss Sale of Capital Assets .....	126	1,094
Miscellaneous Income .....	10,139	8,074
<b>TOTAL ADMINISTRATIVE INCOME</b> .....	<b>281,592</b>	<b>213,793</b>
<b>TOTAL INCOME</b> .....	<b>6,538,276</b>	<b>5,407,999</b>
<b>EXPENSES</b>		
Direct Store Operating Expenses .....	474,971	422,746
Commissioners' Salaries and Expenses .....	11,446	11,964
General Administration .....	34,214	29,488
Liquor Stores Supervision .....	14,040	12,256
Enforcement .....	70,387	66,285
Merchandising .....	6,249	6,761
Warehousing .....	34,401	34,656
Accounting Services (Transfer to Gen. Fund) .....	43,994	40,986
Other Accounting Services .....	277	80
Chemical Analysis .....	7	83
Transferring Warehouse .....	—	982
<b>TOTAL EXPENSES</b> .....	<b>689,986</b>	<b>626,287</b>
<b>NET PROFIT TRANSFERRED TO GENERAL FUND</b> .....	<b>\$ 5,848,290</b>	<b>\$4,781,712</b>

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

## SCHEDULE III

	This Year	Last Year
<b>REVENUES</b>		
Licenses for Horse Racing .....	\$ 200	\$ 280
Commission on Pari Mutuels .....	73,187	69,569
<b>Total Revenues</b> .....	<b>73,387</b>	<b>69,849</b>
<b>EXPENDITURES</b>		
Personal Services .....	7,726	7,128
Other Current Expenditures .....	1,378	1,630
<b>Total Expenditures</b> .....	<b>9,104</b>	<b>8,758</b>
<b>NET REVENUE TRANSFERRED TO GENERAL FUND</b>	<b>\$64,283</b>	<b>\$61,091</b>

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

## SCHEDULE IV

	This Year	Last Year
<b>REVENUES</b>		
Rental of Land .....	\$ 200	\$ 153
Rental of Hangars .....	662	1,407
Rental of Offices and Rooms .....	1,096	954
Other Income .....	227	173
Transferred from Maine Aeronautics Commission for Plowing Snow .....	1,500	
<b>Total Revenues</b> .....	<b>\$3,685</b>	<b>\$ 2,687</b>
<b>EXPENDITURES</b>		
Personal Services .....	\$6,128	\$ 6,325
Other Current Expenditures .....	2,735	2,879
Capital Outlays .....	350	847
<b>Total Expenditures</b> .....	<b>\$9,213</b>	<b>\$10,051</b>
<b>NET LOSS TRANSFERRED FROM GENERAL FUND</b>	<b>\$5,528</b>	<b>\$ 7,364</b>

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

## SCHEDULE V

	Waldo-Hancock Bridge		Richmond-Dresden Bridge		Deer Isle-Sedgwick Bridge	
	This Year	Last Year	This Year	Last Year	This Year	Last Year
<b>REVENUES</b>						
Tolls Collected .....	\$ 31,338	\$ 77,442	\$ 5,762	\$ 6,644	\$ 29,718	\$ 40,017
Other Revenues .....	—	284	110	427	—	2
<b>Total Revenues</b> .....	<b>31,338</b>	<b>77,726</b>	<b>5,872</b>	<b>7,071</b>	<b>29,718</b>	<b>40,019</b>
<b>EXPENDITURES</b>						
Operating Expenses:						
Personal Services .....	10,032	8,908	6,941	6,954	7,117	6,293
Bridge Maintenance .....	9,814	9,696	844	1,318	10,185	514
Damage Claim .....	—	—	—	—	—	5,000
Other Expenses .....	2,488	2,141	742	545	1,196	602
<b>Total Expenditures</b> .....	<b>22,334</b>	<b>20,745</b>	<b>8,527</b>	<b>8,817</b>	<b>18,498</b>	<b>12,409</b>
Net Available for Principal and Interest ..	9,004	56,981	(2,655)	(1,746)	11,220	27,610
Interest Maturities .....	26,800	31,600	—	—	18,900	19,590
Bonds Matured .....	20,000	20,000	—	—	11,000	6,000
<b>Total Requirements</b> .....	<b>46,800</b>	<b>51,600</b>	<b>—</b>	<b>—</b>	<b>29,900</b>	<b>25,590</b>
<b>Net to Surplus</b> .....	<b>(37,796)</b>	<b>5,381</b>	<b>(2,655)</b>	<b>(1,746)</b>	<b>(18,680)</b>	<b>2,020</b>
Surplus at Beginning of Year .....	176,380	370,999	—	(2,133)	17,561	15,541
	138,584	376,380	(2,655)	(3,879)	(1,119)	17,561
Bonds Called in Advance of Maturity ....	—	200,000	—	—	—	—
Transferred from Highway Fund .....	—	—	—	3,879	—	—
<b>Surplus at End of Year</b> .....	<b>\$138,584</b>	<b>\$176,380</b>	<b>\$(2,655)</b>	<b>—</b>	<b>\$(1,119)</b>	<b>\$17,561</b>

PUBLIC SERVICE ENTERPRISES  
TOLL BRIDGES  
REVENUE STATISTICS  
WALDO-HANCOCK BRIDGE

YEARS ENDED JUNE 30

SCHEDULE VI

	1940-41		1941-42		1942-43	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July .....	\$ 18,812	35,410	\$15,454	45,078	\$ 3,714	13,737
August .....	28,786	52,518	20,129	59,688	3,823	11,971
September .....	13,623	26,777	9,619	29,542	4,012	11,131
October .....	8,035	17,267	6,130	19,254	2,872	10,158
November .....	5,536	12,423	5,024	15,900	3,048	9,474
December .....	3,112	7,878	3,037	10,364	1,994	6,021
January .....	2,188	6,084	2,555	8,203	1,198	4,941
February .....	2,795	6,979	2,162	7,497	1,420	4,903
March .....	2,890	7,694	2,728	8,991	2,002	6,707
April .....	3,480	11,779	3,202	10,656	2,189	7,409
May .....	5,178	16,586	3,946	12,492	2,376	8,891
June .....	7,442	23,761	3,456	10,971	2,690	7,576
	\$101,877	225,156	\$77,442	238,636	\$31,338	102,919

Rates reduced March 29, 1941.

RICHMOND-DRESDEN BRIDGE

	1940-41		1941-42		1942-43	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July .....	\$ 749	2,650	\$ 803	2,847	\$ 390	2,095
August .....	982	3,454	921	3,312	639	1,994
September .....	696	2,563	651	2,628	540	2,048
October .....	526	2,266	616	2,628	488	1,996
November .....	411	1,694	550	2,397	337	1,698
December .....	291	1,297	376	1,836	414	1,335
January .....	385	1,504	502	2,181	268	1,601
February .....	444	1,717	493	1,849	419	1,561
March .....	430	1,733	378	1,586	570	1,872
April .....	410	1,621	380	1,660	418	1,691
May .....	587	2,171	500	2,024	418	2,431
June .....	604	2,195	474	1,818	861	2,425
	\$6,515	24,865	\$6,644	26,766	\$5,762	22,747

DEER ISLE-SEDGWICK BRIDGE

	1940-41		1941-42		1942-43	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July .....	\$ 5,603	4,658	\$ 5,614	5,569	\$ 2,877	3,354
August .....	6,377	6,308	6,781	6,906	3,707	3,546
September .....	4,135	4,252	4,073	4,490	2,967	3,068
October .....	3,774	3,889	3,828	3,785	3,025	3,232
November .....	2,993	3,017	3,027	3,258	2,896	2,821
December .....	2,438	2,448	2,550	2,655	1,880	1,947
January .....	1,665	1,821	1,892	2,007	1,263	1,431
February .....	1,890	2,035	1,918	2,025	2,014	1,659
March .....	2,314	2,137	2,247	2,399	1,816	1,883
April .....	2,715	2,867	2,705	2,739	2,217	2,336
May .....	3,409	3,334	2,689	2,855	2,192	2,480
June .....	3,683	3,780	2,693	2,709	2,864	2,371
	\$40,996	40,546	\$40,017	41,397	\$29,718	30,128

PUBLIC SERVICE ENTERPRISES  
TOLL BRIDGES  
BONDED DEBT AND INTEREST MATURITIES  
JUNE 30, 1943

## SCHEDULE VII

Year Ending June 30	Kennebec (Carlton) Bridge**		Waldo-Hancock Bridge		Deer Isle-Sedgwick Bridge*	
	Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities
1944		\$ 60,000	\$ 20,000	\$ 26,000	\$ 11,000	\$ 18,460
1945		60,000	20,000	25,200	12,000	18,000
1946		60,000	20,000	24,400	12,000	17,520
1947		60,000	30,000	23,400	12,000	17,040
1948		60,000	30,000	22,200	14,000	16,520
1949		60,000	30,000	21,000	14,000	15,960
1950		60,000	30,000	19,800	14,000	15,400
1951	\$ 75,000	60,000	30,000	18,600	15,000	14,820
1952	75,000	57,000	45,000	17,100	16,000	14,200
1953	80,000	54,000	45,000	15,300	16,000	13,560
1954	80,000	50,800	45,000	13,500	16,000	12,920
1955	30,000	47,600	45,000	11,700	18,000	12,240
1956	30,000	46,400	45,000	9,900	18,000	11,520
1957	35,000	45,200	45,000	8,100	18,000	10,800
1958	35,000	43,800	45,000	6,300	20,000	10,040
1959	35,000	42,400	45,000	4,500	20,000	9,240
1960	40,000	41,000	45,000	2,700	22,000	8,400
1961	40,000	39,400	45,000	900	22,000	7,520
1962	40,000	37,800			23,000	6,620
1963	40,000	36,200			24,000	5,680
1964	45,000	34,600			24,000	4,720
1965	45,000	32,800			26,000	3,720
1966	50,000	31,000			26,000	2,680
1967	55,000	29,000			27,000	1,620
1968	55,000	26,800			27,000	540
1969	55,000	24,600				
1970	55,000	22,400				
1971	55,000	20,200				
1972	60,000	18,000				
1973	60,000	15,600				
1974	65,000	13,200				
1975	65,000	10,600				
1976	70,000	8,000				
1977	70,000	5,200				
1978	60,000	2,400				
Total	\$1,500,000(A)	\$1,316,000	\$660,000(B)	\$270,600	\$467,000	\$269,740

\* Contingent liability only.

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

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

(B) Callable September 2, 1945.

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

## SCHEDULE VIII

	This Year	Last Year
<b>REVENUES</b>		
Payment from Maine Central Railroad for Principal and Interest ..	\$76,570	\$76,570
Excise Taxes .....	55	3,130
Interest Earned .....	425	651
<b>Total Revenues</b> .....	<b>77,050</b>	<b>80,351</b>
<b>EXPENDITURES</b>		
Interest Matured .....	60,000	60,760
<b>Net Available for Sinking Fund Requirements</b> .....	<b>17,050</b>	<b>19,591</b>
<b>SINKING FUND REQUIREMENTS</b> .....	<b>18,958</b>	<b>18,222</b>
<b>Net to Unappropriated Surplus</b> .....	<b>(1,908)</b>	<b>1,369</b>
Balance of Unappropriated Surplus at Beginning of Year .....	(304)	3,327
Less: Adjustment Affecting Prior Year's Transactions .....	143	5,000
	(161)	(1,673)
<b>UNAPPROPRIATED SURPLUS (DEFICIT) AT END OF YEAR</b> ..	<b>\$(2,069)</b>	<b>\$ (304)</b>

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

## SCHEDULE IX

	This Year	Last Year
<b>REQUIRED RESERVE AT BEGINNING OF YEAR</b> ...	\$55,015	\$61,793
Add: Sinking Fund Requirements .....	18,958	18,222
	73,973	80,015
Deduct: Bonds Called .....	—	25,000
<b>REQUIRED RESERVE AT END OF YEAR</b> .....	<b>\$73,973</b>	<b>\$55,015</b>

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

## SCHEDULE X

	This Year	Last Year
<b>REVENUES</b>		
Cigarette Tax Stamps Sold .....	\$1,587,012	\$1,477,129
Less: Discounts to Dealers .....	109,742	102,845
Refunds .....	11,830	4,545
	121,572	107,390
<b>Net Sales</b> .....	1,465,440	1,369,739
Licenses .....	7,772	7,541
Sale of Confiscated Cigarettes .....	108	99
<b>Total Revenues</b> .....	1,473,320	1,377,379
<b>EXPENDITURES</b>		
Cost of Cigarette Tax Stamps .....	10,929	11,937
Administration:		
Personal Services .....	14,259	16,546
Other Current Expenditures .....	7,763	9,378
Capital Outlay .....	—	675
<b>Total Administration</b> .....	22,022	26,599
<b>Total Expenditures</b> .....	32,951	38,536
<b>NET TRANSFER TO GENERAL FUND FOR OLD AGE ASSISTANCE</b> .....	\$1,440,369	\$1,338,843



## WORKING CAPITAL FUNDS

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

Home Industries Fund  
 Prison Industries  
 Highway Garage  
 Departmental Garage  
 Departmental Supplies  
 Post Office  
 Purchase of Cattle

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**WORKING CAPITAL FUNDS  
COMPARATIVE BALANCE SHEET**

JUNE 30

SCHEDULE I

	Home Industries	Prison Industries	Highway Garage
<b>ASSETS</b>			
Cash .....	\$ 5,774	\$ 27,472	\$ 369,501
Accounts and Notes Receivable:			
Other .....	7,413	7,710	36,640
Less—Reserves for Losses .....	—	—	53
Net Total Receivables .....	7,413	7,710	36,587
Inventories .....	886	55,709	182,361
Other Assets .....	—	—	56
Plant and Equipment .....	—	39,611	1,663,247
Less—Reserves for Depreciation .....	—	—	962,843
Net Plant and Equipment .....	—	39,611	700,404
Total Assets .....	\$14,073	\$130,502	\$1,288,909
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 2	\$ 2,394	\$ 7,869
Other Current Liabilities .....	—	—	—
Total Liabilities .....	2	2,394	7,869
<b>RESERVES AND SURPLUS</b>			
Working Capital Advances:			
From General Fund .....	28,420	122,407	—
From Highway Fund .....	—	—	380,000
Contributions from Federal Government .....	—	—	1,000,000
Surplus Accounts:			
Unappropriated Surplus .....	(14,349)	5,701	(98,960)
Total Liabilities, Reserves and Surplus .....	\$14,073	\$130,502	\$1,288,909

\* Includes balance sheet of Food Stamp Plan of commodity distribution. This plan was discontinued during the year and the working capital advance of \$100,000 returned to General Fund.

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## SCHEDULE I

Departmental Garage	Departmental Supplies	Post Office	Purchase of Cattle**	Total June 30, 1943	Total* June 30, 1942
\$27,088	\$ 87	\$ 6,028	\$30,000	\$ 465,950	\$ 344,399
3,715	1,327	—	—	56,805	54,069
—	—	—	—	53	56
3,715	1,327	—	—	56,752	54,013
830	9,427	3,981	—	253,194	352,798
—	—	—	—	56	2,144
73,917	—	—	—	1,776,775	1,758,497
26,680	—	—	—	989,523	856,322
47,237	—	—	—	787,252	902,175
\$78,870	\$10,841	\$10,009	\$30,000	\$1,563,204	\$1,655,529
\$ 2,748	\$ 345	—	—	\$ 13,358	\$ 16,273
1,164	—	—	—	1,164	15,605
3,912	345	—	—	14,522	31,878
75,000	10,000	10,000	30,000	275,827	348,602
—	—	—	—	380,000	380,000
—	—	—	—	1,000,000	1,000,000
(42)	496	9	—	(107,145)	(104,951)
\$78,870	\$10,841	\$10,009	\$30,000	\$1,563,204	\$1,655,529

\*\* Six hundred ninety head of western beef cattle were purchased, shipped to Maine and distributed to various purchasers. Costs totaling \$65,669.88 were prorated to the various purchasers and unforeseen items totaling \$907.23 were paid by the state.

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WORKING CAPITAL FUNDS  
HOME INDUSTRIES  
STATEMENT OF OPERATIONS

SCHEDULE II

YEAR ENDING JUNE 30, 1943

	This Year	Last Year
<b>INCOME</b>		
Sale of Home Industry Products .....	\$ 50	\$ 2,737
Less Refunds .....		5
Net Sales .....	\$ 50	\$ 2,732
<b>COST OF GOODS SOLD</b> .....		2,912
<b>OPERATING EXPENSES</b>		
Equipment Repairs .....		115
Office Supplies .....		48
Miscellaneous Expense .....	11	66
	11	\$ 3,141
Net Profit or Loss from Operations .....	\$ 39	(\$ 409)
Balance Unappropriated Surplus July 1, (Deficit) .....	( 14,389)	( 13,980)
Unappropriated Surplus (Deficit) June 30 .....	(\$14,350)	(\$14,389)

MAINE STATE PRISON INDUSTRIES  
STATEMENT OF OPERATIONS

SCHEDULE III

YEAR ENDING JUNE 30, 1943

	To State Departments	To Others
<b>SALES—INDUSTRIAL PRODUCTS</b>		
Wood Shop .....	\$ 5,287	\$14,072
Tin Shop .....	85	4
Upholstery Shop .....	15	2,128
Paint Shop .....	33	2,196
Tailor Shop .....	7,260	27
Harness Shop .....	269	29,588
Road Sign .....	1,850	38
Auto Plate .....	2,198	—
Cannery .....	7,889	210
	24,886	48,263
		24,886
<b>TOTAL SALES</b> .....		73,149
<b>COST OF SALES</b>		
Industrial Supplies and Materials .....		45,638
Personal Services .....		21,411
Other Expenses .....		399
<b>TOTAL COST OF SALES</b> .....		67,448
<b>GAIN FROM OPERATIONS TO UNAPPROPRIATED SUR- PLUS</b> .....		5,701
Unappropriated Surplus, June 30, 1943 .....		5,701

WORKING CAPITAL FUNDS  
HIGHWAY GARAGE  
STATEMENT OF OPERATIONS

YEAR ENDING JUNE 30, 1943

SCHEDULE IV

## INCOME

## RENTAL OF EQUIPMENT

To Highway Department .....	\$241,561
Other State Departments .....	9,419
Others .....	<u>128,183</u>
Total Rentals .....	379,163
<b>Other Income</b> .....	<u>813</u>

**Total Income**

\$379,976

## EXPENSES

## GENERAL OVERHEAD AND OPERATING EXPENSE

Personal Services .....	\$ 57,265
Purchasing Services .....	1,286
Insurance .....	1,606
Heat, Light, Power and Water .....	6,671
Repairs to Buildings and Grounds .....	2,186
Rental of Buildings and Offices .....	535
Repairs to Equipment .....	14,296
Travel Expenses .....	4,836
Misc. Auto Expense .....	1,492
Gen'l Operating Expenses .....	25,166
Misc. Supplies and Expense .....	1,195
Other Expense .....	<u>3,137</u>

\$119,671

**Less Overhead Absorbed**51,208

\$ 68,463

## AUTOS AND WORKING EQUIPMENT EXPENSE

Repair Parts and Supplies .....	\$144,580
Gas, Oil and Grease .....	50,863
Depreciation .....	172,355
Other Expense .....	<u>12,882</u>
	<u>\$380,680</u>

**Total Expenditures**

\$449,143

(\$ 69,167)

## LOSS FROM OPERATIONS

Balance Unappropriated Surplus July 1, 1942 .....	(\$ 90,555)
Less Adjustments Affecting Prior Years Transactions .....	<u>60,762</u>

(\$ 29,793)

UNAPPROPRIATED SURPLUS (DEFICIT) JUNE 30, 1943

(\$ 98,960)

**WORKING CAPITAL FUNDS  
DEPARTMENTAL GARAGE  
COMPARATIVE STATEMENT OF OPERATIONS**

SCHEDULE V

YEARS ENDED JUNE 30

INCOME	This Year	Last Year
Rental of State owned cars to State Departments		
1,213,233 miles @ \$.03 .....	\$36,397	—
386,518 miles @ .035 .....	13,528	—
1,478,158 miles @ .035 .....	—	\$51,737
526,513.8 miles @ .03 .....	—	15,795
Net rental billed to State Departments .....	49,925	67,532
Less profit prorated back to departments .....	—	15,534
	49,925	51,998
Other Income .....	1,511	2,356
Total Income .....	51,436	54,354
<b>DIRECT EXPENSES</b>		
Gasoline .....	18,800	22,290
Oil .....	530	739
Lubrication .....	709	812
Tires and Tubes .....	3,205	1,927
Repairs, parts and labor .....	6,231	6,835
Depreciation .....	13,699	12,856
Insurance .....	556	1,021
Miscellaneous expenses .....	439	428
Total Direct Expenses .....	44,169	46,908
<b>INDIRECT EXPENSES</b>		
Salaries .....	5,732	5,414
Other .....	1,168	2,441
Total Indirect Expenses .....	6,900	7,855
Total Expenses .....	51,069	54,763
Net Profit or (Loss) transferred to Surplus .....	367	(409)
Unappropriated Surplus (Deficit) at beginning of year .....	(409)	—
Unappropriated Surplus (Deficit) at end of year .....	(42)	(409)

**DEPARTMENTAL SUPPLIES AND POST OFFICE  
STATEMENT OF OPERATIONS**

SCHEDULE VI

YEAR ENDING JUNE 30, 1943

	Departmental Supplies	Post Office
<b>INCOME</b>		
Sales of Supplies to Departments .....	\$24,486	
Sales of Postage to Departments .....		\$66,461
<b>COST OF SALES</b> .....	24,486	66,461
Net Profit on Sales .....	—	—
Unappropriated Surplus (Deficit) July 1, 1942 .....	496	(94)
Less Adjustments of Prior Years Transactions .....	—	103
Unappropriated Surplus (Deficit) June 30, 1943 .....	496	9

## TRUST AND AGENCY FUNDS

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

## EXPENDABLE FUNDS

## Public Trusts

Pension or Retirement Funds

Maine Teachers Retirement Assn.

Employees Retirement System

Revenue Receipts of Non Expendable Trusts

## Private Trusts

Guaranty Deposits

Public Administrators Funds

Receivers Funds for Defunct Banks

Financial Responsibility Deposits

Trustees, Cities and Towns

## Agency Funds

Due Other Governmental Units

Tax on Bank Stock

Dog Licenses

County Taxes

Road Repair Taxes

## NON EXPENDABLE FUNDS

## Public Trusts

Lands Reserved for Public Uses

Permanent School Fund

Other Trust Funds

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

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III Analysis of Changes in Reserve for Trust and Agency Funds .....	97
IV Analysis of Changes in Reserve for Expendable Trusts .....	98-99

TRUST AND AGENCY FUNDS  
COMPARATIVE BALANCE SHEET

SCHEDULE I

JUNE 30

ASSETS	Total Funds		Total Expendable Funds	Total Non-Expendable Funds	Detail of This Year		
	June 30, 1943	June 30, 1942			Non-Expendable Funds Reserved Trust Fund	Permanent School Fund	Other Endowment Funds
Cash (Exclusive of Closed Banks) .....	\$ 858,395	\$ 877,288	\$ 466,297	\$ 392,098	\$ 126,805	\$ 49,559	\$ 215,734
Accounts Receivable:							
Tax Accounts .....	3,817	22,860	3,817	—	—	—	—
Other .....	10,251	4,524	10,251	—	—	—	—
Investments (See Note A) .....	3,037,144	2,526,015	1,277,196	1,759,948	833,611	512,969	413,368
Guaranty Deposits .....	589,681	580,675	589,681	—	—	—	—
Other Assets (See Note B) .....	91,665	94,747	2,447	89,218	34,150	2,677	52,391
<b>Total Assets</b> .....	<b>\$4,590,953</b>	<b>\$4,106,109</b>	<b>\$2,349,689</b>	<b>\$2,241,264</b>	<b>\$994,566</b>	<b>\$565,205</b>	<b>\$681,493</b>
<b>LIABILITIES</b>							
Accounts Payable .....	\$ 5,042	\$ 7,454	\$ 4,455	\$ 587	\$ 587	—	—
<b>RESERVES AND SURPLUS</b>							
Reserve for Trust and Agency Funds .....	4,585,911	4,098,655	2,345,234	2,240,677	993,979	\$565,205	\$681,493
<b>Total Liabilities, Reserves and Surplus</b> .....	<b>\$4,590,953</b>	<b>\$4,106,109</b>	<b>\$2,349,689</b>	<b>\$2,241,264</b>	<b>\$994,566</b>	<b>\$565,205</b>	<b>\$681,493</b>

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

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

BALANCE SHEET OF EXPENDABLE FUNDS

SCHEDULE II

JUNE 30, 1943

ASSETS	Total (To Schedule I)	Public Trusts			Private Trusts Misc.	Agency Funds Due to Other Governmental Units		
		Pension or Retirement Fund Teachers	Employees	Revenue of Non-Expendable Trusts		Bank Stock Tax	Dog Licenses	Other
Cash (Exclusive of Closed Banks) .....	\$ 466,297	\$ 50,635	\$ 38,226	\$ 3,926	\$ 86,304	\$ 135,930	\$ 47,339	\$ 103,937
Accounts Receivable:								
Tax Accounts .....	3,817	—	—	—	—	—	—	3,817
Other .....	10,251	5,698	4,515	33	—	—	5	—
Investments (See Note A) .....	1,277,196	959,196	318,000	—	—	—	—	—
Guaranty Deposits .....	589,681	—	—	—	589,681	—	—	—
Other Assets .....	2,447	—	—	2,447	—	—	—	—
<b>Total Assets</b> .....	<b>\$2,349,689</b>	<b>\$1,015,529</b>	<b>\$360,741</b>	<b>\$6,406</b>	<b>\$675,985</b>	<b>\$135,930</b>	<b>\$47,344</b>	<b>\$107,754</b>
<b>LIABILITIES</b>								
Accounts Payable .....	\$ 4,455	—	\$ 1,631	—	—	—	\$ 2,473	\$ 351
<b>RESERVES AND SURPLUS</b>								
Reserve for Trust and Agency Funds .....	2,345,234	\$1,015,529	359,110	\$6,406	\$675,985	\$135,930	44,871	107,403
<b>Total Liabilities, Reserves and Surplus</b> .....	<b>\$2,349,689</b>	<b>\$1,015,529</b>	<b>\$360,741</b>	<b>\$6,406</b>	<b>\$675,985</b>	<b>\$135,930</b>	<b>\$47,344</b>	<b>\$107,754</b>

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



TRUST AND AGENCY FUNDS  
ANALYSIS OF CHANGES IN RESERVE FOR TRUST AND AGENCY FUNDS

YEAR ENDED JUNE 30, 1943

SCHEDULE III

	Total	Total		Non-Expendable Trusts		
		Expendable Trusts (See Schedule IV)	Total Non-Expendable Trusts	Lands Reserved	Public Trusts Permanent School Fund	Other Trust Funds
<b>BALANCE JULY 1, 1942</b>	\$4,098,655	\$1,950,392	\$2,148,263	\$912,391	\$565,205	\$670,667
<b>ADDITIONS:</b>						
Contributions and Transfers from General Fund	354,936	354,936	—	—	—	—
Interest Earned (Net after Amortization of Premium)	98,924	98,924	—	—	—	—
Profit or Loss on Sale of Securities	8,059	8,059	—	—	—	—
Rents Earned	3,000	3,000	—	—	—	—
Profit or Loss on Sale of Farms	(8,766)	(8,766)	—	—	—	—
Revenue from Reserved Lands	82,011	—	82,011	82,011	—	—
Miscellaneous Sales	210	210	—	—	—	—
Individual Contributions for Pensions plus Interest Earned	305,296	305,296	—	—	—	—
Deposits by Cities, Towns and Individuals	157,461	146,635	10,826	—	—	10,826
Miscellaneous Trust Deposits	43,434	43,434	—	—	—	—
Tax on Bank Stock	135,930	135,930	—	—	—	—
Dog Licenses	90,059	90,059	—	—	—	—
Taxes Collected for Counties	168,984	168,984	—	—	—	—
Tax for Debt Retirement of Deorganized Towns	2,650	2,650	—	—	—	—
Adjustments	(1,800)	(1,377)	(423)	(423)	—	—
<b>TOTAL ADDITIONS</b>	<b>\$1,440,388</b>	<b>\$1,347,974</b>	<b>\$ 92,414</b>	<b>\$ 81,588</b>	<b>—</b>	<b>\$ 10,826</b>
	<b>\$5,539,043</b>	<b>\$3,298,366</b>	<b>\$2,240,677</b>	<b>\$993,979</b>	<b>\$565,205</b>	<b>\$681,493</b>
<b>DEDUCTIONS:</b>						
Administration Expenses	\$ 26,102	\$ 26,102	—	—	—	—
Claims for Damage by Wild Animals	35,438	35,438	—	—	—	—
Bounty on Bears	2,723	2,723	—	—	—	—
Distribution to Counties, Cities and Towns of Agency Account Balances	266,343	266,343	—	—	—	—
Refund of Trust Deposits	157,096	157,096	—	—	—	—
Retirement of Debt—Unorganized Territories	139,779	139,779	—	—	—	—
Payments and Interest Allowed	114,798	114,798	—	—	—	—
Pensions Paid	116,149	116,149	—	—	—	—
Distribution of Income from Non-Expendable Trusts:						
To University of Maine	10,165	10,165	—	—	—	—
To Schools and Academies	590	590	—	—	—	—
For Benefit of Patients in State Owned Institutions	2,986	2,986	—	—	—	—
Interest on Lands Reserved Trust Funds Paid to Plantations	38,239	38,239	—	—	—	—
Contributions and Transfers to General Fund:						
Revenue Available for Appropriation	8,303	8,303	—	—	—	—
Interest on Lands Reserved Trust Funds of Unorganized Territories Earmarked for Equalization of Educational Opportunities	10,378	10,378	—	—	—	—
Unexpended balance of Employees' Retirement System Expense Fund	5,314	5,314	—	—	—	—
Accounting and Printing Services To State School Fund	197	197	—	—	—	—
To State School Fund	18,532	18,532	—	—	—	—
<b>TOTAL DEDUCTIONS</b>	<b>\$ 953,132</b>	<b>\$ 953,132</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>BALANCE JUNE 30, 1943</b>	<b>\$4,585,911</b>	<b>\$2,345,234</b>	<b>\$2,240,677</b>	<b>\$993,979</b>	<b>\$565,205</b>	<b>\$681,493</b>

TRUST AND AGENCY FUNDS  
ANALYSIS OF CHANGES IN RESERVE FOR EXPENDABLE TRUSTS

SCHEDULE IV

YEAR ENDED JUNE 30, 1943

	Total Trusts Expendable (To Schedule III)	Pension Funds Public Trusts	
		Teachers	Employees
<b>BALANCE JULY 1, 1942</b>	\$1,950,392	\$ 910,074	\$ 14,407
<b>ADDITIONS:</b>			
Contributions and Transfers from Gen. Fund .....	354,936	—	320,000
Interest Earned (Net after amortization of premiums) .....	98,924	32,506	1,884
Profit or Loss on Sale of Securities .....	8,059	5,387	—
Rents Earned .....	3,000	—	—
Profit or Loss on Sale of Farms .....	(8,766)	—	—
Miscellaneous Sales .....	210	—	—
Individual Contributions for Pensions Plus Interest Earned .....	305,296	184,428	120,868
Deposits by Cities, Towns and Individuals .....	146,635	—	32,507
Miscellaneous Trust Deposits .....	43,434	—	—
Tax on Bank Stock .....	135,930	—	—
Dog Licenses .....	90,059	—	—
Tax Collected for Counties .....	168,984	—	—
Tax for Debt Retirement of Deorganized Towns .....	2,650	—	—
Adjustments .....	(1,377)	(90)	—
<b>Total Additions</b> .....	<b>\$1,347,974</b>	<b>\$ 222,231</b>	<b>\$475,259</b>
	<b>\$3,298,366</b>	<b>\$1,132,305</b>	<b>\$489,666</b>
<b>DEDUCTIONS:</b>			
Administration Expenses .....	\$ 26,102	\$ 1,978	\$ 8,896
Claims for Damage by Wild Animals .....	35,438	—	—
Bounty on Bears .....	2,723	—	—
Distribution to Counties, Cities and Towns of Agency Account Balances .....	266,343	—	—
Refund of Trust Deposits .....	157,096	—	—
Retirement of Debt—Unorganized Territories .....	139,779	—	—
Payments and Interest Allowed .....	114,798	114,798	—
Pensions Paid .....	116,149	—	116,149
Distribution of Income from Non-Expendable Trusts:			
To University of Maine .....	10,165	—	—
To Schools and Academies .....	590	—	—
For Benefit of Patients in State Owned Institutions .....	2,986	—	—
Interest on Lands Reserved Trust Funds Paid to Plan- tations .....	38,239	—	—
Contributions and Transfers to General Fund:			
Revenue Available for Appropriation .....	8,303	—	—
Interest on Lands Reserved Trust Fund of Unor- ganized Territories Earmarked for Equalization of Educational Opportunities .....	10,378	—	—
Unexpended Balance of Employees' Retirement System Expense Fund .....	5,314	—	5,314
Accounting and Printing Services .....	197	—	197
To State School Fund .....	18,532	—	—
<b>Total Deductions</b> .....	<b>\$ 953,132</b>	<b>\$ 116,776</b>	<b>\$130,556</b>
<b>BALANCE JUNE 30, 1943</b>	<b>\$2,345,234</b>	<b>\$1,015,529</b>	<b>\$359,110</b>

## SCHEDULE IV

Revenue Receipts of Non-Expendable Trusts			Private	Agency Funds		
Lands Reserved	Permanent School Fund	Other Trust Funds	Trusts Misc.	Bank Stock Tax	Dog Licenses	Other
\$ 1,475	\$ 377	\$ 2,679	\$659,806	\$132,380	\$ 81,981	\$147,213
29,359	—	5,577	—	—	—	—
30,186	18,532	15,731	85	—	—	—
2,672	—	—	—	—	—	—
3,000	—	—	—	—	—	—
(8,766)	—	—	—	—	—	—
210	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	114,128
—	—	—	43,434	—	—	—
—	—	—	—	135,930	—	—
—	—	—	—	—	90,059	—
—	—	—	—	—	—	168,984
—	—	—	—	—	—	2,650
144	—	—	—	—	(1,431)	—
\$56,805	\$18,532	\$21,308	\$ 43,519	\$135,930	\$ 88,628	\$285,762
\$58,280	\$18,909	\$23,987	\$703,325	\$268,310	\$170,609	\$432,975
\$ 8,201	—	—	—	—	\$ 7,027	—
—	—	—	—	—	35,438	—
—	—	—	—	—	2,723	—
—	—	—	—	—	80,550	\$185,793
—	—	—	\$ 24,754	\$132,342	—	—
—	—	—	—	—	—	139,779
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	\$10,165	—	—	—	—
—	—	590	—	—	—	—
—	—	2,986	—	—	—	—
38,239	—	—	—	—	—	—
—	—	5,679	2,586	38	—	—
10,378	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	\$18,532	—	—	—	—	—
\$56,818	\$18,532	\$19,420	\$ 27,340	\$132,380	\$125,738	\$325,572
\$ 1,462	\$ 377	\$ 4,567	\$675,985	\$135,930	\$ 44,871	\$107,403