

# MAINE STATE LEGISLATURE

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# STATE OF MAINE



## FINANCIAL REPORT

For Period

July 1, 1962 to June 30, 1963

DEPARTMENT OF FINANCE & ADMINISTRATION

Bureau of Accounts and Control

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DEPARTMENT OF FINANCE & ADMINISTRATION

Bureau of Accounts and Control

HENRY L. CRANSHAW  
STATE CONTROLLER

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HENRY L. CRANSHAW  
STATE CONTROLLER

LEO H. FOX  
ASSISTANT CONTROLLER



STATE OF MAINE  
DEPARTMENT OF FINANCE & ADMINISTRATION  
BUREAU OF ACCOUNTS AND CONTROL  
AUGUSTA

October 21, 1963

To Governor John H. Reed and  
Members of the Executive Council

I am submitting to you the official annual financial report in accordance with Section 23 Chapter 15-A of the Revised Statutes.

This report covers the financial activities of the State of Maine for the past fiscal year, furnishing detailed information of the condensed summary which was published in the newspapers on August 29, 1963, and reflects the financial condition on June 30, 1963.

The General Fund surplus at June 30, 1963 amounted to \$3,255,471. It should be noted that of this surplus the 101st Legislature authorized appropriations amounting to \$3,247,962 effective subsequent to the close of the fiscal year.

For easier reading the cents have been omitted in the accompanying schedules and as a result the detail does not add to the totals in many cases.

Respectfully submitted,

A handwritten signature in cursive script that reads "Henry L. Cranshaw".

State Controller

## GENERAL COMMENTS

Three major funds — General Fund, Highway Fund and Other Special Revenue Funds — reflect the normal operations of our State Government. The general State revenues are credited to General Fund and from this so called undedicated revenue the legislature appropriates funds for departmental operations. The Highway Fund is financed by authorized revenues and reflects the transactions of the Highway Department and its allied activities. Other Special Revenue Funds are used for self-supporting functions of State Government set up for special purposes, each of which is financed by earmarked revenue.

There are other non-operating funds such as Public Service Enterprises, Working Capital Funds and Trust and Agency Funds which have their place in the State operations. Schedules reflecting their operations follow the normal operating funds in the report.

The combined revenues of the three operating funds for the fiscal year ended June 30, 1963 amounted to \$155,426,440 which represents an increase of \$7,166,069. A breakdown of this increase by funds shows that General fund increased \$4,464,510, Highway Fund increased \$1,557,000 and Other Special Revenue Funds increased \$1,144,559.

The combined expenditures of the three operating funds for the same period amounted to \$165,569,483 which represents an increase of \$11,851,580. The General Fund expenditures increased \$6,703,097, Highway Fund expenditures increased \$3,817,090 and Other Special Revenue Funds expenditures increased \$1,331,394. Some of the major increases were in Education and Libraries \$3,033,000, Highways and Bridges \$2,744,000 and Health, Welfare and Charities \$2,922,000.

The authorized debt and the amount currently issued and outstanding are reflected in the General Bonded Debt Fund, except for the debts of Public Service Enterprises which are reported within their own accounts. The debt service expenses and the cash to meet these are the responsibility of the various funds, General Fund, Highway Fund, etc.

During the year \$2,000,000 of University of Maine construction bonds and \$1,500,000 of Educational Television bonds were issued. During the same period \$4,274,000 in bonds carried in the General Bonded Debt Fund matured and \$150,000 bonds in Public Service Enterprises matured.

The total bonded debt at June 30, 1963 amounted to \$52,755,000 of which \$5,140,000 is Public Service Enterprise bonds.

### GENERAL FUND

Revenues not allocated for specific purposes by law are credited to this fund as undedicated revenue. The Legislature authorizes appropriations from this revenue for the normal governmental functions. Some appropriations are supplemented by certain revenues that are specifically earmarked such as Federal grants for the Health, Welfare and Education programs.

The undedicated revenue in excess of the legislative appropriations is one of the two major items that make up General Fund Surplus the other being the unencumbered balance of appropriations lapsed at the fiscal year end.

The legislature appropriates from this unappropriated surplus for various activities of State Government. The operations pertaining to the appropriations from surplus are reflected in separate accounts from the operations from current revenues in the official records of the state. In the schedule "Summary of Appropriation Accounts Showing Detail of Amounts Available Expenditures and Disposition of Balances" in this report however, the operations are combined in order to reflect a more understandable picture of the various governmental units. This schedule carries the appropriations from surplus in a separate column from the appropriations from current revenue but all other columns are on a combined basis.



**Revenues**

The total revenues credited to all operations in General Fund during the 1962-63 fiscal year amounted to \$86,318,527, of this amount \$66,640,462 was undedicated revenue and \$19,678,065 was earmarked revenue. The total revenue exceeded the prior years amount by \$4,464,510. The major increases were:

Federal Grants	\$2,139,000
Inheritance and Estate Taxes	1,073,000
Sales and Use Taxes	608,000
Revenue from Operations of the Liquor Commission	172,000
Public Utility Taxes	139,000
Insurance Company Taxes	138,000

The largest decrease was in Income on Investments which was less than the prior year by \$134,000.

**Expenditures**

The expenditures for the 1962-63 fiscal year amounted to \$90,211,930 compared to \$83,508,833 for the prior year, an increase of slightly more than 8%.

The units of government showing the largest increase in expenditures were:

Health, Welfare and Charities	\$2,787,612
Education and Libraries	2,507,401
Legislative Expense	594,038
Water Improvement Commission	338,463
Mental Health and Corrections	276,794

**Summary**

As a result of operations during the fiscal year, considering the appropriation balances carried forward from the prior year, current years appropriations, appropriation balances carried forward to the next fiscal year and other charges and credits to the Surplus account, the General Fund Surplus at June 30, 1963 was \$3,255,471. This amount will be reduced by \$3,247,962 subsequent to June 30, 1963 as a result of appropriations by the 101st Legislature.

**HIGHWAY FUND**

By law all activities of the Highway Department and its allied divisions are financed from the General Highway Fund. Revenues from the registration of motor vehicles, operators' licenses, gasoline tax and certain other items are, by statute, credited to this fund. The Legislature allocates this fund to the various authorized activities including 75% of the cost of State Police Administration. The Unappropriated General Highway Fund Surplus may be allocated by the State Highway Commission for certain limited purposes on approval of the Governor and Council. The allocations in some instances are supplemented by grants from the Federal Government, Cities, Towns, and Counties. The Motor Truck Carrier Division of the Public Utilities Commission, a self-supporting agency financed by fees from the Motor Truck Carrier Industry, is handled through the Highway Fund.

**Revenues**

Revenues of the Highway Fund for the 1962-63 fiscal year were \$57,672,602 an increase of \$1,557,000 over the prior year. The net receipts of Gasoline Tax, Use Fuel Tax and Motor Carrier Fuel Tax which accounted for 42.4% of Highway revenue increased by \$208,000, grants by the Federal Government 33.5% of the revenue increased \$1,448,000 and Motor Vehicle Fees and Drivers' Licenses 17.5% of revenue were in excess of the prior year by \$175,000. Receipts from Fines, Forfeits and Penalties, Income from Investments, and Transfers from Other Funds were less than for the prior fiscal year.

**Expenditures**

Total expenditures for the fiscal year amounted to \$63,479,756 an increase of \$3,-817,090 over the prior year. Highway and bridge construction accounted for \$2,744,000 of the increase and debt service requirements were \$558,000 greater than during the fiscal year 1961-62.

**Surplus**

The Highway Fund Unappropriated Surplus at June 30, 1963 amounted to \$3,859,577, a decrease of \$967,405 from the prior year.

**Bonded Debt**

The bonded debt of the Highway Fund is reflected in the Balance Sheet of the General Bonded Debt Fund. There were no new Highway bonds issued during the year while maturities amounted to \$3,700,000.

**OTHER SPECIAL REVENUE FUNDS**

These funds represent many separate activities, which are set up for specific purposes on a self-supporting basis. Revenues are derived primarily from taxes, fees, and service charges paid by special groups to the state for the development and conservation of natural resources, promotion of Maine products and the protection of the public. Federal grants for state supervised projects are also reflected in these funds. Revenues for the various activities are earmarked for a specific purpose. After allotments have been approved by the Governor and Council expenditures may be made under the provision of the various governing statutes.

**Revenues**

The revenues credited to these funds during the 1962-63 fiscal year amounted to \$11,435,310 which was \$1,144,000 more than during the prior fiscal year. A better sardine season accounted for slightly more than \$400,000 of the increase, Federal Grants were some \$230,000 more than during the prior year and a change in the Forestry District tax, for one year only, accounted for about \$200,000 in additional revenue.

**Expenditures**

Expenditures from these funds amounted to \$11,877,796 during the year or \$1,330,000 more than for the prior year.

**Reserve for Authorized Expenditures**

The unexpended funds in the various accounts at June 30, 1963 amounted to \$4,311,796. This amount is reflected in the Reserve for Authorized Expenditures account and is carried forward to the following year to continue the various authorized programs.

**MAINE EMPLOYMENT SECURITY FUND**

Revenues accruing to this fund are derived from a payroll tax on employers and interest earned on surplus funds, deposited with the Federal Government. The fund is used for the payment of benefits to the eligible unemployed. The program has been expanded to include benefit payments to certain federal employees and veterans both of which are financed from federal grants.

The administrative expenses of the Employment Security Commission are not reflected in this fund, but are paid from federal grants for that purpose and are included in Other Special Revenue Funds.

**GENERAL BONDED DEBT FUND**

This Fund has been established to record and reflect in one place the complete debt obligation of the state, except that of public service enterprises.

This Fund as of June 30, 1963 reflects the Bonded Debt as follows:

General Fund — General Improvement	\$ 2,960,000
General Fund — Educational Television	1,500,000
Highway Fund — Highways and Bridges	24,800,000
University of Maine — Construction	7,960,000
Teachers Colleges — Student Housing	2,600,000
Fore River Bridge	7,000,000
Kennebec (Carlton) Bridge	665,000
Deer Isle Sedgwick Bridge	130,000
Total	<u>\$47,615,000</u>

Additional bonds were issued during the year in the amount of \$3,500,000 while the maturities during the same period amounted to \$4,274,000 resulting in a net decrease in the outstanding debt June 30, 1963 of \$774,000.

### PROCEEDS OF GENERAL BOND ISSUES

As the caption indicates the operations financed from the proceeds of general bond issues are reflected in these accounts. The use of bond funds is limited to expenditures for the purposes for which the bonds were issued. However they may be supplemented by earmarked revenues and transfers from other funds.

The schedules on pages 42 and 43 reflect the activities during the 1962-63 fiscal year pertaining to the Maine War Bonds, Capital Improvement Bonds, University of Maine Loan Bonds, Teachers Colleges Student Housing Bonds and Educational Television Bonds.

### PUBLIC SERVICE ENTERPRISES

Activities of the state that are operated as commercial enterprises are classified under this caption. They differ somewhat from the usual governmental functions since they are conducted for the benefit of the public or as governmental revenue-producing agencies. These include the following:

Maine State Liquor Commission	Jonesport Reach Bridge
Augusta State Airport	Augusta Memorial Bridge
Joshua L. Chamberlain Bridge	Maine State Ferry Service

Operations of the Maine State Liquor Commission produced net revenue of \$10,908,914 which was credited to the General Fund during the fiscal year. This represents approximately 16.4% of the revenue available for legislative appropriation in the General Fund for the fiscal year.

Toll collections at both the Joshua L. Chamberlain and Augusta Memorial Bridges were less than during the 1961-62 fiscal year while the Jonesport Reach Bridge showed a slight gain over the prior year. The Highway Fund advanced \$35,625 and \$58,524 respectively to the Joshua L. Chamberlain and Jonesport Reach Bridges for debt service requirements. The Augusta Memorial Bridge reduced their liability to the Highway Fund during the year by \$50,000.

The tolls collected by the Maine State Ferry Service which services the island communities of Islesboro, North Haven, Vinal Haven, Swan's Island and Long Island Plantation was \$13,000 greater than during the 1961-62 fiscal year but a legislative appropriation from the General Fund was necessary to help meet the operating expenses and debt service costs.

## 8 GENERAL COMMENTS

### WORKING CAPITAL FUNDS

As implied in the title, these funds represent activities financed by working capital advanced from other funds. They are operated on a self-reimbursing basis as service agencies for state departments or as financing agencies for activities authorized by law.

The funds are made up of the following:

- Surplus Property Pool
- Prison Industries
- Highway Garage
- State Plane
- Mortgage Insurance Fund
- Departmental Supplies
- Post Office
- Seed Potato Board
- Schooling of Children in Unorganized Territory
- Institutional Farms

### TRUST AND AGENCY FUNDS

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

#### EXPENDABLE FUNDS

##### Public Trusts

- Maine State Retirement Fund
- Group Life Insurance Fund
- Revenue Receipts of Non-Expendable Trusts

##### Private Trusts

- Guaranty Deposits
- Public Administrators' Funds
- Receivers' Funds for Defunct Banks
- Financial Responsibility Deposits
- Funds of Committed Children
- Governor Baxter — School for the Deaf
- Others

##### Agency Funds

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

#### NON-EXPENDABLE FUNDS

##### Public Trusts

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

The total assets of the Trust and Agency Funds held by our State were \$83,462,637 at June 30, 1963. Of this amount \$75,558,582 represents those of the Maine State Retirement System. An increase of \$9,168,554 in the assets of the funds was reflected during the 1962-63 fiscal year; \$8,893,297 of the increase is shown in the Maine State Retirement System. With the exception of cash considered necessary to meet current obligations, funds of the various trusts are invested to yield income for the beneficiaries. In most instances the amounts paid to the beneficiaries are the earnings of each trust however there are a few instances where the rate of payment is set by statute, making it necessary to supplement the earnings with state appropriations in order to carry out the requirements.

## STATEMENT OF ACCOUNTING PRINCIPLES

The State's accounts are maintained in accordance with the balanced-fund principle of accounting and accordingly transactions relating to specific functions are reflected in self-balancing groups of accounts separate and distinct from those pertaining to unrelated activities. The following financial statements reflect the activities of the State as conducted by the following funds:

- Operating Funds
  - General
  - Highway
  - Other Special Revenue
- Maine Employment Security Fund
- Proceeds of Bond Issues
- General Bonded Debt Fund
- Public Service Enterprises
- Working Capital Funds
- Trust and Agency Funds

Revenues other than interest are generally reflected on an accrual basis in all funds and interest revenues are recognized when received. Expenditures for the year ended June 30, 1963 include all invoices received through July 3, 1963. Through the use of an encumbrance system, funds are reserved for the liquidation of obligations at the time they are incurred. Unliquidated commitments at the end of the year are reflected in the Reserves for Authorized Expenditures. It is the policy of the State not to recognize in its financial statements fixed assets or inventories of operating supplies other than those recorded in the Public Service Enterprises and Working Capital Funds.

## SUMMARY OF BONDED DEBT — ALL FUNDS

	Unmatured Bonds June 30, 1962	Current Transactions New Bonds Issued	Matured or Called	Unmatured Bonds June 30, 1963
General Fund				
Capital Improvement .....	\$ 3,380,000	\$	\$ 420,000	\$ 2,960,000
Educational Television .....		1,500,000		1,500,000
Highway Fund				
Highway and Bridge .....	28,500,000		3,700,000	24,800,000
Kennebec (Carlton) Bridge .....	755,000		90,000	665,000
Fore River Bridge .....	7,000,000			7,000,000
Deer Isle-Sedgwick Bridge .....	154,000		24,000	130,000
University of Maine .....	6,000,000	2,000,000	40,000	7,960,000
Teachers Colleges Housing .....	2,600,000			2,600,000
Public Service Enterprises				
Bangor-Brewer Bridge .....	2,150,000		50,000	2,100,000
Jonesport Reach Bridge .....	800,000		40,000	760,000
Maine State Ferry Service .....	2,340,000		60,000	2,280,000
Totals .....	\$ 53,679,000	\$ 3,500,000	\$ 4,424,000	\$ 52,755,000

**ALL FUNDS  
BALANCE SHEET  
JUNE 30, 1963**

	<b>Operating Funds</b>	
	<b>General Fund</b>	<b>Highway Fund</b>
<b>ASSETS</b>		
Equity in Treasurer's Cash .....	\$ 4,720,595	\$ 2,959,950
Investments—at Amortized Cost:		
United States Government Securities—Short Term .....	8,637,241	5,195,229
Other .....	171,500	—
Deposit with United States Treasury .....	—	—
Receivables, less Allowance for Possible Losses .....	4,962,236	4,776,734
Due from Other Funds .....	165,510	1,217,399
Inventories—Note A .....	—	—
Prepaid Expenses and Other Assets .....	148,854	45,320
Working Capital Advances to Other Funds .....	5,315,513	4,497,504
Plant and Equipment, less Allowances for Amortization and Depreciation—Note A .....	—	—
Amount Due Fund from Proceeds of Bonds Authorized—Not Issued .....	—	14,600,000
Amount to be Provided from Future Revenue for Retirement of Bonded Debt .....	—	—
Bonds Authorized—Not Issued .....	—	—
<b>Total</b> .....	<b>24,121,450</b>	<b>33,292,138</b>
<b>LIABILITIES, RESERVES, WORKING CAPITAL ADVANCES, FUND BALANCES, AND SURPLUS</b>		
<b>LIABILITIES</b>		
Accounts Payable .....	806,944	257,226
Other Current Liabilities .....	3,369,715	283,483
Due to Other Funds .....	944,253	45,059
Bonds Payable .....	—	—
Amount Due Funds from Proceeds of Bonds Authorized—Not Issued:		
Allocated .....	—	—
Unallocated .....	—	—
<b>Total Liabilities</b> .....	<b>5,120,913</b>	<b>585,769</b>
<b>RESERVES</b>		
Authorized Expenditures .....	6,841,575	23,131,887
State Contingent Account .....	450,000	—
Contingencies .....	205,800	—
Other .....	—	—
<b>Total Reserves</b> .....	<b>7,497,375</b>	<b>23,131,887</b>
WORKING CAPITAL ADVANCES .....	—	—
FUND BALANCES .....	—	—
<b>SURPLUS</b>		
Appropriated .....	8,247,689	5,714,904
Unappropriated .....	3,255,471	3,859,577
Earned .....	—	—
Contributed .....	—	—
<b>Total Surplus</b> .....	<b>11,503,161</b>	<b>9,574,481</b>
<b>Total</b> .....	<b>\$24,121,450</b>	<b>\$33,292,138</b>

Note A—Includes inventories, plant and equipment of Public Service Enterprises and Working Capital Funds only.

Note B—The Mortgage Insurance Fund, included in Working Capital Funds, is contingently liable as guarantor of insured mortgages in the amount of \$6,855,846.07 and has commitments to guarantee additional mortgages amounting to \$1,098,500.00.

Other Special Revenue Funds	Other Funds					
	Maine Employment Security Fund	Proceeds of Bond Issues	General Bonded Debt Fund	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds
\$ 2,843,802	\$ 252,386	\$ 683,319	\$ 276,081	\$ 847,431	\$ 1,540,208	\$ 1,517,304
2,198,515	—	2,543,811	1,000,903	305,328	560,000	—
—	—	—	—	—	—	81,721,401
149,388	23,752,638	—	—	—	—	—
645,172	559,803	—	1,497,317	8,333	377,024	178,972
—	—	229,030	—	—	117,236	44,913
166,735	—	—	—	3,789,576	1,231,694	—
—	—	—	—	826,196	773	46
—	—	—	—	—	—	—
—	—	—	—	5,723,371	6,005,472	—
—	—	—	—	—	—	—
—	—	—	45,831,546	—	—	—
—	—	—	49,500,000	—	—	—
6,003,614	24,564,829	3,456,162	98,105,849	11,500,237	9,832,409	83,462,637
522,871	1	109,294	—	639,290	320,637	3,523
1,003,435	—	15,825	4,002	29,787	—	14,526
165,510	—	—	—	1,217,399	47,039	—
—	—	—	47,615,000	5,140,000	—	—
—	—	—	14,600,000	—	—	—
—	—	—	34,900,000	—	—	—
1,691,817	1	125,119	97,119,002	7,026,477	367,677	18,049
4,311,796	—	3,331,043	986,846	—	—	29,084
—	—	—	—	—	—	—
—	559,803	—	—	—	—	—
4,311,796	559,803	3,331,043	986,846	—	—	29,084
—	—	—	—	4,000,000	5,753,017	60,000
—	24,005,024	—	—	—	—	83,355,503
—	—	—	—	—	—	—
—	—	—	—	—	1,915,971	—
—	—	—	—	281,159	—	—
—	—	—	—	192,601	1,795,743	—
—	—	—	—	473,760	3,711,714	—
\$ 6,003,614	\$ 24,564,829	\$ 3,456,162	\$ 98,105,849	\$ 11,500,237	\$ 9,832,409	\$ 83,462,637



## OPERATING FUNDS

### COMBINED COMPARATIVE STATEMENT OF REVENUES

	YEAR ENDED JUNE 30		FUND DETAIL OF THIS YEAR			
	1963	1962	General Fund	Highway Fund	Other Revenue	Special Funds
<b>REVENUES</b>						
State Tax on Wild Lands .....	\$ 849,239	\$ 861,205	\$ 849,239	\$ —	\$ —	—
Maine Forestry District Tax .....	731,429	528,936	—	—	—	731,429
Inheritance and Estate Taxes .....	4,772,384	3,698,929	4,772,384	—	—	—
Sales and Use Taxes .....	30,137,430	29,529,156	30,137,430	—	—	—
Gasoline, Use Fuel and Motor Carrier Fuel Taxes (Net) .....	24,530,878	24,366,629	—	24,461,722	—	69,156
Sardine Development Tax .....	504,328	196,755	—	—	—	504,328
Cigarette Tax .....	8,043,402	8,064,872	8,043,402	—	—	—
Tax on Public Utilities .....	4,099,099	3,959,655	4,099,099	—	—	—
Tax on Insurance Companies .....	2,825,734	2,684,042	2,705,517	—	—	120,217
Motor Vehicle Registration and Drivers' Licenses .....	10,121,584	9,945,846	—	10,121,584	—	—
Hunting and Fishing Licenses .....	1,825,164	1,839,029	—	—	—	1,825,164
Commissions on Pari-Mutuels .....	1,086,462	1,098,663	1,086,462	—	—	—
Other Taxes .....	2,677,464	2,449,777	1,137,910	427,522	—	1,112,031
From Federal Government .....	41,648,093	37,841,055	17,170,666	19,336,407	—	5,141,020
From Cities, Towns and Counties .....	3,396,052	3,145,263	1,276,978	1,994,690	—	124,383
Service Charges for Current Services .....	4,174,271	3,933,783	2,578,135	224,034	—	1,372,101
Net Profit Transferred from Liquor Commission .....	10,908,914	10,736,553	10,908,914	—	—	—
Other Revenues .....	1,998,668	2,322,940	1,209,001	516,412	—	273,254
Transfers from Other Operating Funds .....	1,095,837	1,057,275	343,385	590,228	—	162,223
<b>Total .....</b>	<b>\$155,426,440</b>	<b>\$148,260,371</b>	<b>\$86,318,527</b>	<b>\$57,672,602</b>	<b>\$11,435,310</b>	<b>—</b>

### COMBINED COMPARATIVE STATEMENT OF EXPENDITURES

	YEAR ENDED JUNE 30		FUND DETAIL OF THIS YEAR			
	1963	1962	General Fund	Highway Fund	Other Revenue	Special Funds
<b>EXPENDITURES</b>						
General Administration .....	\$ 7,046,948	\$ 5,984,233	\$ 4,651,491	\$ 2,121,949	\$ 273,506	—
Protection of Persons and Property .....	6,123,210	5,169,872	2,780,955	2,555,124	—	787,130
Development and Conservation of Natural Resources .....	8,892,453	8,218,202	3,506,837	—	—	5,385,616
Health, Welfare and Charities .....	30,272,762	27,349,937	29,334,406	—	—	938,355
Mental Health and Corrections .....	13,444,429	13,053,851	13,315,507	—	—	128,922
Education and Libraries .....	31,605,860	28,572,351	29,594,275	—	—	2,011,584
Highways and Bridges .....	53,421,292	50,677,213	—	53,421,292	—	—
Maine Employment Security Commission .....	1,882,441	2,081,988	—	—	—	1,882,441
Interest on Bonded Debt .....	806,557	809,962	98,020	708,537	—	—
Miscellaneous .....	534,170	931,770	534,170	—	—	—
Transfers to Other Operating Funds .....	1,095,837	1,057,275	747,024	188,264	—	160,548
Other Transfers .....	6,323,520	6,241,242	5,229,241	784,587	—	309,691
<b>Total .....</b>	<b>161,449,483</b>	<b>150,147,903</b>	<b>89,791,930</b>	<b>59,779,756</b>	<b>11,877,796</b>	<b>—</b>
Debt Retirement .....	4,120,000	3,570,000	420,000	3,700,000	—	—
<b>Total .....</b>	<b>\$165,569,483</b>	<b>\$153,717,903</b>	<b>\$90,211,930</b>	<b>\$63,479,756</b>	<b>\$11,877,796</b>	<b>—</b>

GENERAL FUND  
COMPARATIVE BALANCE SHEET

	JUNE 30	
	1963	1962
<b>ASSETS</b>		
Equity in Treasurer's Cash .....	\$ 4,720,595	\$ 3,450,382
Short Term U. S. Government Securities .....	8,637,241	15,038,900
Accounts Receivable:		
Tax Accounts .....	3,776,315	3,552,382
Other .....	814,116	749,586
	4,590,432	4,301,969
Less—Allowance for Possible Losses .....	394,862	319,926
Net Accounts Receivable .....	4,195,570	3,982,042
Due from Other Funds .....	165,510	170,744
Investments .....	171,500	175,500
Working Capital Advances to Other Funds (Contra) .....	5,315,513	4,800,513
Other Assets .....	148,854	333,762
Accounts Receivable 1963-1986 .....	766,666	800,000
<b>Total</b> .....	<b>24,121,450</b>	<b>28,751,845</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
<b>LIABILITIES</b>		
Accounts Payable .....	806,944	766,128
Due to Other Funds .....	944,253	1,430,408
Other Current Liabilities .....	3,369,715	3,388,879
<b>Total Liabilities</b> .....	<b>5,120,913</b>	<b>5,585,416</b>
<b>RESERVES</b>		
Reserve for:		
Authorized Expenditures .....	4,445,804	5,847,596
Authorized Expenditures for Appropriations from Surplus .....	2,394,916	5,979,924
State Contingent Account .....	450,000	450,000
Contingencies .....	205,800	243,900
Construction Reserve Allocation .....	855	15,527
<b>Total Reserves</b> .....	<b>7,497,375</b>	<b>12,536,948</b>
<b>SURPLUS</b>		
Appropriated Surplus:		
Operating Capital .....	2,000,000	2,000,000
Working Capital Advances (Contra) .....	5,315,513	4,800,513
Advance to Bar Harbor Ferry Terminal .....	766,666	800,000
Advance to Other Funds .....	165,510	170,510
Repair Fund—Chapter 69—Private and Special Laws 1961 .....	—	340,000
<b>Total Appropriated Surplus</b> .....	<b>8,247,689</b>	<b>8,111,023</b>
Unappropriated Surplus .....	3,255,471	2,518,457
<b>Total Surplus</b> .....	<b>11,503,161</b>	<b>10,629,480</b>
<b>Total</b> .....	<b>\$24,121,450</b>	<b>\$28,751,845</b>

## GENERAL FUND

### STATEMENT OF UNAPPROPRIATED SURPLUS

	YEAR ENDED JUNE 30	
	1963	1962
Balance at Beginning of Year .....	\$ 2,518,457	\$ 7,328,132
Adjustment of Prior Years' Transactions .....	35,146	17,076
Adjusted Balance .....	2,553,603	7,345,208
<b>Additions:</b>		
Revenues .....	86,318,527	81,854,017
Appropriation Balances Carried Forward—Beginning of Year (Adjusted) ....	11,770,095	8,707,723
Repayment of Surplus Appropriated for Receivables, Advances, Etc. ....	33,333	193,352
Decrease in Reserves for Contingencies .....	378,100	—
<b>Total Additions</b> .....	<b>98,500,057</b>	<b>90,755,092</b>
<b>Deductions:</b>		
Expenditures .....	90,211,930	83,508,833
Appropriation Balances Carried Forward—End of Year .....	6,841,575	11,843,048
Working Capital Advances and Transfers to Other Funds .....	744,683	104,462
Increase in Reserve for Contingencies .....	—	125,500
<b>Total Deductions</b> .....	<b>97,798,189</b>	<b>95,581,844</b>
<b>Balance at End of Year</b> .....	<b>\$ 3,255,471</b>	<b>\$ 2,518,457</b>

Note: Of the \$3,255,471 Unappropriated Surplus at June 30, 1963 \$3,247,962 has been appropriated by the 101st Legislature, such appropriations being effective July 1, 1963 and subsequently.

## GENERAL FUND

### COMPARATIVE STATEMENT OF REVENUES

	YEAR ENDED JUNE 30		DETAIL OF THIS YEAR		
	1963	1962	Budget	Available for Appropriation	Earmarked for Departments
<b>GENERAL FUND</b>					
Taxes:					
Property Taxes:					
State Tax on Wild Lands .....	\$ 849,239	\$ 861,205	\$ 805,000	\$ 849,239	\$ —
Other Property Taxes (Including Interest) .....	302,452	263,175	234,800	53,867	248,584
Inheritance and Estate Taxes .....	4,772,384	3,698,929	3,000,000	4,772,384	—
Sales and Use Taxes .....	30,137,430	29,529,156	29,995,000	30,137,430	—
Cigarette Tax .....	8,043,402	8,064,872	8,623,000	8,043,402	—
Taxes on Specific Businesses or Occupations:					
Corporations .....	507,223	462,453	414,020	507,223	—
Public Utilities .....	4,099,099	3,959,655	4,278,575	4,099,099	—
Insurance Companies .....	2,705,517	2,566,983	2,653,496	2,705,517	—
Commissions on Pari-Mutuels .....	1,086,462	1,098,663	942,400	824,529	261,932
Other .....	215,570	215,834	197,587	184,244	31,325
Other Taxes .....	112,664	109,539	141,815	98,166	14,498
Fines, Forfeits and Penalties .....	64,390	42,412	30,562	64,341	48
Revenue from Use of Money or Property:					
Income from Investments .....	480,266	614,342	357,900	480,266	—
Other .....	2,110	6,357	—	2,110	—
Revenues from Other Agencies:					
Federal Government .....	17,170,364	15,031,152	16,500,456	114,306	17,056,057
Cities, Towns and Counties .....	1,113,300	1,040,672	1,124,250	79,922	1,033,377
Other .....	478,987	509,694	432,500	148,602	330,384
Service Charges for Current Services:					
Rents .....	381,452	334,827	347,839	345,215	36,237
Sales of Commodities .....	684,278	627,709	554,727	567,440	116,838
Sales of Services .....	1,512,269	1,518,750	1,433,690	1,368,495	143,773
Contributions and Transfers from Other Funds:					
Highway Fund .....	182,836	184,704	203,360	172,836	10,000
Other Special Revenue Funds .....	160,548	158,027	148,050	21,066	139,482
Public Service Enterprises:					
Net Profit Transferred from Liquor Commission .....	10,908,914	10,736,553	10,829,783	10,908,914	—
Other .....	75,804	63,129	68,184	75,804	—
Working Capital Funds .....	3,245	71,280	67,286	3,245	—
Trust and Agency Funds .....	46,686	43,924	37,200	5,094	41,591
Sales and Compensation for Loss of Property .....	33,086	16,802	—	7,695	25,391
	<b>86,129,987</b>	<b>81,830,810</b>	<b>83,421,480</b>	<b>66,640,462</b>	<b>19,489,524</b>
<b>APPROPRIATIONS FROM UN-APPROPRIATED SURPLUS</b>					
Revenue from Other Agencies:					
Federal Grants .....	301	17,292	—	—	301
Other .....	163,678	—	—	—	163,678
Service Charges for Current Services .....	135	914	—	—	135
Other Revenues .....	6,825	—	—	—	6,825
Contributions from Trust and Agency Funds .....	17,600	5,000	—	—	17,600
	<b>188,540</b>	<b>23,207</b>	<b>—</b>	<b>—</b>	<b>188,540</b>
<b>Total</b> .....	<b>\$86,318,527</b>	<b>\$81,854,017</b>	<b>\$83,421,480</b>	<b>\$66,640,462</b>	<b>\$19,678,065</b>

## GENERAL FUND

### COMPARATIVE STATEMENT OF UNDEDICATED REVENUE

	<b>YEAR ENDING JUNE 30,</b>		<b>1963</b>	<b>Actual in</b>
	<b>1963</b>	<b>1962</b>	<b>Budget</b>	<b>Excess of</b>
				<b>Budget</b>
<b>TAXES</b>				
Property Taxes:				
State Tax on Wild Lands .....	\$ 849,239	\$ 861,205	\$ 805,000	\$ 44,239
Other Property Taxes .....	53,867	34,843	31,500	22,367
Inheritance and Estate Taxes .....	4,772,384	3,698,929	3,000,000	1,772,384
Tax on Cigarettes .....	8,043,402	8,064,872	8,623,000	(579,597)
Sales and Use Tax .....	30,137,430	29,529,156	29,995,000	142,430
Taxes on Specific Businesses or Occupations:				
Corporations .....	507,223	462,453	414,020	93,203
Public Utilities .....	4,099,099	3,959,655	4,278,575	(179,475)
Insurance Companies .....	2,705,517	2,566,983	2,653,496	52,021
Comm. on Pari-Mutuels .....	824,529	847,974	783,200	41,329
Other .....	184,244	184,727	169,237	15,007
Other Taxes .....	98,166	95,313	132,920	(34,753)
<b>Total Taxes .....</b>	<b>52,275,105</b>	<b>50,306,114</b>	<b>50,885,948</b>	<b>1,389,157</b>
<b>FINES, FORFEITS AND PENALTIES .....</b>	<b>64,341</b>	<b>42,009</b>	<b>30,487</b>	<b>33,854</b>
<b>REVENUE FROM USE OF MONEY AND PROPERTY</b>				
Income from Investments .....	480,266	614,342	357,900	122,366
Other .....	2,110	6,343	—	2,110
<b>REVENUE FROM OTHER AGENCIES</b>				
Federal Government .....	114,306	104,677	65,520	48,786
Cities, Towns and Counties .....	79,922	107,676	100,700	(20,777)
Other .....	148,602	145,514	125,000	23,602
<b>SERVICE CHARGES FOR CURRENT SERVICES</b>				
Rents .....	345,215	302,281	316,879	28,336
Sales of Commodities .....	567,440	531,674	454,779	112,661
Sales of Services .....	1,368,495	1,375,562	1,301,229	67,266
<b>NET PROFIT TRANSFERRED FROM LIQUOR COMMISSION</b>	<b>10,908,914</b>	<b>10,736,553</b>	<b>10,829,783</b>	<b>79,131</b>
<b>CONTRIBUTIONS FROM HIGHWAY FUND .....</b>	<b>172,836</b>	<b>174,704</b>	<b>193,360</b>	<b>(20,523)</b>
<b>CONTRIBUTIONS FROM OTHER FUNDS .....</b>	<b>105,209</b>	<b>91,557</b>	<b>93,603</b>	<b>11,606</b>
<b>MISCELLANEOUS .....</b>	<b>7,695</b>	<b>865</b>	<b>—</b>	<b>7,695</b>
<b>Totals .....</b>	<b>\$66,640,462*</b>	<b>\$64,539,876</b>	<b>\$64,755,188</b>	<b>\$ 1,885,274</b>

\* Available for 1962-63 fiscal year appropriation.

**GENERAL FUND**  
ANALYSIS OF STATE CONTINGENT ACCOUNT  
YEAR ENDED JUNE 30, 1963

<b>Balance July 1, 1962 .....</b>		<b>\$450,000</b>
Administrative Code Hearing Officer .....	\$ 4,145	
Operating Expenses .....		
Aeronautics Commission .....		
Evaluation of Sites for Regional Airport .....	10,000	
Expenses of Air Service Advisory Committee .....	404	
Operational Costs of State's Aircraft .....	10,000	
Governor Baxter School for the Deaf .....		
Compensation for Injuries Award .....	1,922	
Bangor State Hospital .....		
Employment of Additional Personnel .....	8,525	
Boys Training Center .....		
Supplemental Funds for Operations .....	16,015	
Supplemental Funds for Repairs to Buildings .....	16,000	
Boxing Commission .....		
Additional Funds for Operations .....	420	
Bureau of Budget .....		
Expenses of National Association of State Budget Officers .....	573	
Economic Development .....		
To Reprint 'Maine Vacation Guide' Pamphlet .....	13,850	
Education .....		
Aroostook State Teachers College—Temporary Housing Facilities ....	48,117	
Donated Commodities Program—Supplemental Operating Funds ....	4,419	
Vocational Technical Institute—Additional Operating Funds .....	215	
Vocational Rehabilitation—To Match Federal Funds .....	9,807	
Executive .....		
Gifts for Distinguished Persons .....	116	
To Implement Chapter 266, Public Laws of 1959 .....	1,661	
Additional Funds for Operations .....	140	
Funds for Committee on Keeping Maine Scenic .....	1,362	
Harness Racing Commission .....		
Expenses of Extra Racing Days .....	413	
Maine State Library .....		
Moving Stock Room to Vickery and Hill Building .....	1,277	
Maine Maritime Academy .....		
Expenses of Acquiring New Ship .....	39,747	
Maine Port Authority .....		
Maintenance of Wharves in Casco Bay .....	500	
Park Commission .....		
Rebuilding Dam at Echo Lake .....	6,830	
Matching Federal Funds .....	13,913	
Supplemental Funds for Purchase of Land .....	5,775	
Bureau of Public Improvements .....		
Maintain Western Maine Sanatorium on a Caretaker Basis .....	6,500	
Emergency Repairs on Oil Storage for State Office Building .....	3,240	
Personnel .....		
Investigation and Hearing Expenses .....	670	
Reformatory for Men .....		
Supplemental Funds for Operations .....	2,800	
Secretary of State .....		
To Employ a Trainee in Corporation Division .....	2,457	
Salaries for Extra Personnel due to Unprecedented .....	2,109	
Number of Recounts .....		
Commissioners of Uniform Legislation .....		
Supplemental Funds .....	413	
Veterans Affairs .....		
Funds for World War Assistance Obligations .....	14,173	
Board of Barbers .....		
Industrial Accident Payments .....	2,088	
District Court Fund .....		
Additional Funds for Operations .....	35,000	
<b>Total Appropriations .....</b>		<b>285,606</b>
Balance June 30, 1963 (Before Closing) .....		164,393
Add amount necessary to restore account to \$450,000 in accordance with Chapter 15A, Section 51 of the Revised Statutes .....		285,606
<b>Balance June 30, 1963 .....</b>		<b>\$450,000</b>

## GENERAL FUND

### SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1963

	Balance Forward 7/1/62 Adjusted	Legislative Appropriation	Dedicated Revenues
<b>GENERAL ADMINISTRATION</b>			
Bureau of Accounts and Control .....	\$ 17,382	\$ 416,842	\$ —
Attorney General's Department .....	1,271	246,386	—
Department of Audit .....	151	122,477	—
Executive Department .....	46,968	161,131	—
Civil Defense Agency .....	226,115	199,866	250,380
Commissioner of Finance and Administration .....	—	23,616	—
Bureau of Public Improvements .....	155,165	647,271	67
Bureau of the Budget .....	594	68,769	—
Department of Personnel .....	—	112,749	—
Bureau of Purchases .....	7,167	142,954	—
Secretary of State .....	7,633	122,245	—
Bureau of Taxation .....	6,524	817,287	—
Treasurer of State .....	596	69,967	—
Commission for Interstate Cooperation .....	—	5,000	—
Commissioners of Uniform Legislation .....	600	1,220	—
Committee on Aging .....	13	15,000	—
Legislative Expense .....	548,199	155,528	—
Legislative Research Committee .....	38,050	54,091	—
Supreme Judicial and Superior Courts .....	756	446,201	—
Liquor Hearing Examiner .....	—	11,965	—
Constitutional Commission .....	9,070	—	—
Employees Salary Plan .....	—	370,000	—
Committee for Centennial of Civil War .....	2,677	—	—
Committee on Transportation Needs in Casco Bay .....	1,700	—	—
	1,070,638	4,210,565	250,447
<b>PROTECTION OF PERSONS AND PROPERTY</b>			
Adjutant General Department .....	408,174	559,720	163,678
Banks and Banking Department .....	—	30,729	—
Boxing Commission .....	—	5,453	—
Maine State Apprenticeship Council .....	4	4,580	—
Water Improvement Commission .....	784,678	831,351	38,481
Department of Veterans Affairs .....	115	483,426	—
Industrial Accident Commission .....	395	96,598	—
Insurance Department .....	139	54,119	—
Fire and Fidelity Insurance .....	—	160,837	—
Labor and Industry Department .....	977	123,088	7,428
Public Utilities Commission .....	53,070	210,815	10,820
Harness Racing Commission .....	—	36,431	83,542
Running Horse Racing Commission .....	254	22,503	—
Search for Lost Persons .....	—	1,500	—
Fingerprinting of School Children .....	—	12,273	—
Maine Aeronautics Commission .....	179,710	—	—
Hearing Officer—Administrative Code .....	265	—	325
State Police .....	375	—	—
	1,428,162	2,633,423	304,275
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>			
Agriculture Department .....	230,747	804,860	338,163
Department of Economic Development .....	46,832	827,333	6,606

Contingent Account Transfers	Appropriation of Unappropriated Surplus	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance	
					June 30, 1963 Lapsed	Carried
\$ —	\$ —	\$ —	\$ 434,224	\$ 414,212	\$ 9,467	\$ 10,544
—	—	—	247,657	230,589	15,294	1,772
—	—	2,285	124,913	123,177	1,466	268
3,280	350	(2,285)	209,444	190,869	2,614	15,950
—	300	—	676,661	372,000	143,834	160,826
—	—	—	23,616	22,318	1,297	—
9,740	52,300	23,941	888,484	777,513	21,262	89,708
573	—	—	69,936	59,818	9,858	260
670	—	1,000	114,419	114,322	28	69
—	—	—	150,121	145,501	4,333	286
4,566	—	—	134,445	130,475	2,981	988
—	—	(6,500)	817,311	798,055	13,375	5,880
—	1,500	—	72,063	69,123	1,883	1,056
—	—	—	5,000	3,853	1,146	—
413	—	—	2,233	2,233	—	—
—	—	—	15,013	12,707	1,362	943
—	—	—	703,727	684,600	—	19,127
—	—	—	92,141	58,176	28,020	5,945
—	16,050	—	463,007	423,630	39,149	228
—	—	26	11,991	11,818	150	21
—	—	—	9,070	3,813	1,507	3,750
—	—	(290,884)	79,115	—	79,115	—
—	2,500	—	5,177	2,536	—	2,640
—	—	—	1,700	144	1,555	—
19,245	73,000	(272,417)	5,351,480	4,651,491	379,707	320,280
—	29,810	17,300	1,178,683	843,250	11,707	323,724
—	—	—	30,729	27,697	3,031	—
420	—	156	6,029	6,029	—	—
—	—	27	4,611	3,648	571	392
—	250,000	—	1,904,510	605,184	30,329	1,268,996
14,173	—	—	497,714	496,982	512	219
—	—	—	96,993	89,180	7,631	181
—	—	1,768	56,026	55,269	703	53
—	—	(604)	160,233	107,132	53,100	—
—	—	—	131,494	126,135	3,948	1,409
—	—	—	274,705	203,159	12,467	59,078
413	—	242	120,629	120,629	—	—
—	—	340	23,097	22,609	260	228
—	—	—	1,500	1,500	—	—
—	—	—	12,273	11,883	389	—
10,404	—	—	190,114	55,551	19,677	114,885
4,145	—	—	4,736	4,736	—	—
—	—	—	375	375	—	—
29,556	279,810	19,229	4,694,457	2,780,955	144,332	1,769,169
—	20,600	—	1,394,371	1,292,020	37,178	65,173
13,850	507,200	2,036	1,403,857	842,266	10,509	551,081



## GENERAL FUND

### SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1963

	Balance Forward 7/1/62 Adjusted	Legislative Appropriation	Dedicated Revenues
Forestry Department .....	273,328	640,581	233,799
Sea and Shore Fisheries Department .....	14,336	416,425	12,095
Atlantic States Marine Fisheries Commission .....	—	3,500	—
Atlantic Sea Run Salmon Commission .....	48,765	34,398	—
	614,009	2,727,097	590,665
<b>HEALTH AND SANITATION</b>			
Bureau of Health .....	35,548	796,043	68,573
Alcoholic Rehabilitation .....	22	42,828	—
Sanatoriums:			
Central Maine Sanatorium .....	27,806	707,159	1,628
Northern Maine Sanatorium .....	—	—	—
Interstate Water Pollution Control .....	—	1,800	—
	63,377	1,547,830	70,202
<b>WELFARE AND CHARITIES</b>			
Charitable Institutions .....	—	54,055	—
Hospital and Medical Care .....	434,967	1,500,000	658,398
General Administration—Health and Welfare .....	8,269	1,060,164	675,330
Child Welfare Services .....	826	1,778,758	—
General Relief .....	4,693	858,714	12,151
Passamaquoddy Indians .....	11,370	135,640	796
Penobscot Indians .....	4,166	44,587	174
Eye Care and Special Services .....	476	207,703	105,745
Special Pensions .....	—	31,650	—
Aid to the Disabled .....	258	747,255	1,418,282
Aid to the Blind .....	5	141,800	249,936
Aid to Dependent Children .....	317	955,500	6,785,814
Old Age Assistance .....	621,244	2,425,650	7,547,789
Medical Service Pool .....	256,248	—	—
Line Category Reserve Fund .....	411,910	—	—
Committee on Children and Youth .....	2,000	—	—
	1,756,753	9,941,476	17,454,419
	1,820,130	11,489,306	17,524,622
<b>MENTAL HEALTH AND CORRECTIONS</b>			
Bureau of Mental Health .....	25,250	269,038	—
Administration .....	7,634	59,269	—
Probation and Parole Board .....	345	300,064	—
Institutional Reserve Fund .....	250,000	60,305	—
	283,229	688,676	—
<b>CHARITABLE INSTITUTIONS</b>			
Governor Baxter School for the Deaf .....	8,976	361,688	—
Military and Naval Children's Home .....	2,498	68,350	—
	11,475	430,038	—

Contingent Account Transfers	Appropriation of Unappropriated Surplus	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance	
					June 30, 1963	
					Lapsed	Carried
—	248,830	(162,057)	1,234,481	879,321	132,125	223,034
—	700	6,781	450,337	435,928	1,975	12,433
—	—	—	3,500	3,500	—	—
—	—	944	84,107	53,800	9	30,297
13,850	777,330	(152,296)	4,570,655	3,506,837	181,798	882,020
—	30,000	—	930,164	853,197	66,243	10,723
—	—	1,204	44,054	42,809	1,212	32
—	4,000	—	740,594	688,742	22,537	29,313
—	3,500	(1,100)	2,400	2,332	67	—
—	—	—	1,800	1,429	370	—
—	37,500	104	1,719,013	1,588,512	90,430	40,070
—	—	—	54,055	47,861	6,193	—
—	—	—	2,593,366	2,026,798	—	566,568
—	1,550	8,594	1,753,907	1,605,040	141,251	7,616
—	—	118,406	1,897,990	1,869,211	28,718	60
—	2,000	59,420	936,979	925,602	6,696	4,680
—	700	—	148,506	130,537	7,077	10,891
—	1,500	10,130	60,557	56,368	740	3,448
—	—	—	313,924	309,303	393	4,228
—	—	(10,000)	21,650	16,249	5,400	—
—	—	(345,539)	1,820,256	1,820,220	35	—
—	—	(61,187)	330,553	317,579	12,974	—
—	—	(405,844)	7,335,787	7,323,065	12,722	—
—	—	(3,537,629)	7,057,053	6,981,863	75,190	—
—	—	4,345,681	4,601,929	4,311,699	—	290,229
—	—	(180,481)	231,429	—	231,429	—
—	5,000	—	7,000	4,492	1,412	1,095
—	10,750	1,550	29,164,948	27,745,893	530,236	888,818
—	48,250	1,654	30,883,962	29,334,406	620,667	928,888
—	—	(44,869)	249,419	225,623	883	22,912
—	—	(1,550)	65,353	59,559	5,133	660
—	—	(12,184)	288,224	284,974	2,303	947
—	—	(54,739)	255,565	—	131,889	123,676
—	—	(113,342)	858,563	570,157	140,209	148,196
1,922	12,521	18,057	403,165	392,841	166	10,157
—	4,000	2,470	77,318	72,756	850	3,711
1,922	16,521	20,527	480,483	465,597	1,016	13,869

GENERAL FUND 23

## GENERAL FUND

### SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1963

	Balance Forward 7/1/62 Adjusted	Legislative Appropriation	Dedicated Revenues
<b>HOSPITALS</b>			
Augusta State Hospital .....	323,518	3,081,921	178
Bangor State Hospital .....	488,547	2,078,577	5,279
Pineland Hospital and Training Center .....	386,796	2,887,107	2,605
	1,198,862	8,047,605	8,063
<b>CORRECTIONAL INSTITUTIONS</b>			
Boys Training Center .....	38,821	642,734	46
Stevens Training Center .....	11,156	302,810	—
Reformatory for Men .....	167,279	396,712	7,080
Reformatory for Women .....	20,082	240,586	—
State Prison .....	686,960	694,998	50
	924,301	2,277,840	7,176
	2,417,869	11,444,159	15,239
<b>EDUCATION AND LIBRARIES</b>			
Department of Education:			
Administration .....	5,230	266,823	15
Advisory Committee .....	64	—	—
School District Commission .....	338	25,254	—
School Building Authority .....	13,552	10,676	—
New England Higher Education Compact .....	—	43,500	—
Permanent School Fund .....	30,511	—	18,941
Subsidies to Cities, Towns and Districts .....	—	16,674,547	—
Student Scholarship Fund .....	5,719	50,000	—
Educational Television .....	—	—	20,000
State Teachers Colleges:			
Farmington .....	671,117	693,043	—
Gorham .....	795,209	822,169	17,725
Washington .....	73,338	261,522	—
Fort Kent .....	7,814	223,708	—
Aroostook .....	65,391	289,094	—
Vocational Technical Institutes:			
Fort Preble .....	174,861	191,154	193,180
Northeastern Maine .....	182,276	—	—
Schooling Children in Unorganized Territories .....	100,822	287,798	286,396
Superintendents of Towns Comprising School Unions .....	—	189,425	—
Vocational and Industrial Education and Rehabilitation .....	9,410	430,435	336,801
Special Education of Physically Handicapped Children .....	—	273,248	—
Other Programs .....	697	179,270	8,616
	2,136,358	20,911,666	881,676
State Historian .....	1,315	500	—
Maine State Library .....	7,261	178,662	85,661
Maine Maritime Academy .....	318,400	234,500	—
University of Maine .....	958,731	4,527,068	—
	1,285,708	4,940,730	85,661
	3,422,066	25,852,396	967,337

Contingent Account Transfers	Appropriation of Unappropriated Surplus	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance	
					June 30, 1963 Lapsed	Carried
—	40,383	53,818	3,499,818	3,335,593	4,159	160,066
8,525	21,700	75,535	2,678,165	2,569,604	49	108,511
—	28,700	62,400	3,367,609	3,136,997	13,961	216,650
8,525	90,783	191,753	9,545,593	9,042,194	18,170	485,228
32,015	7,818	25,309	746,744	714,953	48	31,742
—	13,930	4,938	332,834	310,861	5,023	16,949
2,800	10,065	81,565	665,501	648,626	814	16,061
—	5,860	6,354	272,883	259,049	1,546	12,287
—	21,631	13,105	1,416,745	1,304,066	619	112,059
34,815	59,304	131,272	3,434,710	3,237,557	8,051	189,101
45,263	166,608	230,210	14,319,350	13,315,507	167,448	836,395
—	—	7,492	279,561	274,166	5,230	164
—	4,258	—	4,322	4,248	17	56
—	—	(3,750)	21,842	17,443	4,339	60
—	—	(13,000)	11,228	9,975	701	551
—	—	(7,000)	36,500	36,181	318	—
—	—	—	49,453	35,177	—	14,275
—	—	(9,511)	16,665,035	16,664,952	82	—
—	—	—	55,719	54,609	—	1,110
—	25,000	—	45,000	41,494	530	2,974
—	18,280	16,000	1,398,440	1,109,790	34,742	253,907
—	138,100	(6,500)	1,766,703	1,533,660	21,789	211,253
—	4,250	2,977	342,087	299,599	15,988	26,500
—	14,436	—	245,958	240,469	3,019	2,470
48,117	6,705	(24,429)	384,878	340,056	369	44,452
215	35,875	35,692	630,978	528,091	882	102,004
—	366,000	25,801	574,077	164,048	6,621	403,408
—	48,500	2,500	726,016	533,735	35	192,244
—	—	2,355	191,780	190,067	1,712	—
9,807	87,551	(81,857)	792,147	741,129	41,585	9,431
—	—	15,198	288,446	287,673	742	31
4,419	14,444	6,401	213,847	204,889	8,269	688
62,558	763,399	(31,630)	24,724,027	23,311,459	146,979	1,265,588
—	—	—	1,815	426	—	1,389
1,277	—	2,160	275,021	263,124	7,122	4,773
39,747	—	—	592,647	534,247	—	58,400
—	—	—	5,485,799	5,485,018	781	—
41,024	—	2,160	6,355,283	6,282,816	7,904	64,562
103,582	763,399	(29,470)	31,079,310	29,594,275	154,884	1,330,151

**GENERAL FUND 25**

## GENERAL FUND

### SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1963

	Balance Forward 7/1/62 Adjusted	Legislative Appropriation	Dedicated Revenues
<b>RECREATION AND PARKS</b>			
State Park Commission .....	200,007	283,652	1,689
Baxter State Park .....	222	18,391	23,787
	200,229	302,043	25,476
<b>MISCELLANEOUS</b>			
Miscellaneous Accounts and Resolves .....	—	54,100	—
Construction Reserve .....	699,654	—	—
Relocating Facilities on F. A. Highways .....	88,533	15,625	—
Proceeds from Bond Issue .....	8,800	—	—
Other .....	—	—	—
	796,988	69,725	—
INTEREST ON BONDED DEBT .....	—	98,020	—
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>			
To Highway Fund .....	—	570,239	—
To Other Special Revenue Funds .....	—	39,000	—
To Bond Fund .....	—	—	—
To Public Service Enterprises .....	—	202,409	—
To Trust and Agency Funds .....	—	4,991,745	—
To Working Capital Funds .....	—	10,000	—
	—	5,813,393	—
DEBT RETIREMENT .....	—	420,000	—
Total .....	\$11,770,095	\$65,060,127	\$19,678,065
<b>DETAIL OF TOTAL:</b>			
General Fund .....	\$ 5,782,401	\$65,060,127	\$19,489,524
Appropriations from Unappropriated Surplus .....	5,972,167	—	188,540
Construction Reserve Allocation .....	15,527	—	—
	\$11,770,095	\$65,060,127	\$19,678,065

\* Includes appropriation to Maine State Retirement System for:

Teachers .....	\$3,261,504
State Employees .....	1,428,247
Survivor Benefits .....	189,000

Contingent Account Transfers	Appropriation of Unappropriated Surplus	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance	
					June 30, 1963 Lapsed	Carried
26,520	13,586	10,600	536,054	445,605	21,110	69,339
—	750	(5,356)	37,794	33,965	544	3,284
26,520	14,336	5,243	573,848	479,570	21,655	72,623
500	—	—	54,600	54,600	—	—
—	—	(84,342)	615,311	—	—	615,311
—	—	(26,222)	77,935	—	—	77,935
—	—	—	8,800	—	—	8,800
—	2,500	(2,500)	—	—	—	—
500	2,500	(113,065)	756,647	54,600	—	702,047
—	22,500	—	120,520	98,020	22,500	—
—	—	26,222	596,461	590,228	6,233	—
37,088	—	80,708	156,796	156,796	—	—
—	—	18,000	18,000	18,000	—	—
—	—	—	202,409	202,409	—	—
—	—	2,500	4,994,245	4,988,832*	5,412	—
10,000	—	—	20,000	20,000	—	—
47,088	—	127,431	5,987,912	5,976,266	11,646	—
—	—	—	420,000	420,000	—	—
\$ 285,606	\$ 2,147,733	\$ (183,481)	\$98,758,146	\$90,211,930	\$ 1,704,640	\$ 6,841,575
\$ 260,590	\$ —	\$ 400,678	\$90,993,322	\$85,118,304	\$ 1,429,214	\$ 4,445,804
25,015	2,147,733	(596,944)	7,736,511	5,066,169	275,425	2,394,916
—	—	12,784	28,311	27,456	—	855
\$ 285,606	\$ 2,147,733	\$ (183,481)	\$98,758,146	\$90,211,930	\$1,704,640	\$ 6,841,575



# HIGHWAY FUND COMPARATIVE BALANCE SHEET

	JUNE 30	
	1963	1962
<b>ASSETS</b>		
Equity in Treasurer's Cash .....	\$ 2,959,950	\$ 2,395,167
Short Term U. S. Government Securities .....	5,195,229	10,537,171
Accounts Receivable:		
Tax Accounts .....	2,323	11,564
Other .....	4,781,051	5,883,206
	4,783,374	5,894,770
Less—Allowance for Possible Losses .....	6,640	14,618
Net Accounts Receivable .....	4,776,734	5,880,152
Due From Other Funds .....	1,217,399	1,173,250
Working Capital Advanced to Other Funds (Contra) .....	4,497,504	4,176,004
Other Assets .....	45,320	39,586
Due from Proceeds of Bonds Authorized—Not Issued .....	14,600,000	10,100,000
<b>Total</b> .....	<b>33,292,138</b>	<b>34,301,332</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
<b>LIABILITIES</b>		
Accounts Payable .....	257,226	332,027
Due to Other Funds .....	45,059	39,236
Other Current Liabilities .....	283,483	14,149
<b>Total Liabilities</b> .....	<b>585,769</b>	<b>385,412</b>
RESERVE FOR AUTHORIZED EXPENDITURES .....	23,131,887	23,739,682
<b>SURPLUS</b>		
Appropriated Surplus:		
Working Capital Advances (Contra) .....	4,497,504	4,176,004
Advances to Toll Bridges .....	1,217,399	1,173,250
<b>Total Appropriated Surplus</b> .....	<b>5,714,904</b>	<b>5,349,254</b>
Unappropriated Surplus .....	3,859,577	4,826,982
<b>Total Surplus</b> .....	<b>9,574,481</b>	<b>10,176,236</b>
<b>Total</b> .....	<b>\$33,292,138</b>	<b>\$34,301,332</b>



## HIGHWAY FUND

### STATEMENT OF UNAPPROPRIATED SURPLUS

	YEAR ENDED JUNE 30,	
	1963	1962
Balance at Beginning of Year .....	<b>\$ 4,826,982</b>	\$ 6,502,790
Adjustment of Prior Years' Transactions .....	<b>8,421</b>	(4,548)
	<b>4,835,404</b>	6,498,242
<b>Additions:</b>		
Revenues .....	<b>57,672,602</b>	56,115,602
Appropriation Balances Carried Forward—Beginning of Year (Adjusted) .....	<b>23,729,713</b>	19,909,587
Allocation of Proceeds of Bonds Issued .....	<b>4,500,000</b>	5,500,000
Repayment of Surplus Appropriated for Advances .....	<b>155,000</b>	605,000
<b>Total Additions</b> .....	<b>86,057,316</b>	82,130,189
<b>Deductions:</b>		
Expenditures .....	<b>63,479,756</b>	59,662,666
Appropriation Balances Carried Forward—End of Year .....	<b>23,131,887</b>	23,739,682
Working Capital Advances and Transfers .....	<b>421,500</b>	399,100
<b>Total Deductions</b> .....	<b>87,033,143</b>	83,801,449
<b>Balance at End of Year</b> .....	<b>\$ 3,859,577</b>	\$ 4,826,982

# HIGHWAY FUND COMPARATIVE STATEMENT OF REVENUES

	YEAR ENDED JUNE 30,		DETAIL OF THIS YEAR		
	1963	1962	Budget	Available for Appropriation	Earmarked for Departments
REVENUES					
Taxes:					
Property Taxes:					
Non-Resident Excise Tax .....	\$ 2,777	\$ 2,352	\$ 2,900	\$ 2,777	\$ —
Selective Sales Taxes:					
Gasoline Tax (Net) .....	23,737,249	23,641,000	24,510,000	23,737,249	—
Use Fuel Tax (Net) .....	692,267	578,619	474,700	692,267	—
Motor Carrier—Fuel Tax (Net) .....	32,204	33,221	15,000	32,204	—
Other Taxes on Specific Businesses or Occupations:					
Beano Licenses .....	9,288	7,031	4,000	—	9,288
Use Fuel Licenses .....	435	323	300	435	—
Motor Truck Application Fees .....	189,113	177,164	138,000	—	189,113
Outdoor Advertising Permits .....	31,193	31,047	32,000	31,193	—
Motor Vehicle Fees and Drivers' Licenses:					
Registration, Drivers' Licenses and Operators' Examination Fees .....	10,121,584	9,945,846	10,481,827	10,028,597	92,987
Other .....	194,715	220,432	227,828	194,715	—
Fines, Forfeits and Penalties .....	232,888	423,105	254,800	166,975	65,912
Revenue from Use of Money and Property:					
Income from Investments .....	263,015	355,907	250,000	263,015	—
Other .....	6,375	8,250	5,000	6,375	—
Revenue from Other Agencies:					
Federal Government .....	19,336,407	17,888,062	18,760,000	—	19,336,407
Cities, Towns and Counties .....	1,994,690	1,987,946	1,655,000	—	1,994,690
Other .....	—	65	345,000	—	—
Service Charges for Current Services .....	224,034	185,662	165,150	1,883	222,150
Contributions and Transfers from Other Funds:					
General Fund .....	590,228	597,109	583,239	—	590,228
Public Service Enterprises .....	—	25,331	—	—	—
Sales and Compensation for Loss of Property .....	14,133	7,123	1,500	—	14,133
<b>Total .....</b>	<b>\$57,672,602</b>	<b>\$56,115,602</b>	<b>\$57,906,244</b>	<b>\$35,157,691</b>	<b>\$22,514,911</b>

## HIGHWAY FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE  
EXPENDITURES AND DISPOSITION OF BALANCES  
YEAR ENDED JUNE 30, 1963

	Balance Forward 7/1/62 Adjusted	Legislative Appropriations	Commission
<b>GENERAL ADMINISTRATION</b>			
Highway Administration .....	\$ 43,825	\$ 860,580	\$ —
Highway Planning Survey .....	173,552	137,877	—
Secretary of State—Motor Vehicle Division .....	24,119	665,046	63,517
Radio Operations .....	1,430	53,191	—
Land Damage Board .....	925	28,000	20,000
	243,853	1,744,694	83,517
<b>PROTECTION OF PERSONS AND PROPERTY</b>			
State Police .....	201,599	1,710,717	36,238
Public Utilities Commission—Motor Carrier Division .....	315,052	—	—
Motor Vehicle Dealers Registration Board .....	—	2,470	—
Highway Safety Committee .....	—	24,991	—
	516,651	1,738,178	36,238
<b>HIGHWAYS AND BRIDGES</b>			
Highway Construction .....	15,100,246	8,768,657	—
Highway Maintenance .....	1,862,871	10,830,040	—
Bridge Construction .....	4,234,858	700,000	—
Bridge Maintenance .....	740,688	590,000	—
Snow Removal and Sanding .....	39,247	5,800,000	450,000
Other .....	991,295	272,500	—
	22,969,208	26,961,197	450,000
<b>INTEREST ON BONDED INDEBTEDNESS</b>			
Highway and Bridge Bonds .....	—	1,111,313	—
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>			
General Fund .....	—	196,360	—
Other Special Revenue Funds .....	—	6,000	—
Public Service Enterprises .....	—	199,150	—
Trust and Agency Funds .....	—	467,303	—
	—	868,813	—
<b>DEBT RETIREMENT</b>			
	—	4,150,000	—
<b>Total</b> .....	\$23,729,713	\$36,574,195	\$ 569,755

Dedicated Revenues	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance	
				June 30, 1963	
				Lapsed	Carried
\$ 10,986	\$ —	\$ 915,391	\$ 900,112	\$ 760	\$ 14,518
260,209	5,000	576,639	381,289	—	195,350
96,568	(30,459)	818,792	744,154	9,748	64,889
—	—	54,621	47,563	98	6,960
—	—	48,925	48,830	95	—
367,764	(25,459)	2,414,371	2,121,949	10,702	281,719
609,522	(88,878)	2,469,198	2,411,561	22,099	35,536
201,440	(5,733)	510,759	117,145	50,000	343,614
—	—	2,470	1,974	495	—
10	(406)	24,595	24,443	14	137
810,972	(95,017)	3,007,022	2,555,124	72,609	379,288
20,166,024	6,041,803	50,076,731	33,145,951	—	16,930,779
234,955	1,015	12,928,883	10,609,057	—	2,319,825
430,257	(1,834,688)	3,530,427	1,140,057	—	2,390,370
37,490	—	1,368,179	1,055,781	—	312,398
143,061	—	6,432,308	6,366,131	—	66,176
324,383	(13,131)	1,575,048	1,104,312	19,406	451,329
21,336,173	4,195,000	75,911,579	53,421,292	19,406	22,470,880
—	—	1,111,313	708,537	402,775	—
—	7,341	203,701	182,836	20,865	—
—	—	6,000	5,427	572	—
—	—	199,150	199,149	—	—
—	118,135	585,438	585,438	—	—
—	125,476	994,289	972,851	21,438	—
—	200,000	4,350,000	3,700,000	650,000	—
\$22,514,911	\$ 4,400,000	\$87,788,576	\$63,479,756	\$ 1,176,932	\$23,131,887

## OTHER SPECIAL REVENUE FUNDS

### COMPARATIVE BALANCE SHEET

	JUNE 30	
	1963	1962
<b>ASSETS</b>		
Equity in Treasurer's Cash .....	<b>\$2,843,802</b>	\$1,144,034
Short Term U. S. Government Securities .....	<b>2,198,515</b>	3,175,210
Accounts Receivable:		
Tax Accounts .....	<b>84,547</b>	81,246
Others .....	<b>78,861</b>	108,009
	<b>163,409</b>	189,255
Less—Allowance for Possible Losses .....	<b>14,020</b>	9,978
Net Accounts Receivable .....	<b>149,388</b>	179,277
Due From Other Funds .....	<b>645,172</b>	443,272
Other Assets .....	<b>166,735</b>	131,933
<b>Total</b> .....	<b>6,003,614</b>	5,073,728
<b>LIABILITIES AND RESERVES</b>		
<b>LIABILITIES</b>		
Accounts Payable .....	<b>522,871</b>	195,572
Due to Other Funds .....	<b>165,510</b>	130,510
Other Current Liabilities .....	<b>1,003,435</b>	46,796
<b>Total Liabilities</b> .....	<b>1,691,817</b>	372,879
RESERVE FOR AUTHORIZED EXPENDITURES .....	<b>4,311,796</b>	4,700,849
<b>Total</b> .....	<b>\$6,003,614</b>	\$5,073,728

OTHER SPECIAL REVENUE FUNDS  
COMPARATIVE STATEMENT OF REVENUES

	YEAR ENDED JUNE 30		Budget
	1963	1962	
REVENUES			
Taxes:			
Maine Forestry District Tax .....	\$ 731,429	\$ 528,936	\$ 528,900
Gasoline Tax—Aeronautics .....	46,222	90,343	66,500
Gasoline Tax—Sea and Shore Fisheries .....	22,933	23,444	20,000
Hunting and Fishing Licenses .....	1,825,164	1,839,029	1,788,745
Potato Tax .....	293,660	254,566	256,000
Other Taxes on Specific Businesses or Occupations:			
Sardine Development .....	504,328	196,755	462,500
Insurance Companies .....	120,217	117,059	114,560
Banks .....	67,941	63,152	55,825
Blueberries .....	39,654	34,198	28,000
Roadside Eating and Lodging House Licenses .....	83,418	91,810	90,000
Milk Purchased by Dealers .....	235,999	232,475	228,250
Other .....	391,358	284,221	352,778
Fines, Forfeits and Penalties .....	165,626	76,687	199,265
Revenues from Other Agencies:			
Federal Grants for Public Health .....	423,302	566,966	595,800
Federal Grants for School Lunch Program .....	942,407	856,787	851,000
Federal Grants for Education .....	538,910	647,712	901,465
Federal Grants for Maine Employment Security Commission—Ad- ministration .....	1,867,653	1,821,102	2,300,000
Federal Grants for Other Purposes .....	1,368,746	1,011,979	1,259,748
Cities, Towns and Counties .....	124,383	116,644	56,000
Other .....	25,333	35,132	15,060
Service Charges for Current Services:			
Inspection Services:			
Sardines .....	157,857	51,435	140,000
Shipping Point .....	624,731	614,660	649,940
Certification of Seed .....	230,843	225,159	210,000
Seed Potato Program .....	18,898	17,539	18,000
Other .....	2,207	2,049	2,000
Examination and Registration Fees .....	174,798	143,934	173,945
Sales of Commodities .....	18,219	67,381	37,335
Other Service Charges .....	144,545	143,759	127,083
Contributions and Transfers from Other Funds:			
General Fund .....	156,796	111,487	119,711
Highway Fund .....	5,427	5,946	6,000
Working Capital Funds .....	63,109	3,329	—
Trust and Agency Funds .....	2,095	1,033	1,074
Sales and Compensation for Loss of Property .....	17,088	14,031	2,200
<b>Total .....</b>	<b>\$11,435,310</b>	<b>\$10,290,751</b>	<b>\$11,657,684</b>

**OTHER SPECIAL REVENUE FUNDS**  
SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE  
EXPENDITURES AND DISPOSITION OF BALANCES  
YEAR ENDED JUNE 30, 1963

	<b>Balance Forward 7/1/62 Adjusted</b>
<b>GENERAL ADMINISTRATION</b>	
Department of Audit—Municipal Division .....	\$ 103,447
Civil Defense Agency .....	50,990
District Court Fund .....	38,127
	192,564
<b>PROTECTION OF PERSONS AND PROPERTY</b>	
Maine Aeronautics Commission .....	46,873
Passenger Tramway Safety Board .....	151
Banks and Banking Department .....	30,021
Labor and Industry—Inspection .....	569
Examining Boards .....	146,547
Insurance Department .....	137,120
Maine Milk Commission .....	7,839
Maine Dairy Council .....	22,128
Maine Milk Tax Committee .....	35,507
Real Estate Commission .....	17,550
	444,310
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>	
Agriculture Department .....	556,044
Maine Potato Commission .....	135,556
Maine Dry Bean Commission .....	1,402
Department of Economic Development .....	195,091
Maine Sardine Council .....	78,447
Inland Fisheries and Game Department .....	921,582
Maine Forestry District .....	948,716
Federal Soil Bank Nursery .....	—
Sea and Shore Fisheries Department .....	54,591
	2,891,432
<b>HEALTH AND SANITATION</b>	
Bureau of Health .....	292,571
<b>WELFARE AND CHARITIES</b>	
Child Welfare Service and Business Enterprise Program .....	2,625
	295,196
<b>MENTAL HEALTH AND CORRECTIONS</b>	
Commitment of Mentally Ill .....	12,838
Federal Participation Program .....	3,202
	16,040
<b>EDUCATION AND LIBRARIES</b>	
Education—Vocational and Other Programs .....	36,058
Education—Federal Participation Program .....	471,235
	507,294
<b>MAINE EMPLOYMENT SECURITY COMMISSION</b>	
Administration .....	200,120
Other Activities .....	35,449
	235,569
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>	
General Fund .....	—
Public Service Enterprises .....	—
Trust and Agency Funds .....	—
	—
<b>Total</b> .....	\$4,582,409

Revenues	Transfers In (Out)	Total Available	Expenditures	Reserve for Authorized Expenditures June 30, 1953
\$ 92,160	\$ (4,381)	\$ 191,227	\$ 83,476	\$ 107,750
35,045	—	86,035	77,508	8,526
118,536	—	156,663	112,521	44,141
245,742	(4,381)	433,926	273,506	160,419
49,092	(4,177)	91,788	55,195	36,593
1,615	—	1,766	1,210	556
157,402	(7,208)	180,216	158,733	21,483
5,870	(378)	6,061	5,371	690
150,738	(2,631)	294,654	138,369	156,285
186,260	(6,857)	316,523	180,866	135,657
36,632	(1,651)	42,821	39,992	2,829
72,776	(14,997)	79,908	60,359	19,548
126,836	(5,961)	156,382	126,806	29,576
27,998	(369)	45,179	20,225	24,953
815,223	(44,229)	1,215,305	787,130	428,174
1,394,668	(40,460)	1,910,252	1,169,332	740,919
293,660	(51,567)	377,648	231,916	145,732
151	—	1,553	90	1,463
232,768	—	427,859	189,621	238,238
505,577	(4,310)	579,714	364,731	214,983
2,213,209	(82,025)	3,052,766	2,122,789	929,977
1,039,839	147,870	2,136,426	1,217,133	919,292
14,092	—	14,092	14,092	—
72,167	(1,676)	125,082	75,908	49,174
5,766,134	(32,169)	8,625,397	5,385,616	3,239,781
617,665	(19,747)	890,489	740,785	149,703
202,828	(5,624)	199,829	197,569	2,259
820,493	(25,372)	1,090,318	938,355	151,963
737	—	13,575	795	12,780
126,448	(1,134)	128,515	128,126	389
127,185	(1,134)	142,091	128,922	13,169
99,042	(215)	134,885	99,383	35,501
1,560,213	(92,020)	1,939,428	1,912,200	27,227
1,659,255	(92,235)	2,074,313	2,011,584	62,729
1,930,155	(98,844)	2,031,432	1,799,846	231,585
71,118	—	106,567	82,594	23,973
2,001,273	(98,844)	2,137,999	1,882,441	255,558
—	160,548	160,548	160,548	—
—	2,000	2,000	2,000	—
—	307,691	307,691	307,691	—
—	470,239	470,239	470,239	—
\$11,435,310	\$ 171,873	\$16,189,593	\$11,877,796	\$ 4,311,796





## MAINE EMPLOYMENT SECURITY FUND COMPARATIVE BALANCE SHEET

	JUNE 30	
	1963	1962
<b>ASSETS</b>		
Equity in Treasurer's Cash .....	\$ 252,386	\$ 283,658
Deposits with U. S. Treasury .....	23,752,638	21,933,356
Accounts Receivable:		
Tax Accounts .....	255,653	207,162
Office Building Account .....	559,803	571,473
	815,456	778,636
Less—Allowance for Possible Losses .....	255,653	207,162
	559,803	571,473
<b>Total</b> .....	<b>24,564,829</b>	<b>22,788,488</b>
<b>LIABILITIES, RESERVE, AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable .....	1	56
<b>RESERVE FOR BUILDING FUND ADVANCE</b> .....	<b>559,803</b>	<b>571,473</b>
<b>FUND BALANCE</b>		
Employment Security Fund—Clearing Account .....	27,269	30,215
Employment Security Fund—Benefit Account .....	225,116	253,386
Employment Security Fund—Trust Fund .....	23,752,638	21,933,356
<b>Total Fund Balance</b> .....	<b>24,005,024</b>	<b>22,216,958</b>
<b>Total</b> .....	<b>\$24,564,829</b>	<b>\$22,788,488</b>

## COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF FUND BALANCE

	YEARS ENDED JUNE 30	
	1963	1962
<b>REVENUES</b>		
Net Revenue from Taxes on Employers .....	\$11,377,328	\$10,142,660
Fines, Forfeits and Penalties .....	24,575	28,657
Rent of Buildings .....	40,970	13,656
Interest on Deposit with U. S. Treasury .....	727,762	716,872
Federal Grants .....	690,537	1,722,199
Other .....	—	81
<b>Total Revenues</b> .....	<b>12,861,172</b>	<b>12,624,128</b>
Net Benefit Payments .....	11,043,806	14,310,446
Excess Revenue over Benefit Payments .....	1,817,365	(1,686,317)
Transfer to Other Special Revenue Funds—Office Building .....	29,299	220,769
	1,788,066	(1,907,087)
Fund Balance at Beginning of Year:		
Clearing Account .....	30,215	23,997
Benefit Account .....	253,386	866,634
Trust Fund .....	21,933,356	23,233,414
	22,216,958	24,124,046
Fund Balance at End of Year:		
Clearing Account .....	27,269	30,215
Benefit Account .....	225,116	253,386
Trust Fund .....	23,752,638	21,933,356
	\$24,005,024	\$22,216,958

Note: Prior years accounts adjusted to reflect the use of Reserve for Receivables.

## PROCEEDS OF BOND ISSUES

### COMPARATIVE BALANCE SHEET

		JUNE 30	
		1963	1962
<b>ASSETS</b>			
Equity in Treasurer's Cash .....		\$ 683,319	\$ 2,263,835
Short Term U. S. Government Securities .....		2,543,811	1,498,027
Due from Other Funds .....		229,030	917,000
<b>Total</b> .....		<b>3,456,162</b>	<b>4,678,863</b>
<b>LIABILITIES AND RESERVES</b>			
Accounts Payable .....		109,294	5,202
Other Current Liabilities .....		15,825	5,725
Reserves for Authorized Expenditures .....		3,331,043	4,667,936
<b>Total</b> .....		<b>\$ 3,456,162</b>	<b>\$ 4,678,863</b>

DETAIL OF THIS YEAR				
Military Defense Bonds	Capital Improvement Bonds	Educational Television Bonds	University of Maine Bonds	Teachers College Student Housing Bonds
\$ 127,958	\$ 91,203	\$ 198,126	\$ 39,806	\$ 226,224
—	—	1,194,875	648,396	700,540
—	229,030	—	—	—
127,958	320,234	1,393,001	688,203	926,764
—	492	108,216	—	584
—	—	—	3,325	12,500
127,958	319,741	1,284,784	684,878	913,680
\$ 127,958	\$ 320,234	\$ 1,393,001	\$ 688,203	\$ 926,764

**PROCEEDS OF BOND ISSUES**  
**STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES**  
**YEAR ENDED JUNE 30, 1963**

	<b>Balance Forward 7/1/62 Adjusted</b>
<b>MILITARY DEFENSE BONDS</b>	
Maine War Bond Administration .....	\$ 1,034
Armories .....	30,045
Construction—General .....	67,404
Maintenance and Equipment .....	2,146
Artillery Range .....	40,889
Maine Military Academy .....	874
	142,395
<b>CAPITAL IMPROVEMENT BONDS</b>	
Aid to Municipalities for Airport Construction .....	108,844
Augusta Armory .....	2,045
State Museum .....	12,119
New T. B. Wing—Community General Hospital .....	284,402
Stevens Training Center .....	9,622
Farmington State Teachers College .....	341,391
Gorham State Teachers College .....	44,115
Fort Kent State Teachers College .....	170
Maine Vocational Technical Institute .....	109,462
Moosehead State Park Development .....	4,471
	916,644
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>	
Trust and Agency Funds .....	—
	1,059,039
<b>TEACHERS COLLEGES STUDENT HOUSING BONDS</b>	
Administration—Interest Requirements, Etc. ....	220,438
Construction .....	2,344,648
Contributions and Transfers to Other Funds .....	—
	2,565,086
<b>UNIVERSITY OF MAINE LOAN BONDS</b>	
Construction .....	1,000,000
Bond Maturities and Interest Requirements .....	—
Other .....	103,897
	1,103,897
<b>EDUCATIONAL TELEVISION BONDS</b>	
Organizational and Operating Costs .....	—
Construction .....	—
	—
<b>HIGHWAY FUND BONDS</b>	
Highway and Bridge Construction .....	—
<b>Totals</b> .....	\$4,728,023

Allocations from Bond Issues	Revenues	Transfers In (Out)	Total Available	Expenditures	Reserve for Authorized Expenditures at June 30, 1963
\$ —	\$ —	\$ (37)	\$ 997	\$ 500	\$ 497
—	—	—	30,045	3,767	26,277
—	—	—	67,404	10,132	57,272
—	—	—	2,146	—	2,146
—	—	—	40,889	—	40,889
—	—	—	874	—	874
—	—	(37)	142,358	14,399	127,958
—	—	—	108,844	13,053	95,790
—	—	—	2,045	—	2,045
—	—	—	12,119	5,300	6,819
—	99,015	—	383,417	232,129	151,288
—	—	—	9,622	—	9,622
—	—	—	341,391	325,799	15,592
—	15,500	—	59,615	22,613	37,002
—	—	—	170	98	71
—	2,500	—	111,962	111,958	3
—	—	—	4,471	2,964	1,506
—	117,015	—	1,033,659	713,917	319,741
—	—	37	37	37	—
—	117,015	—	1,176,054	728,354	447,700
—	166,254	—	386,692	91,623	295,068
—	—	(17,600)	2,327,048	1,708,436	618,611
—	—	17,600	17,600	17,600	—
—	166,254	—	2,731,340	1,817,660	913,680
2,000,000	—	—	3,000,000	2,450,000	550,000
—	257,850	—	257,850	257,850	—
—	30,980	—	134,878	—	134,878
2,000,000	288,830	—	3,392,728	2,707,850	684,878
100,972	—	—	100,972	36,087	64,884
1,399,028	—	—	1,399,028	179,127	1,219,900
1,500,000	—	—	1,500,000	215,215	1,284,784
4,500,000	—	(4,500,000)	—	—	—
\$ 8,000,000	\$ 572,099	\$ (4,500,000)	\$ 8,800,123	\$ 5,469,080	\$ 3,331,043

## GENERAL BONDED DEBT FUND

### COMPARATIVE BALANCE SHEET

	JUNE 30		General Fund Bonds
	1963	1962	
ASSETS AND AMOUNTS TO BE PROVIDED FOR THE RETIREMENT OF GENERAL BONDS			
Equity in Treasurer's Cash .....	\$ 276,081	\$ 221,942	\$ —
Short Term U. S. Government Securities .....	1,000,903	1,032,587	—
Accounts Receivable—Due 1963-1993 .....	1,497,317	1,573,978	—
Amount to be Provided from Future Revenue for Retirement of Bonds .....	45,831,546	46,487,296	4,460,000
Bonds Authorized—Not Issued .....	49,500,000	51,500,000	—
Total .....	98,105,849	100,815,803	4,460,000
LIABILITIES AND RESERVES			
Current and Accrued Liabilities .....	4,002	3,975	—
Bonds Payable .....	47,615,000	48,389,000	4,460,000
Reserve for Authorized Expenditures and Debt Retirement .....	986,846	922,828	—
Amount Due Funds from Proceeds of Bonds Authorized—Not Issued:			
Allocated .....	14,600,000	10,100,000	—
Unallocated .....	34,900,000	41,400,000	—
Total .....	\$ 98,105,849	\$ 100,815,803	\$ 4,460,000

(A) Deer Isle-Sedgwick Bridge became toll free during September, 1961.

DETAILS OF THIS YEAR						
Highway Fund Bonds	University of Maine Bonds	Teachers College Student Housing Bonds	Fore River Bridge Bonds	Kennebec (Carlton) Bridge Bonds	Maine Industrial Building Authority Bonds	Deer Isle- Sedgwick Bridge (A) Bonds
\$ —	\$ —	\$ —	\$ 147,707	\$ 79,544	\$ —	\$ 48,829
—	—	—	897,903	103,000	—	—
—	—	—	897,387	599,930	—	—
24,800,000	7,960,000	2,600,000	5,930,326	—	—	81,220
27,500,000	2,000,000	—	—	—	20,000,000	—
52,300,000	9,960,000	2,600,000	7,873,324	782,474	20,000,000	130,050
—	—	—	3,787	165	—	50
24,800,000	7,960,000	2,600,000	7,000,000	665,000	—	130,000
—	—	—	869,537	117,309	—	—
14,600,000	—	—	—	—	—	—
12,900,000	2,000,000	—	—	—	20,000,000	—
27,500,000	2,000,000	—	—	—	20,000,000	—
\$52,300,000	\$ 9,960,000	\$ 2,600,000	\$ 7,873,324	\$ 782,474	\$20,000,000	\$ 130,050



## GENERAL BONDED DEBT FUND

### BONDED INDEBTEDNESS

#### JUNE 30, 1963

Description of Loan	Date of Issue	Interest Rate	Date of Maturity of Bonds		
GENERAL FUND					
General Improvements .....	June 1, 1960	2 9/10%	\$ 150,000	1961	
			420,000	1962-69	Inclusive
			440,000	1970	
Educational Television .....	April 1, 1963	2 1/4%	150,000	1964-73	Inclusive
HIGHWAY FUND					
Highway and Bridge Loan Bonds ..	April 1, 1953	1 9/10%	2,500,000	1961-63	Inclusive
			3,000,000	1964	
			2,500,000	1965	
			2,000,000	1966	
			500,000	1967	
	October 15, 1958	6%	100,000	1959	
			200,000	1960-62	Inclusive
	October 15, 1958	2 1/2%	200,000	1963-65	Inclusive
	October 15, 1958	2 3/4%	200,000	1966-67	Inclusive
			300,000	1968-73	Inclusive
	July 1, 1959	4 1/4%	450,000	1960-62	Inclusive
			500,000	1963	
	July 1, 1959	3%	650,000	1964-74	Inclusive
	August 1, 1961	2 7/10%	150,000	1962-72	Inclusive
	August 1, 1961	3%	150,000	1973-75	Inclusive
	August 1, 1961	3 1/10%	150,000	1976-81	Inclusive
Passagassawaukeag River					
Bridge Loan Bonds .....	August 1, 1961	2 7/10%	400,000	1962-66	Inclusive
	August 1, 1961	2 1/2%	400,000	1967-68	Inclusive
	August 1, 1961	2 7/10%	400,000	1969-70	Inclusive
			300,000	1971	
UNIVERSITY OF MAINE					
Construction .....	June 1, 1960	5%	40,000	1963	
			45,000	1964-65	Inclusive
			50,000	1966-68	Inclusive
			55,000	1969-70	Inclusive
			60,000	1971-73	Inclusive
	June 1, 1960	3 1/2%	65,000	1974-76	Inclusive
			70,000	1977-78	Inclusive
			75,000	1979-80	Inclusive
			80,000	1981-82	Inclusive
			85,000	1983-84	Inclusive
			90,000	1985	
			95,000	1986-87	Inclusive
			100,000	1988	
			105,000	1989-90	Inclusive
			110,000	1991	
			115,000	1992	
			120,000	1993	
			125,000	1994	
			130,000	1995	
			135,000	1996	
			140,000	1997	
			145,000	1998	

Amount of Issue	Unmatured Debt Outstanding June 30, 1962	Current Transactions		Unmatured Debt Outstanding June 30, 1963
		New Bonds Issued	Matured or Called	
\$ 3,950,000	\$ 3,380,000	\$ —	\$ 420,000	\$ 2,960,000
1,500,000	—	1,500,000	—	1,500,000
5,450,000	3,380,000	1,500,000	420,000	4,460,000
15,500,000	10,500,000	—	2,500,000	8,000,000
700,000	200,000	—	200,000	—
600,000	600,000	—	—	600,000
2,200,000	2,200,000	—	—	2,200,000 (A)
1,850,000	950,000	—	450,000	500,000
7,150,000	7,150,000	—	—	7,150,000 (A)
1,650,000	1,650,000	—	150,000	1,500,000 (B)
450,000	450,000	—	—	450,000 (B)
900,000	900,000	—	—	900,000 (B)
2,000,000	2,000,000	—	400,000	1,600,000
800,000	800,000	—	—	800,000
1,100,000	1,100,000	—	—	1,100,000
34,900,000	28,500,000	—	3,700,000	24,800,000
570,000	570,000	—	40,000	530,000
2,575,000	2,575,000	—	—	2,575,000 (C)

**GENERAL BONDED DEBT FUND**  
**BONDED INDEBTEDNESS**  
**JUNE 30, 1963**

Description of Loan	Date of Issue	Interest Rate	Date of Maturity of Bonds		
			150,000	1999	
	June 1, 1960	1%	155,000	2000	
	August 1, 1961	5%	35,000	1964-65	Inclusive
			40,000	1966-69	Inclusive
			45,000	1970-71	Inclusive
			50,000	1972-73	Inclusive
	August 1, 1961	3 1/2%	50,000	1974	
			55,000	1975-79	Inclusive
			60,000	1980-81	Inclusive
			65,000	1982-83	Inclusive
			70,000	1984-85	Inclusive
			75,000	1986-87	Inclusive
			80,000	1988-89	Inclusive
			85,000	1990-91	Inclusive
			90,000	1992	
			95,000	1993	
			100,000	1994-95	Inclusive
			105,000	1996	
			110,000	1997	
			115,000	1998	
			120,000	1999	
			125,000	2000	
	August 1, 1961	1%	125,000	2001	
	April 1, 1963	5%	25,000	1966-67	Inclusive
			30,000	1968-70	Inclusive
			35,000	1971-75	Inclusive
			40,000	1976	
	April 1, 1963	3 2/10%	40,000	1977-81	Inclusive
			45,000	1982-83	Inclusive
			50,000	1984-87	Inclusive
			55,000	1988-89	Inclusive
			60,000	1990-93	Inclusive
			65,000	1994	
			70,000	1995	
			75,000	1996-97	Inclusive
			80,000	1998-99	Inclusive
			85,000	2000	
			90,000	2001-02	Inclusive
	April 1, 1963	1/4%	95,000	2003	
STATE TEACHERS COLLEGE					
Student Housing .....	June 15, 1962	5%	55,000	1965-66	Inclusive
			60,000	1967	
			65,000	1968-70	Inclusive
			70,000	1971-72	Inclusive
			75,000	1973-74	Inclusive
			80,000	1975-76	Inclusive
			85,000	1977	
	June 15, 1962	3%	90,000	1978-79	Inclusive
			95,000	1980-81	Inclusive
			100,000	1982	
			105,000	1983	

Amount of Issue	Unmatured Debt Outstanding June 30, 1962	Current Transactions		Unmatured Debt Outstanding June 30, 1963
		New Bonds Issued	Matured or Called	
155,000	155,000	—	—	155,000 (C)
420,000	420,000	—	—	420,000
2,155,000	2,155,000	—	—	2,155,000 (C)
125,000	125,000	—	—	125,000 (C)
355,000	—	355,000	—	355,000
1,550,000	—	1,550,000	—	1,550,000 (E)
95,000	—	95,000	—	95,000 (E)
8,000,000	6,000,000	2,000,000	40,000	7,960,000
900,000	900,000	—	—	900,000
1,415,000	1,415,000	—	—	1,415,000

# GENERAL BONDED DEBT FUND

## BONDED INDEBTEDNESS

### JUNE 30, 1963

Description of Loan	Date of Issue	Interest Rate	Date of Maturity of Bonds		
			110,000	1984-85	Inclusive
			115,000	1986	
			120,000	1987	
			125,000	1988	
			130,000	1989-90	Inclusive
	June 15, 1962	1%	140,000	1991	
			145,000	1992	
FORE RIVER BRIDGE					
Bridge Construction .....	August 1, 1952	1 1/2%	1,000,000	1965	
			3,000,000	1966	
			3,000,000	1967	
DEER ISLE-SEDGWICK BRIDGE					
Bridge Construction .....	November 1, 1937	4%	6,000	1940-41	Inclusive
			11,000	1942-43	Inclusive
			12,000	1944-46	Inclusive
			14,000	1947-49	Inclusive
			15,000	1950	
			16,000	1951-53	Inclusive
			18,000	1954-56	Inclusive
			20,000	1957-58	Inclusive
			22,000	1959-60	Inclusive
			23,000	1961	
			24,000	1962-63	Inclusive
			26,000	1964-65	Inclusive
			27,000	1966-67	Inclusive
KENNEBEC (CARLTON) BRIDGE					
Bridge Construction					
(Refunding Issue) .....	June 1, 1947	1 1/2%	50,000	1952-54	Inclusive
			50,000	1959-60	Inclusive
			50,000	1963	
			50,000	1965-66	Inclusive
			100,000	1967	
			50,000	1968-69	Inclusive
			100,000	1970	
			50,000	1971	
			100,000	1972	
			50,000	1973	
	June 1, 1952	1 3/8%	30,000	1953-56	Inclusive
			35,000	1957-59	Inclusive
			40,000	1960-63	Inclusive
			45,000	1964	
			20,000	1965	

(A) Callable 9 years from date of issue.  
 (B) Callable 10 years from date of issue.  
 (C) Callable 15 years from date of issue.

(D) Callable on any interest date.  
 (E) Bonds due on and after April 1, 1979 are callable on April 1, 1978.

Amount of Issue	Unmatured Debt Outstanding June 30, 1962	Current Transactions		Unmatured Debt Outstanding June 30, 1963
		New Bonds Issued	Matured or Called	
285,000	285,000	—	—	285,000
2,600,000	2,600,000	—	—	2,600,000
7,000,000	7,000,000	—	—	7,000,000
7,000,000	7,000,000	—	—	7,000,000
490,000	154,000	—	24,000	130,000
490,000	154,000	—	24,000	130,000
900,000	650,000	—	50,000	600,000 (D)
450,000	105,000	—	40,000	65,000
1,350,000	755,000	—	90,000	665,000
\$59,790,000	\$48,389,000	\$ 3,500,000	\$ 4,274,000	\$47,615,000

## PUBLIC SERVICE ENTERPRISES

### COMPARATIVE BALANCE SHEET

	JUNE 30	
	1963	1962
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Equity in Treasurer's Cash .....	\$ 847,431	\$ 613,075
Short Term U. S. Government Securities .....	305,328	300,571
Accounts Receivable .....	8,333	14,161
Inventories .....	3,789,576	3,110,070
Advances from Other Funds .....	817,399	723,250
Other Assets .....	8,796	—
Total Current Assets .....	5,776,866	4,761,129
<b>PLANT AND EQUIPMENT</b>		
Land, Buildings, Structures, and Equipment .....	7,645,865	7,612,357
Less Allowances for Depreciation and Amortization .....	1,922,493	1,705,748
Net Plant and Equipment .....	5,723,371	5,906,608
<b>Total</b> .....	11,500,237	10,667,738
<b>LIABILITIES, WORKING CAPITAL ADVANCE AND SURPLUS</b>		
<b>LIABILITIES</b>		
Accounts Payable .....	639,290	267,798
Due to Other Funds .....	1,217,399	1,213,250
Other Current and Accrued Liabilities .....	29,787	27,893
Total .....	1,886,477	1,508,942
Bonds Payable .....	5,140,000	5,290,000
<b>Total Liabilities</b> .....	7,026,477	6,798,942
WORKING CAPITAL ADVANCE FROM GENERAL FUND .....	4,000,000	3,500,000
<b>SURPLUS</b>		
Earned .....	281,159	176,195
Contributed .....	192,601	192,601
Total Surplus (Deficit) .....	473,760	368,796
<b>Total</b> .....	\$11,500,237	\$10,667,738

DETAIL OF THIS YEAR					
Liquor Commission	Augusta State Airport	Joshua L. Chamberlain Bridge	Augusta Memorial Bridge	Jonesport Reach Bridge	Maine State Ferry Service
\$ 643,885	\$ 50	\$ 69,759	\$ 33,303	\$ 55,704	\$ 44,727
—	—	185,518	—	119,809	—
4,606	325	—	—	—	3,402
3,776,526	—	—	—	—	13,050
—	—	433,875	—	383,524	—
8,796	—	—	—	—	—
4,433,814	375	689,153	33,303	559,038	61,180
456,134	—	2,500,000	1,237,000	1,000,000	2,452,731
225,493	—	400,000	837,000	240,000	220,000
230,640	—	2,100,000	400,000	760,000	2,232,731
4,664,455	375	2,789,153	433,303	1,319,038	2,293,911
635,410	49	—	202	—	3,628
—	—	433,875	400,000	383,524	—
29,044	—	—	—	261	481
664,455	49	433,875	400,202	383,786	4,109
—	—	2,100,000	—	760,000	2,280,000
664,455	49	2,533,875	400,202	1,143,786	2,284,109
4,000,000	—	—	—	—	—
—	326	155,855	33,101	103,435	(11,559)
—	—	99,422	—	71,817	21,361
—	326	255,278	33,101	175,252	9,801
\$4,664,455	\$ 375	\$2,789,153	\$ 433,303	\$1,319,038	\$2,293,911



**PUBLIC SERVICE ENTERPRISES**  
**MAINE STATE LIQUOR COMMISSION**  
**COMPARATIVE STATEMENT OF OPERATIONS**

	<b>YEAR ENDED JUNE 30</b>	
	<b>1963</b>	<b>1962</b>
<b>SALES:</b>		
Retail .....	<b>\$25,331,292</b>	\$25,106,518
Wholesale to Licensees .....	<b>2,315,927</b>	2,152,151
	<b>27,647,220</b>	27,258,669
<b>Less:</b>		
Licensees Discounts .....	<b>171,057</b>	154,883
Returns .....	<b>1,860</b>	924
	<b>172,917</b>	155,808
Net Sales .....	<b>27,474,302</b>	27,102,861
<b>COST OF GOODS SOLD .....</b>	<b>18,354,620</b>	18,121,120
	<b>9,119,681</b>	8,981,740
<b>OTHER INCOME:</b>		
Malt Beverage Excise Tax—Net .....	<b>3,338,170</b>	3,269,015
Malt Beverage Licenses .....	<b>365,750</b>	368,580
Liquor Licenses .....	<b>131,425</b>	125,275
Malt Beverage Filing Fees .....	<b>28,920</b>	28,830
Miscellaneous .....	<b>35,572</b>	12,224
Profit on Sales of Capital Assets .....	<b>(207)</b>	1,681
<b>Total Other Income .....</b>	<b>3,899,630</b>	3,805,606
	<b>13,019,311</b>	12,787,347
<b>SELLING AND ADMINISTRATIVE EXPENSES:</b>		
Store Operating .....	<b>1,557,685</b>	1,510,641
Enforcement .....	<b>145,680</b>	127,168
Contributions to Employees Retirement .....	<b>93,043</b>	91,682
Warehousing .....	<b>68,089</b>	69,391
Accounting .....	<b>66,131</b>	59,407
General Administrative .....	<b>52,292</b>	58,897
Store Supervision .....	<b>47,502</b>	51,653
Malt Beverage and Licensing .....	<b>32,676</b>	31,304
Merchandising .....	<b>22,942</b>	23,820
Commissioners .....	<b>20,550</b>	21,423
Legal Service .....	<b>3,804</b>	5,404
<b>Total Expenses .....</b>	<b>2,110,397</b>	2,050,793
<b>NET PROFIT TRANSFERRED TO GENERAL FUND .....</b>	<b>\$10,908,914</b>	\$10,736,553
Provision for Depreciation Included Above in the Amount of .....	<b>\$ 30,688</b>	\$ 28,202

PUBLIC SERVICE ENTERPRISES  
AUGUSTA STATE AIRPORT  
COMPARATIVE STATEMENT OF OPERATIONS

	YEAR ENDED JUNE 30	
	1963	1962
REVENUE		
Federal Grants .....	\$ 3,328	\$ 3,328
Rent of Hangars, etc. ....	5,331	5,587
Other Income .....	647	627
	<b>9,307</b>	<b>9,543</b>
EXPENSES		
Personal Services .....	14,082	12,814
Other .....	12,861	13,169
Capital Outlays .....	53	1,528
	<b>26,997</b>	<b>27,512</b>
Net Loss from Operations .....	<b>17,690</b>	<b>17,969</b>
Contributions By Other Funds:		
By Maine Aeronautics Commission for Plowing Snow .....	2,000	1,200
By General Fund .....	15,000	15,000
	<b>17,000</b>	<b>16,200</b>
	<b>(690)</b>	<b>(1,769)</b>
Earned Surplus at Beginning of Year .....	1,016	2,785
Earned Surplus at End of Year .....	\$ 326	\$ 1,016

**PUBLIC SERVICE ENTERPRISES**  
**TOLL BRIDGES AND FERRY SERVICE**  
**COMPARATIVE STATEMENT OF OPERATIONS**

	Joshua L. Chamberlain Bridge Year Ended June 30	
	1963	1962
<b>REVENUE</b>		
Tolls Collected .....	\$132,621	\$133,061
Other .....	6,691	5,559
<b>Total Revenue</b> .....	<b>139,313</b>	<b>138,621</b>
<b>EXPENSES</b>		
Personal Services .....	48,686	45,957
Other .....	12,754	11,480
Amortization of Plant and Equipment Costs (equal to annual principal debt requirements) .....	50,000	50,000
Interest .....	35,625	36,375
	<b>147,066</b>	<b>143,813</b>
<b>Net Income (Loss) from Operations</b> .....	<b>(7,753)</b>	<b>(5,191)</b>
Contributions by Other Funds:		
By Highway Fund for Debts and Interest Requirements .....	35,625	36,375
By General Fund for Operations .....	—	—
	<b>27,871</b>	<b>31,183</b>
Earned Surplus (Deficit) at Beginning of Year—Adjusted .....	127,983	96,800
Earned Surplus (Deficit) at End of Year .....	<b>\$155,855</b>	<b>\$127,983</b>

Augusta Memorial Bridge Year Ended June 30		Jonesport Reach Bridge Year Ended June 30		Ferry Service Year Ended June 30	
1963	1962	1963	1962	1963	1962
\$130,677	\$137,564	\$ 33,862	\$ 31,917	\$236,852	\$223,143
—	2,605	5,061	3,524	14,913	14,805
130,677	140,169	38,924	35,442	251,765	237,949
57,702	53,214	18,291	15,511	156,762	151,760
13,521	10,694	5,853	1,795	133,980	143,114
50,000	100,000	40,000	40,000	60,000	60,000
6,375	8,250	18,524	20,200	68,280	71,530
127,598	172,159	82,669	77,506	419,023	426,404
3,078	(31,989)	(43,745)	(42,064)	(167,257)	(188,454)
—	—	58,524	60,200	—	—
—	—	—	—	187,409	187,409
3,078	(31,989)	14,779	18,135	20,151	(1,045)
30,022	62,012	88,656	70,520	(31,711)	(70,438)
\$ 33,101	\$ 30,022	\$103,435	\$ 88,656	\$ (11,559)	\$ (71,484)

**PUBLIC SERVICE ENTERPRISES**  
**TOLL BRIDGES AND FERRY SERVICE**  
**BONDED INDEBTEDNESS**

Description of Loan	Date of Issue	Interest Rate
Self-Supporting Enterprise Bonds		
Guaranteed by the State		
Bangor-Brewer Bridge Loan Bonds (Construction of Bangor-Brewer Bridge) .....	August 1, 1952	1 1/2%
Bangor-Brewer Bridge Loan Bonds (Construction of Bangor-Brewer Bridge) .....	August 1, 1952	1 3/4%
Jonesport Reach Bridge Loan Bonds (Construction of Jonesport Reach Bridge) .....	December 1, 1956	2 3/8%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands) .....	October 15, 1958	6%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands) .....	October 15, 1958	2 3/4%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands) .....	October 15, 1958	3.10%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands) .....	July 1, 1959	4 1/4%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands) .....	July 1, 1959	3%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands) .....	July 1, 1959	3 1/4%

- (A) Redeemable Twenty-five years from date of Issue.  
 (B) Redeemable Eight years from date of Issue.  
 (C) Redeemable Nine years from date of Issue.

Date of Maturity of Bonds			Amount of Issue	Unmatured Debt Outstanding June 30, 1962	Current Transactions		Unmatured Debt Outstanding June 30, 1963
					New Bonds Issued	Matured or Called	
\$ 50,000	1961-74	Inclusive	\$ 700,000	\$ 650,000	\$ —	\$ 50,000	\$ 600,000
50,000	1975-2004	Inclusive	1,500,000	1,500,000	—	—	1,500,000 (A)
40,000	1962-66	Inclusive	800,000	800,000	—	40,000	760,000 (B)
30,000	1967-86	Inclusive					
40,000	1959-62	Inclusive	160,000	40,000	—	40,000	—
40,000	1963		1,210,000	1,210,000	—	—	1,210,000 (C)
90,000	1964-76	Inclusive					
90,000	1977-83	Inclusive	630,000	630,000	—	—	630,000 (C)
20,000	1960-63	Inclusive	80,000	40,000	—	20,000	20,000
20,000	1964-76	Inclusive	260,000	260,000	—	—	260,000 (C)
20,000	1977-84	Inclusive	160,000	160,000	—	—	160,000 (C)
			\$5,500,000	\$5,290,000	\$ —	\$ 150,000	\$5,140,000

## WORKING CAPITAL FUNDS

### COMPARATIVE BALANCE SHEET

	June 30		Surplus Property Pool	Prison Industries
	1963	1962		
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Equity in Treasurer's Cash .....	\$ 1,540,208	\$ 970,905	\$ 32,110	\$ 43,997
Short Term U.S. Government Securities .....	560,000	1,364,750	—	—
Accounts and Notes Receivable, less Allowance for Possible Losses .....	377,024	386,663	9,200	3,613
Due from Other Funds .....	117,236	77,642	—	318
Inventories .....	1,231,694	1,104,043	—	78,126
Other Assets .....	773	1,500	—	—
Total Current Assets .....	3,826,937	3,905,504	41,311	126,056
<b>PLANT AND EQUIPMENT</b>				
Land, Buildings, and Improvements .....	2,073,638	1,929,255	—	82,163
Machinery and Equipment .....	7,986,761	7,650,147	—	192,705
	10,060,399	9,579,403	—	274,869
Less Allowances for Depreciation .....	4,054,927	4,018,264	—	78,654
Net Plant and Equipment .....	6,005,472	5,561,138	—	196,215
<b>Total</b> .....	<b>9,832,409</b>	<b>9,466,643</b>	<b>41,311</b>	<b>322,271</b>
<b>LIABILITIES, WORKING CAPITAL ADVANCES, AND SURPLUS</b>				
<b>LIABILITIES</b>				
Accounts Payable .....	320,637	257,287	1,118	3,131
Due to Other Funds .....	47,039	14,707	—	—
Total Liabilities .....	367,677	271,994	1,118	3,131
<b>WORKING CAPITAL ADVANCES</b>				
From General Fund .....	1,255,513	1,240,513	2,000	122,406
From Highway Fund .....	4,497,504	4,176,004	—	—
Total Working Capital Advances .....	5,753,017	5,416,517	2,000	122,406
<b>SURPLUS</b>				
Contributed by Other Funds or Governmental Units .....	1,795,743	1,910,073	—	77,643
Unappropriated .....	1,915,971	1,868,057	38,192	119,089
Total Surplus .....	3,711,714	3,778,130	38,192	196,733
<b>Total</b> .....	<b>\$ 9,832,409</b>	<b>\$ 9,466,643</b>	<b>\$ 41,311</b>	<b>\$ 322,271</b>

- (A) The Mortgage Insurance Fund is contingently liable as a guarantor of insured mortgages in the amount of \$6,855,846 and has commitments to guarantee additional mortgages amounting to \$1,098,500.
- ( ) Indicates Deficit.

DETAIL OF THIS YEAR							
Highway Garage	State Plane	Mortgage Insurance Fund (A)	Departmental Supplies	Post Office	Seed Potato Board	Schooling of Children in Unorganized Territory	Institutional Farms
\$ 677,623	\$ 5,029	\$413,319	\$13,800	\$ 8,368	\$ 70,114	\$172,498	\$ 103,344
400,000	—	160,000	—	—	—	—	—
3,812	—	9,105	—	—	1,641	349,627	24
44,740	—	—	—	—	—	22,200	49,976
856,608	—	—	20,135	46,659	30,484	—	199,679
—	—	—	—	—	—	—	773
1,982,786	5,029	582,424	33,935	55,028	102,240	544,327	353,797
1,135,224	10,000	—	—	—	78,386	—	767,862
7,312,452	60,164	—	—	—	66,851	—	354,586
8,447,677	70,164	—	—	—	145,238	—	1,122,449
3,492,732	—	—	—	—	79,297	—	404,242
4,954,944	70,164	—	—	—	65,940	—	718,207
6,937,730	75,193	582,424	33,935	55,028	168,181	544,327	1,072,005
148,615	656	252	2,210	20,000	934	115,220	28,497
—	—	—	—	—	—	—	47,039
148,615	656	252	2,210	20,000	934	115,220	75,536
—	100,000	500,000	30,000	35,000	20,000	429,106	17,000
4,497,504	—	—	—	—	—	—	—
4,497,504	100,000	500,000	30,000	35,000	20,000	429,106	17,000
1,000,000	20,732	—	—	—	—	—	697,366
1,291,610	(46,196)	82,172	1,725	28	147,247	—	282,101
2,291,610	(25,463)	82,172	1,725	28	147,247	—	979,468
\$6,937,730	\$ 75,193	\$582,424	\$33,935	\$55,028	\$168,181	\$544,327	\$1,072,005



**WORKING CAPITAL FUNDS**  
**INSTITUTIONAL FARMS**  
**BALANCE SHEET, JUNE 30, 1963**

	<b>Total Institutional Farms</b>	<b>Augusta State Hospital</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Equity in Treasurer's Cash .....	\$ 103,344	\$ 33,686
Accounts Receivable .....	24	—
Due from Other Funds .....	49,976	19,453
Inventories .....	199,679	40,269
Other Assets .....	773	—
<b>Total Current Assets</b> .....	<b>353,797</b>	<b>93,408</b>
<b>PLANT AND EQUIPMENT</b>		
Land, Buildings, and Improvements .....	767,862	216,237
Machinery and Equipment .....	354,586	75,193
	1,122,449	291,431
Less Allowances for Depreciation .....	404,242	85,728
<b>Net Plant and Equipment</b> .....	<b>718,207</b>	<b>205,702</b>
<b>Total</b> .....	<b>1,072,005</b>	<b>299,111</b>
<b>LIABILITIES, WORKING CAPITAL ADVANCES, AND SURPLUS</b>		
<b>LIABILITIES</b>		
Accounts Payable .....	28,497	6,460
Due to Other Funds .....	47,039	—
<b>Total Liabilities</b> .....	<b>75,536</b>	<b>6,460</b>
<b>WORKING CAPITAL ADVANCE</b>		
From General Fund .....	17,000	—
<b>SURPLUS</b>		
Contributed by Other Funds or Governmental Units .....	697,366	225,623
Unappropriated .....	282,101	67,026
<b>Total Surplus</b> .....	<b>979,468</b>	<b>292,650</b>
<b>Total</b> .....	<b>\$1,072,005</b>	<b>\$ 299,111</b>

State Reformatory for Men	State Reformatory for Women	Stevens Training Center	Maine State Prison	Boys Training Center
\$ 21,742	\$ 1,669	\$ 27,370	\$ 13,609	\$ 5,265
24	—	—	—	—
2,606	—	27,000	672	243
56,479	6,720	4,368	72,503	19,337
672	—	100	—	—
81,525	8,390	58,840	86,786	24,846
207,297	45,419	60,396	162,529	75,981
121,410	15,792	35,378	83,590	23,221
328,708	61,211	95,774	246,120	99,203
127,673	19,658	29,075	104,389	37,716
201,034	41,553	66,698	141,731	61,486
282,560	49,943	125,539	228,517	86,333
6,079	902	1,268	11,967	1,818
37,672	6,766	100	—	2,500
43,752	7,668	1,368	11,967	4,318
—	2,500	—	14,500	—
185,178	53,673	46,730	92,531	93,629
53,629	(13,898)	77,439	109,518	(11,615)
238,808	39,774	124,170	202,049	82,014
\$282,560	\$ 49,943	\$125,539	\$228,517	\$ 86,333

**WORKING CAPITAL FUNDS**  
 INSTITUTIONAL FARMS  
 STATEMENT OF OPERATIONS  
 YEAR ENDED JUNE 30, 1963

	<b>Augusta State Hospital</b>
Sales .....	\$145,819
Birth and Growth, Less Mortality .....	7,308
	153,128
Costs and Expenses:	
Cost of Products .....	19,775
Salaries .....	59,142
Feed .....	39,231
Depreciation .....	10,198
Other .....	30,100
General .....	4,809
<b>Total Costs and Expenses</b> .....	<b>163,257</b>
Loss from Operations .....	10,128
Other Income .....	1,312
<b>Net Profit or (Loss)</b> .....	<b>(8,816)</b>
Unappropriated Surplus (Deficit) at Beginning of Year—Adjusted .....	75,843
Unappropriated Surplus (Deficit) at End of Year .....	\$ 67,026

State Reformatory for Men	State Reformatory for Women	Stevens Training Center	Maine State Prison	Boys Training Center
\$ 82,478	\$ 14,730	\$ 14,355	\$175,076	\$ 53,157
6,418	2,463	1,005	25,054	5,139
88,896	17,194	15,360	200,130	58,296
4,190	3,840	2,683	44,148	11,418
30,166	4,387	12,159	34,857	12,640
13,980	2,144	2,471	63,033	22,301
8,094	3,664	4,139	14,208	3,224
26,770	4,171	4,911	32,894	10,791
14,216	2,877	590	19,167	1,512
97,419	21,085	26,956	208,309	61,888
8,523	3,891	11,596	8,178	3,591
4,374	—	2,424	1,469	1,238
(4,148)	(3,891)	(9,171)	(6,709)	(2,353)
57,777	(10,006)	86,611	116,227	(9,262)
\$ 53,629	\$ (13,898)	\$ 77,439	\$109,518	\$ (11,615)



## WORKING CAPITAL FUNDS HIGHWAY GARAGE COMPARATIVE STATEMENT OF OPERATIONS

	YEAR ENDED JUNE 30,	
	1963	1962
<b>RENTAL OF EQUIPMENT</b>		
Highway Department .....	\$2,561,719	\$2,240,214
Other State Departments .....	75	278
Within Department .....	49,849	42,466
Others .....	33,161	45,010
<b>Total Rentals</b> .....	<b>2,644,805</b>	<b>2,327,969</b>
<b>AUTOS AND WORKING EQUIPMENT EXPENSES</b>		
Personal Services .....	136,921	142,633
Travel Expenses .....	706	426
Miscellaneous Auto Expenses .....	38,088	42,666
Gasoline, Oil and Grease .....	496,599	398,646
Repairs, Parts and Supplies .....	986,332	924,184
Fuel Oil .....	5,410	5,740
Insurance .....	62	387
Rent of Buildings and Offices .....	2,898	3,028
Other Expenses .....	2,191	2,450
Depreciation .....	590,356	603,751
<b>Total Auto and Working Expenses</b> .....	<b>2,259,568</b>	<b>2,123,914</b>
Net Income from Equipment Rental .....	<b>385,237</b>	<b>204,054</b>
<b>GENERAL OVERHEAD EXPENSE</b>		
Personal Services .....	77,341	64,129
Heat, Light, Power and Water .....	17,124	14,790
Insurance .....	6,349	10,236
Repairs to Buildings and Grounds .....	14,602	19,296
Travel Expenses .....	1,457	447
Caretaker and Messenger Services .....	22,200	17,080
General Operating .....	17,122	20,010
Cleaning and Washing .....	66,424	61,912
Depreciation on Buildings, Furniture and Fixtures .....	34,039	32,658
Miscellaneous Supplies and Expenses .....	1,597	1,817
Telephone and Telegraph .....	5,001	3,821
Repairs to Equipment .....	2,060	2,142
Contributions to Employees Retirement .....	61,586	60,673
<b>Total General Overhead Expenses</b> .....	<b>326,909</b>	<b>309,017</b>
	<b>58,327</b>	<b>(104,962)</b>
Stockroom Overhead Variation—Net .....	<b>(27,579)</b>	<b>(1,220)</b>
Shop Overhead Variation—Net .....	<b>(43,326)</b>	<b>(24,368)</b>
<b>Net Loss from Operations</b> .....	<b>(12,578)</b>	<b>(130,550)</b>
<b>Other Income:</b>		
Gain or (Loss) from Sale of Capital Assets .....	<b>(27,268)</b>	<b>3,463</b>
Interest and Miscellaneous .....	<b>33,210</b>	<b>43,197</b>
	<b>5,942</b>	<b>46,661</b>
<b>Net Income (Loss) Transferred to Surplus</b> .....	<b>(6,635)</b>	<b>(83,889)</b>
Unappropriated Surplus at Beginning of Year—Adjusted .....	<b>1,298,246</b>	<b>1,380,920</b>
Unappropriated Surplus at End of Year .....	<b>\$1,291,610</b>	<b>\$1,297,030</b>

## WORKING CAPITAL FUNDS

### PRISON INDUSTRIES

### COMPARATIVE STATEMENT OF OPERATIONS

	YEAR ENDED JUNE 30	
	1963	1962
<b>SALES OF INDUSTRIAL PRODUCTS</b>		
To State Departments .....	\$ 52,341	\$ 65,513
To Others .....	85,069	88,686
<b>Total .....</b>	<b>137,411</b>	<b>154,199</b>
<b>COSTS AND EXPENSES:</b>		
Material Cost of Products Sold .....	39,377	45,195
Personal Services .....	56,964	54,290
Repairs to Equipment .....	4,794	6,147
Repairs to Buildings .....	1,130	815
Electric Lights and Power .....	6,492	6,202
Depreciation .....	9,725	7,585
Miscellaneous Supplies .....	17,072	25,507
General Operating Expenses .....	5,171	5,157
<b>Total Costs and Expenses .....</b>	<b>140,729</b>	<b>150,902</b>
Profit from Operations .....	(3,318)	3,296
<b>Other Income and Deductions:</b>		
Profit or (Loss) on Sale of Capital Assets .....	102	(25)
Miscellaneous Income .....	1,843	1,290
<b>Total Other Income and Deductions .....</b>	<b>1,945</b>	<b>1,264</b>
Net Profit or (Loss) .....	(1,372)	4,561
Unappropriated Surplus at Beginning of Year .....	113,353	122,044
Transferred from Maine State Prison .....	7,108	(13,200)
Adjustment of Prior Years Transactions .....	—	(51)
Unappropriated Surplus at End of Year .....	\$ 119,089	\$ 113,353

## MORTGAGE INSURANCE FUND

### COMPARATIVE STATEMENT OF OPERATIONS

	YEAR ENDED JUNE 30	
	1963	1962
<b>REVENUES</b>		
Income from Investments .....	\$ 18,429	\$ 16,856
Insured Mortgage Fees .....	65,297	44,480
Other Revenues .....	382	1,241
<b>Total Revenues .....</b>	<b>84,108</b>	<b>62,578</b>
<b>EXPENSES</b>		
Personal Services .....	13,389	12,976
Other .....	11,504	12,758
Capital .....	47	305
<b>Total Expenses .....</b>	<b>24,941</b>	<b>26,040</b>
Net Profit from Operations .....	59,167	36,538
Unappropriated Surplus at Beginning of Year—Adjusted .....	23,005	(13,532)
Unappropriated Surplus at End of Year .....	\$ 82,172	\$ 23,005

WORKING CAPITAL FUNDS  
SEED POTATO BOARD  
COMPARATIVE STATEMENT OF OPERATIONS

	YEAR ENDED JUNE 30	
	1963	1962
Sales of Farm Products .....	\$ 74,006	\$ 83,379
Cost of Products Sold .....	70,788	81,196
	3,218	2,183
Operating Expenses		
Telephone Service .....	401	350
Electric Lights .....	1,189	1,118
Insurance .....	1,687	1,747
Payment in Lieu of Taxes .....	1,560	1,560
Other .....	1,549	1,563
<b>Total Operating Expenses</b> .....	<b>6,388</b>	<b>6,339</b>
Profit or (Loss) from Operations .....	(3,169)	(4,155)
Other Income and Deductions:		
Loss on Sale of Capital Assets .....	(385)	(402)
Net Profit or (Loss) .....	(3,554)	(4,558)
Unappropriated Surplus at Beginning of Year .....	150,761	155,319
Adjustment of Prior Years Transactions .....	40	—
Unappropriated Surplus at End of Year .....	\$ 147,247	\$ 150,761

WORKING CAPITAL FUNDS  
AERONAUTICS COMMISSION — STATE PLANE  
STATEMENT OF OPERATIONS

	YEAR ENDED JUNE 30	
	1963	1962
REVENUES		
Service and Fees Charged State Departments .....	\$ 14,988	\$ 15,919
Other Income .....	67	36
<b>Total Revenues</b> .....	<b>15,055</b>	<b>15,955</b>
Transfers from General Fund .....	20,000	10,149
<b>Total</b> .....	<b>35,055</b>	<b>26,105</b>
EXPENSES		
Personal Services .....	14,534	15,144
Gasoline, Oil and Grease, Etc. ....	10,521	10,674
Other .....	20,344	15,037
<b>Total Expenses</b> .....	<b>45,400</b>	<b>40,856</b>
Net Loss .....	(10,344)	(14,751)
Unappropriated Surplus (Deficit) at Beginning of Year .....	(35,851)	(21,100)
Unappropriated Surplus (Deficit) at End of Year .....	\$ (46,196)	\$ (35,851)



## TRUST AND AGENCY FUNDS

### COMPARATIVE BALANCE SHEET

	TOTAL FUNDS	
	JUNE 30	
	1963	1962
<b>ASSETS</b>		
Equity in Treasurer's Cash .....	\$ 1,517,304	\$ 1,030,801
Accounts Receivable:		
Tax Accounts .....	64,826	69,198
Other .....	114,370	77,186
	179,197	146,384
Less Allowance for Possible Losses .....	224	224
Net Accounts Receivable .....	178,972	146,159
Due From Other Funds .....	44,913	46,202
Investments (A) .....	81,721,401	73,070,397
Other Assets .....	46	523
<b>Total</b> .....	<b>83,462,637</b>	<b>74,294,083</b>
<b>LIABILITIES AND RESERVES, WORKING CAPITAL ADVANCES AND FUND BALANCES</b>		
<b>LIABILITIES AND RESERVES</b>		
Accounts Payable .....	3,523	3,415
Other Current Liabilities .....	14,526	—
Reserve for Authorized Expenditures .....	29,084	29,428
<b>Total Liabilities and Reserves</b> .....	<b>47,134</b>	<b>32,844</b>
WORKING CAPITAL ADVANCE FROM GENERAL FUND .....	60,000	60,000
<b>FUND BALANCES</b>		
Principal of Trust Funds .....	81,834,548	73,049,575
For Future Losses .....	675,725	504,934
For Future Premiums .....	203,929	65,130
Undistributed Income .....	641,300	581,599
<b>Total Fund Balances</b> .....	<b>83,355,503</b>	<b>74,201,239</b>
<b>Total</b> .....	<b>\$83,462,637</b>	<b>\$74,294,083</b>

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

DETAIL OF THIS YEAR				
Total Expendable Funds	Total Non-Expendable Funds	Lands Reserved Trust Fund	Permanent School Fund	Other Trust Funds
\$ 1,279,801	\$ 237,503	\$ 21,916	\$ 1,846	\$ 213,740
64,826	—	—	—	—
89,370	25,000	25,000	—	—
154,197	25,000	25,000	—	—
224	—	—	—	—
153,972	25,000	25,000	—	—
44,913	—	—	—	—
77,801,618	3,919,782	2,134,060	613,411	1,172,310
46	—	—	—	—
79,280,351	4,182,285	2,180,976	615,258	1,386,050
3,523	—	—	—	—
14,526	—	—	—	—
29,084	—	—	—	—
47,134	—	—	—	—
60,000	—	—	—	—
77,717,297	4,117,251	2,180,976	565,204	1,371,070
610,690	65,034	—	50,054	14,980
203,929	—	—	—	—
641,300	—	—	—	—
79,173,217	4,182,285	2,180,976	615,258	1,386,050
\$79,280,351	\$ 4,182,285	\$ 2,180,976	\$ 615,258	\$ 1,386,050

## TRUST AND AGENCY FUNDS

### BALANCE SHEET OF EXPENDABLE FUNDS

	Total June 30, 1963	PUBLIC Maine State Retirement System (B)
<b>ASSETS</b>		
Equity in Treasurer's Cash .....	\$ 1,279,801	\$ 463,760
Accounts Receivable:		
Tax Accounts .....	64,826	—
Other .....	89,370	70,708
	154,197	70,708
Less—Allowance for Possible Losses .....	224	224
Net Accounts Receivable .....	153,972	70,484
Due From Other Funds .....	44,913	—
Investments (A) .....	77,801,618	75,024,296
Other Assets .....	46	41
<b>Total</b> .....	<b>79,280,351</b>	<b>75,558,582</b>
<b>LIABILITIES AND RESERVES, WORKING CAPITAL ADVANCES AND FUND BALANCES</b>		
<b>LIABILITIES AND RESERVES</b>		
Accounts Payable .....	3,523	185
Other Current Liabilities .....	14,526	14,526
Reserved for Authorized Expenditures .....	29,084	29,084
<b>Total Liabilities and Reserves</b> .....	<b>47,134</b>	<b>43,796</b>
WORKING CAPITAL ADVANCE FROM GENERAL FUND .....	60,000	—
<b>FUND BALANCES</b>		
Principal of Trust Funds .....	77,717,297	74,940,270
For Future Losses .....	610,690	574,516
For Future Premiums .....	203,929	—
Undistributed Income .....	641,300	—
<b>Total Fund Balances</b> .....	<b>79,173,217</b>	<b>75,514,786</b>
<b>Total</b> .....	<b>\$79,280,351</b>	<b>\$75,558,582</b>

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

(B) This Balance Sheet is not set up to reflect actuarial reserves.

TRUSTS			AGENCY FUNDS	
Group Life Insurance Fund	Revenue of Non-Expendable Trusts	Private Trusts	Federal Social Security Fund	Other
\$ 137,506	\$ 130,693	\$ 203,267	\$ 8,304	\$ 336,269
—	—	—	—	64,826
5,465	—	—	13,196	—
5,465	—	—	13,196	64,826
—	—	—	—	—
5,465	—	—	13,196	64,826
44,913	—	—	—	—
202,562	1,000	2,573,760	—	—
4	—	—	—	—
390,451	131,693	2,777,027	21,500	401,095
—	3,338	—	—	—
—	—	—	—	—
—	—	—	—	—
—	3,338	—	—	—
50,000	—	—	10,000	—
—	—	2,777,027	—	—
36,174	—	—	—	—
203,929	—	—	—	—
100,348	128,355	—	11,500	401,095
340,451	128,355	2,777,027	11,500	401,095
\$ 390,451	\$ 131,693	\$ 2,777,027	\$ 21,500	\$ 401,095

## TRUST AND AGENCY FUNDS

### ANALYSIS OF CHANGES IN TRUST AND AGENCY FUNDS BALANCES

YEAR ENDED JUNE 30, 1963

	Total
<b>Balance July 1, 1962</b> .....	<b>\$74,201,239</b>
Adjustment of Balance Forward .....	3,491
	<b>74,204,731</b>
<b>Additions:</b>	
Interest Earned (Net After Amortization of Premiums) .....	3,016,772
Profit or Loss on Sale of Securities .....	139,738
Revenue of Reserved Lands .....	64,208
Individual Contributions for Pensions, Plus Interest Allowed .....	6,375,635
Deposits by Federal Government, Cities, Towns and Individuals .....	5,462,328
Contributions and Transfers from Other Funds:	
From General Fund:	
For Administration .....	71,212
For State Employees .....	1,508,160
For Teachers .....	3,261,504
For Survivor Benefits .....	189,000
For Interest Deficiency .....	3,869
From Highway Fund .....	611,395
From Other Special Revenue Funds .....	281,733
From Public Service Enterprises .....	106,283
From Working Capital Funds .....	81,913
From Other Funds .....	6,662
Tax on Bank Stock .....	400,807
Other Additions .....	408,284
<b>Total Additions</b> .....	<b>21,989,508</b>
<b>Deductions:</b>	
Administration Expenses .....	147,897
Growth and Improvement of Public Reserved Lots .....	15,473
Distribution to Cities, Towns, Counties and Districts .....	788,999
Social Security Funds—Paid to Federal Government .....	1,716,900
Hospital Construction—Federal Aid .....	1,079,000
Refund of Trust Deposits, Other Disbursements and Transfers .....	261,262
Interest Allowed on Individual Contributions .....	1,041,691
Group Life Insurance Premiums .....	1,378,441
Pensions and Survivor Benefit Payments:	
State Employees .....	1,940,345
Teachers .....	2,845,518
Employees of Participating Districts .....	492,429
Refund of Individual Contributions plus Interest .....	1,001,110
Distribution of Income from Non-Expendable Trusts:	
University of Maine .....	9,926
Schools and Academies .....	358
Other Beneficiaries .....	28,219
Interest on Lands Reserved Trust Fund Paid to Plantations .....	31,018
General Fund:	
Revenue Available for Appropriation .....	5,094
Education Department .....	41,591
Special Revenue Funds .....	75
Additions to Reserves .....	(344)
Other Deductions .....	13,726
<b>Total Deductions</b> .....	<b>12,838,736</b>
<b>Fund Balance June 30, 1963</b> .....	<b>\$83,355,503</b>

NON-EXPENDABLE TRUSTS				
Total Expendable Funds	Total Non-Expendable Funds	Lands Reserved Trust Fund	Permanent School Fund	Other Trust Funds
\$70,092,357	\$ 4,108,881	\$ 2,131,655	\$ 615,258	\$ 1,361,967
3,491	—	—	—	—
70,095,849	4,108,881	2,131,655	615,258	1,361,967
3,008,829	7,942	—	—	7,942
139,738	—	—	—	—
—	64,208	49,320	—	14,887
6,375,635	—	—	—	—
5,462,328	—	—	—	—
71,212	—	—	—	—
1,508,160	—	—	—	—
3,261,504	—	—	—	—
189,000	—	—	—	—
3,869	—	—	—	—
611,395	—	—	—	—
281,733	—	—	—	—
106,283	—	—	—	—
81,913	—	—	—	—
6,662	—	—	—	—
400,807	—	—	—	—
407,031	1,252	—	—	1,252
21,916,104	73,404	49,320	—	24,083
147,897	—	—	—	—
15,473	—	—	—	—
788,999	—	—	—	—
1,716,900	—	—	—	—
1,079,000	—	—	—	—
261,262	—	—	—	—
1,041,691	—	—	—	—
1,378,441	—	—	—	—
1,940,345	—	—	—	—
2,845,518	—	—	—	—
492,429	—	—	—	—
1,001,110	—	—	—	—
9,926	—	—	—	—
358	—	—	—	—
28,219	—	—	—	—
31,018	—	—	—	—
5,094	—	—	—	—
41,591	—	—	—	—
75	—	—	—	—
(344)	—	—	—	—
13,726	—	—	—	—
12,838,736	—	—	—	—
\$79,173,217	\$ 4,182,285	\$ 2,180,976	\$ 615,258	\$ 1,386,050

## TRUST AND AGENCY FUNDS

### ANALYSIS OF CHANGES IN EXPENDABLE TRUST AND AGENCY FUNDS BALANCES YEAR ENDED JUNE 30, 1963

	Total	Maine State Retirement System	Group Life Insurance Fund
<b>Balance July 1, 1962</b> .....	<b>\$70,092,357</b>	\$66,635,771	\$ 167,945
Adjustment of Balance Forward .....	<b>3,491</b>	3,491	—
	<b>70,095,849</b>	66,639,263	167,945
<b>Additions:</b>			
Interest Earned (Net After Amortization of Premiums) .....	<b>3,008,829</b>	2,866,015	7,745
Profit or Loss on Sale of Securities .....	<b>139,738</b>	139,616	121
Individual Contributions for Pensions, Plus Interest Allowed .....	<b>6,375,635</b>	6,375,635	—
Deposits by Federal Government, Cities, Towns and Individuals .....	<b>5,462,328</b>	911,394	1,180,102
Contributions and Transfers from Other Funds:			
From General Fund:			
For Administration .....	<b>71,212</b>	71,212	—
For State Employees .....	<b>1,508,160</b>	1,428,247	79,913
For Teachers .....	<b>3,261,504</b>	3,261,504	—
For Survivor Benefits .....	<b>189,000</b>	189,000	—
For Interest Deficiency .....	<b>3,869</b>	—	—
From Highway Fund .....	<b>611,395</b>	611,395	—
From Other Special Revenue Funds .....	<b>281,733</b>	281,733	—
From Public Service Enterprises .....	<b>106,283</b>	106,283	—
From Working Capital Funds .....	<b>81,913</b>	81,913	—
From Other Funds .....	<b>6,662</b>	6,662	—
Tax on Bank Stock .....	<b>400,807</b>	—	—
Other Additions .....	<b>407,031</b>	—	390,325
<b>Total Additions</b> .....	<b>21,916,104</b>	16,330,612	1,658,208
<b>Deductions:</b>			
Administration Expenses .....	<b>147,897</b>	123,097	24,800
Growth and Improvement of Public Reserved Lots .....	<b>15,473</b>	—	—
Distribution to Cities, Towns, Counties and Districts .....	<b>788,999</b>	—	82,461
Social Security Funds—Paid to Federal Government .....	<b>1,716,900</b>	—	—
Hospital Construction—Federal Aid .....	<b>1,079,000</b>	—	—
Refund of Trust Deposits, Other Disbursements and Transfers .....	<b>261,262</b>	—	—
Interest Allowed on Individual Contributions .....	<b>1,041,691</b>	1,041,691	—
Group Life Insurance Premiums .....	<b>1,378,441</b>	—	1,378,441
Pensions and Survivor Benefit Payments:			
State Employees .....	<b>1,940,345</b>	1,940,345	—
Teachers .....	<b>2,845,518</b>	2,845,518	—
Employees of Participating Districts .....	<b>492,429</b>	492,429	—
Refunds of Individual Contributions plus Interest .....	<b>1,001,110</b>	1,001,110	—
Distribution of Income from Non-Expendable Trusts:			
University of Maine .....	<b>9,926</b>	—	—
Schools and Academies .....	<b>358</b>	—	—
Other Beneficiaries .....	<b>28,219</b>	—	—
Interest on Lands Reserved Trust Fund Paid to Plantations .....	<b>31,018</b>	—	—
General Fund:			
Revenue Available for Appropriation .....	<b>5,094</b>	—	—
Education Department .....	<b>41,591</b>	—	—
Special Revenue Funds .....	<b>75</b>	—	—
Addition to Reserves .....	<b>(344)</b>	(344)	—
Other Deductions .....	<b>13,726</b>	11,241	—
<b>Total Deductions</b> .....	<b>12,838,736</b>	7,455,089	1,485,702
<b>Fund Balance June 30, 1963</b> .....	<b>\$79,173,217</b>	\$75,514,786	\$ 340,451

REVENUE RECEIPTS OF NON-EXPENDABLE TRUSTS				AGENCY FUNDS	
Lands Reserved Trust Fund	Permanent School Fund	Other Trust Funds	Private Trusts	Federal Social Security Fund	Other
\$ 58,772	\$ —	\$ 48,168	\$2,804,856	\$ 7,556	\$ 369,285
—	—	—	—	—	—
58,772	—	48,168	2,804,856	7,556	369,285
74,094	17,698	43,275	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	1,312,434	1,720,843	337,553
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	3,869	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	400,807
1,231	—	15,473	—	—	—
75,326	17,698	62,618	1,312,434	1,720,843	738,361
—	—	—	—	—	—
15,473	—	—	—	—	—
—	—	—	—	—	706,538
—	—	—	—	1,716,900	—
—	—	—	1,079,000	—	—
—	—	—	261,262	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	9,926	—	—	—
—	—	358	—	—	—
—	—	28,219	—	—	—
31,018	—	—	—	—	—
—	—	5,081	—	—	12
23,888	17,698	4	—	—	—
—	—	75	—	—	—
—	—	—	—	—	—
—	—	2,484	—	—	—
70,380	17,698	46,149	1,340,263	1,716,900	706,551
\$ 63,718	\$ —	\$ 64,636	\$2,777,027	\$ 11,500	\$ 401,095