

MAINE STATE LEGISLATURE

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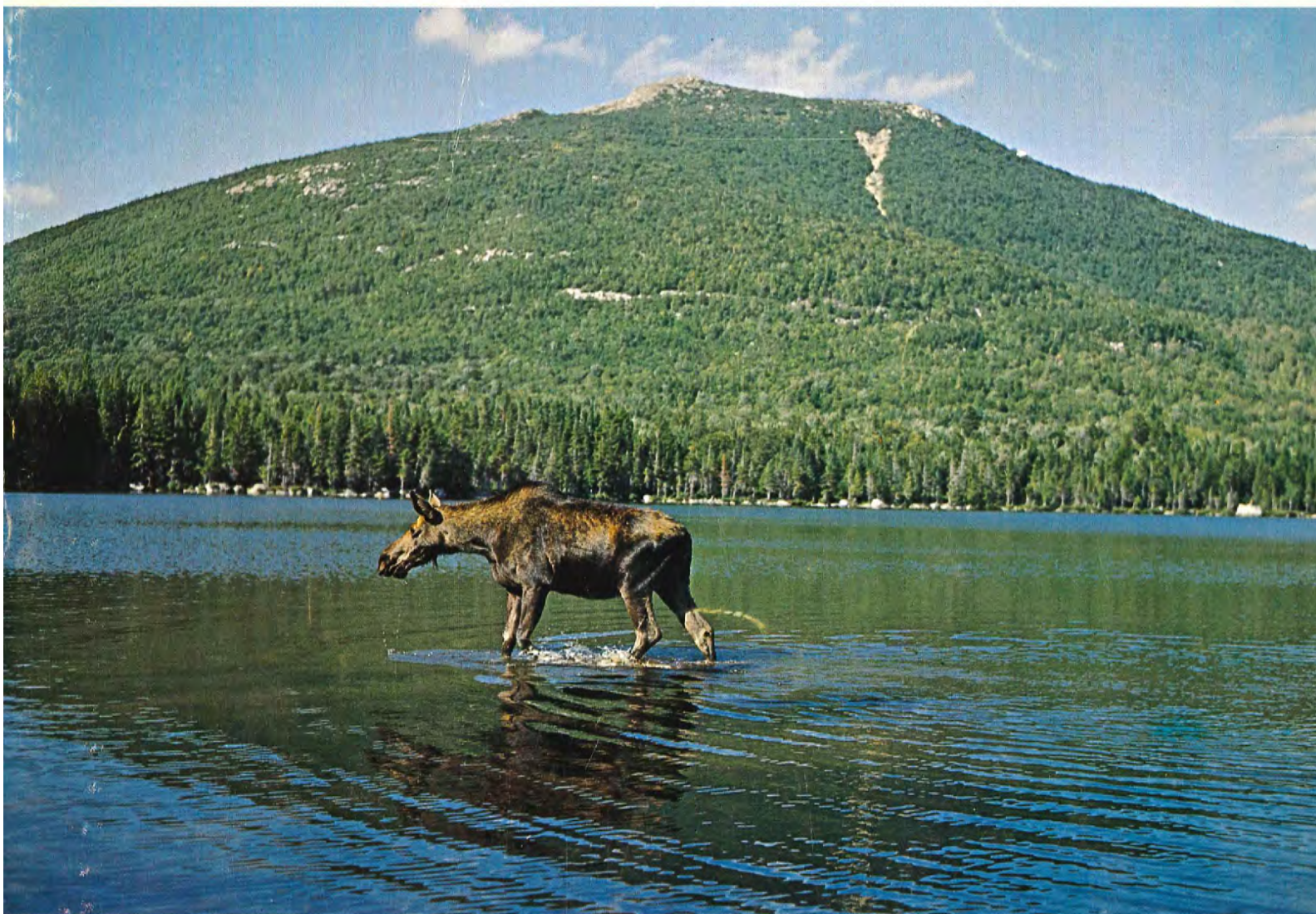


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AUGUSTA, MAINE

FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 1971



**State
of
Maine**

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1971

Rodney L. Scribner, State Controller

STATE OF MAINE



FINANCIAL REPORT

For Period
July 1, 1970 to June 30, 1971

DEPARTMENT OF FINANCE & ADMINISTRATION
Bureau of Accounts and Control

RODNEY L. SCRIBNER, C.P.A.
STATE CONTROLLER

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STATE OF MAINE

**DEPARTMENT OF FINANCE AND ADMINISTRATION
BUREAU OF ACCOUNTS AND CONTROL**

STATE HOUSE
AUGUSTA, MAINE 04330
TELEPHONE (207) 289-3781

Governor Kenneth M. Curtis
State House
Augusta, Maine

Dear Governor Curtis:

The annual Financial Report for the State of Maine for the fiscal year ended June 30, 1971 is submitted herewith.

Included in this report are financial statements and schedules for all State activities and programs except the following autonomous organizations:

University of Maine
Maine Turnpike Authority
Maine School Building Authority
Maine Port Authority
Maine Maritime Academy
Maine Housing Authority (Part)
Maine-New Hampshire Interstate Bridge Authority
Passamaquoddy District Authority
Washington County Development Authority

ACCOUNTING PRINCIPLES AND REPORTING PRACTICES

The financial statements in the report are presented in accordance with generally accepted accounting principles. In accounting for the financial operations of the State, self-balancing sets of accounts or funds are established for the various categories of activities. These funds include the assets, liabilities, reserves, fund balances, retained earnings, revenues and expenditures related to their purpose and may be categorized generally between general operating funds (General Fund, Highway Fund and Other Special Revenue Funds) and special purpose funds (Maine Employment Security Fund, Bonded Indebtedness, Capital Projects, Enterprise, Intragovernmental Service, Trust and Agency Funds and General Fixed Assets).

The State's accounting records are maintained on a modified cash basis. Purchase commitments are recorded as encumbrances at the time the purchase order is issued and any unliquidated encumbrances at year end are included in the reserve for encumbrances.

Budgetary control for the operating funds is maintained by a quarterly allotment system whereby the accumulated total of expenditures and encumbrances against a given appropriation are compared with the amount of funds allotted prior to the encumbrance and/or payment of additional obligations of State Departments and Agencies. When the allotted funds are fully expended or encumbered, no further obligations are incurred or paid until additional funds are made available.

In accordance with the Appropriation Act, the Controller has made payments on documents received after June 30, 1971 for obligations related to fiscal year 1971 which were not covered by fiscal 1971 encumbrances. Such payments were not material to the financial statements taken as a whole.

GENERAL OPERATING FUNDS

The General Fund accounts for all revenues and expenditures which are not accounted for in other funds. The Legislature authorizes appropriations from the General Fund for all State activities not financed by receipts for specific purposes. These appropriations are sometimes supplemented by Federal Grants.

The Highway Fund accounts for expenditures for the Highway Department and its allied programs. Revenues from the registration of motor vehicles, operator's licenses, gasoline tax and certain other items are by law, credited to the General Highway Fund. The Legislature authorizes allocations from these revenues for the operation of the Highway Department, the Motor Vehicle Division of the Secretary of State, 75% of the cost of operations of the Maine State Police and various other minor activities. These allocations are in some instances supplemented by Federal grants, allocations from the proceeds of bond issues, municipal matching funds and other revenues.

Other Special Revenues are used to account for revenues derived from dedicated taxes or other earmarked revenue sources. State supervised projects financed by the Federal Government are included in this group. These are non-lapsing funds and expenditures are made under the provisions of various statutes after allotments have been approved by the Governor and Council.

Revenues of the General Operating Funds totaled \$385,439,290 an increase of approximately 17.5% over 1970.

The amount of revenue from various sources compared with last year is shown in the following tabulations:

REVENUE SOURCE	THIS YEAR (MILLION)	PER CENT OF TOTAL	LAST YEAR (MILLION)	PER CENT OF TOTAL
Sales and Use Tax	\$ 92.0	23.9	\$ 83.2	25.4
Gas Tax	39.3	10.2	37.2	11.3
Income Tax	32.4	8.4	27.1	8.3
Motor Vehicle Registration & Drivers' Licenses	14.2	3.6	14.0	4.2
Cigarette Tax	15.5	4.0	14.7	4.4
Inheritance and Estate Taxes	6.0	1.6	4.9	1.5
All Other Taxes	21.4	5.6	19.9	6.1
TOTAL TAXES	220.8	57.3	201.0	61.2
From Federal Government	121.1	31.4	85.3	26.0
From Liquor Commission	18.4	4.8	17.6	5.4
Other Revenue	25.1	6.5	24.0	7.4
TOTAL	<u>\$ 385.4</u>	<u>100.0</u>	<u>\$ 327.9</u>	<u>100.0</u>

Total expenditures in the three operating funds amounted to \$383,146,229, an increase of \$65 million over last year. Increase in levels of expenditure of major functions and by funds are reflected in the following tabulation:

FUNCTION	THIS YEAR (MILLION)	PER CENT OF TOTAL	LAST YEAR (MILLION)	PER CENT OF TOTAL
General Administration	\$ 13.8	3.6	\$ 12.1	3.8
Protection of Persons and Property	14.6	3.8	12.2	3.8
Development and Conservation	15.6	4.1	13.7	4.3
Health and Sanitation	4.4	1.1	4.8	1.5
Social Services	94.1	24.6	70.3	22.1
Mental Health and Corrections	25.5	6.6	23.8	7.5
Education	104.4	27.3	93.7	29.5
Highway and Bridges	86.8	22.7	67.6	21.2
Culture, History and Recreation	3.2	.8	2.8	.9
Debt Service (Principal and Interest)	15.3	4.0	11.9	3.8
All Other	5.4	1.4	5.1	1.6
TOTAL	<u>\$ 383.1</u>	<u>100.0</u>	<u>\$ 318.0</u>	<u>100.0</u>
General Fund	\$ 231.3	60.4	\$ 164.0	51.5
Highway Fund	100.9	26.3	81.0	25.5
Other Special Revenue Funds	50.9	13.3	73.0	23.0
TOTAL, AS ABOVE	<u>\$ 383.1</u>	<u>100.0</u>	<u>\$ 318.0</u>	<u>100.0</u>

Please refer to the financial section of this report for data relating to further detail of these figures with a balance sheet for each fund and also statements showing revenues and expenditures by fund. A major variation in the comparison of General Funds and Other Special Revenue Funds is due to reflecting the Federal Grants for Social Services in the General Funds in the 1971 fiscal year and in the Other Special Revenue Fund in the 1970 fiscal year.

MAINE EMPLOYMENT SECURITY FUND

The Maine Employment Security Fund is used to account for revenues from employers which provide benefits for the unemployed. This fund decreased from \$42,069,646 in June 30, 1970 to \$27,193,421 at June 30, 1971.

BONDED INDEBTEDNESS

The total Bonded Indebtedness at June 30, 1971 was \$191,420,000.

	OUTSTANDING DEBT JUNE 30, 1971	BONDS AUTHORIZED BUT UNISSUED
General Obligation Bonds		
General Fund	\$ 103,110,000	\$ 226,759,500
Highways and Bridges	57,595,000	21,500,000
Maine State Ferry Service	1,450,000	-
Self Liquidating Bonds		
University of Maine	14,720,000	-
State Colleges and Vocational Schools	14,545,000	3,000
	<u>\$ 191,420,000</u>	<u>\$ 248,262,250</u>

CAPITAL PROJECTS FUNDS

The proceeds of general obligation bonds and self-liquidating bonds until the projects are completed are accounted for in this fund. The use of bond funds is limited to expenditures for the purpose for which the bonds were issued. In some instances they are supplemented by regular Legislative appropriations and Federal matching funds. During the 1971 fiscal year bonds were issued for \$19,585,000 and expenditures of \$25,040,553 were made.

ENTERPRISE FUNDS

The funds are used to account for the financing of self-supporting activities of governmental units which render services on a user charge basis to the general public or as a governmental revenue producing agency. In some instances they are subsidized by funds from Legislative Appropriations or Bond Funds.

INTRAGOVERNMENTAL SERVICE FUNDS

These funds are used to finance and account for services and commodities furnished by a designated agency to other governmental agencies. They are distinguished from enterprise funds by the fact that the main purpose of enterprise funds is to provide a service for the general public rather than a governmental agency. These funds are supplemented by contributions or advances from other funds.

TRUST AND AGENCY FUNDS

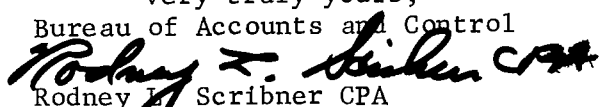
Numerous funds are held by the State as trustee or handled by the State as an agent for the general public, cities, towns and counties. Trust Funds are operated by carrying out the specific terms of trust indentures, statute or other governing regulations. Agency Funds represent monies collected by the State as an agent or another organization.

GENERAL FIXED ASSETS

This group of accounts is used to record the land, buildings, improvements and equipment which are not accounted for in Enterprise, Intragovernmental Service or Trust and Agency Funds. These assets must be tangible in nature, have a life of more than one year and be of significant value.

This group of accounts and related financial statements is new to this report. It is very important to note that these statements are for a period of 12 months preceding the other statements in this report and due to incomplete reporting not all General Fixed Assets of the State are reflected. No assets of the courts are included and the cost of highways and bridges are omitted, for example. Although the reports are not as complete as we desire, the information may prove useful and is therefore included as a beginning towards complete State accounting for fixed assets.

Cash not required for immediate expenditure was invested by the State Treasurer in Savings Accounts, Certificates of Deposits, Repurchase Agreements and in U. S. Government or Government Guaranteed Securities. Income from such investments of funds amounted to 3.3 million dollars for the three operating funds during the 1971 fiscal year.

Very truly yours,
Bureau of Accounts and Control

Rodney L. Scribner CPA
State Controller



FINANCIAL SECTION

ALL FUNDS

BALANCE SHEET JUNE 30, 1971

	Operating Funds		
	General Fund	Highway Fund	Other Special Revenue Funds
ASSETS			
Equity in Treasurer's Demand Cash and/or Investments	\$ 1,803,171	\$ 1,495,178	\$ 3,636,856
Cash - Other	1,687,540	4,950	6,457,840
Investments	34,303,335	13,149,842	—
Deposit with United States Treasury	—	—	—
Receivables, Less Allowance for Possible Losses	6,171,149	10,095,412	1,338,161
Due from Other Funds	29,931	80,000	1,223,543
Inventories - Note A	—	—	—
Prepaid Expense and Other Assets	715,426	953,426	76,924
Working Capital Advances to Other Funds	4,972,513	9,351,389	—
Plant and Equipment Less Allowance for Amortization and Depreciation — Note A	—	—	—
Amount Due Fund from Proceeds of Bonds Authorized - Not Issued	—	21,500,000	—
Amount to be Provided from Future Revenue for Retirement of Bonded Debt and Temporary Notes	1,500,000	—	—
Bonds Authorized - Not Issued	—	—	—
	<u>\$51,183,067</u>	<u>\$56,630,198</u>	<u>\$12,733,326</u>
LIABILITIES, RESERVES, WORKING CAPITAL ADVANCES, FUND BALANCES AND RETAINED EARNINGS			
LIABILITIES			
Accounts Payable	\$ 2,886,478	\$ 112,601	\$ 934,502
Due to Other Funds	1,237,035	66,415	30,176
Other Current Liabilities	5,413,204	106,650	1,236,723
Mortgages Payable	—	—	—
Bonds Payable and Temporary Notes Payable	1,500,000	—	—
Amount Due Funds from Proceeds of Bonds Authorized - Not Issued: Allocated	—	—	—
Unallocated	—	—	—
Contingent	—	—	—
	<u>11,036,718</u>	<u>285,668</u>	<u>2,201,403</u>
RESERVES AND FUND BALANCES/RETAINED EARNINGS			
For Encumbrances	2,600,911	14,415,372	2,299,803
Authorized Expenditures - Unencumbered	4,856,058	22,492,420	—
State Contingent Account	800,000	—	—
Operating Capital	2,000,000	—	—
Legislative Appropriations	21,084,407	6,000,000	—
Working Capital and Other Advances	4,972,513	9,351,389	81,000
All Other	529,707	1,054,189	—
Working Capital Advances	—	—	—
Contributions from Other Funds	—	—	—
Fund Balances	3,302,751	3,031,159	8,151,119
Retained Earnings (Deficit)	—	—	—
	<u>40,146,349</u>	<u>56,344,530</u>	<u>10,531,923</u>
	<u>\$51,183,067</u>	<u>\$56,630,198</u>	<u>\$12,733,326</u>

Note (A) Includes inventories, plant and equipment of Enterprises and Intragovernmental Service Funds only.

Other Funds					
Maine Employment Security Fund	Capital Projects Fund	General Long Term Debt Fund	Enterprise Funds	Intra- governmental Service Funds	Trust and Agency Funds
\$ 404,879	\$ 2,115,048	\$ 97,574	\$ 1,339,059	\$ 765,159	\$ 1,154,059
—	9,086,000	85,985	543,587	752,200	2,037,828
—	14,483,244	48,000	57,361	1,285,076	186,955,300
26,794,093	—	—	—	—	—
722,864	336,109	107,772	187,344	337,980	616,957
—	—	—	59,827	105,826	50,000
—	—	—	4,947,930	1,733,975	—
—	—	—	800,954	—	1,000
—	—	—	—	—	—
—	—	—	4,526,047	8,790,832	—
—	—	—	—	—	—
—	—	188,120,000	—	—	—
—	—	248,262,500	—	—	—
\$27,921,837	\$26,020,402	\$436,721,831	\$12,462,112	\$13,771,050	\$190,815,145

\$ 5,551	\$ 375,601	\$ 1,544	\$ 2,304,807	\$ 204,715	\$ 77,502
—	—	—	161,000	54,500	—
—	126,580	—	379,583	—	110,097
—	—	—	479,199	—	—
—	—	188,270,000	3,150,000	—	—
—	—	—	—	—	—
—	—	57,400,000	—	—	—
—	—	72,406,500	—	—	—
—	—	118,456,000	—	—	—
5,551	502,181	436,534,044	6,474,591	259,215	187,599
—	10,179,008	—	—	—	—
—	—	187,787	—	—	41,656
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
722,864	—	—	—	—	—
—	—	—	4,257,406	10,006,495	60,000
—	—	—	5,263,480	2,786,184	—
27,193,421	15,339,212	—	—	—	190,525,890
—	—	—	(3,533,366)	719,154	—
27,916,285	25,518,220	187,787	5,987,520	13,511,834	190,627,546
\$27,921,837	\$26,020,402	\$436,721,831	\$12,462,112	\$13,771,050	\$190,815,145

OPERATING FUNDS

COMBINED COMPARATIVE STATEMENT OF REVENUES

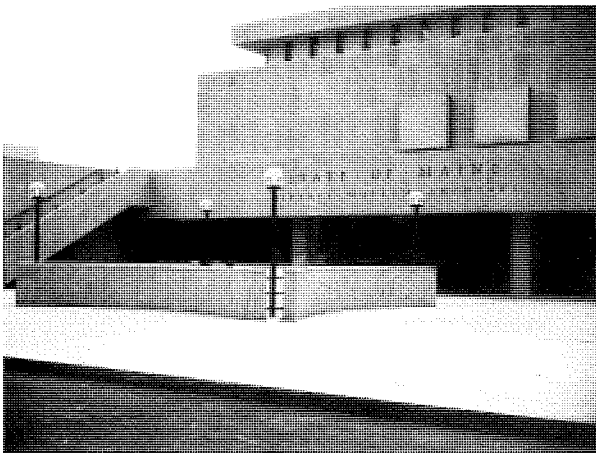
	YEAR ENDED JUNE 30		FUND DETAIL OF THIS YEAR		
	1971	1970	General Fund	Highway Fund	Other Special Revenue Funds
State Tax on Wild Land	\$ 1,376,338	\$ 1,300,341	\$ 1,376,338	\$ —	\$ —
Maine Forestry District Tax	1,340,761	1,189,614	—	—	1,340,761
Inheritance and Estate Taxes	5,950,023	4,944,211	5,950,023	—	—
Income Tax	32,435,855	27,142,370	32,435,855	—	—
Sales and Use Taxes	91,987,005	83,240,426	91,987,005	—	—
Gasoline, Use Fuel and Motor Carrier Fuel Tax (Net)	39,331,573	37,156,861	—	39,038,348	293,224
Cigarette Tax	15,540,551	14,741,735	15,540,551	—	—
Tax on Public Utilities	3,764,068	3,772,961	3,764,068	—	—
Tax on Insurance Companies	4,716,921	4,281,605	4,716,921	—	—
Motor Vehicle Registration & Driver Licenses	14,223,332	13,997,892	—	14,223,332	—
Inland Hunting, Fishing and Related Licenses	3,126,811	3,059,149	—	—	3,126,811
Commissions on Pari-Mutuals	1,736,303	1,459,897	1,736,303	—	—
Other Taxes	5,279,631	4,737,865	1,702,188	736,936	2,840,506
From Federal Government	121,062,767	85,287,283	49,590,946	34,102,883	37,368,937
From Cities, Towns and Counties	4,290,212	5,012,107	1,556,423	2,121,906	611,883
Service Charges for Current Services	9,025,642	7,434,211	4,174,596	281,234	4,569,811
Transferred from Liquor Commission (Liquor & Beer — Net)	18,437,793	17,593,590	18,437,793	—	—
Other Revenues	6,874,089	6,662,518	4,709,976	1,194,853	969,259
Transfers from Other Operating Funds	4,939,607	4,939,673	2,852,255	1,156,166	931,184
	<u>\$385,439,290</u>	<u>\$327,954,317</u>	<u>\$240,531,247</u>	<u>\$ 92,855,662</u>	<u>\$ 52,052,379</u>

COMBINED COMPARATIVE STATEMENT OF EXPENDITURES

	YEAR ENDED JUNE 30		FUND DETAIL OF THIS YEAR		
	1971	1970	General Fund	Highway Fund	Other Special Revenue Funds
General Administration	\$ 13,837,960	\$ 12,103,517	\$ 10,508,469	\$ 2,130,829	\$ 1,198,661
Protection of Persons and Property	14,569,328	12,191,963	5,192,681	5,280,545	4,096,100
Development and Conservation	15,625,154	13,680,019	6,387,038	—	9,238,115
Highways and Bridges	86,769,502	67,564,011	—	86,769,502	—
Health and Sanitation	4,435,808	4,760,157	2,266,179	—	2,169,628
Social Services	94,139,180	70,326,980	79,478,173	—	14,661,007
Mental Health and Corrections	25,474,211	23,879,416	23,145,384	—	2,328,827
Education	104,414,057	93,668,139	88,403,493	—	16,010,564
Culture, History and Recreation	3,237,250	2,795,837	1,969,149	—	1,268,101
Miscellaneous:					
Debt Service	15,288,213	11,934,266	9,716,110	5,572,102	—
Other	5,355,561	5,125,770	4,198,287	1,157,274	—
Total	<u>\$383,146,229</u>	<u>\$318,030,081</u>	<u>\$231,264,969</u>	<u>\$100,910,253</u>	<u>\$ 50,971,007</u>
Transfers between Operating Funds included in above	<u>\$ 4,939,607</u>	<u>\$ 4,939,673</u>	<u>\$ 2,085,528</u>	<u>\$ 241,048</u>	<u>\$ 2,613,029</u>



Health and Welfare day care program



Entrance to state cultural building



Peacock Beach State Park in Richmond

GENERAL FUND

COMPARATIVE BALANCE SHEET

ASSETS	JUNE 30	
	1971	1970
Equity in Treasurer's Demand Cash and/or Investments	\$ 1,803,171	\$ 7,636,162
Cash — Other	1,687,540	146,615
Short Term U. S. Government Securities	34,207,835	20,112,769
Accounts Receivable:		
Tax Accounts	5,334,379	4,911,017
Other	1,427,990	1,714,662
	6,762,369	6,625,680
Less — Allowance for Possible Losses	591,220	356,784
Net Accounts Receivable	6,171,149	6,268,895
Due From Other Funds	29,931	15,483
Investments	95,500	95,500
Working Capital Advances to Other Funds (Contra)	4,972,513	4,987,013
Other Assets	215,426	265,723
Amount Necessary to Retire Temporary Notes	1,500,000	—
Advance to Bar Harbor Ferry Terminal Due 1971—1986 (Contra)	500,000	533,333
	<u>\$51,183,067</u>	<u>\$40,061,495</u>
LIABILITIES, RESERVES AND UNAPPROPRIATED SURPLUS		
LIABILITIES:		
Accounts Payable	\$ 2,886,478	\$ 1,540,578
Due to Other Funds	1,237,035	1,098,812
Notes Unmatured	1,500,000	—
Other Current Liabilities	5,413,204	6,623,556
	<u>11,036,718</u>	<u>9,262,948</u>
RESERVES:		
Reserve for:		
Encumbrances	2,600,911	1,957,780
Authorized Expenditures—Unencumbered	4,856,058	4,856,826
State Contingent Account	800,000	800,000
Operating Capital	2,000,000	2,000,000
Working Capital Advances (Contra)	4,972,513	4,987,013
Contingencies	—	3,168,747
Advance to Bar Harbor Ferry Terminal (Contra)	500,000	533,333
Advance to Other Funds	29,707	15,207
Legislative Appropriations	21,084,407	841,522
	<u>36,843,598</u>	<u>19,160,429</u>
UNAPPROPRIATED SURPLUS (Fund Balance)	<u>3,302,751</u>	<u>11,638,118</u>
	<u>\$51,183,067</u>	<u>\$40,061,495</u>

GENERAL FUND

STATEMENT OF UNAPPROPRIATED SURPLUS (FUND BALANCE)

	YEAR ENDED JUNE 30	
	1971	1970
Balance at Beginning of Year	\$ 11,638,118	\$ 3,298,580
Adjustment of Prior Year's Transactions	184,867	183,880
Adjusted Balance	11,822,986	3,482,461
Additions:		
Revenues	240,531,247	176,359,639
Appropriation Balances Carried Forward at the Beginning of the Year (Adjusted)	6,718,262	4,847,233
Repayment of Amounts Appropriated for Receivables, Advances, etc.	76,333	118,833
Decrease in Reserve for Appropriations from Unappropriated Surplus, etc.	841,522	1,444,480
Repayment of Working Capital Advance	14,500	524,000
Decrease in Reserve for Contingencies	3,168,747	—
	251,350,612	183,294,187
Deductions:		
Expenditures	231,264,969	164,020,677
Appropriation Balances Carried Forward—End of Year	7,456,970	6,814,606
Working Capital Advances and Transfers to Other Funds	64,500	50,000
Increase to State Contingent Account	—	350,000
Reserve for Appropriations from Surplus	21,084,407	734,500
Reserve for Contingencies	—	3,168,747
	259,870,847	175,138,531
Balance at End of Year	\$ 3,302,751	\$ 11,638,118

GENERAL FUND

COMPARATIVE STATEMENT OF REVENUES

SOURCE OF REVENUE:	YEAR ENDED JUNE 30		DETAIL OF THIS YEAR		
	1971	1970	Budget	Available for Approp- riation	Earmarked for Depart- ments
Taxes:					
Property Taxes:					
State Tax on Wild Land	\$ 1,376,338	\$ 1,300,341	\$ 1,400,000	\$ 1,376,338	\$ —
Other Property Taxes (Including Interest)	717,633	645,322	582,744	327,353	390,280
Inheritance and Estate Taxes	5,950,023	4,944,211	4,750,000	5,950,023	—
Income Tax	32,435,855	27,142,370	26,815,000	32,435,855	—
Sales and Use Taxes	91,987,005	83,240,426	84,861,223	91,987,005	—
Cigarette Tax	15,540,551	14,741,735	15,400,000	15,540,551	—
Taxes on Specific Businesses or Occupations:					
Corporations	404,527	383,724	370,920	404,527	—
Public Utilities	3,764,068	3,772,961	3,750,000	3,764,068	—
Insurance Companies	4,716,921	4,281,605	4,007,500	4,716,921	—
Commissions on Pari-Mutuals	1,736,303	1,459,897	1,799,933	1,253,500	482,802
Other	375,557	368,968	482,720	342,456	33,100
Other Taxes	204,469	175,888	177,019	165,786	38,683
	159,209,255	142,457,453	144,397,059	158,264,388	944,867
Fines, Forfeits and Penalties	1,189,030	1,068,897	1,368,294	1,188,760	270
Income from Investments	2,326,664	2,677,246	255,750	2,326,664	—
Intergovernmental Revenue:					
Federal Government	49,590,946	3,028,285	44,962,794	285,480	49,305,465
Cities, Towns and Counties	1,556,423	1,933,248	1,402,500	103	1,556,319
Other	648,547	517,381	415,475	424,917	223,630
Service Charges for Current Services:					
Rents	834,967	490,115	608,261	776,707	58,260
Sales of Services	2,988,146	3,179,993	2,769,129	2,795,774	192,372
Sales of Commodities	351,482	296,037	373,181	240,217	111,264
Contributions and Transfers from Other Funds:					
Highway Fund	239,226	258,906	284,445	229,226	10,000
Other Special Revenue Funds	2,613,029	2,613,604	625,079	15,460	2,597,569
Enterprise Funds:					
Transferred from Liquor Commission	18,437,793	17,593,590	16,248,448	18,272,649	165,143
Other	57,192	84,724	120,000	57,192	—
Intragovernmental Service Funds	7,242	8,241	7,844	7,242	—
Trust and Agency Funds	55,293	43,812	25,000	9,867	45,425
Sales and Compensation for Loss of Property	426,005	108,098	11,625	393,932	32,072
	\$240,531,247	\$176,359,639	\$213,874,884	\$185,288,585	\$ 55,242,661

GENERAL FUND

STATEMENT OF REVENUE AVAILABLE FOR APPROPRIATION — BUDGET AND ACTUAL For the Fiscal Year Ended June 30, 1971

	Budgeted Revenue	Actual Revenue	Actual Over (Under) Budget
TAXES:			
Property Taxes:			
State Tax on Wild Lands	\$ 1,400,000	\$ 1,376,338	\$ (23,661)
Other Property Taxes	230,249	327,353	97,109
Inheritance and Estate Taxes	4,750,000	5,950,023	1,200,023
Sales and Use Taxes	84,861,223	91,987,005	7,125,782
Cigarette Tax	15,400,000	15,540,551	140,551
Income Tax:			
Individual	16,815,000	23,877,776	7,062,776
Corporate	10,000,000	8,558,078	(1,441,921)
Taxes on Specific Businesses or Occupations:			
Corporations	370,920	404,527	33,607
Public Utilities	3,750,000	3,764,068	14,068
Insurance Companies	4,007,500	4,716,921	709,421
Commission on Pari-Mutuals	1,380,800	1,253,500	(127,299)
Other	449,420	342,456	(106,963)
Other Taxes	162,689	165,786	3,097
	143,577,796	158,264,388	14,686,592
FINES, FORFEITS AND PENALTIES	1,368,094	1,188,760	(179,333)
INCOME FROM INVESTMENTS	255,750	2,326,664	2,070,914
REVENUE FROM OTHER AGENCIES			
Federal Government	249,594	285,480	35,886
Cities, Towns and Counties	—	103	103
Other	285,500	424,917	139,417
SERVICE CHARGES FOR CURRENT SERVICES			
Rents	568,473	776,707	208,234
Sales of Services	2,570,165	2,795,774	225,609
Sales of Commodities	244,861	240,217	(4,643)
TRANSFERRED FROM LIQUOR COMMISSION	16,248,448	18,272,649	2,024,201
CONTRIBUTIONS FROM HIGHWAY FUND	274,445	229,226	(45,218)
CONTRIBUTIONS FROM OTHER FUNDS	145,748	89,762	(55,985)
MISCELLANEOUS	—	393,932	393,932
	\$165,788,874	\$185,288,585	\$ 19,499,711

GENERAL FUND

ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1971

	Total	Regular Account	Promotion of Maine	Construction Reserve Fund	Institutional Reserve Fund	Purchase of Real Estate
Balance July 1, 1970	\$800,000	\$450,000	\$ 10,000	\$100,000	\$120,000	\$120,000
DEPARTMENTS:						
Aeronautics Commission	4,009	4,009	—	—	—	—
Adjutant General	2,529	2,529	—	—	—	—
Attorney General	25,317	25,317	—	—	—	—
Bureau of Public Improvements	155,815	21,656	—	15,129	—	119,029
Civil Defense	17,040	17,040	—	—	—	—
Committee on Aging	574	574	—	—	—	—
Economic Development	10,000	10,000	—	—	—	—
Education	3,354	—	—	3,354	—	—
Employees Suggestion Awards Board	188	188	—	—	—	—
Executive	44,408	35,858	8,550	—	—	—
Forestry	2,200	2,200	—	—	—	—
Harness Racing Commission	5,725	5,725	—	—	—	—
Independent Audit	7,000	7,000	—	—	—	—
Indian Affairs	1,516	—	—	1,516	—	—
Insurance	4,927	4,927	—	—	—	—
Land Use Regulation Commission	3,628	3,628	—	—	—	—
Maine Maritime Academy	7,637	7,637	—	—	—	—
Maine Port Authority	24,610	15,000	—	9,610	—	—
Maine State Museum Commission	3,371	3,371	—	—	—	—
Mental Health and Corrections						
Bangor State Hospital	26,990	15,000	—	11,990	—	—
Boys Training Center	5,932	5,932	—	—	—	—
Mentally Retarded Facilities —						
Aroostook	13,018	—	—	13,018	—	—
Stevens School	1,045	1,045	—	—	—	—

Panel of Mediators	87	87	—	—	—	—
Public Utilities Commission	5,572	5,572	—	—	—	—
Purchases	2,618	2,618	—	—	—	—
Running Horse Racing Commission	15,692	15,692	—	—	—	—
Sea and Shore Fisheries	3,590	3,590	—	—	—	—
Southern Maine Vocational Technical Institute	3,300	—	—	3,300	—	—
State Park and Recreation Commission	10,802	10,802	—	—	—	—
State Police	35,570	35,570	—	—	—	—
Treasury	12,857	12,857	—	—	—	—
Veterans Services	6,275	2,175	—	4,100	—	—
Total Appropriations	467,208	277,610	8,550	62,019	—	119,029
Balance June 30, 1971	332,791	172,389	1,450	37,980	120,000	970
Add Amounts Necessary to Restore Account to \$800,000 in accordance with Title 5, Chapter 141 Sec. 1507 as amended, Maine Revised Statutes Annotated						
	467,208	277,610	8,550	62,019	—	119,029
Balance June 30, 1971	<u>\$800,000</u>	<u>\$450,000</u>	<u>\$ 10,000</u>	<u>\$100,000</u>	<u>\$120,000</u>	<u>\$120,000</u>

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITIONS OF BALANCES YEAR ENDED JUNE 30, 1971

	Balance Forward 7-1-70 Adjusted	Legislative Appropriation	Dedicated Revenue
GENERAL ADMINISTRATION			
Aeronautics Commission	\$ 7,179	\$ 286,482	\$ —
Attorney General's Department	7,445	666,973	1,055
Audit Department	364	183,091	—
Executive Department	8,503	386,232	—
Finance and Administration Department			
Commissioner's Office	1,798	52,413	—
Bureau of Accounts and Control	7,456	731,521	—
Bureau of Budget	604	135,373	—
Bureau of Public Improvements	385,586	1,949,090	—
Bureau of Purchases	266	250,829	577
Bureau of Taxation	54,641	1,810,089	—
Liquor Commission	40,000	—	—
Independent Audit	33,068	—	—
Legislative	216,670	1,635,098	—
Payments from Contingent Account	—	—	—
Department of Personnel	210	181,726	—
Secretary of State	31,331	191,070	—
Supreme Judicial and Superior Courts	8,061	902,615	30,000
District Court	19,561	1,330,000	2,572
Treasurer of State	2,989	124,052	—
	825,739	10,816,654	34,205
PROTECTION OF PERSONS AND PROPERTY			
Adjutant General's Department	264,929	928,528	132
Administrative Hearing Commissioner	548	29,860	—
Aeronautics Commission - Civil Air Patrol	—	5,000	—
Banks and Banking Department	—	122,430	—
Boxing Commission	29	11,441	—
Civil Defense Agency	17,673	185,204	164,800
Industrial Accident Commission	591	194,043	—
Insurance Advisory Board	20	125,438	—
Insurance Department	1,769	54,057	—
Labor and Industry	480	305,263	—
Panel of Mediators	—	5,350	—
Municipal Valuation Appeal Board	159	22,500	—
Pesticides Control Board	32	20,600	956
Water Treatment Certification Board	—	2,500	—
Public Utilities Commission	45,954	312,048	10,740
Harness Racing Commission	166	66,556	168,564
Running Horse Racing Commission	—	50,590	—
Search for Lost Persons	—	10,000	—
State Employees Appeal Board	—	9,000	—
State Police	—	1,119,328	—
Relocating Facilities on Federal Aid Highways	96,771	10,000	—
	429,125	3,589,736	345,193

Contingent Account Transfers	Appropriation of Unapprop. Surplus	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1971		
					Lapsed	Encum- brances Carried	Unencum- bered Balances
\$ 4,009	\$ —	\$ 7,000	\$ 304,670	\$ 299,062	\$ 3,299	\$ 2,308	\$ —
25,317	—	—	700,790	668,668	27,151	496	4,474
—	—	—	183,455	150,548	32,882	24	—
208	9,600	—	404,543	374,825	13,766	9,451	6,500
—	—	11,700	65,911	63,526	2,385	—	—
—	—	15,865	754,842	736,437	169	18,236	—
—	—	(9,346)	126,631	124,135	2,495	—	—
155,815	20,000	(453,190)	2,057,301	1,732,562	36,416	238,037	50,284
2,618	—	10,736	265,028	263,691	1,336	—	—
—	—	85,307	1,950,038	1,921,687	811	27,538	—
—	—	—	40,000	40,000	—	—	—
7,000	25,000	—	65,068	40,068	—	—	25,000
—	19,000	—	1,870,768	1,502,054	23,236	1,146	344,330
44,199	—	—	44,199	41,199	—	3,000	—
—	—	—	181,936	175,520	6,049	366	—
—	—	2,627	225,029	205,356	18,408	1,264	—
—	—	—	940,676	906,882	32,598	1,195	—
—	—	—	1,352,134	1,119,911	220,880	11,341	—
12,857	—	2,508	142,407	142,330	57	19	—
252,026	73,600	(326,791)	11,675,433	10,508,469	421,946	314,427	430,589
2,529	—	134,076	1,330,195	1,016,580	10,051	212,488	91,075
—	—	852	31,260	31,005	120	135	—
—	—	—	5,000	5,000	—	—	—
—	—	—	122,430	107,260	15,135	34	—
—	—	—	11,470	9,316	2,147	6	—
17,040	—	7,057	391,775	361,281	7,212	23,281	—
—	—	—	194,634	182,607	11,681	345	—
—	1,165,000	—	1,290,458	1,260,327	30,130	—	—
4,927	—	650	61,403	61,399	4	—	—
—	—	7,964	313,707	308,750	4,533	423	—
87	—	—	5,437	5,437	—	—	—
—	—	—	22,659	12,979	9,497	182	—
—	—	226	21,814	19,783	2,031	—	—
—	—	—	2,500	483	2,016	—	—
5,572	—	—	374,315	326,197	5,379	3	42,735
5,725	—	702	241,714	241,714	—	—	—
15,692	—	—	66,282	57,601	8,681	—	—
—	—	—	10,000	10,000	—	—	—
—	—	—	9,000	4,943	4,056	—	—
35,570	—	26,672	1,181,571	1,168,562	13,009	—	—
—	—	—	106,771	1,451	52,763	—	52,556
87,145	1,165,000	178,201	5,794,401	5,192,681	178,451	236,900	186,367

GENERAL FUND 21

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITIONS OF BALANCES YEAR ENDED JUNE 30, 1971

	Balance Forward 7-1-70 Adjusted	Legislative Appropriation	Dedicated Revenue
DEVELOPMENT AND CONSERVATION			
Aeronautics Commission	\$ 741,916	\$ —	\$ —
Agriculture	17,242	1,080,333	479,025
Atlantic Sea Run Salmon Commission	3,226	61,530	—
Atlantic States Marine Fisheries Commission	—	3,500	—
Capital Planning Commission	3,921	5,000	—
Economic Development	19,760	937,274	—
Forestry Department	359,116	1,101,535	393,219
Maine Mining Commission	—	35,000	—
Municipal Securities Approval Board	—	24,326	—
State Planning Office	70	352,529	—
Land Use Regulation Commission	—	25,713	—
Port Authority and Island Ferry Service	—	531,713	—
Sea and Shore Fisheries Department	10,048	870,298	—
Soil and Water Conservation Committee	104	110,252	—
State Housing Authority	—	35,800	—
	1,155,409	5,174,803	872,245
HEALTH AND SANITATION			
Bureau of Health	29,204	1,370,117	48,364
Chief Medical Examiner	2	134,345	—
State Drug Abuse Council	19,330	—	—
Environmental Improvement Commission	233,859	469,527	137,330
	282,396	1,973,989	185,694
SOCIAL SERVICES			
Aid to Charitable Institutions	—	36,400	—
Cerebral Palsy Center	—	4,000	—
General Administration - Health and Welfare	7,823	2,198,260	142,804
Child Welfare Service	324	3,603,166	—
General Assistance	—	855,325	5,439
Rehabilitation Services	42,346	632,638	1,848,044
Special Resolve Pensions	—	7,000	—
Assistance to the Aged, Blind and Disabled	13,318	4,750,000	16,453,434
Aid to Families with Dependent Children	83,888	2,731,900	20,691,382
Medical Care	6,338	4,834,929	13,145,137
Work Incentive Program	—	400,000	—
Indian Affairs	74,271	365,384	9,252
Veterans Services	11,439	637,397	—
Economic Opportunity	—	15,000	—
Miscellaneous	40,500	—	—
	280,249	21,071,399	52,295,494

Contingent Account Transfers	Appropriation of Unapprop. Surplus	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1971		
					Lapsed	Encum- brances Carried	Unencum- bered Balance
\$ —	\$ —	\$ —	\$ 741,916	\$ 396,998	\$ 2,500	\$ 342,418	\$ —
—	—	8,165	1,584,767	1,512,362	43,957	11,885	16,561
—	41,500	—	106,256	61,053	587	3,115	41,500
—	—	—	3,500	3,429	70	—	—
—	—	—	8,921	6,167	2,753	—	—
10,000	175,000	9,100	1,151,134	901,268	22,662	52,203	175,000
2,200	25,000	41,793	1,922,865	1,551,405	38,529	9,272	323,657
—	—	13	35,013	34,061	453	497	—
—	—	—	24,326	17,173	7,152	—	—
—	—	—	352,599	320,764	31,484	351	—
3,628	—	—	29,341	23,728	5,060	552	—
24,610	—	—	556,323	548,323	—	—	8,000
3,590	19,000	18,459	921,396	909,222	6,426	5,747	—
—	—	—	110,356	72,332	35,509	2,515	—
—	—	—	35,800	28,746	4,166	2,887	—
44,029	260,500	77,532	7,584,519	6,387,038	201,315	431,446	564,718
—	—	66,595	1,514,280	1,461,487	30,834	21,959	—
—	—	—	134,347	129,859	4,482	5	—
—	35,000	—	54,330	13,798	5,532	—	35,000
—	—	—	840,716	661,034	58,360	121,322	—
—	35,000	66,595	2,543,675	2,266,179	99,209	143,286	35,000
—	—	—	36,400	34,736	1,663	—	—
—	—	—	4,000	3,000	1,000	—	—
—	—	101,838	2,450,726	2,439,287	28	11,411	—
—	—	(4,029)	3,599,461	3,541,221	42,376	15,863	—
—	—	—	860,764	848,969	11,511	283	—
—	—	3,920	2,526,949	2,461,611	59,106	6,231	—
—	—	—	7,000	5,562	1,438	—	—
—	2,063,000	—	23,279,752	23,200,322	79,430	—	—
—	2,410,000	400,000	26,317,170	26,317,170	—	—	—
—	1,525,000	2,978	19,514,382	19,510,917	2,724	740	—
—	—	(400,000)	—	—	—	—	—
1,516	—	31,100	481,523	403,471	3,532	11,322	63,197
6,275	—	3,914	659,026	648,645	9,409	971	—
—	—	—	15,000	15,000	—	—	—
575	9,022	—	50,096	48,257	1,374	465	—
8,366	6,007,022	139,721	79,802,254	79,478,173	213,594	47,289	63,197

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITIONS OF BALANCES

YEAR ENDED JUNE 30, 1971

	Balance Forward 7-1-70 Adjusted	Legislative Appropriation	Dedicated Revenue
MENTAL HEALTH AND CORRECTIONS			
Administration	\$ 93,978	\$ 819,842	\$ —
Overtime Wages	262,521	—	—
Corrections and Correctional Institutions			
Probation and Parole	1,956	526,282	—
Maine State Prison	56,516	1,213,919	41
Men's Correctional Center	65,571	897,324	—
Women's Correctional Center	13,171	389,669	—
Boys Training Center	28,657	1,600,074	1,439
Stevens School	20,594	696,565	21
Mental Health			
Bureau of Mental Health	30,735	688,546	—
Augusta State Hospital	164,998	5,213,669	95,370
Bangor State Hospital	81,662	3,648,363	30,764
Mental Retardation			
Bureau of Mental Retardation	—	31,303	—
Levinson Developmental Center	—	178,400	—
Pineland Hospital and Training Center	221,613	4,607,279	30,900
Other Institutions			
Governor Baxter School for Deaf	12,671	676,320	—
Military and Naval Children's Home	4,269	97,664	—
	1,058,916	21,285,219	158,537
EDUCATION			
Administration	4,102	724,604	2
Subsidies to Local Units	211,610	48,894,399	—
Vocational Education			
Administration	594	93,453	96,121
Northern Maine Vocational Technical Institute	72,194	662,117	—
Eastern Maine Vocational Technical Institute	15,780	579,946	—
Washington County Vocational Technical Institute	7,026	212,725	—
Central Maine Vocational Technical Institute	11,121	668,671	237
Southern Maine Vocational Technical Institute	45,053	766,751	313,780
Other Vocational Programs	476	391,364	36,805
Operation of Public Schools			
Education of Indian Children	16,073	237,057	23,539
Schooling of Children in Unorganized Territory	79,484	468,946	432,010
Teachers Retirement and Other Benefits	—	7,022,702	—
Maine Maritime Academy	34,064	706,800	—
University of Maine	269,653	24,333,023	—
Other Education Programs	10,264	399,902	16,400
	777,500	86,162,460	918,895

Contingent Account Transfers	Appropriation of Unapprop. Surplus	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1971		
					Lapsed	Encom- brances Carried	Unencum- bered Balance
\$ —	\$ —	\$ (650,827)	\$ 262,993	\$ 262,140	\$ 355	\$ 497	\$ —
—	—	(233,370)	29,150	—	29,150	—	—
—	—	8,959	537,197	529,994	6,852	350	—
—	—	139,579	1,410,055	1,346,935	1,967	61,152	—
—	—	64,418	1,027,313	997,171	80	25,676	4,385
—	—	18,024	420,864	374,838	30,923	15,102	—
5,932	—	238,719	1,874,823	1,813,571	2	61,248	—
1,045	25,000	59,240	802,465	752,188	249	29,601	20,426
—	—	1,559	720,840	683,679	8,827	28,333	—
—	481,027	635,668	6,590,732	6,218,313	840	349,430	22,149
26,990	—	513,201	4,300,981	4,174,101	1,727	124,584	568
13,018	—	11,046	55,367	48,889	6,478	—	—
—	—	—	178,400	12,357	54,480	111,562	—
—	340,000	403,546	5,603,338	5,050,959	3,259	161,970	387,149
—	—	104,811	793,802	771,125	715	21,961	—
—	—	11,780	113,713	109,119	1,455	3,138	—
46,986	846,027	1,326,355	24,722,041	23,145,384	147,366	994,612	434,678
—	25,000	40,640	794,348	750,019	12,417	6,911	25,000
—	—	(53,500)	49,052,509	49,037,479	15,029	—	—
—	—	(9,367)	180,801	178,817	1,983	—	—
—	—	59,021	793,333	703,773	57	89,502	—
—	—	(16,764)	578,962	539,932	13,925	25,104	—
3,354	110,000	(40,616)	292,489	243,542	28,967	19,980	—
—	—	20,824	700,854	641,443	29,171	30,239	—
3,300	—	96,597	1,225,481	1,138,085	49,666	34,429	3,300
—	98,000	(6,057)	520,588	506,851	13,704	32	—
—	—	23,205	299,874	273,610	17,129	9,133	—
—	—	5,000	985,441	919,081	58,858	7,501	—
—	—	—	7,022,702	7,022,702	—	—	—
7,637	—	24,200	772,702	756,747	3,514	12,440	—
—	575,000	150,000	25,327,676	25,243,166	—	648	83,860
—	—	45,786	472,353	448,238	18,626	5,488	—
14,292	808,000	338,971	89,020,120	88,403,493	263,053	241,412	112,160

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITIONS OF BALANCES

	Balance Forward 7-1-70 Adjusted	Legislative Appropriation	Dedicated Revenue
CULTURE, HISTORY AND RECREATION			
Art Commission, State	\$ 27,411	\$ 2,500	\$ —
Commission on Arts and Humanities	245	90,526	—
Maine State Archives	213	160,203	—
Maine State Library	13,931	322,853	858
Maine State Museum Commission	4,064	201,781	—
State Park and Recreation Commission	220,636	736,051	266,390
Baxter State Park	315	96,018	—
Other	5,407	95,141	—
	<u>272,225</u>	<u>1,705,073</u>	<u>267,248</u>
MISCELLANEOUS			
Debt Service	—	10,565,955	—
Retirement System Other Than Teachers	—	3,607,085	—
State Employees' Salary Plan, Mileage Allowance and Health Insurance	1,405,221	2,981,000	—
Miscellaneous Resolves	182,000	—	—
Other	49,479	32,248	165,146
	<u>1,636,700</u>	<u>17,186,288</u>	<u>165,146</u>
	<u>\$ 6,718,262</u>	<u>\$168,965,621</u>	<u>\$ 55,242,661</u>
DETAIL OF TOTAL			
General Fund	4,519,603	168,965,621	54,702,624
Appropriation from Unappropriated Surplus	2,198,659	—	540,037
	<u>\$ 6,718,262</u>	<u>\$168,965,621</u>	<u>\$ 55,242,661</u>
TOTAL			

					Unexpended Balance June 30, 1971		
Contingent Account Transfers	Appropriation of Unapprop. Surplus	Transfers In (Out)	Total Available	Expenditures	Lapsed	Encum- brances Carried	Unencum- bered Balance
\$ —	\$ —	\$ —	\$ 29,911	\$ 510	\$ —	\$ —	\$ 29,400
—	—	1,369	92,140	91,944	31	163	—
—	67,000	—	227,416	125,975	12,097	89,340	—
—	—	—	337,642	290,112	20,442	27,087	—
3,371	—	—	209,216	183,190	821	25,204	—
10,802	—	86,800	1,320,680	1,073,699	77,327	47,601	122,052
—	—	4,200	100,533	93,102	6,696	734	—
—	14,000	80	114,628	110,610	2,613	1,404	—
14,174	81,000	92,449	2,432,170	1,969,149	120,031	191,536	151,453
—	—	—	10,565,955	9,716,110	849,844	—	—
—	—	—	3,607,085	3,607,085	—	—	—
—	—	(1,274,673)	3,111,547	177,238	80,216	—	2,854,092
—	25,000	—	207,000	185,000	7,000	—	15,000
188	737,000	(618,363)	365,699	228,964	127,934	—	8,800
188	762,000	(1,893,036)	17,857,286	13,914,398	1,064,995	—	2,877,892
\$ 467,208	\$ 10,038,149	\$ -0-	\$241,431,903	\$231,264,969	\$ 2,709,963	\$ 2,600,911	\$ 4,856,058
467,208	—	7,118,311	235,773,368	227,704,644	2,417,677	1,928,888	3,722,158
—	10,038,149	(7,118,311)	5,658,534	3,560,325	292,286	672,022	1,133,900
\$ 467,208	\$ 10,038,149	\$ -0-	\$241,431,903	\$231,264,969	\$ 2,709,963	\$ 2,600,911	\$ 4,856,058

GENERAL FUND

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

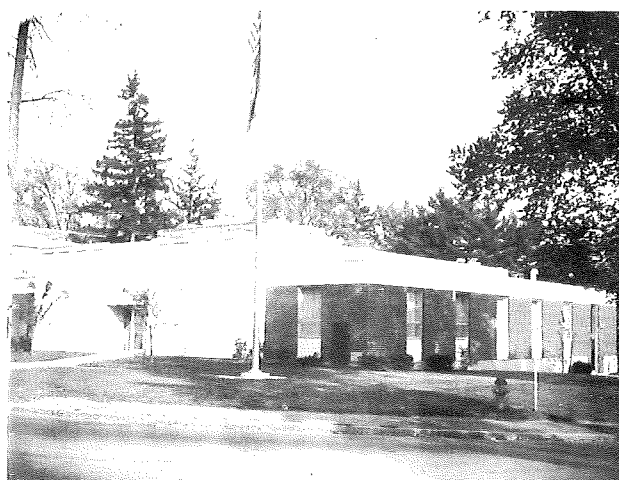
	1971	1970
PERSONAL SERVICES		
Salaries and Wages	\$ 39,198,356	\$ 36,936,078
CONTRACTUAL SERVICES		
Professional Fees and Special Services	2,510,386	1,953,859
Traveling Expenses	1,844,269	1,551,478
Operating State-Owned Vehicles	341,516	299,445
Utility Services	1,266,344	1,168,250
Rents	633,560	597,117
Repairs	856,902	906,140
Insurance	441,348	100,836
Bond Interest	4,771,110	3,529,591
General Operating Expenses	2,214,035	1,970,106
	14,879,475	12,076,825
COMMODITIES		
Foods	1,414,118	1,481,791
Fuels	784,398	558,980
Office Supplies	500,306	480,813
Clothing, and Clothing Materials	174,534	180,067
Other Departmental and Institutional Supplies	1,533,910	1,537,507
	4,407,268	4,239,159
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	105,373	96,566
To Cities, Towns and Counties	22,224,036	19,358,219
To Public and Private Organizations	54,486,192	50,604,866
To Individuals — Aid to Dependent Children	25,837,020	5,289,542
To Individuals — Aged, Blind and Disabled	12,780,323	3,071,220
To Individuals — Assistance and Relief	35,959,373	12,664,397
To Individuals — Miscellaneous	103,447	158,374
Pension and Compensation for Injuries	264,445	218,636
	151,760,212	91,461,823
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Maine State Retirement System — Trust Fund		
For State Employees	3,446,415	3,392,083
For Teachers	6,711,861	6,621,485
For Survivor Benefits	303,949	303,129
For Administration	152,522	158,224
Other Funds	3,707,093	2,672,658
	14,321,840	13,147,579
CAPITAL OUTLAYS		
Land and Land Rights	201,592	199,856
Buildings and Improvements	529,811	1,470,508
Equipment	1,048,940	1,288,844
	1,780,344	2,959,209
DEBT RETIREMENT	4,945,000	3,200,000
	\$231,292,499	\$164,020,677



Roque Bluffs beach in Washington County



Wheel-chair patient performs kitchen chores



District Court at Augusta



Maine highways are designed for safety



New roads carry more traffic



Older roads need periodic resurfacing

HIGHWAY FUND

COMPARATIVE BALANCE SHEET

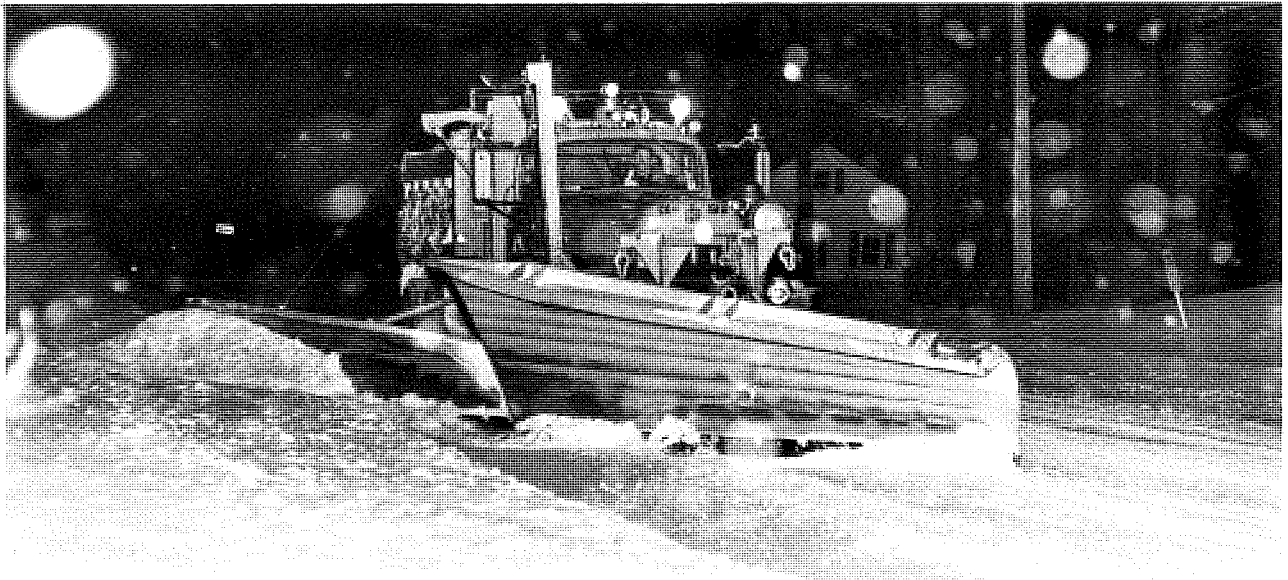
	JUNE 30	
	1971	1970
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 1,495,178	\$ 2,002,388
Cash — Other	4,950	4,950
Short Term U.S. Government and Government Guaranteed Securities	13,149,842	10,299,013
Accounts Receivable:		
Tax Accounts	1,861,172	1,563,203
Reimbursements due from Federal Government (A)	7,352,273	3,425,898
Other	918,548	570,812
	10,131,994	5,559,914
Less — Allowance for Possible Losses	36,582	9,608
Net Accounts Receivable	10,095,412	5,550,306
Due from Other Funds	80,000	130,000
Working Capital Advanced to Other Funds (Contra)	9,351,389	9,026,689
Due from Portland Terminal Co. (Contra)	951,951	995,660
Other Assets	1,475	1,315
Due from Proceeds of Bonds Authorized — Not Issued	21,500,000	23,300,000
	<u>\$56,630,198</u>	<u>\$51,310,323</u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES		
Account Payable	\$ 112,601	\$ 171,240
Due to Other Funds	66,415	53,797
Other Current Liabilities	106,650	183,897
	<u>285,668</u>	<u>408,935</u>
RESERVES		
Reserve for:		
Encumbrances	14,415,372	16,959,882
Authorized Expenditures — Unencumbered	22,492,420	13,683,743
Portland Terminal Co. Payment	951,951	995,660
Working Capital Advances	9,351,389	9,026,689
Legislative Allocations	6,000,000	—
Advances to Toll Bridges	80,000	130,000
Androscoggin River Bridge	—	4,500,000
Plant Nursery	22,238	18,976
	<u>53,313,371</u>	<u>45,314,952</u>
Unappropriated Surplus (Fund Balance)	<u>3,031,159</u>	<u>5,586,435</u>
	<u><u>\$56,630,198</u></u>	<u><u>\$51,310,323</u></u>

- (A) Reimbursements due from the Federal Government are subject to audit by the Federal Bureau of Public Roads as to their status as to allowable costs. The Bureau of Public Roads has agreed to audit these costs, as soon as practical, following the State's Expenditures, and concurrent billing to the Bureau.

HIGHWAY FUND

STATEMENT OF UNAPPROPRIATED SURPLUS (FUND BALANCE)

	YEAR ENDED JUNE 30	
	1971	1970
Balance at Beginning of Year	\$ 5,586,435	\$ 3,314,921
Adjustment of Prior Year's Transactions	6,593	1,423
	5,593,029	3,316,344
Additions:		
Revenues	92,855,662	77,948,338
Appropriation Balances Carried Forward — Beginning of Year (Adjusted)	30,644,122	26,255,572
Allocation of Proceeds of Bond Issues	18,000,000	9,980,069
Repayment of Amounts Appropriated for Advances, Receivables, etc.	93,708	83,708
	141,593,494	114,267,688
Deductions:		
Expenditures	100,910,253	80,996,055
Appropriation Balances Carried Forward — End of Year	36,907,792	30,643,625
Working Capital Advances	324,700	304,119
Increase in Reserves, Contingencies, etc.	12,618	53,797
Reserve for Appropriation from Surplus	6,000,000	—
	144,155,364	111,997,597
Balance at End of Year	\$ 3,031,159	\$ 5,586,435



Maintenance crews work around the clock

HIGHWAY FUND

COMPARATIVE STATEMENT OF REVENUES

	YEAR ENDED JUNE 30		DETAIL OF THIS YEAR		
	1971	1970	Budget	Available for Appropriation	Earmarked for Departments
REVENUES					
Taxes:					
Property Taxes:					
Non-Resident Excise Tax	\$ 6,100	\$ 11,574	\$ 12,625	\$ 6,100	\$ —
Selective Sales Taxes:					
Gasoline Tax (Net)	36,692,246	34,750,623	35,364,500	36,692,246	—
Use Fuel Tax (Net)	2,326,064	2,082,548	1,765,000	2,326,064	—
Motor Carrier — Fuel Tax (Net)	20,037	15,253	13,000	20,037	—
Other Taxes on Specific Businesses or Occupations:					
Beano Licenses	14,819	14,061	13,000	—	14,819
Motor Truck Application Fees	365,678	350,197	277,500	—	365,678
Outdoor Advertising Permits	34,333	33,444	35,000	34,333	—
Motor Vehicle Fees and Drivers' Licenses:					
Registration, Drivers' Licenses and Operator's Examination Fees, etc.	14,223,332	13,997,892	13,936,284	14,060,454	162,877
Other	316,005	362,254	275,525	315,949	56
Fines, Forfeits and Penalties	117,615	185,657	83,500	85,816	31,799
Revenue from Use of Money and Property:					
Income from Investments	1,061,623	984,369	500,000	1,061,623	—
Revenue from Other Agencies:					
Federal Government	34,102,883	20,934,306	20,607,000	—	34,102,883
Cities, Towns and Counties	2,121,906	2,712,432	2,400,000	—	2,121,906
Other	(132)	82,003	—	—	(132)
Service Charges for Current Services	281,234	284,768	146,695	2,856	278,378
Contributions and Transfers from Other Funds:					
General Fund	1,156,166	1,129,778	1,115,291	—	1,156,166
Sales and Compensation for Loss of Property	15,746	17,171	5,000	—	15,746
	<u>\$ 92,855,662</u>	<u>\$ 77,948,338</u>	<u>\$ 76,549,920</u>	<u>\$ 54,605,484</u>	<u>\$ 38,250,178</u>

HIGHWAY FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES

YEAR ENDED JUNE 30, 1971

	Balance Forward 7-1-70 Adjusted	Appropriations	
		Legislative	Commission
GENERAL ADMINISTRATION			
Transferred to Other Operating Funds for:			
Accounting Services	\$ —	\$ 118,000	\$ —
Auditing Services	—	18,000	—
Purchasing Services	—	2,115	—
Administration of Gasoline and Use Fuel Tax	—	132,330	—
Secretary of State — Motor Vehicle Division	17,224	1,579,841	15,082
Land Damage Board	—	55,490	—
Scenic Highway Board	—	1,500	—
	17,224	1,907,276	15,082
PROTECTION OF PERSONS AND PROPERTY			
State Police	87,341	3,373,450	77,625
Public Utilities Commission — Motor Carrier Division	421,603	—	—
Motor Vehicle Dealers Registration Board	—	2,750	—
Vehicle Equipment Safety Commission	—	1,945	—
Highway Safety Committee	2,420	65,414	—
Topographic Mapping	—	10,000	—
	511,365	3,453,559	77,625
HIGHWAYS AND BRIDGES			
Administrative Costs	286,998	2,362,233	199,579
Construction	24,796,943	9,754,000	—
Maintenance	4,590,872	24,595,500	500,000
Other	440,718	90,000	128
	30,115,532	36,801,733	699,707
MISCELLANEOUS			
Retirement of Bonds	—	4,306,000	—
Interest on Bonded Indebtedness	—	2,214,025	—
To Maine State Retirement System	—	1,115,518	—
To Jonesport Beals Bridge	—	41,756	—
Other	—	1,875,000	—
	—	9,552,299	—
	<u>\$ 30,644,122</u>	<u>\$ 51,714,867</u>	<u>\$ 792,414</u>

Dedicated Revenue	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1971		
				Lapsed	Carried En- cumbrances	Unen- cumbered Balance
\$ —	\$ —	\$ 118,000	\$ 74,851	\$ 43,148	\$ —	\$ —
—	—	18,000	11,497	6,502	—	—
—	645	2,760	2,414	345	—	—
—	—	132,330	132,330	—	—	—
214,495	84,240	1,910,882	1,857,200	24,734	28,948	—
—	—	55,490	51,496	3,993	—	—
—	—	1,500	1,039	460	—	—
214,495	84,885	2,238,962	2,130,829	79,185	28,948	—
1,397,648	76,335	5,012,400	4,912,197	25,648	55,775	18,779
385,421	—	807,025	275,814	100,000	2,061	429,149
—	—	2,750	—	2,750	—	—
—	—	1,945	1,097	847	—	—
19,375	—	87,209	81,435	5,773	—	—
—	—	10,000	10,000	—	—	—
1,802,445	76,335	5,921,330	5,280,545	135,019	57,836	447,929
619,689	136,100	3,604,599	3,276,877	46,728	101,549	179,443
35,151,683	18,277,022	87,979,649	56,520,300	—	11,440,339	20,019,009
211,881	1,041,416	30,939,669	26,610,474	105,819	2,776,055	1,447,320
249,983	(8,653)	772,177	361,849	967	10,642	398,717
36,233,237	19,445,885	123,296,095	86,769,502	153,515	14,328,587	22,044,490
—	199,114	4,505,114	3,705,000	800,114	—	—
—	—	2,214,025	1,867,102	346,922	—	—
—	—	1,115,518	1,115,518	—	—	—
—	—	41,756	41,756	—	—	—
—	(1,806,220)	68,780	—	68,780	—	—
—	(1,607,105)	7,945,193	6,729,376	1,215,817	—	—
\$ 38,250,178	\$ 18,000,000	\$ 139,401,582	\$ 100,910,253	\$ 1,583,536	\$ 14,415,372	\$ 22,492,420

HIGHWAY FUND

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

	1971	1970
PERSONAL SERVICES		
Salaries and Wages	\$ 23,774,595	\$ 22,828,970
CONTRACTUAL SERVICES		
Professional Fees and Special Services	1,665,609	1,244,162
Traveling Expenses	1,441,030	1,284,594
Operating State-Owned Vehicles	344,987	373,949
Utility Services	451,173	438,874
Rents	8,483,373	7,802,803
Repairs	103,777	85,786
Insurance	183,082	23,230
Bond Interest	1,867,102	1,499,675
General Operating Expense	323,525	330,255
	14,863,662	13,083,331
COMMODITIES		
Foods	9,688	1,389
Fuels	31,496	27,311
Office Supplies	208,846	213,783
Clothing and Clothing Materials	61,595	35,590
Other Departmental and Institutional Supplies	299,122	308,543
Highway Materials	6,599,339	5,685,283
	7,210,088	6,271,901
GRANTS, SUBSIDIES AND PENSIONS		
To Cities, Towns, and Counties	4,436,014	3,630,877
Miscellaneous		12,955
Pensions and Compensation for Injuries	423,427	397,134
	4,859,442	4,040,967
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Maine State Retirement System — Trust Funds		
For State Employees	1,753,022	1,732,348
For Administration	16,488	18,154
Other	291,515	304,902
	2,061,025	2,055,404
CAPITAL OUTLAYS		
Land and Land Rights	2,292,870	2,509,956
Buildings and Improvements	16,255	270,858
Equipment	790,304	670,818
Contract Payments	41,337,008	24,536,432
Other	—	1,022,413
	44,436,438	29,010,480
DEBT RETIREMENT	3,705,000	3,705,000
	\$100,910,253	\$ 80,996,055



Civil Defense disaster exercise



Biologists conduct fisheries research



Department of Agriculture promotes Maine's potato industry

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1971	1970
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 3,636,856	\$ 2,423,649
Cash — Other	6,457,840	6,951,083
Accounts Receivable:		
Tax Accounts	195,924	180,725
Other	1,160,165	455,846
	1,356,089	636,571
Less — Allowance for Possible Losses	17,928	12,750
Net Accounts Receivable	1,338,161	623,821
Due from Other Funds	1,223,543	1,007,990
Other Assets	76,924	37,600
	<u>\$ 12,733,326</u>	<u>\$ 11,044,144</u>
LIABILITIES, RESERVES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 934,502	\$ 1,061,629
Due to Other Funds	30,176	15,588
Other Current Liabilities	1,236,723	862,837
	2,201,403	1,940,055
RESERVE FOR ENCUMBRANCES	2,299,803	1,164,048
RESERVE FOR ADVANCES TO OTHER FUNDS	81,000	—
FUND BALANCE	8,151,119	7,940,040
	<u>\$ 12,733,326</u>	<u>\$ 11,044,144</u>



Hunting is a Maine tradition



Management for tomorrow's forests

OTHER SPECIAL REVENUE FUNDS

STATEMENT OF REVENUES — BUDGETED AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

	Budgeted Revenue	Actual Revenue	Actual Over (Under) Budget
REVENUES			
Taxes			
Maine Forestry District Tax	\$ 1,075,000	\$ 1,340,761	\$ 265,761
Gasoline Tax — Sea and Shore Fisheries and Boating Facilities	245,500	293,224	47,724
Inland Hunting, Fishing and Related Licenses	2,941,127	3,126,811	185,684
Potato Tax	350,000	302,581	(47,418)
Sardine Tax	300,000	220,427	(79,572)
Insurance Companies	274,135	327,694	53,559
Snowmobile Fees	300,040	425,303	125,263
Other Taxes on Specific Businesses or Occupations:			
Bank	119,800	116,174	(3,625)
Blueberries	34,300	15,703	(18,596)
Roadside Eating and Lodging House Licenses	120,121	112,609	(7,512)
Milk Purchases by Dealers	462,000	460,520	(1,479)
Other	1,931,050	859,491	(1,071,558)
Fines, Forfeits and Penalties	121,500	145,161	23,661
Revenues from Other Agencies:			
Federal Grants for Public Health	1,809,000	1,762,040	(46,959)
Federal Grants for Assistance and Relief	76,033	45,694	(30,338)
Federal Grants for Education	13,946,915	15,717,740	1,770,825
Federal Grants for Maine Employment Security Commission — Administration	3,584,906	3,662,816	77,910
Federal Grants for Other Purposes	13,219,290	16,180,645	2,961,355
Cities, Towns and Counties	282,750	611,883	329,133
Other	1,213,211	663,828	(549,382)
Service Charges for Current Services:			
Rents	7,200	12,018	4,818
Sales of Commodities	76,163	108,525	32,362
Sales of Services	3,417,675	4,449,268	1,031,593
Contributions and Transfers from Other Funds:			
General Fund	751,049	929,361	178,312
Highway Fund	8,000	1,822	(6,177)
Enterprise Fund	—	5,501	5,501
Intragovernmental Service Funds	73,092	73,676	584
Trust and Agency Funds	19,096	26,337	7,241
Sales and Compensation for Loss of Property	36,780	54,752	17,972
	<u>\$ 46,795,733</u>	<u>\$ 52,052,379</u>	<u>\$ 5,256,646</u>

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1971

	Balance Forward 7-1-70 Adjusted	Revenues
GENERAL ADMINISTRATION		
Aeronautics	\$ 16,832	\$ 39,833
Attorney General	—	36,977
Audit — Municipal Division	65,361	197,329
Executive		
Federal State Coordinator	5,272	20,000
Maine Municipal Coordinating Program	1,135	65,764
Finance and Administration		
Central Computer Services	19,016	916,464
Bureau of Public Improvements — Rental Properties	15	—
Municipal Purchasing	150	—
Supreme Judicial Court	—	13,090
District Court Fund	599,617	39,168
	707,402	1,328,626
PROTECTION OF PERSONS AND PROPERTY		
Agriculture	530,622	1,650,423
Banks and Banking Department	87,503	243,173
Board of Pesticides Control	1,549	480
Prophylactic Licenses	5,051	474
Civil Defense	322	664,766
Insurance Department	263,757	446,985
Examining Boards	549,095	457,079
Maine Milk Commission	14,000	53,725
Maine Police Academy	—	153,488
Passenger Tramway Safety Board	6,801	3,728
Penobscot Bay and River Pilot Commission	—	994
Real Estate Commission	30,823	71,756
Snowmobile Registration	39,823	425,303
Watercraft Registration & Safety, Bureau of	75,785	91,556
	1,605,136	4,263,934
DEPARTMENT AND CONSERVATION		
Agriculture	10,212	39,090
Maine Dairy Council	114,905	407,283
U. of M. Blueberry Research	97	15,703
Maine Potato Commission	253,141	302,926
Atlantic Sea Run Salmon Commission	1,748	—
Inland Fisheries and Game	1,023,930	4,023,162
Maine Mining Bureau	45,822	23,480
Maine Mining Commission	—	4,025
Maine Sardine Council	265,576	220,427
Economic Development	2,811	—
Maine Forestry District	1,376,624	1,792,365
Permits on Great Ponds	212	670
Law Enforcement — Planning and Assistance	9,658	1,561,887
Planning Office, State	157,424	680,127
Economic Development — Plan to Develop Economic Division	6,904	—
Sea and Shore Fisheries	531,424	729,647
Pineland Hospital and Training Center — Forestry Management	346	1,440
Housing Authority	—	26,499
	3,800,841	9,828,736

JUNE 30, 1971				
Transfers In (Out)	Total Available	Expenditures	Reserve for Encumbrances	Fund Balance
\$ —	\$ 56,665	\$ 5,790	\$ —	\$ 50,875
—	36,977	20,367	761	15,848
—	262,690	176,459	74	86,156
—	25,272	17,269	—	8,003
—	66,899	55,204	—	11,695
—	935,481	812,221	10,854	112,405
—	15	—	—	15
—	150	142	—	8
—	13,090	11,485	—	1,604
—	638,785	99,721	3,586	535,477
—	2,036,028	1,198,661	15,276	822,090
28,600	2,209,646	1,763,809	3,835	442,001
—	330,676	248,923	—	81,753
—	2,026	1,087	—	939
—	5,525	67	—	5,458
—	665,089	665,089	—	—
—	710,743	385,926	2,070	322,746
—	1,006,175	419,390	9,011	577,773
—	67,725	64,808	22	2,894
—	153,488	142,289	—	11,198
—	10,529	3,093	—	7,435
—	994	96	—	898
—	102,579	68,541	—	34,038
(161,062)	304,064	285,065	46	18,952
(58,500)	108,841	47,908	—	60,932
(190,962)	5,678,108	4,096,100	14,985	1,567,022
—	49,302	25,250	—	24,051
—	522,188	459,097	—	63,091
—	15,801	14,525	—	1,276
—	556,067	369,782	—	186,284
—	1,748	479	—	1,268
159,000	5,206,092	3,975,518	283,261	947,312
—	69,302	21,878	—	47,424
—	4,025	—	—	4,025
(28,600)	457,404	254,728	424	202,251
—	2,811	—	—	2,811
—	3,168,990	1,383,946	87,511	1,697,532
—	882	131	—	750
—	1,571,545	1,524,599	13,441	33,505
—	837,552	570,912	160,744	105,895
—	6,904	—	—	6,904
19,500	1,280,571	616,273	183,246	481,052
—	1,787	945	—	841
—	26,499	20,046	—	6,453
149,900	13,779,477	9,238,115	728,629	3,812,731

OTHER SPECIAL REVENUE FUNDS 41

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITIONS OF BALANCES YEAR ENDED JUNE 30, 1971

	Balances Forward 7-1-70 Adjusted	Revenue
HEALTH AND SANITATION		
Environmental Health	\$ 28,727	\$ 173,127
Control Over Plumbing	59,769	79,570
Bureau of Health — Federal Grants	88,902	1,311,366
Federal Projects — Grants	536	613,225
Chief Medical Examiner	—	2,900
Environmental Improvement Commission	1,787	98,308
	<u>179,724</u>	<u>2,278,498</u>
SOCIAL SERVICES		
Welfare and Charities	979,777	7,598,612
Maine Employment Security Commission	188,951	6,602,187
MENTAL HEALTH AND CORRECTIONS	843,477	2,597,023
EDUCATION	290,205	16,124,911
CULTURE, HISTORY AND RECREATION	509,263	1,429,848
	<u>\$ 9,104,779</u>	<u>\$ 52,052,379</u>



Nourishing meals for young bodies

Transfers In (Out)	Total Available	Expenditures	June 30, 1971	
			Reserve For Encumbrances	Fund Balance
\$ —	\$ 201,855	\$ 147,330	\$ 3	\$ 54,521
—	139,340	70,658	—	68,681
—	1,400,269	1,311,249	30,632	58,387
—	613,762	538,151	62,684	12,927
—	2,900	2,900	—	—
—	100,096	99,339	—	756
—	2,458,222	2,169,628	93,319	195,274
—	8,578,390	7,836,406	439,085	302,898
264,770	7,055,910	6,824,600	655,790	(424,480)
(14,000)	3,426,501	2,328,827	49,512	1,048,161
14,000	16,429,116	16,010,564	194,866	223,685
41,062	1,980,173	1,268,101	108,339	603,733
\$ 264,770	\$ 61,421,930	\$ 50,971,007	\$ 2,299,803	\$ 8,151,119



Homemaker service

OTHER SPECIAL REVENUE FUNDS

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

	1971	1970
PERSONAL SERVICES		
Salaries and Wages	\$ 16,211,375	\$ 14,237,672
CONTRACTURAL SERVICES		
Professional Fees and Special Services	2,690,513	1,698,162
Traveling Expenses	1,250,984	1,087,502
Operating State-Owned Vehicles	388,131	391,371
Utility Services	431,518	327,265
Rents	1,342,243	668,539
Repairs	204,387	349,472
Insurance	105,515	45,746
General Operating	1,843,636	1,113,792
	8,256,931	5,681,852
COMMODITIES		
Foods	58,258	75,496
Fuels	31,060	27,037
Office Supplies	281,958	182,250
Clothing and Clothing Materials	40,660	61,000
Other Departmental and Institutional Supplies	619,994	673,956
	1,031,931	1,019,740
GRANTS, SUBSIDIES, AND PENSIONS		
To Cities, Towns, and Counties	5,936,080	5,278,286
To Public and Private Organizations	10,995,480	6,056,704
To Individuals — Miscellaneous	2,796,750	34,998,146
Pensions and Compensations for Injuries	23,359	17,495
	19,751,670	46,350,632
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Maine State Retirement System — Trust Fund		
For State Employees	948,287	940,086
For Administration	9,827	10,921
Other Funds	2,794,629	3,100,676
	3,752,743	4,051,683
CAPITAL OUTLAYS		
Land and Land Rights	393,487	129,510
Buildings and Improvements	653,801	630,944
Equipment	919,065	911,313
	1,966,354	1,671,768
	\$ 50,971,007	\$ 73,013,349

MAINE EMPLOYMENT SECURITY FUND

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1971	1970
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 404,879	\$ 396,817
Deposits with U. S. Treasury	26,794,093	41,673,226
Accounts Receivable:		
Tax Accounts	250,017	197,443
Office Building Account	472,847	278,143
	722,864	475,586
	<u>\$ 27,921,837</u>	<u>\$ 42,545,631</u>
 LIABILITIES, RESERVES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 5,551	\$ 397
RESERVE FOR BUILDING FUND ADVANCE	472,847	278,143
RESERVE FOR FUND BALANCE RECEIVABLES	250,017	197,443
FUND BALANCE		
Employment Security Fund — Clearing Account	35,433	43,397
Employment Security Fund — Benefit Account	363,894	353,022
Employment Security Fund — Trust Fund	26,794,093	41,673,226
Total Fund Balance	27,193,421	42,069,646
	<u>\$ 27,921,837</u>	<u>\$ 42,545,631</u>

COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF FUND BALANCE

	YEAR ENDED JUNE 30	
	1971	1970
REVENUES		
Net Revenues on Taxes on Employers	\$ 10,097,440	\$ 10,121,401
Fines, Forfeits and Penalties	34,360	51,428
Rent of Buildings	40,970	40,970
Interest on Deposits with U. S. Treasury	1,529,826	2,478,744
Federal Grant	2,424,903	975,300
	14,127,501	13,667,844
Net Benefit Payments	28,739,031	14,808,398
Excess of Revenue over Benefit Payments	(14,611,529)	(1,140,553)
Transfer to Building Account	(264,770)	(5,129)
Fund Balance at Beginning of Year (Adjusted):		
Clearing Account	43,472	31,367
Benefit Account	353,022	286,120
Trust Fund	41,673,226	42,897,842
	42,069,722	43,215,330
Fund Balance at End of Year:		
Clearing Account	363,894	43,397
Benefit Account	35,433	353,022
Trust Fund	26,794,093	41,673,226
	<u>\$ 27,193,421</u>	<u>\$ 42,069,646</u>

CAPITAL PROJECTS FUNDS

COMPARATIVE BALANCE SHEET

			DETAIL OF THIS YEAR	
	June 30		General	Self
	1971	1970	Revenue Issues	Liquidating Issues
ASSETS				
Equity in Treasurer's Demand				
Cash and/or Investments	\$ 2,115,048	\$ 940,260	\$ 1,870,868	\$ 244,179
Cash — Other	9,086,000	1,406,000	7,861,000	1,225,000
Short Term U. S. Government and Government Guaranteed Securities	14,483,244	25,758,435	14,483,244	—
Federal Accounts Receivable	336,109	801,664	336,109	—
Other Assets	—	2,000,000	—	—
	<u>\$ 26,020,402</u>	<u>\$ 30,906,360</u>	<u>\$ 24,551,222</u>	<u>\$ 1,469,179</u>
LIABILITIES, RESERVES AND FUND BALANCE				
Accounts Payable	\$ 375,601	\$ 683,847	\$ 365,332	\$ 10,268
Other Current Liabilities	126,580	2,021,043	—	126,580
Reserve for Encumbrances	10,179,008	6,939,970	10,163,445	15,562
Fund Balance	15,339,212	21,261,498	14,022,443	1,316,768
	<u>\$ 26,020,402</u>	<u>\$ 30,906,360</u>	<u>\$ 24,551,222</u>	<u>\$ 1,469,179</u>



New seaplane for coastal wardens and Sea and Shore research projects



Relieving flood pressure

Rehabilitation has many aspects



Sled racing means winter fun

CAPITAL PROJECTS FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITIONS OF BALANCES YEAR ENDED JUNE 30, 1971

	Balance Forward 7-1-70 Adjusted	Allocations From Bond Issues
GENERAL ADMINISTRATION		
Debt Service — General Fund Bonds	\$ 1,615,029	\$ —
Debt Service — Self Liquidating Bonds	1,900,219	—
	3,515,248	—
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General	68,690	—
DEVELOPMENT AND CONSERVATION		
Aeronautics	1,407,069	—
Economic Development	374	—
	1,407,444	—
HEALTH AND SANITATION		
Environmental Improvement Commission	7,909,414	3,500,000
SOCIAL SERVICE		
Indian Affairs	584,188	—
MENTAL HEALTH AND CORRECTIONS		
General Fire Protection	66,400	3,000
Corrections and Correctional Institutions		
Maine State Prison	405,880	—
Men's Correctional Center	129,189	—
Women's Correctional Center	10,762	—
Boys Training Center	90,860	532,000
Stevens School	127,567	—
Mental Health		
Augusta State Hospital	529,627	—
Bangor State Hospital	416,941	—
Mental Retardation		
Bangor State Hospital	761,010	—
Aroostook County Facility	180,000	—
Pineland Hospital and Training Center	519,473	—
Other Institutions		
Governor Baxter School for Deaf	79,021	—
	3,316,736	535,000
EDUCATION		
Subsidies	(1,117,902)	11,600,000
Vocational Technical Institutes		
Northern Maine	133,757	650,000
Eastern Maine	118,801	840,000
Washington County	565,477	—
Central Maine	43,953	950,000
Southern Maine	467,001	1,010,000
York County Regional	—	500,000
University of Maine		
Orono, Bangor, and/or Portland	4,185,417	—
Aroostook	51,560	—

Revenue	Transfers In (Out)	Total Available	Expenditures	June 30, 1971	
				Reserve For Encumbrances	Unencumbered Balance
\$ 1,123,111	\$ —	\$ 2,738,140	\$ —	\$ —	\$ 2,738,140
1,013,459	—	2,913,679	1,623,203	—	1,290,475
2,136,570	—	5,651,819	1,623,203	—	4,028,615
—	—	68,690	3,596	14,451	50,642
—	—	1,407,069	237,847	—	1,169,221
—	—	374	—	—	374
—	—	1,407,444	237,847	—	1,169,596
2,228,600	—	13,638,014	4,677,175	8,441,338	519,499
1,503	—	585,692	157,455	1,035	427,200
—	(65,100)	4,300	—	—	4,300
—	(1,900)	403,980	322,373	8,405	73,201
—	—	129,189	33,756	38,406	57,026
—	—	10,762	114	—	10,648
—	—	622,860	139,429	67,966	415,463
—	—	127,567	18,064	15,650	93,853
—	25,000	554,627	354,728	133,580	66,318
—	40,100	457,041	250,160	138,925	67,956
—	—	761,010	660,622	105,939	(5,551)
13,018	—	193,018	106,298	68,720	18,000
27,071	1,900	548,444	323,124	112,100	113,220
40,000	—	119,021	72,443	35,652	10,925
80,089	—	3,931,825	2,281,116	725,348	925,361
—	—	10,482,825	7,652,516	—	2,829,580
—	—	783,757	124,753	8,548	650,455
—	—	958,801	248,312	480,824	229,664
—	—	565,477	523,475	37,366	4,635
—	—	993,953	66,343	5,372	922,237
—	—	1,477,001	474,065	37,018	965,917
—	—	500,000	166,949	—	333,050
—	—	4,185,417	2,855,000	—	1,330,417
—	—	51,560	25,623	40	25,896

CAPITAL PROJECTS FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITIONS OF BALANCES YEAR ENDED JUNE 30, 1971

	Balances Forward 7-1-70 Adjusted	Allocations From Bond Issues
Farmington	117,462	—
Fort Kent	12,812	—
Gorham	559,780	—
Washington	109,161	—
Maine Maritime Academy	246,301	—
Educational Television	95,241	—
Operation of Public Schools		
Indian Schools	119,980	—
Schooling of Children in Unorganized Territories	88,322	—
	5,797,130	15,550,000
CULTURE, HISTORY AND RECREATION		
Allagash Wilderness Waterway	272,130	—
Maine State Cultural Building	1,963,602	—
Park and Recreation Commission	1,365,803	—
	3,601,536	—
	\$ 26,200,389	\$ 19,585,000

Revenue	Transfers In (Out)	Total Available	Expenditures	June 30, 1971	
				Reserve For Encumbrances	Unencumbered Balance
79,533	—	196,995	185,970	13	11,011
—	—	12,812	6,272	—	6,539
16,607	—	576,387	510,829	10,234	55,323
—	—	109,161	95,504	3,000	10,656
—	—	246,301	197,443	—	48,858
—	—	95,241	84,641	7,607	2,992
—	—	119,980	119,980	—	—
—	—	88,322	—	—	88,322
96,140	—	21,443,271	13,337,684	590,026	7,515,559
120,920	—	393,050	328,548	3,934	60,567
—	—	1,963,602	1,733,257	135,995	94,349
109,560	—	1,475,363	660,666	266,877	547,819
230,480	—	3,832,016	2,722,472	406,807	702,735
\$ 4,773,384	—	\$ 50,558,773	\$ 25,040,553	\$ 10,179,008	\$ 15,339,212

GENERAL LONG TERM DEBT FUND

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1971	1970
ASSETS AND AMOUNTS TO BE PROVIDED FOR THE RETIREMENT OF GENERAL BONDS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 97,574	\$ 25,161
Cash — Other	85,985	82,421
Short Term U. S. Government Securities	48,000	97,197
Accounts Receivable — Due 1971 — 1993	107,772	173,351
Amount to be Provided from Future Revenue for Retirement of Bonds	188,120,000	162,495,000
Bonds Authorized — Not Issued	129,806,500	106,866,500
Bonds Authorized — Not Issued — Contingent (A)	118,456,000	118,456,000
	<u>\$436,721,831</u>	<u>\$388,195,631</u>
LIABILITIES AND RESERVES		
Current and Accrued Liabilities	\$ 1,544	\$ 349
Bonds Payable	188,270,000	162,695,000
Reserve for Authorized Expenditures and Debt Retirement	187,787	177,782
Amount Due Funds from Proceeds of Bonds Authorized — Not Issued:		
Allocated	57,400,000	30,800,000
Unallocated	72,406,500	76,066,500
Contingent (A)	118,456,000	118,456,000
	<u>\$436,721,831</u>	<u>\$388,195,631</u>

(A) Issuance Contingent upon default by the borrower. Amount guarantees a maximum of \$80,000,000 for the Mortgage Insurance Fund, \$17,000,000 for the Recreation Authority Fund, \$20,456,000 for the School Building Authority and \$1,000,000 for Student Loans.

DETAIL OF THIS YEAR					
General Fund Bonds	Highway Fund Bonds	University of Maine Bonds	Teachers College Student Housing Bonds	Kennebec (Carlton) Bridge Bonds	Jonesport Reach Bridge
\$ —	\$ —	\$ —	\$ —	\$ 94,401	\$ 3,173
—	—	—	—	85,985	—
—	—	—	—	48,000	—
—	—	—	—	107,772	—
103,110,000	55,265,000	14,720,000	14,545,000	—	480,000
108,303,500	21,500,000	—	3,000	—	—
118,456,000	—	—	—	—	—
\$329,869,500	\$ 76,765,000	\$ 14,720,000	\$ 14,548,000	\$ 336,158	\$ 483,173
\$ —	\$ —	\$ —	\$ —	\$ 202	\$ 1,342
103,110,000	55,265,000	14,720,000	14,545,000	150,000	480,000
—	—	—	—	185,956	1,830
35,900,000	21,500,000	—	—	—	—
72,403,500	—	—	3,000	—	—
118,456,000	—	—	—	—	—
\$329,869,500	\$ 76,765,000	\$ 14,720,000	\$ 14,548,000	\$ 336,158	\$ 483,173

BONDED INDEBTEDNESS

JUNE 30, 1971

	Date of Issue	Interest Rate %
GENERAL BONDED DEBT FUND		
Description of Loan		
GENERAL FUND		
Educational Television	April 1, 1963	2.25
Capital Improvements	May 1, 1964	5.00
		3.00
Pollution Abatement	July 1, 1965	3.00
		2.90
Capital Improvements — University of Maine	February 15, 1966	4.00
Capital Improvements — Mental Health Department	November 1, 1966	3.75
Maine Cultural Building	March 15, 1967	3.00
		3.30
		3.40
General Purposes	March 15, 1968	4.50
		4.40
General Purposes	July 1, 1968	4.375
		4.00
		4.10
General Purposes	March 1, 1969	4.625
		4.70
Allagash Waterway	October 1, 1969	5.00
General Purposes	October 15, 1969	6.50
		5.60
		5.70
General Purposes	February 15, 1970	5.80
		6.00
		6.30
General Purposes	April 1, 1970	3.90
		5.70
		4.00
General Purposes	November 15, 1970	4.00
		6.00
School Building Construction	March 15, 1971	4.00
		4.25
		4.50
HIGHWAY FUND		
Highway and Bridge Bonds	October 15, 1958	2.75
	July 1, 1959	3.00
	August 1, 1961	2.70
		3.00
		3.10
Passagassawaukeag River Bridge Bonds	August 1, 1961	2.70
Highway and Bridge Bonds	July 15, 1963	2.75
		2.90
		3.00
Highway and Bridge Bonds	March 15, 1967	3.00
		3.30
		3.40
Highway and Bridge Bonds	July 1, 1967	3.60
		3.70
		3.75

Amount of Issue	Unmatured Debt outstanding June 30, 1970	Current Transactions		Unmatured Debt June 30, 1971 Outstanding
		New Bonds Issued	Matured or Called	
\$ 1,500,000	\$ 450,000	\$ —	\$ 150,000	\$ 300,000
3,600,000	1,350,000	—	450,000	900,000
4,820,000	4,820,000	—	—	4,820,000
4,010,000	3,430,000	—	245,000	3,185,000
490,000	490,000	—	—	490,000
6,970,000	5,860,000	—	370,000	5,490,000
500,000	425,000	—	25,000	400,000
120,000	60,000	—	20,000	40,000
240,000	240,000	—	—	240,000
40,000	40,000	—	—	40,000
4,000,000	3,500,000	—	250,000	3,250,000
1,000,000	1,000,000	—	—	1,000,000
2,750,000	2,200,000	—	550,000	1,650,000
5,500,000	5,500,000	—	—	5,500,000
2,750,000	2,750,000	—	—	2,750,000
8,400,000	7,700,000	—	700,000	7,000,000
5,630,000	5,630,000	—	—	5,630,000
250,000	250,000	—	50,000	200,000
800,000	800,000	—	400,000	400,000
5,200,000	5,200,000	—	—	5,200,000
2,140,000	2,140,000	—	—	2,140,000
9,050,000	9,050,000	—	905,000	8,145,000
3,620,000	3,620,000	—	—	3,620,000
5,455,000	5,455,000	—	—	5,455,000
830,000	830,000	—	830,000	—
14,110,000	14,110,000	—	—	14,110,000
1,570,000	1,570,000	—	—	1,570,000
2,905,000	—	2,905,000	—	2,905,000
11,680,000	—	11,680,000	—	11,680,000
2,250,000	—	2,250,000	—	2,250,000
1,000,000	—	1,000,000	—	1,000,000
1,750,000	—	1,750,000	—	1,750,000
114,930,000	88,470,000	19,585,000	4,945,000	103,110,000
2,200,000	1,200,000	—	300,000	900,000
7,150,000	3,250,000	—	650,000	2,600,000
1,650,000	450,000	—	150,000	300,000
450,000	450,000	—	—	450,000
900,000	900,000	—	—	900,000
3,100,000	700,000	—	400,000	300,000
9,800,000	5,600,000	—	700,000	4,900,000
2,800,000	2,800,000	—	—	2,800,000
1,400,000	1,400,000	—	—	1,400,000
3,900,000	1,950,000	—	650,000	1,300,000
7,800,000	7,800,000	—	—	7,800,000
1,300,000	1,300,000	—	—	1,300,000
2,625,000	1,875,000	—	375,000	1,500,000
4,125,000	4,125,000	—	—	4,125,000
750,000	750,000	—	—	750,000

BONDED INDEBTEDNESS

JUNE 30, 1971

GENERAL BONDED DEBT FUND		
Description of Loan	Date of Issue	Interest Rate %
HIGHWAY FUND CON'T.		
Highway and Bridge Bonds	October 15, 1968	3.70
		3.90
		4.00
Androscoggin River Bridge Bonds	July 1, 1970	6.50
		5.00
Highway and Bridge Bonds	July 1, 1970	6.50
		5.00
UNIVERSITY OF MAINE		
Construction	June 1, 1960	5.00
		3.50
		1.00
	August 1, 1961	5.00
		3.50
		1.00
	April 1, 1963	5.00
		3.50
		.25
	February 1, 1964	5.00
		3.30
		.10
	February 15, 1966	4.00
		3.50
		.10
STATE TEACHERS COLLEGES		
Student Housing	June 16, 1962	5.00
		3.00
		1.00
	May 1, 1964	5.00
		3.00
		.10
Student Housing and Dining Facilities	March 15, 1967	3.00
		3.30
		3.40
Student Housing and Dining Facilities	March 15, 1968	4.50
		4.40
		3.00
Farmington College — Dormitory	March 1, 1969	4.625
		4.70
		3.00
BRIDGE CONSTRUCTION		
Kennebec (Carlton) Bridge	June 1, 1947	1.50
Jonesport Reach Bridge	December 1, 1956	2.375
TOTAL GENERAL BONDED DEBT FUND		

Amount of Issue	Unmatured Debt outstanding June 30, 1970	Current Transactions		Unmatured Debt Outstanding June 30, 1971
		New Bonds Issued	Matured or Called	
\$ 6,240,000	\$ 5,760,000	\$ —	\$ 480,000	\$ 5,280,000
2,400,000	2,400,000	—	—	2,400,000
960,000	960,000	—	—	960,000
2,125,000	—	2,125,000	—	2,125,000
375,000	—	375,000	—	375,000
10,880,000	—	10,880,000	—	10,880,000
1,920,000	—	1,920,000	—	1,920,000
74,850,000	43,670,000	15,300,000	3,705,000	55,265,000
570,000	180,000	—	60,000	120,000
2,575,000	2,575,000	—	—	2,575,000
155,000	155,000	—	—	155,000
420,000	190,000	—	45,000	145,000
2,155,000	2,155,000	—	—	2,155,000
125,000	125,000	—	—	125,000
355,000	215,000	—	35,000	180,000
1,550,000	1,550,000	—	—	1,550,000
95,000	95,000	—	—	95,000
395,000	285,000	—	30,000	255,000
1,510,000	1,510,000	—	—	1,510,000
95,000	95,000	—	—	95,000
840,000	690,000	—	90,000	600,000
4,605,000	4,605,000	—	—	4,605,000
555,000	555,000	—	—	555,000
16,000,000	14,980,000	—	260,000	14,720,000
900,000	535,000	—	70,000	465,000
1,415,000	1,415,000	—	—	1,415,000
285,000	285,000	—	—	285,000
260,000	105,000	—	35,000	70,000
620,000	620,000	—	—	620,000
550,000	550,000	—	—	550,000
420,000	260,000	—	85,000	175,000
1,390,000	1,390,000	—	—	1,390,000
2,150,000	2,150,000	—	—	2,150,000
2,475,000	2,360,000	—	130,000	2,230,000
3,465,000	3,465,000	—	—	3,465,000
775,000	775,000	—	—	775,000
225,000	225,000	—	—	225,000
350,000	350,000	—	—	350,000
380,000	380,000	—	—	380,000
15,660,000	14,865,000	—	320,000	14,545,000
900,000	200,000	—	50,000	150,000
800,000	510,000	—	30,000	480,000
223,140,000	162,695,000	34,885,000	9,310,000	188,270,000

BONDED INDEBTEDNESS

JUNE 30, 1971

	Date of Issue	Interest Rate %
GENERAL BONDED DEBT FUND		
Description of Loan		
BONDED INDEBTEDNESS ENTERPRISE FUNDS		
Self-Supporting Enterprises		
Guaranteed by the State		
Bangor - Brewer Bridge Loan Bonds	August 1, 1952	1.50
(Construction of Bangor - Brewer Bridge)	August 1, 1952	1.75
Maine State Ferry Service Loan Bonds	October 15, 1958	2.75
(Ferry Service Facilities for Islands)	October 15, 1958	3.10
	July 1, 1959	3.00
	July 1, 1959	3.25
TOTAL ENTERPRISE FUNDS BONDED DEBT		
TOTAL STATE BONDED DEBT		



Maine bankers and state officials attend a bond closing in New York

Amount of Issue	Unmatured Debt outstanding June 30, 1970	Current Transactions		Unmatured Debt Outstanding June 30, 1971
		New Bonds Issued	Matured or Called	
\$ 700,000	\$ 250,000	\$ —	\$ 50,000	\$ 200,000
1,500,000	1,500,000	—	—	1,500,000
1,210,000	630,000	—	90,000	540,000
630,000	630,000	—	—	630,000
260,000	140,000	—	20,000	120,000
160,000	160,000	—	—	160,000
4,460,000	3,310,000	—	160,000	3,150,000
\$227,600,000	\$166,005,000	\$ 34,885,000	\$ 9,470,000	\$191,420,000



Road maintenance requires complex equipment

ENTERPRISE FUNDS

COMPARATIVE BALANCE SHEET

ASSETS	JUNE 30	
	1971	1970
CURRENT ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 1,339,059	\$ 1,164,810
Cash — Other	543,587	969,877
Short Term U. S. Government Securities	57,361	56,256
Accounts and Notes Receivable (Net)	187,344	134,677
Due from Other Funds	59,827	33,239
Leases Receivable	555,700	—
Inventories	4,947,930	4,925,783
Advances from Other Funds	161,000	130,537
Other Assets	84,253	1,002,416
Total Current Assets	7,936,065	8,417,598
PLANT AND EQUIPMENT		
Land, Buildings, Structures and Equipment	6,955,887	6,740,936
Less Allowances for Depreciation and Amortization	2,429,840	2,345,670
Net Plant and Equipment	4,526,047	4,395,266
	<u>\$ 12,462,112</u>	<u>\$ 12,812,864</u>
LIABILITIES, WORKING CAPITAL ADVANCE AND RESERVES		
LIABILITIES		
Accounts Payable	\$ 2,304,807	\$ 2,266,796
Mortgages Payable	479,199	995,664
Due to Other Funds	161,000	130,000
Other Current and Accrued Liabilities	379,583	70,893
Total Current Liabilities	3,324,591	3,463,353
Bonds Payable	3,150,000	3,310,000
	6,474,591	6,773,353
WORKING CAPITAL ADVANCE FROM GENERAL FUND	4,257,406	4,257,406
CONTRIBUTIONS FROM OTHER FUNDS	5,263,480	3,241,407
RETAINED EARNINGS (DEFICIT)	(3,533,366)	(1,459,303)
	<u>\$ 12,462,112</u>	<u>\$ 12,812,864</u>

(A) The Mortgage Insurance Fund is contingently liable as a guarantor of insured mortgages in the amount of \$26,390,047 and has commitments to guarantee additional mortgages amounting to \$13,226,100 while the Recreation Authority has outstanding Insured Mortgages of approximately \$6,938,499 and conditional commitments of \$4,697,223.

DETAIL OF THIS YEAR

Liquor Commission	Augusta State Airport	Joshua L. Chamberlain Bridge	Maine State Ferry Service	Mortgage Insurance Fund	Recreation Authority	Prison Industries	Seed Potato Board
\$ 475,181	\$ 2,098	\$ 25,341	\$ 299,525	\$ 403,325	\$ 5,829	\$ 14,761	\$ 112,994
492,747	—	240	1,350	—	—	44,500	4,750
—	—	57,361	—	—	—	—	—
64,924	1,904	—	5,534	112,336	—	2,645	—
—	—	—	—	—	—	59,827	—
—	—	—	—	555,700	—	—	—
4,730,092	—	—	43,998	—	—	100,806	73,034
—	—	80,000	—	—	—	—	81,000
537	—	—	—	80,368	—	123	3,224
5,763,483	4,002	162,942	350,407	1,151,731	5,829	222,664	275,003
687,083	5,279	2,500,000	2,894,650	—	—	416,092	452,781
292,564	—	800,000	1,050,000	—	—	155,955	131,320
394,518	5,279	1,700,000	1,844,650	—	—	260,136	321,461
\$ 6,158,002	\$ 9,282	\$ 1,862,942	\$ 2,195,058	\$ 1,151,731	\$ 5,829	\$ 482,801	\$ 596,464

\$ 2,283,030	\$ 861	\$ —	\$ 2,998	\$ 11,827	\$ 190	\$ 5,119	\$ 780
—	—	—	—	479,199	—	—	—
—	—	80,000	—	—	—	—	81,000
374,971	—	165	540	3,907	—	—	—
2,658,002	861	80,165	3,538	494,934	190	5,119	81,780
—	—	1,700,000	1,450,000	—	—	—	—
2,658,002	861	1,780,165	1,453,538	494,934	190	5,119	81,780
3,500,000	—	—	—	500,000	50,000	122,406	85,000
—	—	—	3,682,337	1,500,000	—	81,143	—
—	8,421	82,777	(2,940,817)	(1,343,202)	(44,360)	274,131	429,683
\$ 6,158,002	\$ 9,282	\$ 1,862,942	\$ 2,195,058	\$ 1,151,731	\$ 5,829	\$ 482,801	\$ 596,464

ENTERPRISE FUNDS

MAINE STATE LIQUOR COMMISSION COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1971	1970
SALES:		
Retail	\$ 34,328,409	\$ 34,450,692
Wholesale to Licensees	5,295,791	4,341,325
	39,624,200	38,792,018
LESS:		
Licensees Discounts	313,516	337,570
Returns	2,750	3,236
	316,266	340,807
Net Sales	39,307,933	38,451,210
COST OF GOODS SOLD	23,489,031	22,806,796
	15,818,902	15,644,414
SELLING AND ADMINISTRATIVE EXPENSES		
Store Operating	2,481,137	2,512,357
Contribution to Employees Retirement	193,479	190,640
Warehouse and Maintenance	176,792	134,838
Accounting	98,257	84,890
General Administrative	90,819	100,358
Store Supervision	59,410	63,705
Merchandising	67,924	62,391
Commissioners	27,969	27,715
	3,195,790	3,176,897
Net Income from Operations	12,623,112	12,467,516
INCOME FROM MALT BEVERAGES AND WINES		
Excise Tax	5,078,725	4,711,111
Licenses and Fees	677,926	437,435
	5,756,651	5,148,546
Enforcement, Licensing and Malt Beverage Division Expenditures	284,127	293,846
	5,472,524	4,854,699
OTHER INCOME		
Liquor Licenses	259,075	247,450
Miscellaneous	(10,236)	23,924
	248,838	271,374
NET AMOUNT TRANSFERRED TO GENERAL FUND	\$ 18,344,474	\$ 17,593,590
Retained Earnings at Beginning of Year	\$ —	\$ —
Transferred to General Fund	18,344,474	17,593,590
Retained Earnings at End of Year	\$ —	\$ —
Provision for Depreciation Included Above in the Amount of	\$ 47,661	\$ 55,375

ENTERPRISE FUNDS

AUGUSTA STATE AIRPORT COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1971	1970
REVENUE		
Rentals	\$ 16,983	\$ 12,838
Other Income	299	1,059
	17,282	13,897
EXPENSES		
Personal Services	28,498	27,289
Other	18,917	13,435
	47,415	40,724
Net Operating Loss	30,133	26,827
CONTRIBUTIONS BY GENERAL FUND	30,282	28,500
Net Income	\$ 149	\$ 1,672
Retained Earnings at Beginning of Year	\$ 8,059	\$ 6,386
Adjustment of Prior Years Transactions	212	—
Adjusted Balance	8,272	6,386
Net Income	149	1,672
Retained Earnings at End of Year	\$ 8,421	\$ 8,059

ENTERPRISE FUNDS

TOLL BRIDGE AND FERRY SERVICE COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	Joshua L. Chamberlain Bridge Year Ended June 30		Maine State Ferry Service Year Ended June 30	
	1971	1970	1971	1970
REVENUE				
Tolls Collected	\$ 235,192	\$ 208,172	\$ 387,674	\$ 351,874
Other	4,883	2,889	27,847	27,932
	240,075	211,062	415,521	379,806
EXPENSES				
Personal Services	84,369	85,738	310,887	298,157
Other	18,560	21,150	261,605	281,430
Amortization of Plant and Equipment Costs				
(Equal to annual principal debt requirements)	50,000	50,000	110,000	110,000
Interest	29,625	30,375	44,717	47,792
	182,554	187,264	727,210	737,381
Net Income(Loss) from Operations	57,521	23,798	(311,689)	(357,574)
Repayment to Highway Fund	(50,000)	(40,000)	—	—
Net Income (Loss)	\$ 7,521	\$ (16,201)	\$ (311,689)	\$ (367,574)
Retained Earnings (Deficit) at Beginning of Year	\$ 75,255	\$ 91,457	\$ (2,629,128)	\$ (2,271,553)
Net Income (Loss)	7,521	(16,201)	(311,689)	(357,574)
Retained Earnings (Deficit) at End of Year	\$ 82,777	\$ 75,255	\$ (2,940,817)	\$ (2,629,128)

ENTERPRISE FUNDS

MORTGAGE INSURANCE FUND

COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1971	1970
REVENUES		
Income from Investments	\$ 20,589	\$ 46,636
Insured Mortgage Fees	148,106	201,670
Income from Acquired Properties and Miscellaneous	53,216	4,794
	<hr/> 221,912	<hr/> 253,101
EXPENSES		
Personal Services	23,642	20,818
Other	24,821	25,196
Payments on Account of Defaulted Mortgages	1,940,387	277,075
	<hr/> 1,988,850	<hr/> 323,089
Net (Loss)	<hr/> \$ (1,766,938)	<hr/> \$ (69,988)
Retained Earnings at Beginning of Year	\$ 432,607	\$ 702,039
Adjustments on Book Value of Acquired Properties	(8,872)	(199,444)
	<hr/> 423,735	<hr/> 502,595
Adjusted Balance		
Net (Loss)	(1,766,938)	(69,988)
	<hr/> (1,343,202)	<hr/> (69,988)
Retained Earnings (Deficit) at End of Year	<hr/> \$ (1,343,202)	<hr/> \$ 432,607

ENTERPRISE FUNDS

RECREATIONAL AUTHORITY FUND COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1971	1970
REVENUES		
Income from Investments	\$ 752	\$ 603
Insured Mortgage Fees	69,703	40,118
Other	2,901	28,549
	<u>73,357</u>	<u>69,271</u>
EXPENSES		
Personal Services	20,690	20,299
Other	71,164	43,541
	<u>91,854</u>	<u>63,840</u>
Net Operating Income (Loss)	<u>(18,496)</u>	<u>5,430</u>
Contributions from General Fund	<u>—</u>	<u>15,000</u>
Net Income (Loss)	<u>\$ (18,496)</u>	<u>\$ 20,430</u>
(Deficit) at Beginning of Year	\$ (25,870)	\$ (46,301)
Adjustment of Prior Year's Transactions	7	—
Adjusted Balance	25,863	46,301
Net Income (Loss)	<u>(18,496)</u>	<u>20,430</u>
(Deficit) at End of Year	<u>\$ (44,360)</u>	<u>\$ (25,870)</u>

ENTERPRISE FUNDS

PRISON INDUSTRIES

COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1971	1970
SALES OF INDUSTRIAL PRODUCTS		
To State Departments	\$ 58,205	\$ 50,994
To Others	178,864	185,127
	<u>237,069</u>	<u>236,122</u>
COSTS AND EXPENSES		
Material Cost of Products Sold	58,975	59,147
Personal Services	85,757	92,827
Repairs to Equipment	9,876	13,832
Repairs to Buildings and Grounds	110	237
Electric Lights and Power	6,947	5,856
Depreciation	17,361	15,956
Miscellaneous Supplies	23,309	18,962
General Operating Expenses	10,334	15,368
	<u>212,673</u>	<u>222,189</u>
PROFIT FROM OPERATIONS	24,396	13,933
Other Income and Deductions:		
Profit or (Loss) on Sale of Capital Assets	(2,314)	318
Miscellaneous Income	9,061	7,761
	<u>6,746</u>	<u>8,079</u>
Net Profit	<u>\$ 31,142</u>	<u>\$ 22,013</u>
Retained Earnings at Beginning of Year	\$ 242,980	\$ 219,297
Adjustment of Prior Year's Transactions	8	1,669
Adjusted Balance	<u>242,988</u>	<u>220,966</u>
Net Income	<u>31,142</u>	<u>22,013</u>
Retained Earnings at End of Year	<u>\$ 274,131</u>	<u>\$ 242,980</u>

ENTERPRISE FUNDS

SEED POTATO BOARD COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1971	1970
Sale of Farm Products	\$ 105,665	\$ 126,167
Cost of Goods Sold	102,905	130,787
	2,760	(4,620)
OPERATING EXPENSES:		
Telephone Service	246	255
Electric Lights	814	840
Insurance	1,622	488
Payment in Lieu of Taxes	2,000	2,000
Other	692	130
	5,375	3,714
Profit or (Loss) from Operations	(2,615)	(8,334)
OTHER OPERATIONS:		
Foundation Seed Program		
Revenue	13,600	22,204
Expenditures	19,559	19,855
	(5,959)	2,348
Florida Testing Program		
Revenue	55,764	74,605
Expenditures	60,984	68,309
	(5,220)	6,295
OTHER INCOME AND DEDUCTIONS		
Interest on Bonds	3,425	3,641
Loss on Sale of Capital Assets	368	(64)
Miscellaneous Income	2,794	4,083
Contributions from Other Special Revenue	—	81,000
	6,588	88,659
NET INCOME OR (LOSS)	\$ (7,207)	\$ 88,969
Retained Earnings at Beginning of Year	\$ 436,854	\$ 347,734
Adjustments of Prior Year's Transactions	36	150
Adjusted Balance	436,891	347,884
Net Income or (Loss)	(7,207)	88,969
Retained Earnings at End of Year	\$ 429,683	\$ 436,854



INTRAGOVERNMENTAL SERVICE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1971	1970
ASSETS		
CURRENT ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 765,159	\$ 518,810
Cash — Other	752,200	35,000
Short Term U. S. Government and Government Guaranteed Securities	1,285,076	539,559
Accounts and Notes Receivable, Less Allowance for Possible Losses	337,980	345,852
Due from Other Funds	105,826	91,486
Inventories	1,733,975	1,788,969
Total Current Assets	4,980,217	3,319,677
PLANT AND EQUIPMENT		
Land, Building and Improvements	2,848,393	2,875,651
Machinery and Equipment	13,114,061	12,988,326
	15,962,455	15,863,977
Less Allowances for Depreciation	7,171,622	6,810,463
Net Plant and Equipment	8,790,832	9,053,514
	<u>\$ 13,771,050</u>	<u>\$ 12,373,191</u>
LIABILITIES, WORKING CAPITAL ADVANCES AND RETAINED EARNINGS		
LIABILITIES		
Accounts Payable	\$ 204,715	\$ 185,931
Due to Other Funds	54,500	30,000
	259,215	215,931
RESERVES		
Contributed by Other Funds or Governmental Units	2,786,184	1,649,138
WORKING CAPITAL ADVANCES		
From General Fund	655,106	669,606
From Highway Fund	9,351,389	9,026,689
	10,006,495	9,696,295
RETAINED EARNINGS (DEFICIT)	719,154	811,826
	<u>\$ 13,771,050</u>	<u>\$ 12,373,191</u>

DETAIL THIS YEAR								
Surplus Property Pool	Highway Garage	State Plane	Insurance Reserve Fund	Departmental Supplies	Post Office	Schooling of Children in Unorganized Territory	Institutional Farms	
\$ 10,699	\$ 248,413	\$ 1,243	\$ 18,500	\$ 19,433	\$ 100	\$ 95,305	\$ 371,464	
—	—	200	720,000	—	—	20,000	12,000	
—	790,548	—	494,527	—	—	—	—	
5,026	2,660	—	—	—	—	330,059	234	
—	63,601	—	—	—	—	42,224	—	
—	1,605,928	—	—	44,192	40,605	—	43,250	
15,725	2,711,151	1,443	1,233,027	63,625	40,705	487,589	426,949	
—	2,430,577	10,000	—	—	—	—	407,816	
—	12,767,585	68,480	—	—	—	2,747	275,249	
—	15,198,162	78,480	—	—	—	2,747	683,065	
—	6,873,584	—	—	—	—	—	298,038	
—	8,324,578	78,480	—	—	—	2,747	385,027	
\$ 15,725	\$ 11,035,729	\$ 79,923	\$ 1,233,027	\$ 63,625	\$ 40,705	\$ 490,336	\$ 811,976	
\$ 9	\$ 142,420	\$ 362	\$ —	\$ 24,263	\$ 676	\$ —	\$ 36,983	
—	—	—	—	—	—	—	54,500	
9	142,420	362	—	24,263	676	—	91,483	
—	1,199,164	20,856	1,224,424	—	—	—	341,738	
2,000	—	100,000	—	39,000	40,000	474,106	—	
—	9,351,389	—	—	—	—	—	—	
2,000	9,351,389	100,000	—	39,000	40,000	474,106	—	
13,716	342,755	(41,295)	8,603	362	28	16,229	378,753	
\$ 15,725	\$ 11,035,729	\$ 79,923	\$ 1,233,027	\$ 63,625	\$ 40,705	\$ 490,336	\$ 811,976	

INTRAGOVERNMENTAL SERVICE FUNDS

INSTITUTIONAL FARMS BALANCE SHEET JUNE 30, 1971

	Total Institutional Farms	Augusta State Hospital
ASSETS		
CURRENT ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 371,464	\$ 50,263
Cash — Other	12,000	—
Other Accounts Receivable	234	—
Inventories	43,250	36,860
Total Current Assets	426,949	87,124
PLANT AND EQUIPMENT		
Land, Buildings and Improvements	407,816	235,370
Machinery and Equipment	275,249	123,586
	683,065	358,956
Less Allowances for Depreciation	298,038	150,638
Net Plant and Equipment	385,027	208,318
	\$ 811,976	\$ 295,442
LIABILITIES, RESERVES, WORKING CAPITAL ADVANCES AND RETAINED EARNINGS		
LIABILITIES		
Accounts Payable	\$ 36,983	\$ 5,012
Due to Other Funds	54,500	—
	91,483	5,012
RESERVES		
Contributed by Other Funds or Governmental Units	341,738	223,143
RETAINED EARNINGS (DEFICIT)		
	378,753	67,286
	\$ 811,976	\$ 295,442

Men's Correctional Center	Stevens School	Maine State Prison	Boy's Training Center
\$ 63,886	\$ 321	\$ 248,358	\$ 8,634
—	12,000	—	—
—	—	234	—
5,131	—	1,258	—
69,017	12,321	249,851	8,634
43,529	—	128,916	—
106,752	—	44,910	—
150,282	—	173,826	—
74,398	—	73,001	—
75,883	—	100,824	—
\$ 144,901	\$ 12,321	\$ 350,675	\$ 8,634
\$ 8,734	\$ —	\$ 5,700	\$ 17,536
—	—	54,500	—
8,734	—	60,200	17,536
24,228	—	94,366	—
111,938	12,321	196,109	(8,902)
\$ 144,901	\$ 12,321	\$ 350,675	\$ 8,634

INTRAGOVERNMENTAL SERVICE FUNDS

INSTITUTIONAL FARMS STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS YEAR ENDED JUNE 30, 1971

	Total Institutional Farms	Augusta State Hospital
Sales	\$ 394,722	\$ 168,292
Birth and Growth, Less Mortality	16,902	4,679
	411,624	172,971
Costs and Expenses:		
Costs of Products	108,079	14,726
Salaries	126,986	55,570
Feed	77,803	31,422
Depreciation	24,969	12,583
Other	119,420	40,365
	457,258	154,668
Profit or (Loss) from Operations	(45,634)	18,302
Other Income	39,437	1,675
Profit (Loss) on Sale of Capital Assets and Insurance Recoveries	176,338	15,056
	\$ 170,141	\$ 35,034
Retained Earnings (Deficit) at Beginning of Year	\$ 220,598	\$ 32,251
Adjustment of Prior Year's Transactions	2	—
Adjusted Balance	220,596	32,251
Net Income	170,141	35,034
	390,737	67,286
Transfer to Operating Accounts	11,983	—
Retained Earnings (Deficit) at End of Year	\$ 378,753	\$ 67,286

Men's Correctional Center	Stevens School	Maine State Prison	Boy's Training Center
\$ 17,434	\$ —	\$ 206,510	\$ 2,484
1,785	—	10,438	
19,219	—	216,948	2,484
18,955	—	74,397	—
22,991	—	48,423	—
11,043	—	35,336	—
—	—	12,385	—
21,794	—	57,260	—
74,786	—	227,803	—
(55,566)	—	(10,855)	2,484
23,090	823	13,608	238
64,014	—	97,267	—
\$ 31,539	\$ 823	\$ 100,020	\$ 2,723
\$ 80,399	\$ 15,674	\$ 96,091	\$ (3,818)
—	—	2	—
80,399	15,674	96,089	(3,818)
31,539	823	100,020	2,723
111,938	16,497	196,109	(1,095)
—	4,176	—	7,807
\$ 111,938	\$ 12,321	\$ 196,109	\$ (8,902)

INTRAGOVERNMENTAL SERVICE FUNDS

HIGHWAY GARAGE

COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1971	1970
RENTAL OF EQUIPMENT		
Highway Department	\$ 4,756,828	\$ 4,220,822
Other State Departments	3,234	3,557
Within Department	144,298	126,179
Others	675	—
Total Rentals	4,905,036	4,350,559
AUTOS AND WORKING EQUIPMENT EXPENSES		
Miscellaneous Auto Expenses	43,230	40,324
Gasoline Oil and Grease	710,311	668,303
Repairs, Parts and Supplies	2,138,705	1,906,147
Depreciation	1,277,154	1,176,351
Other Expenses	51	112
Total Auto and Working Expenses	4,169,452	3,791,239
Income from Equipment Rental	735,584	559,319
GENERAL OVERHEAD EXPENSE		
Personal Services	340,688	330,870
Heat, Light, and Power	112,547	100,707
Insurance	26,637	7,927
Repairs to Buildings and Grounds	35,000	22,467
Travel Expenses	20,828	21,468
Rents of Buildings and Offices	4,150	4,342
Caretaker and Messenger Services	29,796	27,100
General Operating	125,146	125,944
Cleaning and Watching	46,553	46,900
Depreciation on Buildings, Furniture and Fixtures	92,147	87,410
Miscellaneous Supplies and Expenses	68,895	68,895
Telephone and Telegraph	13,836	13,779
Repairs to Equipment	8,900	14,817
Contributions to Employees Retirement	126,168	124,444
Total General Overhead Expenses	1,051,296	997,076
	(315,712)	(437,757)
Stockroom and Shop Overhead Variation — Net	(49,363)	(154,001)
Loss from Operations	365,075	591,758
OTHER INCOME AND EXPENSE		
Profit or (Loss) from Sale of Capital Assets	43,869	11,743
Interest and Miscellaneous	69,405	121,141
Net (Loss)	\$ (251,800)	\$ (458,873)
Retained Earnings at Beginning of Year	\$ 594,560	\$ 1,053,368
Adjustment of Prior Year's Transactions	4	65
Adjusted Balance	594,555	1,053,433
Net (Deficit)	(251,800)	(458,873)
Retained Earnings at End of Year	\$ 342,755	\$ 594,560

INTRAGOVERNMENTAL SERVICE FUNDS

AERONAUTICS COMMISSION — STATE PLANE COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1971	1970
REVENUES		
Service and Fee Charges State Departments	\$ 14,822	\$ 10,973
Other Income	369	563
	15,191	11,536
EXPENSES		
Personal Services	23,235	22,339
Gasoline, Oil and Grease Etc.	7,724	9,007
Other	15,225	12,754
	46,185	44,100
Net Operating Loss	30,994	32,564
Contribution from General Fund	28,209	36,003
Net Profit or (Loss)	\$ (2,785)	\$ 3,438
(Deficit) at Beginning of Year	\$ (38,510)	\$ (41,948)
Net Income (Deficit)	(2,785)	3,438
(Deficit) at End of Year	\$ (41,295)	\$ (38,510)

TRUST AND AGENCY FUNDS

COMPARATIVE BALANCE SHEET

	TOTAL FUNDS	
	JUNE 30	
	1971	1970
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 1,154,059	\$ 1,743,793
Cash — Other	2,037,828	1,517,853
Accounts Receivable:		
Tax Accounts	525,710	130,008
Other	91,847	91,127
	617,557	221,136
Less — Allowance for Possible Losses	600	689
Net Accounts Receivable	616,957	220,446
Due from Other Funds	50,000	50,000
Investments (A)	186,955,300	174,560,063
Other Assets	1,000	3,000
	<u>\$190,815,145</u>	<u>\$178,095,158</u>
LIABILITIES AND RESERVES, WORKING CAPITAL ADVANCES AND FUND BALANCES		
LIABILITIES AND RESERVES		
Accounts Payable	\$ 77,502	\$ 36,012
Other Current Liabilities	110,097	88,292
Reserve for Authorized Expenditures	41,656	38,516
	229,255	162,821
WORKING CAPITAL ADVANCES FROM GENERAL FUND	60,000	60,000
FUND BALANCE		
Principal of Trust Funds	186,278,446	173,574,327
For Future Losses	2,285,353	2,543,385
For Future Premiums	655,799	613,514
Undistributed Income	1,306,291	1,141,108
	<u>190,525,890</u>	<u>177,872,336</u>
	<u>\$190,815,145</u>	<u>\$178,095,158</u>

(A) At cost less ratable amortization of any premium paid and discount on investments in mortgages.

DETAIL OF THIS YEAR				
Total Expendable Funds	Total Non-Expendable Funds	Land Reserved Trust Fund	Permanent School Fund	Other Trust Fund
\$ 1,112,566	\$ 41,492	\$ 11,216	\$ 24,371	\$ 5,904
1,441,498	596,330	357,863	568	237,898
525,710	—	—	—	—
66,703	25,143	25,143	—	—
592,414	25,143	25,143	—	—
456	143	143	—	—
591,957	25,000	25,000	—	—
50,000	—	—	—	—
181,749,596	5,205,703	2,406,231	553,503	2,245,968
1,000	—	—	—	—
\$184,946,619	\$ 5,868,526	\$ 2,800,311	\$ 578,442	\$ 2,489,771
\$ 77,502	\$ —	\$ —	\$ —	—
110,097	—	—	—	—
41,656	—	—	—	—
229,255	—	—	—	—
60,000	—	—	—	—
180,392,789	5,885,656	2,817,441	578,442	2,489,771
2,302,483	(17,130)	(17,130)	—	—
655,799	—	—	—	—
1,306,291	—	—	—	—
184,657,363	5,868,526	2,800,311	578,442	2,489,771
\$184,946,619	\$ 5,868,526	\$ 2,800,311	\$ 578,442	\$ 2,489,771

TRUST AND AGENCY FUNDS

BALANCE SHEET OF EXPENDABLE FUNDS

	Total June 30 1971	Maine State Retirement System (B)
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 1,112,566	\$ 374,325
Cash — Other	1,441,498	351,201
Accounts Receivable:		
Tax Accounts	525,710	—
Other	66,703	56,689
	592,414	56,689
Less — Allowance for Possible Losses	456	331
Net Accounts Receivable	591,957	56,357
Due from Other Funds	50,000	—
Investments (A)	181,749,596	175,261,654
Other Assets	1,000	—
	<u>\$184,946,619</u>	<u>\$176,043,539</u>
LIABILITIES AND RESERVES, WORKING CAPITAL ADVANCES AND FUND BALANCES		
LIABILITIES AND RESERVES		
Accounts Payable	\$ 77,502	\$ 15,958
Other Current Liabilities	110,097	20,771
Reserve for Authorized Expenditures	41,656	41,656
	229,255	78,385
WORKING CAPITAL ADVANCE FROM GENERAL FUND	60,000	—
FUND BALANCES		
Principal of Trust Funds	180,392,789	175,001,152
For Future Losses	2,302,483	964,001
For Future Premiums	655,799	—
Undistributed Income	1,306,291	—
	<u>184,657,363</u>	<u>175,965,153</u>
	<u>\$184,946,619</u>	<u>\$176,043,539</u>

- (A) At cost less ratable amortization of any premium paid and discount on mortgages.
 (B) This Balance Sheet is not set up to reflect actuarial reserves.

PUBLIC TRUSTS			AGENCY FUNDS	
Group Life Insurance Fund	Revenue of Non-Expendable Trusts	Private Trusts	Federal Social Security Fund	Other
\$ 70,391	\$ 262,140	\$ 216,372	\$ 55,917	\$ 133,418
210,615	47,550	832,130	—	—
—	—	—	—	525,710
5,976	125	—	3,913	—
5,976	125	—	3,913	525,710
—	125	—	—	—
5,976	—	—	3,913	525,710
50,000	—	—	—	—
2,117,647	26,686	4,343,608	—	—
—	1,000	—	—	—
\$ 2,454,631	\$ 337,376	\$ 5,392,112	\$ 59,830	\$ 659,129

\$ —	\$ 11,238	\$ 475	\$ 49,830	\$ —
—	89,325	—	—	—
—	—	—	—	—
—	100,564	475	49,830	—
50,000	—	—	10,000	—
—	—	5,391,637	—	—
1,338,482	—	—	—	—
655,799	—	—	—	—
410,349	236,812	—	—	659,129
2,404,631	236,812	5,391,637	—	659,129
\$ 2,454,631	\$ 337,376	\$ 5,392,112	\$ 59,830	\$ 659,129

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN TRUST AND AGENCY FUNDS BALANCE YEAR ENDED JUNE 30, 1971

	Total
Balance July 1, 1970	\$177,872,336
Adjustment of Balance Forward	6,676
	<u>177,879,013</u>
Additions:	
Interest Earned (Net after Amortization of Premiums)	6,965,033
Profit or (Loss) on Sale of Securities	(516,193)
Revenue of Reserved Lands	113,374
Individual Contribution of Pensions, Plus Interest Allowed	24,481,742
Deposits by Federal Government, Cities, Towns and Individuals	5,892,418
Contributions and Transfers from Other Funds:	
From General Fund:	
For Administration	253,522
For State Employees	3,446,415
For Teachers	6,711,861
For Survivor Benefits	303,949
For Interest Deficiency	30
From Highway	1,769,510
From Other Special Revenue Funds	958,114
From Enterprise Funds	223,803
From Intragovernmental Funds	158,177
From Other Funds	15,404
Tax on Bank Stock	659,129
Other Additions	554,563
	<u>51,990,853</u>
Deductions:	
Administration Expenses	316,253
Growth and Improvement of Public Reserve Lot	15,677
Distribution to Cities, Towns, Counties and Districts	1,137,726
Social Security Funds — Paid to Federal Government	6,269,721
Hospital Construction — Federal Aid	2,004,330
Refunds of Trust Deposits, Other Disbursements and Transfers	818,356
Interest Allowed on Individual Contributions	3,029,302
Group Life Insurance Premiums	2,588,230
Pensions and Survivor Benefit Payments:	
State Employees	7,504,031
Teachers	11,067,199
Employees of Participating Districts	2,126,287
Refunds of Individual Contributions plus Interest	1,953,769
Distribution of Income from Non-Expendable Trusts:	
University of Maine	11,178
Other Beneficiaries	283,230
Interest on Lands Reserved Trust Fund Paid to Plantations	51,101
General Fund:	
Revenue Available for Appropriation	9,867
Economic Development	45,425
Special Revenue Funds	26,337
Additions to Reserves and Other Charges and Credits	36,118
	<u>39,294,146</u>
Fund Balance June 30, 1971	<u><u>\$190,575,720</u></u>

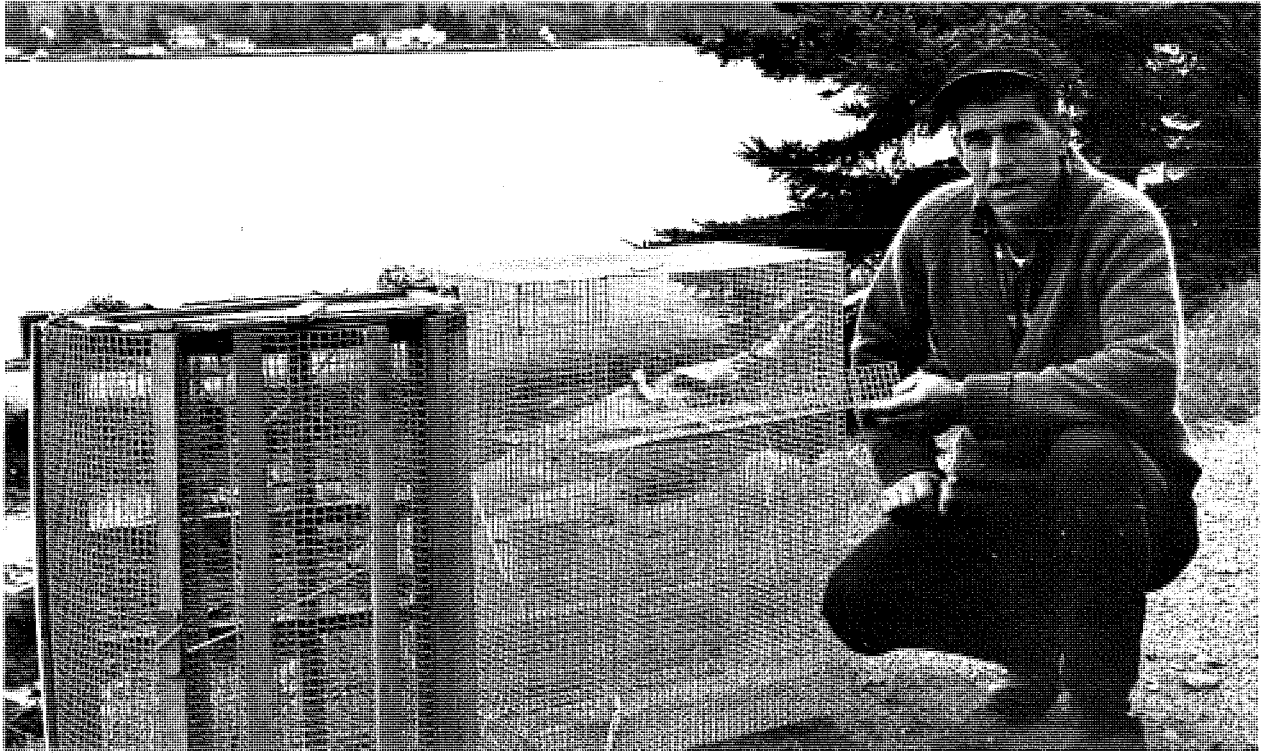
NON-EXPENDABLE TRUSTS				
Total Expendable Funds	Total Non-Expendable Funds	Land Reserved Trust Fund	Permanent School Fund	Other Trust Funds
\$172,136,075 6,676	\$ 5,736,260 —	\$ 2,685,130 —	\$ 578,442 —	\$ 2,472,687 —
172,142,752	5,736,260	2,685,130	578,442	2,472,687
6,965,033	—	—	—	—
(516,193)	—	—	—	—
—	113,374	110,427	—	2,946
24,481,742	—	—	—	—
5,870,936	21,481	—	—	21,481
253,522	—	—	—	—
3,446,415	—	—	—	—
6,711,861	—	—	—	—
303,949	—	—	—	—
30	—	—	—	—
1,769,510	—	—	—	—
958,114	—	—	—	—
223,803	—	—	—	—
158,177	—	—	—	—
15,404	—	—	—	—
659,129	—	—	—	—
549,810	4,753	4,753	—	—
51,851,244	139,609	115,181	—	24,427
316,253	—	—	—	—
15,677	—	—	—	—
1,137,726	—	—	—	—
6,269,721	—	—	—	—
2,004,330	—	—	—	—
818,356	—	—	—	—
3,029,302	—	—	—	—
2,588,230	—	—	—	—
7,504,031	—	—	—	—
11,067,199	—	—	—	—
2,126,287	—	—	—	—
1,953,769	—	—	—	—
11,178	—	—	—	—
283,230	—	—	—	—
51,101	—	—	—	—
9,867	—	—	—	—
45,425	—	—	—	—
26,337	—	—	—	—
28,774	7,343	—	—	7,343
39,286,803	7,343	—	—	7,343
\$184,707,194	\$ 5,868,526	\$ 2,800,311	\$ 578,442	\$ 2,489,771

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN EXPENDABLE TRUST AND AGENCY FUNDS BALANCE YEAR ENDED JUNE 30, 1971

	Total	Maine State Retirement System	Group Life Insurance Funds
Balance July 1, 1970	\$172,136,075	\$163,827,177	\$ 1,879,142
Adjustment of Balance Forward	6,676	6,658	1
	172,142,752	163,833,835	1,879,143
Additions:			
Interest Earned (Net After Amortization of Premiums)	6,965,033	6,391,862	160,026
Profit or (Loss) on Sale of Securities	(516,193)	(516,193)	—
Individual Contributions for Pensions, Plus Interest Allowed	24,481,742	15,846,151	2,378,558
Deposits by Federal Government, Cities, Towns and Individuals	5,870,936	2,639,012	—
Contributions and Transfers from Other Funds:			
From General Fund:			
For Administration	253,522	152,522	101,000
For State Employees	3,446,415	3,446,415	—
For Teachers	6,711,861	6,711,861	—
For Survivors Benefits	303,949	303,949	—
For Interest Deficiency	30	—	—
From Highway Fund	1,769,510	1,769,510	—
From Other Special Revenue Funds	958,114	958,114	—
From Enterprise Funds	223,803	223,803	—
From Intragovernmental Funds	158,177	158,177	—
From Other Funds	15,404	15,404	—
Tax on Bank Stock	659,129	—	—
Other Additions	549,810	—	522,732
	51,851,244	38,100,588	3,162,317
Deductions:			
Administration Expenses	316,253	285,933	30,320
Growth and Improvement of Public Reserved Lots	15,677	—	—
Distribution to Cities, Towns, Counties and Districts	1,137,726	—	18,280
Social Security Funds — Paid to Federal Government	6,269,721	—	—
Hospital Construction — Federal Aid	2,004,330	—	—
Refunds of Trust Deposits Other Disbursement and Transfers	818,356	—	—
Interest Allowed on Individual Contributions	3,029,302	3,029,302	—
Group Life Insurance Premiums	2,588,230	—	2,588,230
Pensions and Survivor Benefit Payments:			
State Employees	7,504,031	7,504,031	—
Teachers	11,067,199	11,067,199	—
Employees of Participating Districts	2,126,287	2,126,287	—
Refunds of Individual Contributions plus Interest	1,953,769	1,953,769	—
Distribution of Income from Non-Expendable Trusts:			
University of Maine	11,178	—	—
Other Beneficiaries	283,230	—	—
Interest on Lands Reserved Trust Fund Paid to Plantations	51,101	—	—
General Fund:			
Revenue Available for Appropriation	9,867	—	—
Education Department	45,425	—	—
Special Revenue Funds	26,337	—	—
Additions to Reserves and Other Charges and Credits	28,774	2,745	—
	39,286,803	25,969,270	2,636,830
Fund Balance June 30, 1971	\$184,707,194	\$175,965,153	\$ 2,404,631

REVENUE RECEIPTS ON NON-EXPENDABLE TRUSTS				AGENCY FUNDS		
Lands Reserved Trust Fund	Permanent School Fund	Other Trust Funds	Private Trusts	Federal Social Security Fund	Other	
\$ 61,940	\$ —	\$ 254,593	\$ 5,480,413	\$ 65,217	\$ 567,591	
—	—	—	17	—	—	
61,940	—	254,593	5,480,430	65,217	567,591	
115,690	26,260	200,318	53,823	17,050	—	
—	—	—	—	—	—	
—	—	—	—	6,257,031	—	
—	—	—	2,680,069	—	551,854	
—	—	—	—	—	—	
—	—	—	—	—	—	
—	—	—	—	—	—	
—	—	—	—	—	—	
—	—	30	—	—	—	
—	—	—	—	—	—	
—	—	—	—	—	—	
—	—	—	—	—	—	
—	—	—	—	—	—	
—	—	—	—	—	659,129	
—	—	27,077	—	—	—	
115,690	26,260	227,426	2,733,893	6,274,082	1,210,984	
—	—	—	—	—	—	
15,677	—	—	—	—	—	
—	—	—	—	—	1,119,446	
—	—	—	—	6,269,721	—	
—	—	—	2,004,330	—	—	
—	—	—	818,356	—	—	
—	—	—	—	—	—	
—	—	—	—	—	—	
—	—	—	—	—	—	
—	—	—	—	—	—	
—	—	11,178	—	—	—	
—	—	283,230	—	—	—	
51,101	—	—	—	—	—	
—	—	9,867	—	—	—	
45,425	—	—	—	—	—	
—	26,260	76	—	—	—	
6,280	—	—	—	19,747	—	
118,485	26,260	304,353	2,822,687	6,289,469	1,119,446	
\$ 59,145	\$ —	\$ 177,666	\$ 5,391,637	\$ 49,830	\$ 659,129	



Experimental shrimp traps



Teaching safe handling of firearms

GENERAL FIXED ASSETS

STATEMENT OF GENERAL FIXED ASSETS JUNE 30, 1970

GENERAL FIXED ASSETS

Land	\$ 3,123,386
Buildings	59,138,872
Structures and Improvements	8,190,786
Equipment	22,522,664

Total General Fixed Assets	<u>\$92,975,710</u>
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Investment in General Fixed Assets	<u><u>\$92,975,710</u></u>
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(A) See Letter of Transmittal



Entrance to University campus at Augusta

GENERAL FIXED ASSETS

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTIONS AND ACTIVITIES (A) FISCAL YEAR ENDED JUNE 30, 1970

Function and Activity	Total	Land	Buildings	Structures and Improvements	Equipment
GENERAL ADMINISTRATION					
Aeronautics Commission	\$ 195,442	\$ —	\$ 10,000	\$ —	\$ 185,442
Attorney General's Department	34,138	—	—	—	34,138
Audit Department	16,792	—	—	—	16,792
Executive Department	47,933	—	—	—	47,933
Finance and Administration Department					
Commissioner's Office and Bureau of Budget	16,171	—	—	—	16,171
Bureau of Accounts and Control	96,159	—	—	—	96,159
Bureau of Public Improvements	12,667,062	1,219,892	10,738,723	409,876	298,570
Bureau of Purchases	65,524	—	—	—	65,524
Bureau of Taxation	238,007	—	—	—	238,007
Legislative	9,856	—	—	—	9,856
Department of Personnel	19,025	—	—	—	19,025
Secretary of State	867,325	31,801	349,749	13,752	472,021
Supreme Judicial and Superior Courts	Information not available at time of preparation of report				
District Courts	Information not available at time of preparation of report				
Treasurer of State	25,739	—	—	—	25,739
	14,299,178	1,251,693	11,098,472	423,629	1,525,383
PROTECTION OF PERSONS AND PROPERTY					
Adjutant General's Department	8,119,921	104,637	7,153,721	369,002	492,560
Banks and Banking Department	31,438	—	—	—	31,438
Boxing Commission	674	—	—	—	674
Highway Safety Committee	13,168	—	—	—	13,168
Civil Defense Agency	968,093	350	3,497	2,035	962,210
Examining Boards	44,437	—	—	—	44,437
Industrial Accident Commission	29,503	—	—	—	29,503
Insurance Advisory Board	2,733	—	—	—	2,733
Insurance Department	47,523	—	—	—	47,523
Labor and Industry	19,782	—	—	—	19,782
Maine Milk Commission	5,954	—	—	—	5,954
Municipal Valuation Appeal Board	321	—	—	—	321
Pesticides Control Board	1,420	—	—	—	1,420
Public Utilities Commission	63,180	—	—	1,108	62,071
Harness Racing Commission	3,854	—	—	—	3,854
Real Estate Commission	6,346	—	—	—	6,346
Running Horse Racing Commission	2,221	—	—	—	2,221
Snowmobile Registration	4,664	—	—	—	4,664
State Employees Appeal Board	663	—	—	—	663
State Police	2,238,686	29,270	663,624	145,452	1,400,338
Watercraft Registration and Safety, Bureau of	7,492	—	—	—	7,492
	11,612,081	134,258	7,820,844	517,598	3,139,379

GENERAL FIXED ASSETS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTIONS AND ACTIVITIES (A) FISCAL YEAR ENDED JUNE 30, 1970

Function and Activity	Total	Land	Buildings	Structures and Improvements	Equipment
DEVELOPMENT AND CONSERVATION					
Agriculture	\$ 540,570	\$ 80	\$ 255,627	\$ 29,859	\$ 255,004
Atlantic Sea Run Salmon	22,599	—	—	—	22,599
Economic Development	377,961	4,807	189,548	33,909	149,695
Forestry Department	2,268,737	—	—	—	2,268,737
Inland Fisheries and Game	5,775,638	298,198	1,239,351	2,502,697	1,735,391
Maine Dairy Council and Milk Tax Committee	7,329	—	—	—	7,329
Maine Mining Commission	7,617	—	—	—	7,617
Maine Sardine Council	98,881	4,305	30,800	700	63,076
Municipal Securities Approval Board	1,760	—	—	—	1,760
State Planning Office	22,576	—	—	—	22,576
Sea and Shore Fisheries Department	385,787	—	55,515	10,867	319,404
Soil and Water Conservation Committee	2,287	—	—	—	2,287
	9,511,749	307,390	1,770,842	2,578,034	4,855,482
HEALTH AND SANITATION					
Chief Medical Examiner	2,589	—	—	—	2,589
Environmental Improvement Commision	144,027	—	—	—	144,027
	146,617	—	—	—	146,617
SOCIAL SERVICES					
Economic Opportunity	6,105	—	—	—	6,105
Health and Welfare	2,493,852	8,551	867,471	126,415	1,491,413
Indian Affairs	185,257	1,452	60,880	115,836	7,088
Veterans Services	208,158	31,150	55,659	87,593	33,754
	2,893,373	41,153	984,011	329,846	1,538,362
MENTAL HEALTH AND CORRECTIONS					
Corrections and Correctional Institutions					
Boys Training Center	2,351,581	7,897	1,781,782	134,712	427,188
Maine State Prison	2,813,527	12,068	2,199,674	246,952	360,832
Men's Correctional Center	1,433,913	1,325	1,172,671	121,200	138,717
Stevens School	1,718,710	8,182	1,436,013	80,412	194,103
Women's Correctional Center	700,094	6,050	471,189	117,402	105,452
Mental Health					
Augusta State Hospital	9,455,738	1,654	8,198,373	186,962	1,068,748
Bangor State Hospital	5,812,551	22,390	4,848,087	59,992	882,081
Bureau of Mental Health	107,026	—	—	—	107,026
Mental Retardation					
Pineland Hospital and Training Center	8,436,417	42,045	7,007,520	409,335	977,516
Other Institutions					
Governor Baxter School for the Deaf	2,265,184	23,660	1,675,640	306,044	259,839
Military and Naval Children's Home	90,404	3,168	60,105	2,419	24,711
	35,185,151	128,440	28,851,059	1,659,433	4,546,218

GENERAL FIXED ASSETS

SCHEDULE OF GENERAL FIXED ASSETS

BY FUNCTIONS AND ACTIVITIES (A) FISCAL YEAR ENDED JUNE 30, 1970

Function and Activity	Total	Land	Buildings	Structures and Improvements	Equipment
EDUCATION					
Administration	\$ 242,141	\$ 100	\$ —	\$ —	\$ 242,041
Vocational Education					
Central Maine Vocational Technical Institute	2,408,940	17,009	1,476,322	203,805	711,804
Eastern Maine Vocational Technical Institute	1,116,670	27,921	588,530	8,649	491,568
Northern Maine Vocational Technical Institute	2,745,785	87,150	2,189,482	1,264	467,887
Southern Maine Vocational Technical Institute	3,246,210	129,928	1,863,181	10,642	1,242,458
Washington County Vocational Technical Institute	185	185	—	—	—
Operation of Public Schools					
Education of Indian Children	25,094	—	—	—	25,094
Schooling of Children in Unorganized Territory	728,528	4,125	480,642	33,637	210,122
Practical Nursing — Portland and Waterville	47,759	—	—	—	47,759
	10,561,317	266,419	6,598,160	257,999	3,438,738
CULTURE, HISTORY AND RECREATION					
Art Commission, State	131	—	—	—	131
Commission on Arts and Humanities	4,629	—	—	—	4,629
Maine State Archives	13,879	—	—	—	13,879
Maine State Library	235,859	—	—	—	235,859
Maine State Museum Commission	55,033	—	—	—	55,033
State Park and Recreation Commission	5,279,487	955,695	1,397,876	2,423,409	502,505
	5,589,021	955,695	1,397,876	2,423,409	812,039
MISCELLANEOUS					
Employees Suggestion Award Board	974	—	—	—	974
HIGHWAY					
Commission	2,052,788	—	—	—	2,052,788
Land Damage Board	3,077	—	—	—	3,077
	2,055,866	—	—	—	2,055,866
EMPLOYMENT SECURITY COMMISSION					
	1,120,379	38,335	617,604	835	463,603
	<u>\$92,975,710</u>	<u>\$ 3,123,386</u>	<u>\$59,138,872</u>	<u>\$ 8,190,786</u>	<u>\$22,522,664</u>

(A) See Letter of Transmittal.

GENERAL FIXED ASSETS

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS — BY FUNCTIONS AND ACTIVITIES (A) Fiscal Year Ended June 30, 1970

Function and Activity	General Fixed Assets July 1, 1969	Additions	Deductions	General Fixed Assets June 30, 1970
GENERAL ADMINISTRATION				
Aeronautics Commission	\$ 179,497	\$ 225,132	\$ 209,187	\$ 195,442
Attorney General's Department	34,449	1,867	2,179	34,138
Audit Department	16,990	1,788	1,986	16,792
Executive Department	58,281	818	11,166	47,933
Finance and Administration Department				
Commissioner's Office and Bureau of Budget	15,131	1,073	33	16,171
Bureau of Accounts and Control	98,914	4,856	7,610	96,159
Bureau of Public Improvements	9,914,396	2,786,976	34,310	12,667,062
Bureau of Purchases	63,480	9,040	6,996	65,524
Bureau of Taxation	173,515	76,597	12,105	238,007
Legislative	9,640	1,135	918	9,856
Department of Personnel	17,569	2,010	553	19,025
Secretary of State	856,730	51,429	40,834	867,325
Supreme Judicial and Superior Courts	Information not available at time of preparation of report			
District Courts	Information not available at time of preparation of report			
Treasurer of State	23,237	3,054	552	25,739
	11,461,834	3,165,781	328,436	14,299,178
PROTECTION OF PERSONS AND PROPERTY				
Adjutant General's Department	8,113,391	52,452	45,922	8,119,921
Banks and Banking Department	33,746	1,737	4,046	31,438
Boxing Commission	370	328	25	674
Highway Safety Committee	9,868	4,174	873	13,168
Civil Defense Agency	896,741	190,824	119,472	968,093
Examining Boards	40,555	5,089	1,207	44,437
Industrial Accident Commission	29,120	6,496	6,114	29,503
Insurance Advisory Board	2,733	—	—	2,733
Insurance Department	45,405	5,215	3,096	47,523
Labor and Industry	19,532	1,374	1,124	19,782
Maine Milk Commission	5,845	828	719	5,954
Municipal Valuation Appeal Board	—	321	—	321
Pesticides Control Board	—	1,420	—	1,420
Public Utilities Commission	62,330	4,846	3,996	63,180

GENERAL FIXED ASSETS

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS —
BY FUNCTIONS AND ACTIVITIES (A)
Fiscal Year Ended June 30, 1970

Function and Activity	General Fixed Assets July 1, 1969	Additions	Deductions	General Fixed Assets June 30, 1970
Harness Racing Commission	\$ 2,331	\$ 1,587	\$ 65	\$ 3,854
Real Estate Commission	5,981	441	76	6,346
Running Horse Racing Commission	2,306	74	159	2,221
Snowmobile Registration	—	4,664	—	4,664
State Employees Appeal Board	663	—	—	663
State Police	2,079,218	760,899	601,431	2,238,686
Watercraft Registration and Safety, Bureau of	7,061	625	194	7,492
DEVELOPMENT AND CONSERVATION	11,357,205	1,043,401	788,525	11,612,081
Agriculture	524,271	38,269	21,970	540,570
Atlantic Sea Run Salmon	22,599	—	—	22,599
Economic Development	372,877	22,128	17,044	377,961
Forestry Department	2,069,176	385,209	185,648	2,268,737
Inland Fisheries and Game	5,613,688	365,563	203,613	5,775,638
Maine Dairy Council and Milk Tax Committee	7,081	247	—	7,329
Maine Mining Commission	6,884	733	—	7,617
Maine Sardine Council	88,704	10,177	—	98,881
Municipal Securities Approval Board	1,760	—	—	1,760
State Planning Office	15,792	6,861	77	22,576
Sea and Shore Fisheries Department	336,799	60,127	11,140	385,787
Soil and Water Conservation Committee	1,651	636	—	2,287
HEALTH AND SANITATION	9,061,288	889,955	439,494	9,511,749
Chief Medical Examiner	2,084	505	—	2,589
Environmental Improvement Commission	92,007	52,744	724	144,027
SOCIAL SERVICES	94,092	53,249	724	146,617
Committee on Aging	2,091	—	2,091	—
Economic Opportunity	6,105	—	—	6,105
Health and Welfare	2,442,343	191,377	139,868	2,493,852
Indian Affairs	185,157	119	20	185,257
Veterans Services	112,527	96,145	514	208,158
MENTAL HEALTH AND CORRECTIONS	2,748,226	287,642	142,495	2,893,373
Corrections and Correctional Institutions				
Boys Training Center	2,303,448	99,167	51,034	2,351,581
Maine State Prison	2,785,971	68,027	40,471	2,813,527

Men's Correctional Center	1,378,400	56,013	500	1,433,913
Stevens School	1,290,997	430,178	2,465	1,718,710
Women's Correctional Center	653,722	46,513	141	700,094
Mental Health				
Augusta State Hospital	9,179,927	286,311	10,500	9,455,738
Bangor State Hospital	5,569,218	289,819	46,486	5,812,551
Bureau of Mental Health	101,923	7,599	2,496	107,026
Mental Retardation				
Pineland Hospital and Training Center	8,392,947	231,067	187,597	8,436,417
Other Institutions				
Governor Baxter School for the Deaf	2,203,273	83,386	21,476	2,265,184
Military and Naval Children's Home	89,188	1,334	118	90,404
	33,949,020	1,599,419	363,288	35,185,151
EDUCATION				
Administration	186,529	62,574	6,962	242,141
Vocational Education				
Central Maine Vocational Technical Institute	2,352,194	61,467	4,721	2,408,940
Eastern Maine Vocational Technical Institute	1,007,252	202,319	92,901	1,116,670
Northern Maine Vocational Technical Institute	2,345,917	476,783	76,915	2,745,785
Southern Maine Vocational Technical Institute	3,139,995	185,014	78,799	3,246,210
Washington County Vocational Technical Institute	—	185	—	185
Operation of Public Schools				
Education of Indian Children	22,204	2,890	—	25,094
Schooling of Children in Unorganized Territory	717,714	36,001	25,187	728,528
Practical Nursing — Portland and Waterville	44,120	4,095	456	47,759
	9,815,929	1,031,330	285,942	10,561,317
CULTURE, HISTORY AND RECREATION				
Art Commission, State	131	—	—	131
Commission on Arts and Humanities	4,346	283	—	4,629
Maine State Archives	7,818	6,068	7	13,879
Maine State Library	222,577	28,275	14,992	235,859
Maine State Museum Commission	41,425	13,607	—	55,033
State Park and Recreation Commission	5,279,487	—	—	5,279,487
	5,555,786	48,234	15,000	5,589,021
MISCELLANEOUS				
Employees Suggestion Award Board	—	974	—	974
HIGHWAY				
Commission	2,151,240	258,756	357,208	2,052,788
Land Damage Board	3,077	—	—	3,077
	2,154,317	258,756	357,208	2,055,866
EMPLOYMENT SECURITY COMMISSION	1,091,556	40,827	12,004	1,120,379
	\$87,289,256	\$ 8,419,573	\$ 2,733,120	\$92,975,710

(A) See Letter of Transmittal

STATISTICAL SECTION

Table #1
OPERATING FUNDS
COMPARATIVE STATEMENT OF REVENUES BY SOURCE
LAST FIVE FISCAL YEARS

Fiscal Year	*Taxes	From Federal Government	From Cities, Towns and Counties	Service Charges	Transferred From Liquor Commission	Other Revenue	Transfers From Other Operating Funds
1967	\$127,528,016	\$ 61,131,382	\$3,217,846	\$5,994,965	\$13,021,230	\$4,052,925	\$1,769,766
1968	140,349,219	59,919,770	3,248,094	7,342,621	15,845,002	5,159,410	2,156,426
1969	152,093,766	68,248,685	3,331,284	8,100,602	16,402,059	5,685,654	2,722,465
1970	201,024,932	85,287,283	5,012,107	7,434,211	17,593,590	6,702,633	4,939,673
1971	220,809,177	121,062,767	4,290,212	9,025,642	18,437,793	6,874,089	4,939,607

*See Table No. 2 for further detail of Taxes

Table #2
OPERATING FUNDS
TAX REVENUE BY SOURCE
LAST FIVE FISCAL YEARS

Fiscal Year	Sales and Use Tax	Income Tax	Gas Tax	Cigarette Tax	Motor Vehicle Registration and Drivers License	Inheritance and Estate Tax	All Other Taxes	Total Taxes (As Above)
1967	\$54,669,067	\$ —	\$28,669,698	\$10,428,811	\$11,904,537	\$4,871,221	\$16,984,681	\$127,528,015
1968	62,350,013	—	29,949,760	12,424,097	13,494,472	4,666,860	17,464,016	140,349,219
1969	70,381,970	—	31,204,147	13,150,357	13,747,592	5,059,256	18,550,443	152,093,766
1970	83,240,426	27,142,370	37,156,861	14,741,735	13,997,892	4,944,211	19,801,432	201,024,932
1971	91,987,005	32,435,855	39,331,573	15,540,551	14,223,332	5,950,023	21,340,835	220,809,177

Table #3
BONDED DEBT ALL FUNDS
UNMATURED BONDS AT JUNE 30
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTALS	HIGHWAY AND BRIDGE BONDS	ALL OTHER
1962	\$ 53,679,000	\$39,359,000	\$ 14,320,000
1963	52,755,000	35,455,000	17,300,000
1964	73,521,000	45,046,000	28,475,000
1965	67,920,000	40,260,000	27,660,000
1966	78,804,000	34,994,000	43,810,000
1967	89,487,000	42,177,000	47,310,000
1968	100,900,000	43,770,000	57,130,000
1969	130,700,000	50,015,000	80,685,000
1970	166,005,000	46,130,000	119,875,000
1971	191,420,000	57,595,000	133,825,000

Table #4
DEBT SERVICE REQUIREMENTS TO MATURITY
SUMMARY — ALL FUNDS

	PRINCIPAL	INTEREST
General Fund (See Table No. 5)	\$103,110,000	\$ 48,309,132
Highway and Bridges (See Table No. 6)		
Highway Fund	55,265,000	17,527,230
Kennebec (Carlton) Bridge	150,000	3,000
Jonesport Bridge	480,000	91,200
Bangor-Brewer Bridge	1,700,000	504,750
Maine State Ferry Service	1,450,000	292,885
University of Maine	14,720,000	8,938,687
State Colleges	14,545,000	7,900,510
	<u>\$191,420,000</u>	<u>\$ 83,567,394</u>

Table #5
DEBT SERVICE REQUIREMENTS TO MATURITY
GENERAL FUND BONDS

FISCAL YEAR	PRINCIPAL	INTEREST
1972	\$ 5,925,000	\$ 5,067,487
1973	5,925,000	4,777,237
1974	5,775,000	4,481,487
1975	5,775,000	4,199,083
1976	5,725,000	3,918,961
1977	5,725,000	3,640,088
1978	5,725,000	3,361,338
1979	5,725,000	3,082,711
1980	5,725,000	2,803,961
1981	5,725,000	2,525,088
1982	5,725,000	2,243,781
1983	5,660,000	1,961,948
1984	5,660,000	1,682,066
1985	5,275,000	1,401,908
1986	5,215,000	1,129,736
1987	4,695,000	862,420
1988	4,650,000	610,652
1989	4,430,000	367,332
1990	3,085,000	166,287
1991	965,000	25,550
	<u>\$103,110,000</u>	<u>\$ 48,309,132</u>

Table #6
DEBT SERVICE REQUIREMENTS TO MATURITY
HIGHWAYS AND BRIDGES

Fiscal Year	HIGHWAY FUND		KENNEBEC (CARLTON) BRIDGE		JONESPORT BRIDGE		BANGOR-BREWER BRIDGE	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1972	\$ 4,370,000	\$ 2,096,267	\$100,000	\$2,250	\$ 30,000	\$11,044	\$ 50,000	\$ 28,875
1973	4,070,000	1,940,682	50,000	750	30,000	10,331	50,000	28,125
1974	4,070,000	1,788,922			30,000	9,619	50,000	27,375
1975	3,770,000	1,639,112			30,000	8,906	50,000	26,625
1976	3,120,000	1,502,989			30,000	8,194	50,000	25,812
1977	3,120,000	1,376,354			30,000	7,481	50,000	24,937
1978	3,120,000	1,249,644			30,000	6,769	50,000	24,062
1979	3,120,000	1,122,409			30,000	6,056	50,000	23,187
1980	3,120,000	994,649			30,000	5,344	50,000	22,312
1981	3,120,000	866,889			30,000	4,631	50,000	21,437
1982	3,120,000	739,129			30,000	3,919	50,000	20,562
1983	2,970,000	612,864			30,000	3,206	50,000	19,687
1984	2,970,000	488,094			30,000	2,494	50,000	18,812
1985	2,270,000	373,824			30,000	1,781	50,000	17,937
1986	2,270,000	270,054			30,000	1,069	50,000	17,062
1987	2,270,000	165,540			30,000	356	50,000	16,187
1988	1,620,000	118,068					50,000	15,312
1989	1,245,000	105,225					50,000	14,437
1990	765,000	57,375					50,000	13,562
1991	765,000	19,125					50,000	12,687
1992							50,000	11,812
1993							50,000	10,937
1994							50,000	10,062
1995							50,000	9,187
1996							50,000	8,312
1997							50,000	7,437
1998							50,000	6,562
1999							50,000	5,687
2000							50,000	4,812
2001							50,000	3,937
2002							50,000	3,062
2003							50,000	2,187
2004							50,000	1,312
2005							50,000	437
	\$55,265,000	\$17,527,230	\$150,000	\$3,000	\$480,000	\$91,200	\$1,700,000	\$504,750



Artist's concept for Veterans Memorial Cemetery

