

MAINE STATE LEGISLATURE

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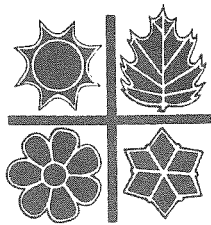
FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 1972



Marie H. Mitchell,
State Controller

State
of
Maine



Four seasons for Me.

**STATE
OF
MAINE**



**FINANCIAL
REPORT**

**For Period
July 1, 1971 to June 30, 1972**

**DEPARTMENT OF FINANCE & ADMINISTRATION
Bureau of Accounts and Control**

**MARIE H. MITCHELL
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, 1972 is submitted herewith.

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

Health Facilities Authority
Maine Housing Authority (Part)
Maine Maritime Academy
Maine Municipal Bond Bank
Maine-New Hampshire Interstate Bridge Authority
Maine Port Authority
Maine School Building Authority
Maine Turnpike Authority
Mountain Resorts Airport Authority
Passamaquoddy District Authority
University of Maine
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 operating funds (General Fund and Special Revenue Funds) and special purpose funds (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 encumbrance.

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, 1972 for obligations related to fiscal year 1972 which were not covered by fiscal 1972 encumbrances. Such payments were not material to the financial statements taken as a whole.

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.

Special Revenue Funds are used to account for revenues derived from dedicated taxes or other earmarked revenue sources. In prior years the Highway Fund, Maine Employment Security Fund and Other Special Revenue Funds were reported separately. This year they are combined into one fund for reporting purposes. Separate ledgers are maintained for each fund.

The Highway Fund accounts for expenditures for the Highway Department and its allied programs. Revenues from the registration of motor vehicles, operators' 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 and Special Revenue Funds totaled \$478,264,702 an increase of approximately 19.7% over 1971.

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	\$ 102.7	21.5	\$ 92.0	23.0
Gas Tax	43.9	9.2	39.3	9.8
Income Tax	36.8	7.7	32.4	8.1
Motor Vehicle Registration & Drivers' Licenses	15.1	3.1	14.2	3.6
Cigarette Tax	18.7	3.9	15.5	3.9
Unemployment Compensation Tax	15.2	3.2	10.0	2.5
All Other Taxes	<u>37.0</u>	<u>7.7</u>	<u>27.4</u>	<u>6.9</u>
TOTAL TAXES	\$ 269.4	56.3	\$ 230.8	57.8
From Federal Government	155.7	32.6	123.5	30.9
From Liquor Commission	19.2	4.0	18.4	4.6
Other Revenue	<u>33.9</u>	<u>7.1</u>	<u>26.8</u>	<u>6.7</u>
TOTAL	<u>\$ 478.2</u>	<u>100.0</u>	<u>\$ 399.5</u>	<u>100.0</u>

Total expenditures in the operating funds amounted to \$482,705,878, an increase of \$70 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	\$ 18.0	3.7	\$ 13.8	3.4
Protection of Persons and Property	15.9	3.3	14.6	3.5
Development and Conservation	21.7	4.5	15.6	3.8
Health and Sanitation	4.5	.9	4.4	1.1
Social Services	115.4	23.9	94.1	22.8
Unemployment Benefits	37.3	7.7	28.7	7.0
Mental Health and Corrections	29.2	6.1	25.5	6.2
Education	122.1	25.3	104.4	25.3
Highways and Bridges	92.5	19.2	86.8	21.1
Culture, History and Recreation	3.6	.8	3.2	.8
Debt Service (Principal and Interest)	18.0	3.7	15.3	3.7
All Other	<u>4.5</u>	<u>.9</u>	<u>5.4</u>	<u>1.3</u>
TOTAL	<u>\$ 482.7</u>	<u>100.0</u>	<u>\$ 411.8</u>	<u>100.0</u>
General Fund	\$ 213.1	44.2	\$ 231.3	56.2
Highway Fund	109.7	22.7	100.9	24.5
Employment Security Fund	37.3	7.7	28.7	7.0
Other Special Revenue Funds	<u>122.6</u>	<u>25.4</u>	<u>50.9</u>	<u>12.3</u>
TOTAL, AS ABOVE	<u>\$ 482.7</u>	<u>100.0</u>	<u>\$ 411.8</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 of the comparison of General Funds and Special Revenue Funds is due to reflecting the Federal Grants for Social Services in the General Funds in the 1971 fiscal year and the Other Special Revenue Funds in the 1972 fiscal year.

BONDED INDEBTEDNESS

The total Bonded Indebtedness at June 30, 1972 was \$219,230,000.

GENERAL OBLIGATION BONDS	OUTSTANDING DEBT <u>JUNE 30, 1972</u>	BONDS AUTHORIZED <u>BUT UNISSUED</u>
General Fund	\$ 128,185,000	\$ 203,303,500
Highways and Bridges	61,045,000	13,500,000
Maine State Ferry Service	1,340,000	-
SELF-LIQUIDATING BONDS		
University of Maine	14,455,000	-
State Colleges and Vocational Schools	<u>14,205,000</u>	<u>3,000</u>
	<u>\$ 219,230,000</u>	<u>\$ 216,806,500</u>

CAPITAL PROJECTS FUNDS

The proceeds of general obligation bonds and self-liquidating bonds are accounted for in this fund. The Highways and Bridges bond proceeds are included with the Highway portion of the Special Revenue Funds. In some instances the Capital Projects Funds are supplemented by regular Legislative appropriations and Federal matching funds. During the 1972 fiscal year bonds were issued for \$31,000,000 and expenditures of \$33,634,216 were made.

ENTERPRISE FUNDS

These 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. In prior years contributions from other funds were reflected in the Statement of Operations in some of these funds. These have been reviewed and the Balance Sheets and Statement of Operations for the fiscal year ended June 30, 1971 have been restated to reflect the results.

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. The Contributions from Other Funds and Working Capital Advances accounts in these funds have been reviewed. The Balance Sheet and Statement of Operations for the fiscal year ended June 30, 1971 have been restated to reflect the results.

TRUST AND AGENCY FUND

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. During this fiscal year the amounts deducted from payroll checks were changed from the General Fund to an agency fund.

GENERAL FIXED ASSETS

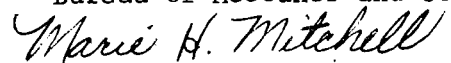
This group of accounts is used to record the land, buildings, improvements and equipment which are not accounted for in Enterprise, Intragovernmental Service or Trust and Agency Funds. These assets must be tangible in nature, have a life of more than one year and be of significant value.

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 3.1 million dollars for the operating funds during the 1972 fiscal year.

Very truly yours

Bureau of Accounts and Control



Marie H. Mitchell
State Controller

FINANCIAL SECTION

EXHIBIT I

ALL FUNDS

BALANCE SHEET
JUNE 30, 1972

	General Fund	Special Revenue Funds
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 1,730,838	\$ 15,946,884
Cash—Other	4,449,174	8,033,577
Investments	32,613,834	11,177,875
Deposit with United States Treasury	—	13,875,696
Receivables—Less Allowance for Possible Losses	7,641,735	11,629,537
Due from Other Funds	29,879	1,580,778
Inventories—Note A	—	—
Prepaid Expense and Other Assets	865,879	1,636,709
Working Capital Advances to Other Funds	4,175,106	9,315,964
Plant and Equipment—Less Allowance for Amortization and Depreciation—Note A	—	—
Amount Due Fund from Proceeds of Bonds Authorized— Not Issued	—	13,500,000
Amount to be Provided from Future Revenue for Retirement of Bonded Debt and Temporary Notes	96,500	—
Bonds Authorized—Not Issued	—	—
	<u>\$ 51,602,947</u>	<u>\$ 86,697,024</u>
LIABILITIES, RESERVES, WORKING CAPITAL ADVANCES, FUND BALANCES AND RETAINED EARNINGS		
LIABILITIES		
Accounts Payable	\$ 2,486,597	\$ 2,022,168
Due to Other Funds	1,614,044	86,297
Other Current Liabilities	2,640,123	242,297
Bonds or Temporary Notes Payable	96,500	—
Mortgages Payable	—	—
Amount Due Funds from Proceeds of Bonds Authorized— Not Issued—Allocated	—	—
Unallocated	—	—
Contingent	—	—
Working Capital Advances	—	—
	<u>6,837,265</u>	<u>2,350,763</u>
RESERVES AND FUND BALANCES / RETAINED EARNINGS		
Reserve for Encumbrances	2,908,760	12,433,252
Reserve for Authorized Expenditures—Unencumbered	8,940,950	16,245,178
Reserve for State Contingent Account	800,000	—
Reserve for Operating Capital	2,000,000	—
Reserve for Legislative Appropriations	9,948,542	2,000,000
Reserve for Working Capital Advances	4,175,106	9,315,964
Other Reserves	496,373	1,440,722
Contributions from Other Funds	—	—
Fund Balance	15,495,948	42,911,143
Retained Earnings (Deficit)	—	—
	<u>44,765,682</u>	<u>84,346,261</u>
	<u>\$ 51,602,947</u>	<u>\$ 86,697,024</u>

Note A — Includes inventories, plant and equipment of Enterprises and Intragovernmental Service Funds.

Capital Projects Fund	General Long Term Debt Fund	Enterprise Funds	Intra- governmental Service Funds	Trust and Agency Funds
\$ 5,792,261	\$ 65,807	\$ 1,575,316	\$ 1,017,751	\$ 2,730,028
10,620,585	89,890	110,744	1,496,200	1,163,021
9,189,928	48,000	148,180	493,936	197,604,865
—	—	—	—	—
555,056	40,967	670,923	276,964	448,147
—	—	3,794	116,889	50,000
—	—	4,918,730	1,717,407	—
—	—	10,323,636	—	150,073
—	—	—	—	—
—	—	4,378,533	9,185,827	—
—	—	—	—	—
—	217,840,000	—	—	—
—	216,806,500	—	—	—
\$ 26,157,830	\$434,891,166	\$ 22,129,860	\$ 14,304,976	\$202,146,136

\$ 793,927	\$ 157	\$ 2,417,261	\$ 94,484	\$ 931,133
—	—	81,000	—	—
19,585	—	56,921	—	—
—	217,890,000	1,340,000	—	—
—	—	878,179	—	—
—	41,300,000	—	—	—
—	56,756,500	—	—	—
—	118,750,000	—	—	—
—	—	3,585,000	9,856,070	50,000
813,512	434,696,657	8,358,362	9,950,555	981,133
19,228,038	—	—	—	—
—	194,508	—	—	39,725
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	18,398,976	3,960,597	10,000
6,116,280	—	—	—	201,115,278
—	—	(4,627,477)	393,823	—
25,344,318	194,508	13,771,498	4,354,421	201,165,003
\$ 26,157,830	\$434,891,166	\$ 22,129,860	\$ 14,304,976	\$202,146,136

EXHIBIT II

OPERATING FUNDS

**COMBINED STATEMENT OF REVENUE — ACTUAL AND ESTIMATED
GENERAL & SPECIAL REVENUE FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 1972**

	Actual Revenue	Estimated Revenue	Actual Over (Under) Estimated
SOURCE (FUND)			
Taxes and Licenses:			
(General)	\$183,384,982	\$172,953,931	\$ 10,431,051
(Special Revenue)	86,044,759	77,825,966	8,218,793
	269,429,742	250,779,897	18,649,845
Fines, Forfeits and Penalties:			
(General)	1,505,641	1,824,979	(319,337)
(Special Revenue)	329,075	251,500	77,575
	1,834,716	2,076,479	(241,762)
Income from Investments and Use of Money:			
(General)	2,492,881	1,800,000	692,881
(Special Revenue)	6,044,599	3,200,000	2,844,599
	8,537,481	5,000,000	3,537,481
Intergovernmental Revenue:			
(General)	3,749,445	2,664,269	1,085,176
(Special Revenue)	155,380,720	134,880,911	20,499,809
	159,130,165	137,545,180	21,584,985
Service Charges for Current Services:			
(General Fund)	4,016,742	4,427,074	(410,331)
(Special Revenue)	5,864,017	4,671,831	1,192,186
	9,880,760	9,098,905	781,855
Transfers:			
Liquor Commission			
(General)	19,218,651	18,953,200	265,451
Other Operating Funds			
(General)	1,125,482	1,055,450	70,032
(Special Revenue)	5,810,320	1,932,520	3,877,800
	26,154,453	21,941,170	4,213,283
Other Revenue:			
(General)	2,655,889	2,591,942	63,947
(Special Revenue)	641,494	715,132	(73,637)
	3,297,383	3,307,074	(9,690)
	\$478,264,702	\$429,748,705	\$ 48,515,997

EXHIBIT III

OPERATING FUNDS

COMBINED COMPARATIVE STATEMENT OF REVENUES

	YEAR ENDED JUNE 30		FUND DETAIL OF THIS YEAR		
	1972	1971	General Fund	Special Revenue Funds	
				Highway	Other
Taxes:					
State Tax on Wild Land	\$ 2,317,829	\$ 1,376,338	\$ 2,317,829	\$ —	\$ —
Maine Forestry District Tax	1,697,774	1,340,761	—	—	1,697,774
Inheritance and Estate Tax	7,390,493	5,950,023	7,390,493	—	—
Income Tax	36,767,405	32,435,855	36,767,405	—	—
Sales and Use Tax	102,677,940	91,987,005	102,677,940	—	—
Gasoline, Use Fuel and					
Motor Carrier Tax (Net)	46,762,475	39,331,573	—	46,406,465	356,010
Cigarette Tax	18,733,670	15,540,551	18,733,670	—	—
Unemployment Compensation Tax	15,243,009	10,097,440	—	—	15,243,009
Tax on Public Utilities	6,655,750	3,764,068	6,655,750	—	—
Tax on Insurance Companies	5,226,451	4,716,921	5,226,451	—	—
Motor Vehicle Registrations and					
Drivers Licenses	15,090,219	14,223,332	—	15,090,219	—
Inland Hunting, Fishing and Related Licenses	3,258,346	3,126,811	—	—	3,258,346
Commission on Pari-Mutuels	1,673,505	1,736,303	1,673,505	—	—
Other Taxes	5,934,870	5,279,631	1,941,935	898,469	3,094,465
	269,429,742	230,906,618	183,384,982	62,395,153	23,649,605
From Federal Government	155,729,745	123,487,670	3,621,868	32,364,200	119,743,675
From Cities, Towns and Counties	3,400,420	4,290,212	127,576	2,270,803	1,002,040
Service Charges for Current Services	9,880,760	9,066,612	4,016,742	340,551	5,523,466
Transferred from Liquor Commission					
(Liquor and Beer—Net)	19,218,651	18,437,793	19,218,651	—	—
Other Revenues	13,669,580	8,438,276	6,654,412	740,071	6,275,097
Transfers from Operating Funds	6,935,802	4,674,836	1,125,482	1,281,447	4,528,873
	\$478,264,702	\$399,302,020	\$218,149,715	\$ 99,392,228	\$160,722,758



Miss Marie Wilson of Accounts and Control Office operating computer console in Central Computer Services

OPERATING FUNDS

COMBINED STATEMENT OF GOVERNMENTAL EXPENDITURES AND ENCUMBRANCES
SHOWING AMOUNTS AVAILABLE AND DISPOSITIONS OF BALANCES
GENERAL FUND AND SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1972

	Balance Forward 7/1/71 Adjusted	Legislative Appropriation	Dedicated Revenue
GENERAL ADMINISTRATION			
General Fund	\$ 722,790	\$ 16,461,835	\$ 34,660
Special Revenue Funds:			
Highway	28,948	2,915,352	800,505
Other	837,311	—	4,790,530
	1,589,051	19,377,187	5,625,696
PROTECTION OF PERSONS AND PROPERTY			
General Fund	390,109	4,258,777	387,688
Special Revenue Funds:			
Highway	505,902	3,719,104	1,911,689
Other	1,585,106	—	6,135,522
	2,481,119	7,977,881	8,434,899
DEVELOPMENT, CONSERVATION, HIGHWAYS AND BRIDGES			
General Fund	993,389	10,046,331	878,313
Special Revenue Funds:			
Highway	36,374,707	47,383,362	34,222,298
Other	4,530,084	—	11,147,948
	41,898,182	57,429,693	46,248,560
HEALTH AND SANITATION			
General Fund	164,054	2,453,223	227,708
Special Revenue Funds:			
Other	288,795	—	1,993,192
	452,849	2,453,223	2,220,900
SOCIAL SERVICES			
General Fund	110,897	33,585,864	3,338,611
Special Revenue Funds:			
Employment Security	27,193,554	—	24,951,927
Other	1,111,081	—	86,531,242
	28,415,532	33,585,864	114,821,781
MENTAL HEALTH AND CORRECTIONS			
General Fund	1,326,230	25,526,918	17,490
Special Revenue Funds:			
Other	1,095,990	—	3,499,514
	2,422,220	25,526,918	3,517,004
EDUCATION			
General Fund	387,029	102,919,716	488,980
Special Revenue Funds:			
Other	548,897	—	20,341,714
	935,926	102,919,716	20,830,695

Contingent Account and Other Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1972		
			Lapsed	Carried Encumbrances	Unencumbered Balances
\$ (64,201)	\$ 17,155,086	\$ 13,488,370	\$ 594,128	\$ 616,007	\$ 2,456,579
51,525	3,796,330	3,264,120	140,339	183,736	208,134
28,572	5,656,414	1,307,494	—	44,503	4,304,416
15,895	26,607,831	18,059,985	734,467	844,247	6,969,130
266,981	5,303,556	4,628,658	104,688	297,075	273,133
251,329	6,388,025	5,687,768	201,043	39,408	459,804
(225,968)	7,494,661	5,528,230	—	11,064	1,955,366
292,342	19,186,242	15,844,657	305,732	347,548	2,688,304
188,797	12,106,832	11,223,453	117,963	213,459	551,956
2,496,118	120,476,487	92,511,795	177,345	12,210,107	15,577,239
65,244	15,743,277	10,428,250	—	951,119	4,363,907
2,750,159	148,326,596	114,163,498	295,308	13,374,686	20,493,103
18,185	2,863,171	2,504,131	139,421	202,179	17,438
30,000	2,311,987	1,991,553	—	95,565	224,868
48,185	5,175,158	4,495,685	139,421	297,744	242,307
250,995	37,286,368	36,172,870	770,175	176,223	167,098
(56,962)	52,088,519	37,281,619	—	—	14,806,900
150,588	87,792,912	79,241,105	—	2,550,226	6,001,580
344,621	177,167,800	152,695,595	770,175	2,726,450	20,975,578
1,499,105	28,369,744	26,499,051	204,747	1,020,245	645,699
(71,401)	4,524,103	2,700,828	—	129,846	1,693,428
1,427,704	32,893,847	29,199,879	204,747	1,150,092	2,339,128
212,469	104,008,195	101,939,879	190,140	272,647	1,605,527
28,000	20,918,611	20,185,793	—	473,104	259,713
240,469	124,926,807	122,125,673	190,140	745,751	1,865,241

OPERATING FUNDS

COMBINED STATEMENT OF GOVERNMENTAL EXPENDITURES AND ENCUMBRANCES
SHOWING AMOUNTS AVAILABLE AND DISPOSITIONS OF BALANCES
GENERAL FUND AND SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1972

	Balance Forward 7/1/71 Adjusted	Legislative Appropriation	Dedicated Revenue
CULTURE, HISTORY AND RECREATION			
General Fund	\$ 346,627	\$ 2,147,240	\$ 61,016
Special Revenue Funds:			
Other	526,999	—	1,331,166
	873,626	2,147,240	1,392,183
DEBT SERVICE			
General Fund	—	9,441,472	2,100,000
Special Revenue Funds:			
Highway	—	6,731,018	—
	—	16,172,490	2,100,000
MISCELLANEOUS			
General Fund	2,875,724	5,589,401	—
Special Revenue Funds:			
Highway	—	3,160,967	—
	2,875,724	8,750,368	—
	<u>\$ 81,944,234</u>	<u>\$276,340,581</u>	<u>\$205,191,722</u>
DETAIL OF TOTAL			
General Fund	\$ 7,316,852	\$212,430,777	\$ 7,534,470
Special Revenue Funds:			
Highway	36,909,559	63,909,803	36,934,493
Employment Security	27,193,554	—	24,951,927
Other	10,524,268	—	135,770,831
	<u>\$ 81,944,234</u>	<u>\$276,340,581</u>	<u>\$205,191,722</u>

Contingent Account and Other Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1972		
			Lapsed	Carried Encumbrances	Unencumbered Balances
\$ 7,759	\$ 2,562,643	\$ 2,285,977	\$ 46,313	\$ 110,921	\$ 119,431
51,927	1,910,092	1,265,776	—	88,658	555,657
59,686	4,472,736	3,551,754	46,313	199,580	675,088
—	11,541,472	11,320,738	220,733	—	—
16,000	6,747,018	6,747,017	—	—	—
16,000	18,288,490	18,067,755	220,734	—	—
(1,781,414)	6,683,710	3,045,516	534,108	—	3,104,085
(1,633,654)	1,527,313	1,455,877	71,436	—	—
(3,415,068)	8,211,023	4,501,393	605,544	—	3,104,085
\$ 1,779,996	\$565,256,534	\$482,705,878	\$ 3,512,584	\$ 19,686,102	\$ 59,351,968
\$ 598,678	\$227,880,779	\$213,108,647	\$ 2,922,420	\$ 2,908,760	\$ 8,940,950
1,181,318	138,935,174	109,666,578	590,164	12,433,252	16,245,178
(56,962)	52,088,519	37,281,619	—	—	14,806,900
56,962	146,352,061	122,649,033	—	4,344,088	19,358,939
\$ 1,779,996	\$565,256,534	\$482,705,878	\$ 3,512,585	\$ 19,686,102	\$ 59,351,968

BONDED INDEBTEDNESS

GENERAL BONDED DEBT FUND

JUNE 30, 1972

Description of Loan	Date of Issue	Interest Rate %
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 Improvement—University of Maine	February 15, 1966	4.00
Capital Improvement—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	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
General Purposes	October 15, 1971	4.25
		4.50
		4.00
General Purposes	April 15, 1972	5.25
		4.80
		3.25
Maine Industrial Building Authority	April 15, 1972	3.70
HIGHWAY FUND		
Highway and Bridge Bonds	October 15, 1958	2.75
	July 1, 1959	3.00
	August 1, 1961	2.70

Amount of Issue	Unmatured Debt Outstanding June 30, 1971	Current Transactions		Unmatured Debt Outstanding June 30, 1972
		New Bonds Issued	Matured or Called	
\$ 1,500,000	\$ 300,000	\$ —	\$ 150,000	\$ 150,000
3,600,000	900,000	—	450,000	450,000
4,820,000	4,820,000	—	—	4,820,000
4,010,000	3,185,000	—	245,000	2,940,000
490,000	490,000	—	—	490,000
6,970,000	5,490,000	—	370,000	5,120,000
500,000	400,000	—	25,000	375,000
120,000	40,000	—	20,000	20,000
240,000	240,000	—	—	240,000
40,000	40,000	—	—	40,000
4,000,000	3,250,000	—	250,000	3,000,000
1,000,000	1,000,000	—	—	1,000,000
2,750,000	1,650,000	—	550,000	1,100,000
5,500,000	5,500,000	—	—	5,500,000
2,750,000	2,750,000	—	—	2,750,000
8,400,000	7,000,000	—	700,000	6,300,000
5,630,000	5,630,000	—	—	5,630,000
250,000	200,000	—	50,000	150,000
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	8,145,000	—	905,000	7,240,000
3,620,000	3,620,000	—	—	3,620,000
5,455,000	5,455,000	—	—	5,455,000
14,110,000	14,110,000	—	830,000	13,280,000
1,570,000	1,570,000	—	—	1,570,000
2,905,000	2,905,000	—	730,000	2,175,000
11,680,000	11,680,000	—	—	11,680,000
2,250,000	2,250,000	—	250,000	2,000,000
1,000,000	1,000,000	—	—	1,000,000
1,750,000	1,750,000	—	—	1,750,000
9,660,000	—	9,660,000	—	9,660,000
2,760,000	—	2,760,000	—	2,760,000
1,330,000	—	1,330,000	—	1,330,000
5,850,000	—	5,850,000	—	5,850,000
5,850,000	—	5,850,000	—	5,850,000
1,300,000	—	1,300,000	—	1,300,000
4,250,000	—	4,250,000	—	4,250,000
145,100,000	103,110,000	31,000,000	5,925,000	128,185,000
2,200,000	900,000	—	300,000	600,000
7,150,000	2,600,000	—	650,000	1,950,000
1,650,000	300,000	—	150,000	150,000

BONDED INDEBTEDNESS

GENERAL BONDED DEBT FUND
JUNE 30, 1972

	Date of Issue	Interest Rate %
HIGHWAY FUND CON'T		
		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
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
Androscoggin River Bridge Bonds	October 15, 1971	4.00
		4.50
		4.00
Highway and Bridge Bonds	October 15, 1971	4.00
		4.50
		4.00
Jonesport Reach Bridge	December 1, 1956	2.375
Bangor Brewer Bridge	August 1, 1952	1.50
		1.75
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
		3.20
		.25
	February 1, 1964	5.00
		3.30
		.10
	February 15, 1966	4.00
		3.50
		.10

Amount of Issue	Unmatured Debt Outstanding June 30, 1971	Current Transactions		Unmatured Debt Outstanding June 30, 1972
		New Bonds Issued	Matured or Called	
\$ 450,000	\$ 450,000	\$ —	\$ —	\$ 450,000
900,000	900,000	—	—	900,000
3,100,000	300,000	—	300,000	—
9,800,000	4,900,000	—	700,000	4,200,000
2,800,000	2,800,000	—	—	2,800,000
1,400,000	1,400,000	—	—	1,400,000
3,900,000	1,300,000	—	650,000	650,000
7,800,000	7,800,000	—	—	7,800,000
1,300,000	1,300,000	—	—	1,300,000
2,625,000	1,500,000	—	375,000	1,125,000
4,125,000	4,125,000	—	—	4,125,000
750,000	750,000	—	—	750,000
6,240,000	5,280,000	—	480,000	4,800,000
2,400,000	2,400,000	—	—	2,400,000
960,000	960,000	—	—	960,000
2,125,000	2,125,000	—	125,000	2,000,000
375,000	375,000	—	—	375,000
10,880,000	10,880,000	—	640,000	10,240,000
1,920,000	1,920,000	—	—	1,920,000
1,300,000	—	1,300,000	—	1,300,000
600,000	—	600,000	—	600,000
100,000	—	100,000	—	100,000
3,900,000	—	3,900,000	—	3,900,000
1,800,000	—	1,800,000	—	1,800,000
300,000	—	300,000	—	300,000
800,000	480,000	—	30,000	450,000
700,000	200,000	—	50,000	150,000
1,500,000	1,500,000	—	—	1,500,000
85,850,000	57,445,000	8,000,000	4,450,000	60,995,000
570,000	120,000	—	60,000	60,000
2,575,000	2,575,000	—	—	2,575,000
155,000	155,000	—	—	155,000
420,000	145,000	—	45,000	100,000
2,155,000	2,155,000	—	—	2,155,000
125,000	125,000	—	—	125,000
355,000	180,000	—	35,000	145,000
1,550,000	1,550,000	—	—	1,550,000
95,000	95,000	—	—	95,000
395,000	255,000	—	35,000	220,000
1,510,000	1,510,000	—	—	1,510,000
95,000	95,000	—	—	95,000
840,000	600,000	—	90,000	510,000
4,605,000	4,605,000	—	—	4,605,000
555,000	555,000	—	—	555,000
16,000,000	14,720,000	—	265,000	14,455,000

BONDED INDEBTEDNESS**GENERAL BONDED DEBT FUND
JUNE 30, 1972**

Description of Loan	Date of Issue	Interest Rate %
STATE TEACHERS COLLEGES		
Student Housing	June 15, 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
TOTAL GENERAL BONDED DEBT FUND		
BONDED INDEBTEDNESS — ENTERPRISE FUNDS		
Self-Supporting Enterprise—Guaranteed by the State		
Maine Ferry Service Loan Bonds		
(Ferry Service Facilities)	October 15, 1958	1.50
		3.10
	July 1, 1959	3.00
		3.25
TOTAL ENTERPRISE FUND BONDED DEBT		
TOTAL STATE BONDED DEBT		

Amount of Issue	Unmatured Debt Outstanding June 30, 1971	Current Transactions		Unmatured Debt Outstanding June 30, 1972
		New Bonds Issued	Matured or Called	
\$ 900,000	\$ 465,000	\$ —	\$ 70,000	\$ 395,000
1,415,000	1,415,000	—	—	1,415,000
285,000	285,000	—	—	285,000
260,000	70,000	—	35,000	35,000
620,000	620,000	—	—	620,000
550,000	550,000	—	—	550,000
420,000	175,000	—	85,000	90,000
1,390,000	1,390,000	—	—	1,390,000
2,150,000	2,150,000	—	—	2,150,000
2,475,000	2,230,000	—	130,000	2,100,000
3,465,000	3,465,000	—	—	3,465,000
775,000	775,000	—	—	775,000
225,000	225,000	—	20,000	205,000
350,000	350,000	—	—	350,000
380,000	380,000	—	—	380,000
15,660,000	14,545,000	—	340,000	14,205,000
900,000	150,000	—	100,000	50,000
263,510,000	189,970,000	39,000,000	11,080,000	217,890,000
1,210,000	540,000	—	90,000	450,000
630,000	630,000	—	—	630,000
260,000	120,000	—	20,000	100,000
160,000	160,000	—	—	160,000
2,260,000	1,450,000	—	110,000	1,340,000
\$265,770,000	\$191,420,000	\$ 39,000,000	\$ 11,190,000	\$219,230,000

GENERAL FUND

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1972	1971
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 1,730,838	\$ 1,803,171
Cash—Other	4,449,174	1,687,540
Short Term U. S. Government Securities	32,518,334	34,207,835
Accounts Receivable:		
Tax Accounts	7,362,264	5,334,379
Other	943,501	1,427,990
	8,305,766	6,762,369
Less—Allowance for Possible Losses	664,030	591,220
Net Accounts Receivable	7,641,735	6,171,149
Due From Other Funds	29,879	29,931
Investments	95,500	95,500
Working Capital Advances to Other Funds (Contra)	4,175,106	4,972,513
Other Assets	399,213	215,426
Amount Necessary to Retire Temporary Notes	96,500	1,500,000
Advance to Bar Harbor Ferry Terminal Due 1972-1986 (Contra)	466,666	500,000
	\$ 51,602,947	\$ 51,183,067
LIABILITIES, RESERVES AND UNAPPROPRIATED SURPLUS		
LIABILITIES		
Accounts Payable	\$ 2,486,597	\$ 2,886,478
Due to Other Funds	1,614,044	1,237,035
Notes Unmatured	96,500	1,500,000
Other Current Liabilities	2,640,123	5,413,204
Total Liabilities	6,837,265	11,036,718
RESERVES		
Reserve for:		
Encumbrances (Exhibit A-6)	2,908,760	2,600,911
Authorized Expenditures—Unencumbered (Exhibit A-6)	8,940,950	4,856,058
State Contingent Account	800,000	800,000
Operating Capital	2,000,000	2,000,000
Working Capital Advances (Contra)	4,175,106	4,972,513
Advance to Bar Harbor Ferry Terminal (Contra)	466,666	500,000
Advance to Other Funds	29,707	29,707
Legislative Appropriations	9,948,542	21,084,407
	29,269,733	36,843,598
UNAPPROPRIATED SURPLUS (Fund Balance) (Exhibit A-2)	15,495,948	3,302,751
	\$ 51,602,947	\$ 51,183,067

GENERAL FUND

STATEMENT OF UNAPPROPRIATED SURPLUS
(FUND BALANCE)

	YEAR ENDED JUNE 30	
	1972	1971
Balance at Beginning of Year	\$ 3,302,751	\$ 11,638,118
Adjustment of Prior Year's Transactions	242,099	184,867
Adjusted Balance	3,544,850	11,822,986
Additions:		
Revenues	218,149,715	240,531,247
Appropriation Balances Carried Forward at the Beginning of the Year (Adjusted)	7,316,852	6,718,262
Repayment for Amounts Appropriated for Receivables, Advances, Etc.	35,628	76,333
Decrease in Reserve for Appropriations from Unappropriated Surplus, etc.	11,135,865	841,522
Repayment of Working Capital Advance	—	14,500
Decrease in Reserve for Contingencies	—	3,168,747
Adjustment on Prior Year Revenue	321,393	—
	236,959,456	251,350,612
Deductions:		
Expenditures	213,108,647	231,264,969
Appropriation Balances Carried Forward—End of Year	11,849,711	7,456,970
Working Capital Advances and Transfers to Other Funds	50,000	64,500
Reserve for Appropriations from Surplus	—	21,084,407
	225,008,358	259,870,847
Balance at End of Year	\$ 15,495,948	\$ 3,302,751

EXHIBIT A-3

GENERAL FUND

COMPARATIVE STATEMENT OF REVENUES

	YEAR ENDED JUNE 30		DETAIL OF THIS YEAR		
	1972	1971	Budget	Available for Appropriation	Earmarked for Departments
SOURCE OF REVENUE					
Taxes:					
Property Taxes					
State Tax on Wild Lands	\$ 2,317,829	\$ 1,376,338	\$ 2,098,000	\$ 2,317,829	\$ —
Other Property Taxes (Including Interest)	868,957	717,633	701,980	440,696	428,261
Inheritance and Estate Taxes	7,390,493	5,950,023	5,500,000	7,390,493	—
Income Tax	36,767,405	32,435,855	33,000,000	36,767,405	—
Sales and Use Taxes	102,677,940	91,987,005	99,546,325	102,677,940	—
Cigarette Tax	18,733,670	15,540,551	18,100,000	18,733,670	—
Taxes on Specific Businesses or Occupations					
Corporations	459,600	404,527	363,500	459,600	—
Public Utilities	6,655,750	3,764,068	6,675,000	6,655,750	—
Insurance Companies	5,226,451	4,716,921	5,000,000	5,226,451	—
Commissions on Pari-Mutuels	1,673,505	1,736,303	1,447,400	1,195,349	478,156
Other	401,894	375,557	338,177	367,072	34,821
Other Taxes	211,483	204,469	183,549	182,836	28,647
	183,384,982	159,209,255	172,953,931	182,415,096	969,886
Fines, Forfeits and Penalties	1,505,641	1,189,030	1,824,979	1,504,281	1,359
Income From Investments	2,492,881	2,326,664	1,800,000	2,492,881	—
Intergovernmental Revenue:					
Federal Government	3,621,868	49,590,946	2,654,269	284,248	3,337,620
Cities, Towns and Counties	127,576	1,556,423	10,000	—	127,576
Revenue from Private Sources	365,586	648,547	321,398	244,853	120,733
Service Charges for Current Services					
Rents	777,501	834,967	646,902	766,904	10,597
Sales of Services	2,933,653	2,988,146	3,462,776	2,907,604	26,049
Sales of Commodities	305,587	351,482	317,396	251,653	53,933
Contributions and Transfers from Other Funds					
Special Revenue Funds	1,125,482	2,852,255	1,055,450	426,128	699,353
Bond Funds	2,100,000	—	2,100,000	—	2,100,000
Enterprise Funds					
Transferred from Liquor Commission	19,218,651	18,437,793	18,953,200	19,218,651	—
Other	64,642	57,192	119,999	64,642	—
Intragovernmental Service Funds	7,357	7,242	7,845	7,357	—
Trust and Agency Funds	57,331	55,293	30,000	5,615	51,716
Sales and Compensation for Loss of Property	60,970	426,005	12,700	25,325	35,644
	\$218,149,715	\$240,531,247	\$206,270,845	\$210,615,245	\$ 7,534,470

GENERAL FUND

STATEMENT OF REVENUE AVAILABLE FOR APPROPRIATION — BUDGET AND ACTUAL
FOR FISCAL YEAR ENDED JUNE 30, 1972

	Actual Revenue	Budgeted Revenue	Actual Over (Under) Budget
TAXES			
Property Taxes:			
State Tax on Wild Lands	\$ 2,317,829	\$ 2,098,000	\$ 219,829
Other Property Taxes	440,696	275,200	165,496
Inheritance and Estate Taxes	7,390,493	5,500,000	1,890,493
Sales and Use Taxes	102,677,940	99,546,325	3,131,615
Cigarette Taxes	18,733,670	18,100,000	633,670
Income Tax:			
Individual	28,179,178	24,500,000	3,679,178
Corporate	8,588,226	8,500,000	88,226
Taxes on Specific Businesses or Occupations:			
Corporations	459,600	363,500	96,100
Public Utilities	6,655,750	6,675,000	(19,249)
Insurance Companies	5,226,451	5,000,000	226,451
Commission on Pari-Mutuels	1,195,349	1,028,500	166,849
Other	367,072	304,977	62,095
Other Taxes	182,836	162,199	20,637
	182,415,096	172,053,701	10,361,395
FINES, FORFEITS AND PENALTIES	1,504,281	1,824,779	(320,497)
INCOME FROM INVESTMENTS	2,492,881	1,800,000	692,881
REVENUE FROM FEDERAL GOVERNMENT	284,248	290,212	(5,963)
REVENUE FROM PRIVATE SOURCES	244,853	236,398	8,455
SERVICE CHARGES FOR CURRENT SERVICES			
Rents	766,904	636,102	130,802
Sales of Services	2,907,604	3,449,976	(542,371)
Sales of Commodities	251,653	256,696	(5,042)
TRANSFERRED FROM LIQUOR COMMISSION	19,218,651	18,953,200	265,451
CONTRIBUTIONS FROM SPECIAL REVENUE FUNDS	426,128	495,450	(69,321)
CONTRIBUTIONS FROM OTHER FUNDS	77,615	127,844	(50,228)
MISCELLANEOUS	25,325	—	25,325
	<u>\$210,615,245</u>	<u>\$200,124,358</u>	<u>\$10,490,887</u>

EXHIBIT A-5

GENERAL FUND

ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1972

	Total	Regular Account	Promotion of Maine	Construction Reserve Fund	Institutional Reserve Fund	Purchase of Real Estate
Balance July 1, 1971	\$800,000	\$450,000	\$ 10,000	\$100,000	\$120,000	\$120,000
DEPARTMENTS:						
Adjutant General	13,442	6,052	—	7,389	—	—
Attorney General	9,679	9,679	—	—	—	—
Audit	5,662	5,662	—	—	—	—
Bureau of Public Improvements	156,589	—	—	37,433	—	119,156
Civil Defense	7,420	7,420	—	—	—	—
Economic Development	3,000	3,000	—	—	—	—
Education	6,610	5,200	—	1,410	—	—
Executive	86,444	76,485	8,459	1,500	—	—
Harness Racing Commission	5,044	5,044	—	—	—	—
Health and Welfare	6,311	6,311	—	—	—	—
Indian Affairs	63,592	63,592	—	—	—	—
Industrial Accident Commission	4,351	4,351	—	—	—	—
Library	433	433	—	—	—	—
Maine Port Authority	6,400	6,400	—	—	—	—
Maine Recreation Authority	36,000	36,000	—	—	—	—
Mental Health and Corrections:						
Bangor State Hospital	26,265	—	—	26,265	—	—
Boys Training Center	9,666	—	—	9,666	—	—
Departmental Operations	15	15	—	—	—	—
Governor Baxter School for Deaf	15,132	8,717	—	—	6,415	—
Mentally Retarded Facilities—Aroostook	11,981	11,981	—	—	—	—
State Prison	12,068	12,068	—	—	—	—

Museum Commission	10,000	10,000	—	—	—	—
Parks and Recreation	875	—	—	875	—	—
Personnel	13,500	13,500	—	—	—	—
Public Utilities	48,527	48,527	—	—	—	—
Purchases	15,477	15,477	—	—	—	—
Soil and Water Conservation	5,033	5,033	—	—	—	—
State Police	2,250	—	—	2,250	—	—
Treasury	4,164	4,164	—	—	—	—
Miscellaneous						
Law Library	67	67	—	—	—	—
Retirees' Health Insurance	12,671	12,671	—	—	—	—
Total Appropriations	598,678	377,857	8,459	86,790	6,415	119,156
Balance June 30, 1972	201,321	72,142	1,540	13,209	113,584	843
Add Amounts Necessary to Restore Account to \$800,000 in accordance with Title 5, Chapter 141, Sec. 1507 as amended, Maine Revised Statutes Annotated	598,678	377,857	8,459	86,790	6,415	119,156
Balance June 30, 1972	\$800,000	\$450,000	\$ 10,000	\$100,000	\$120,000	\$120,000

GENERAL FUND

**SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS
AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1972**

	Balance Forward 7/1/71 Adjusted	Legislative Appropriation	Dedicated Revenue	Contingent Account Transfers
GENERAL ADMINISTRATION				
Aeronautics Commission	\$ 1,855	\$ 267,605	\$ —	\$ —
Attorney General's Department	4,970	699,137	33,164	9,679
Audit Department	24	204,148	—	5,662
Executive Department	15,566	377,214	—	16,354
Finance and Administration Department				
Commissioner's Office	—	46,698	—	—
Bureau of Accounts and Control	18,236	730,990	—	—
Bureau of the Budget	—	102,418	—	—
Bureau of Public Improvements	267,708	1,609,641	1,476	156,589
Bureau of Purchases	—	260,281	—	15,477
Bureau of Taxation	27,486	2,019,363	—	—
Independent Audit	25,000	—	—	—
Legislative	345,597	700,347	—	67
Payments from Contingent Account	2,989	—	—	57,617
Department of Personnel	366	193,699	—	13,500
Secretary of State	836	326,440	20	—
Supreme Judicial and Superior Courts	1,195	964,934	—	—
District Courts	10,936	1,725,079	—	—
Treasurer of State	19	3,060,528	—	4,164
	722,790	13,288,522	34,660	279,112
PROTECTION OF PERSONS AND PROPERTY				
Adjutant General's Department	270,966	1,033,126	1,597	13,442
Administrative Hearing Commissioner	65	31,688	—	—
Aeronautics Commission—Civil Air Patrol	—	5,000	—	—
Banks and Banking Department	34	113,851	—	—
Boxing Commission	—	11,924	—	—
Civil Defense Agency	22,902	189,498	195,012	7,420
Human Rights Commission	—	—	—	1,472
Industrial Accident Commission	345	195,597	—	4,351
Insurance Advisory Board	—	272,373	—	—
Insurance Department	—	59,029	—	—
Labor and Industry	318	320,872	—	—
Panel of Mediators	—	9,450	—	—
Municipal Valuation Appeal Board	182	6,970	—	—
Pesticides Control Board	—	27,600	—	—
Water Treatment Certification Board	—	2,500	—	—
Public Utilities Commission	42,738	341,145	10,850	48,527
Harness Racing Commission	—	81,456	175,428	5,044
Running Horse Racing Commission	—	69,372	—	—
Search for Lost Persons	—	10,000	—	—
State Employees Appeals Board	—	9,000	—	—
State Police	—	1,197,576	4,800	2,250
Relocating Facilities on Federal Aid Highways	52,556	46,000	—	—
	390,109	4,034,027	387,688	82,509

Appropriation of Unapprop. Surplus	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1972		
				Lapsed	Encumbrances Carried	Unencumbered Balances
\$ —	\$ 2,624	\$ 272,084	\$ 264,939	\$ 6,604	\$ 368	\$ 172
50,000	—	796,952	705,142	10,753	2,082	78,975
—	—	209,834	191,073	16,531	2,230	—
—	12,620	421,755	400,760	931	18,562	1,500
—	17,920	64,618	53,847	1,203	9,567	—
1,000	20,540	770,767	725,021	40,572	5,173	—
900	6,528	109,846	106,362	3,398	85	—
1,954,650	(535,312)	3,454,752	1,985,772	2,966	533,155	932,858
1,458	15,035	292,251	291,490	761	—	—
12,305	50,124	2,109,278	2,039,615	63,925	5,737	—
—	—	25,000	18,090	—	6,909	—
1,000	52,564	1,099,576	772,313	29,054	7,134	291,073
—	—	60,606	60,556	—	50	—
—	6,715	214,280	199,383	11,846	3,049	—
—	—	327,296	262,976	57,644	6,675	—
—	—	966,129	952,584	13,069	475	—
—	2,338	1,738,354	1,388,792	334,864	14,697	—
1,152,000	4,987	4,221,699	3,069,646	—	52	1,152,000
3,173,313	(343,313)	17,155,086	13,488,370	594,126	616,007	2,456,579
168,900	83,047	1,571,078	1,208,585	20,065	263,523	78,904
—	881	32,634	31,062	1,571	—	—
—	—	5,000	5,000	—	—	—
—	—	113,885	112,962	922	—	—
—	—	11,924	8,755	3,168	—	—
—	17,366	432,199	394,436	2,254	20,676	14,833
—	—	1,472	1,472	—	—	—
2,400	—	202,694	199,400	818	2,475	—
—	—	272,373	252,101	20,186	85	—
—	2,486	61,515	61,329	11	174	—
—	15,123	336,314	335,158	148	1,007	—
—	—	9,450	7,517	1,932	—	—
—	—	7,152	6,184	967	—	—
—	1,332	28,932	22,555	6,242	134	—
—	—	2,500	1,650	849	—	—
36,000	—	479,261	392,890	12,626	9,000	64,744
—	1,500	263,429	261,488	1,941	—	—
—	—	69,372	44,421	24,950	—	—
—	—	10,000	10,000	—	—	—
—	—	9,000	4,969	4,030	—	—
17,450	62,734	1,284,810	1,263,111	1,998	—	19,700
—	—	98,556	3,604	—	—	94,951
224,750	184,472	5,303,556	4,628,658	104,688	297,075	273,133

GENERAL FUND

**SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS
AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1972**

	Balance Forward 7/1/71 Adjusted	Legislative Appropriation	Dedicated Revenue	Contingent Account Transfers
DEVELOPMENT AND CONSERVATION				
Aeronautics Commission	\$ 342,418	\$ —	\$ —	\$ —
Agriculture	28,295	1,104,109	454,305	—
Atlantic Sea Run Salmon Commission	44,605	59,627	—	—
Atlantic States Marine Fisheries Commission	—	8,600	—	—
Capital Planning Commission	—	1,000	—	—
Economic Development	51,341	794,620	—	3,000
Information Center—Kittery	175,000	—	—	—
Forestry Department	332,945	1,245,377	424,008	—
Maine Industrial Building Authority	—	—	—	—
Maine Mining Commission	497	42,000	—	—
Municipal Securities Approval Board	—	21,771	—	—
Recreation Authority	—	—	—	36,000
State Planning Office	351	318,361	—	—
Land Use Regulation Commission	552	92,155	—	—
Port Authority and Island Ferry Service	8,000	545,429	—	6,400
Vacation Travel Analysis Comm.	—	—	—	—
Sea and Shore Fisheries Department	5,718	838,379	—	—
Soil and Water Conservation Committee	2,515	85,511	—	5,033
State Housing Authority	1,148	34,475	—	—
	993,389	5,191,414	878,313	50,433
HEALTH AND SANITATION				
Bureau of Health	16,814	1,406,065	44,518	—
Chief Medical Examiner	5	138,534	—	—
State Drug Abuse Council	35,000	—	34,950	—
Environmental Improvement Commission	112,235	745,111	148,240	—
	164,054	2,289,710	227,708	—
SOCIAL SERVICES				
Aid to Charitable Institutions	—	42,900	210,941	—
Cerebral Palsy Center	—	4,000	—	—
General Administration—Health and Welfare	9,319	2,935,460	84,514	3,311
Child Welfare Services	15,863	1,776,850	—	—
General Assistance	279	1,151,400	160,044	—
Rehabilitation Services	7,253	786,121	2,339,028	3,000
Special Resolve Pensions	—	7,000	—	—
Assistance to the Aged, Blind, and Disabled	—	7,962,041	456,699	—
Aid to Families With Dependent Children	—	10,199,231	74,283	—
Medical Care	2,234	7,245,717	275	—
Indian Affairs	74,520	380,069	9,624	63,592
Veterans' Services	971	660,024	—	—
Economic Opportunity	—	15,000	—	11,000
Miscellaneous	455	15,500	3,200	—
	110,897	33,181,313	3,338,611	80,904

Appropriation of Unapprop. Surplus	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1972		
				Lapsed	Encumbrances Carried	Unencumbered Balances
\$ 5,000	\$ —	\$ 347,418	\$ 328,851	\$ —	\$ 18,566	\$ —
30,265	46,240	1,663,215	1,596,558	52,334	11,112	3,210
65,000	—	169,232	100,232	—	—	69,000
—	—	8,600	7,962	637	—	—
—	—	1,000	81	918	—	—
—	24,597	873,558	837,808	109	32,227	3,413
—	—	175,000	63,270	—	99,237	12,491
470,267	30,730	2,503,329	2,049,443	33,282	37,974	382,628
4,000,000	—	4,000,000	4,000,000	—	—	—
1,600	—	44,097	34,071	10,025	—	—
—	—	21,771	21,393	377	—	—
—	—	36,000	36,000	—	—	—
—	—	318,712	313,560	4,798	352	—
—	—	92,707	73,602	10,408	8,695	—
170,000	—	729,829	719,829	—	—	10,000
65,000	—	65,000	—	—	—	65,000
46,785	36,795	927,678	913,157	3,861	5,292	5,367
1,000	—	94,059	93,214	—	—	844
—	—	35,623	34,414	1,209	—	—
4,854,917	138,364	12,106,832	11,223,453	117,963	213,459	551,956
5,000	16,200	1,488,597	1,420,912	43,032	24,653	—
—	1,196	139,735	139,219	515	—	—
100,000	—	169,950	142,511	—	10,000	17,438
58,513	789	1,064,888	801,489	95,873	167,526	—
163,513	18,185	2,863,171	2,504,131	139,421	202,179	17,438
20,000	—	273,841	222,291	726	50,823	—
8,000	—	12,000	8,000	4,000	—	—
58,310	130,700	3,221,614	3,077,208	75,064	19,341	50,000
—	(570,000)	1,222,713	1,222,131	581	—	—
200	150,000	1,461,923	1,450,986	10,128	609	200
—	975	3,136,377	2,913,954	147,027	75,395	—
—	—	7,000	5,093	1,907	—	—
—	(300,000)	8,118,740	8,045,394	73,346	—	—
—	100,000	10,373,514	10,334,618	38,896	—	—
—	620,000	7,868,227	7,459,843	404,143	4,239	—
81,560	19,528	628,894	539,956	13	23,239	65,684
225,271	18,888	905,154	839,166	12,199	2,575	51,213
—	—	26,000	26,000	—	—	—
11,210	—	30,365	28,224	2,141	—	—
404,551	170,091	37,286,368	36,172,870	770,175	176,223	167,098

GENERAL FUND

**SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS
AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1972**

	Balance Forward 7/1/71 Adjusted	Legislative Appropriation	Dedicated Revenue	Contingent Account Transfers
MENTAL HEALTH AND CORRECTIONS				
Administration	\$ 497	\$ 474,217	\$ 5,000	\$ 15
Overtime Wages and Commodities				
Price Increase	—	290,971	—	—
Corrections and Correctional Institutions				
Probation and Parole	350	548,312	—	—
Maine State Prison	52,354	1,373,952	—	12,068
Men's Correctional Center	25,409	1,005,380	—	—
Women's Correctional Center	12,462	388,528	345	—
Boys' Training School	55,019	1,882,332	3,776	9,666
Stevens School	48,244	772,205	150	—
Mental Health				
Bureau of Mental Health	28,058	518,604	—	—
Augusta State Hospital	335,547	6,740,617	—	—
Bangor State Hospital	106,284	4,257,201	8,051	6,265
Mental Retardation				
Bureau of Mental Retardation	—	—	—	11,981
Levinson Developmental Center	109,491	416,429	—	20,000
Pineland Hospital and Training Center	529,062	5,105,062	168	—
Other Institutions				
Governor Baxter School for the Deaf	20,554	755,330	—	15,132
Military and Naval Children's Home	2,893	107,589	—	—
	1,326,230	24,636,729	17,490	75,129
EDUCATION				
Administration	31,743	1,040,006	70	—
Subsidies to Local Units	—	56,882,300	—	—
Vocational Education				
Administration	—	227,593	—	—
Northern Maine Vocational Tech. Inst.	78,167	803,487	—	—
Eastern Maine Vocational Tech. Inst.	22,369	728,667	—	—
Washington County Vocational Tech. Inst.	16,236	229,958	—	5,200
Central Maine Vocational Tech. Inst.	23,065	671,325	1,060	—
Southern Maine Vocational Tech. Inst.	37,170	1,106,381	—	1,410
Other Vocational Programs	32	554,290	—	—
Operation of Public Schools				
Education of Indian Children	8,727	333,148	7,272	—
Schooling of Children in Unorganized Territory	65,762	836,476	480,577	—
Teacher's Retirement and Other Benefits	—	9,828,648	—	—
Maine Maritime Academy	15,289	900,000	—	—
University of Maine	78,005	25,659,994	—	—
Other Education Programs	10,460	447,085	—	—
	387,029	100,249,358	488,980	6,610

Appropriation of Unappropriated Surplus	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1972		
				Lapsed	Encumbrances Carried	Unencumbered Balances
\$ —	\$ 26,790	\$ 506,520	\$ 506,253	\$ 173	\$ 94	\$ —
—	(271,733)	19,238	—	19,238	—	—
—	6,042	554,704	553,893	50	760	—
98,417	106,537	1,643,329	1,462,923	15,786	83,168	81,451
16,400	99,566	1,146,755	1,073,849	16,358	57,026	(479)
2,500	11,653	415,489	375,215	27,089	12,235	948
47,450	147,858	2,146,101	2,039,034	31	72,435	34,600
40,500	62,641	923,741	829,607	8,493	34,641	50,998
—	(8,000)	538,662	470,311	20,493	47,858	—
173,650	477,420	7,727,235	7,340,031	2,605	313,344	71,253
137,375	287,909	4,803,086	4,556,690	22,598	121,249	102,546
25,000	2,000	38,981	22,459	2,067	12,453	2,000
5,000	5,705	556,625	471,809	55,356	20,485	8,973
163,506	366,377	6,164,175	5,789,469	13,919	224,572	136,213
167,300	88,917	1,047,234	884,799	2	13,353	149,080
13,091	14,289	137,862	122,700	484	6,564	8,113
890,189	1,423,976	28,369,744	26,499,051	204,747	1,020,245	645,699
3,780	2,309	1,077,908	1,005,608	44,284	3,015	25,000
—	(68,806)	56,813,494	56,803,180	10,313	—	—
—	18,663	246,256	245,680	575	—	—
11,395	46,106	939,155	818,050	2,767	114,820	3,517
39,500	11,302	801,839	722,977	555	37,792	40,513
24,772	5,040	281,206	250,886	8,309	15,878	6,132
6,430	6,846	708,726	674,476	9,755	21,786	2,708
120,266	71,914	1,337,142	1,212,120	40,045	61,561	23,415
55,000	5,920	615,242	585,239	5,002	—	25,000
—	18,107	367,255	317,200	42,273	7,351	429
—	3,564	1,386,380	1,255,261	—	7,221	123,897
—	—	9,828,648	9,828,648	—	—	—
84,215	18,826	1,018,330	934,775	—	—	83,554
2,285,000	—	28,022,999	26,756,516	—	123	1,266,358
40,000	66,065	563,610	529,255	26,257	3,097	4,999
2,670,358	205,859	104,008,195	101,939,879	190,140	272,647	1,605,527

GENERAL FUND

**SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS
AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1972**

	Balance Forward 7/1/71 Adjusted	Legislative Appropriation	Dedicated Revenue	Contingent Account Transfers
CULTURE, HISTORY AND RECREATION				
Art Commission, State	\$ 29,400	\$ 2,500	\$ —	\$ —
Commission on Arts and Humanities	162	91,893	—	—
Maine State Archives	85,347	255,573	—	—
Maine State Library	26,672	350,046	—	433
Maine State Museum Commission	24,442	258,258	—	10,000
State Park and Recreation Commission	179,321	921,655	61,016	875
Baxter State Park	734	—	—	—
Other	545	24,925	—	—
	<u>346,627</u>	<u>1,904,850</u>	<u>61,016</u>	<u>11,308</u>
MISCELLANEOUS				
Debt Service	—	5,347,722	2,100,000	—
Retirement System Other Than Teachers	—	2,758,074	—	—
State Employees' Salary Plan, Mileage Allowance, Health Insurance and Unemployment Benefits	2,851,924	1,861,400	—	12,671
Miscellaneous Resolves	15,000	11,090	—	—
Other	8,800	505,000	—	—
	<u>2,875,724</u>	<u>10,483,286</u>	<u>2,100,000</u>	<u>12,671</u>
	<u>\$7,316,852</u>	<u>\$195,259,209</u>	<u>\$7,534,470</u>	<u>\$598,678</u>
DETAIL OF TOTAL				
General Fund	\$5,507,656	\$195,259,209	\$7,418,945	\$598,678
Appropriation from Unappropriated Surplus	1,809,196	—	115,524	—
TOTAL	<u>\$7,316,852</u>	<u>\$195,259,209</u>	<u>\$7,534,470</u>	<u>\$598,678</u>

Appropriation of Unapprop. Surplus	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1972		
				Lapsed	Encumbrances Carried	Unencumbered Balances
\$ —	\$ —	\$ 31,900	\$ 10,661	\$ —	\$ 3,229	\$ 18,009
—	75	92,131	92,048	83	—	—
—	6,455	347,376	322,584	2,718	22,073	—
23,400	(52,564)	347,986	313,109	8,652	25,359	865
100,000	9,302	402,003	380,764	470	7,127	13,640
104,990	33,181	1,301,040	1,134,344	27,482	52,854	86,359
—	—	734	734	—	—	—
14,000	—	39,470	31,729	6,906	277	556
242,390	(3,549)	2,562,643	2,285,977	46,313	110,921	119,431
4,093,750	—	11,541,472	11,320,738	220,733	—	—
—	—	2,758,074	2,757,406	668	—	—
—	(1,757,138)	2,968,856	97,671	58,400	—	2,812,785
453,836	—	479,927	190,427	7,000	—	282,500
—	(36,947)	476,853	12	468,040	—	8,800
4,547,586	(1,794,085)	18,225,182	14,366,255	754,842	—	3,104,085
\$17,171,567	\$ —	\$227,880,779	\$213,108,647	\$2,922,420	\$2,908,760	\$8,940,950
\$ —	\$ 3,918,257	\$212,702,748	\$204,294,911	\$2,835,378	\$1,865,026	\$3,707,430
17,171,567	(3,918,257)	15,178,031	8,813,735	87,042	1,043,734	5,233,519
\$17,171,567	\$ —	\$227,880,779	\$213,108,647	\$2,922,420	\$2,908,760	\$8,940,950

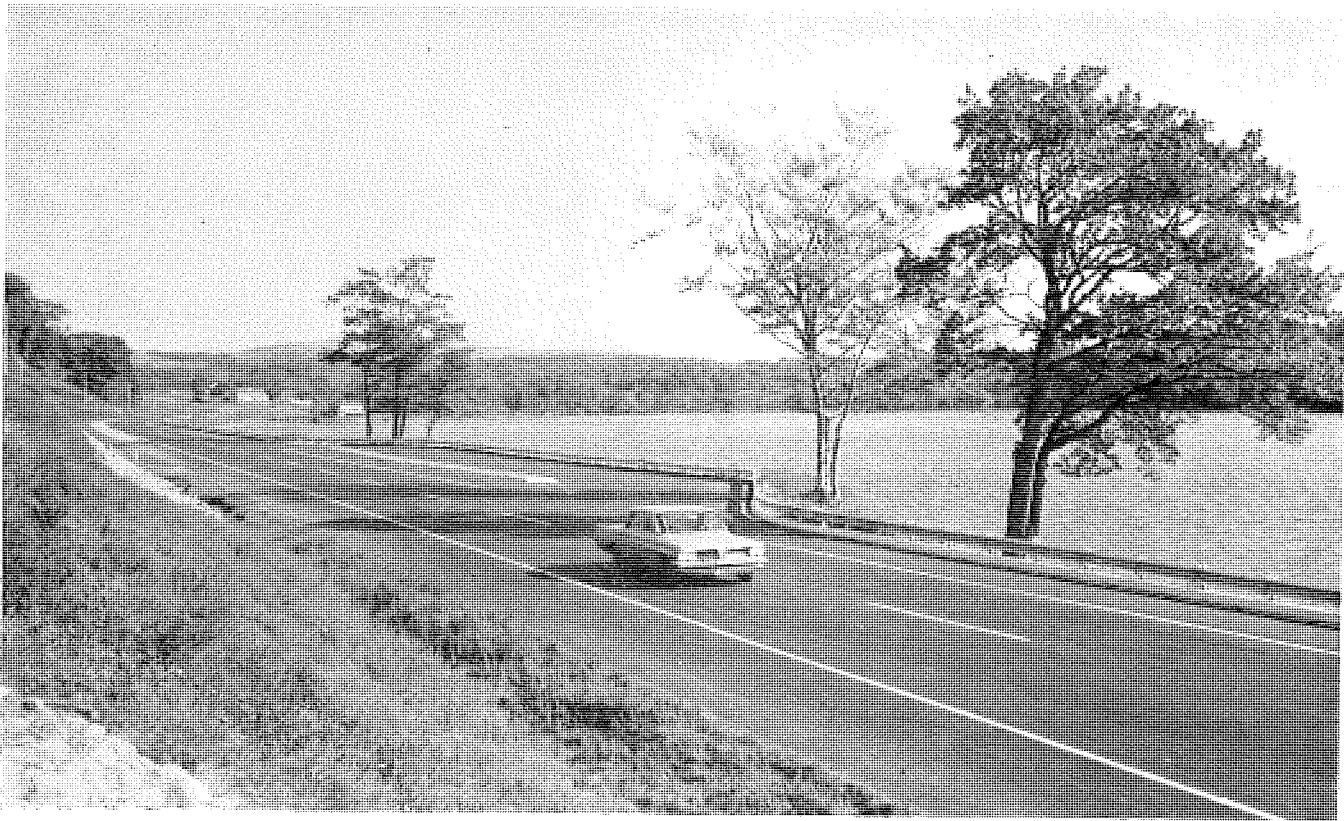
GENERAL FUND

STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT
FOR THE YEAR ENDED JUNE 30, 1972

PERSONAL SERVICES	
Salaries and Wages	\$ 42,801,394
CONTRACTUAL SERVICES	
Professional Fees and Special Services	2,606,401
Traveling Expenses	1,593,910
Operating State-Owned Vehicles	353,491
Utility Services	1,503,877
Rents	797,739
Repairs	1,094,703
Insurance	615,466
Bond Interest	5,395,738
General Operating Expenses	2,513,960
	<hr/> 16,475,290
COMMODITIES	
Food	1,483,243
Fuel	760,127
Office Supplies	520,459
Clothing and Clothing Materials	206,203
Other Departmental and Institutional Supplies	1,706,767
	<hr/> 4,676,801
GRANTS, SUBSIDIES AND PENSIONS	
To Federal Government	83,543
To Cities, Towns and Counties	26,306,890
To Public and Private Organizations	60,534,800
To Individuals—Aid to Dependent Children	9,513,761
To Individuals—Aged, Blind and Disabled	4,304,523
To Individuals—Assistance and Relief	16,762,780
To Individuals—Miscellaneous	85,180
Pension and Compensation for Injuries	308,154
	<hr/> 117,899,636
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS	
Maine State Retirement System—Trust Fund	
For State Employees	2,664,505
For Teachers	9,392,799
For Survivor Benefits	360,645
For Administration	176,250
Other Funds	10,472,015
	<hr/> 23,066,214
CAPITAL OUTLAYS	
Land and Land Rights	148,045
Buildings and Improvements	851,391
Equipment	1,264,872
	<hr/> 2,264,309
DEBT RETIREMENT	<hr/> 5,925,000
TOTAL EXPENDITURES	<hr/> <hr/> \$213,108,647



Bass Harbor, one of Maine's numerous fishing ports



Scenic turnout located along Chickawaukie Lake on Route 17 in Rockport

EXHIBIT B-1

SPECIAL REVENUE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30		DETAIL OF THIS YEAR		
	1972	1971	Highway Fund	Employment Security Fund	Other Special Revenue Funds
ASSETS					
Equity in Treasurer's Demand Cash and/or Investments	\$ 15,946,884	\$ 5,536,914	\$ 1,317,880	\$ 944,296	\$ 13,684,708
Cash—Other	8,033,577	6,462,790	20,153	—	8,013,424
Short Term U. S. Government and Government Guaranteed Securities	11,177,875	13,149,842	11,177,875	—	—
Deposits with U. S. Treasury	13,875,696	26,794,093	—	13,875,696	—
Accounts Receivable					
Tax Accounts	3,651,552	2,307,114	3,454,224	—	197,328
Reimbursements due from Federal Government	5,874,926	7,352,273	5,874,926	—	—
Other	2,521,542	2,551,560	152,932	790,886	1,577,722
	12,048,020	12,210,948	9,482,083	790,886	1,775,050
Less—Allowance for Possible Losses	418,483	54,510	35,340	359,009	24,134
Net Accounts Receivable	11,629,537	12,156,437	9,446,743	431,877	1,750,916
Due from Other Funds	1,580,778	1,303,543	—	—	1,580,778
Working Capital Advanced to Other Funds (Contra)	9,315,964	8,626,389	9,315,964	—	—
Due from Portland Terminal Co., (Contra)	908,242	951,951	908,242	—	—
Other Assets	728,467	78,399	815	—	727,652
Due from Proceeds of Bonds Authorized—Not Issued	13,500,000	21,500,000	13,500,000	—	—
	\$ 86,697,024	\$ 96,560,362	\$ 45,687,674	\$ 15,251,869	\$ 25,757,480

EXHIBIT B-1—Continued

SPECIAL REVENUE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30		DETAIL OF THIS YEAR		
	1972	1971	Highway Fund	Employment Security Fund	Other Special Revenue Funds
LIABILITIES, RESERVES AND FUND BALANCE					
LIABILITIES					
Accounts Payable	\$ 2,022,168	\$ 1,052,656	\$ 205,546	\$ 13,092	\$ 1,803,529
Due to Other Funds	86,297	96,592	56,193	—	30,103
Other Current Liabilities	242,297	1,343,373	102,478	—	139,819
	2,350,763	2,492,622	364,218	13,092	1,973,452
RESERVES FOR:					
Encumbrances (Exhibit B-4)	16,777,341	16,715,176	12,433,252	—	4,344,088
Authorized Expenditures—Unencumbered (Exhibit B-4)	16,245,178	22,492,420	16,245,178	—	—
Portland Terminal Co., Payment	908,242	951,951	908,242	—	—
Working Capital Advances	9,315,964	8,626,389	9,315,964	—	—
Legislative Allocations	2,000,000	6,000,000	2,000,000	—	—
Advances to Other Funds	81,000	161,000	—	—	81,000
Building Fund Advance	431,877	472,847	—	431,877	—
Fund Balance Receivables	—	250,017	—	—	—
Plant Nursery	19,603	22,238	19,603	—	—
	45,779,206	55,692,039	40,922,240	431,877	4,425,088
FUND BALANCE (Exhibit B-2)	38,567,054	38,375,700	4,401,215	14,806,900	19,358,939
	\$ 86,697,024	\$ 96,560,362	\$ 45,687,674	\$ 15,251,869	\$ 25,757,480

SPECIAL REVENUE FUNDS

ANALYSIS OF CHANGE IN FUND BALANCE YEAR ENDED JUNE 30, 1972

	Total	Highway Fund	Employment Security Fund	Other Special Revenue Funds
Balance at Beginning of Year	\$ 38,375,700	\$ 3,031,159	\$ 27,193,421	\$ 8,151,119
Adjustment of Prior Year's Transactions	82,814	9,336	132	73,345
	38,458,514	3,040,495	27,193,554	8,224,464
Additions:				
Revenues and Transfers	260,114,986	99,392,228	24,894,965	135,827,793
Encumbrances Carried Forward at Beginning of Year (Adjusted)	16,716,942	14,417,139	—	2,299,803
Appropriations Carried Forward at Beginning of Year	22,492,420	22,492,420	—	—
Decrease in Reserve for Legislative Appropriation	4,000,000	4,000,000	—	—
Repayment of Amounts Appropriated for Advances, Receivables, etc.	83,294	83,294	—	—
Decrease in Reserve, Contingencies, etc.	10,222	10,222	—	—
	303,417,866	140,395,304	24,894,965	138,127,597
Deductions:				
Expenditures and Transfers	269,597,231	109,666,578	37,281,619	122,649,033
Encumbrances Carried Forward at End of Year	16,777,341	12,433,252	—	4,344,088
Appropriations Carried Forward at End of Year	16,245,178	16,245,178	—	—
Working Capital Advances	689,575	689,575	—	—
	303,309,326	139,034,584	37,281,619	126,993,122
Balance at End of Year	\$ 38,567,054	\$ 4,401,215	\$ 14,806,900	\$ 19,358,939

SPECIAL REVENUE FUNDS

STATEMENT OF REVENUE — BUDGET AND ACTUAL
FOR FISCAL YEAR ENDED JUNE 30, 1972

SOURCE OF REVENUE	Actual Revenue	Budgeted Revenue	Actual Over (Under) Budget
Taxes			
Maine Forestry District Tax	\$ 1,697,774	\$ 1,100,000	\$ 597,774
Unemployment Compensation Tax	15,243,009	11,345,000	3,898,009
Non-Resident Excise	4,203	11,500	(7,296)
Gasoline Tax (Net)	43,802,667	42,395,000	1,407,667
Use Fuel Tax	2,940,581	2,611,000	329,581
Motor Carrier—Fuel Tax	19,225	24,000	(4,774)
Inland Hunting, Fishing and Related Licenses	3,258,346	2,944,720	313,626
Motor Vehicle Registration, Drivers Licenses, Operator's Examination Fees, etc.	15,090,219	13,894,525	1,195,694
Snowmobile Fees	540,286	518,860	21,426
Other Taxes on Specific Businesses or Occupations:			
Potato Tax	303,975	350,000	(46,024)
Sardine Tax	164,832	275,000	(110,167)
Insurance Companies	342,583	310,240	32,343
Banks and Banking	135,919	124,400	11,519
Blueberries	50,830	34,300	16,530
Motor Truck Application Fees	451,557	174,767	276,790
Milk Purchased by Dealers	490,847	472,000	18,847
Outdoor Advertising Permits	33,402	35,000	(1,598)
Other	1,474,497	1,205,654	268,843
	86,044,759	77,825,966	8,218,793
Fines, Forfeits and Penalties	329,075	251,500	77,575
Income from Investments and Use of Money	6,044,599	3,200,000	2,844,599
Intergovernmental Revenue			
Federal Government			
Highways and Bridges	30,406,945	27,911,500	2,495,445
Health and Welfare	60,847,906	52,466,767	8,381,139
Education	22,268,597	21,336,215	932,382
Employment Security Commission	8,812,876	4,299,936	4,512,940
Other	29,771,549	25,430,674	4,340,875
Cities, Towns and Counties	3,272,843	3,435,819	(162,975)
Revenue from Private Sources	311,150	599,378	(288,227)
Service Charges for Current Services			
Rents	72,870	10,945	61,925
Sale of Services	5,424,820	4,430,842	993,978
Sale of Commodities	366,326	230,044	136,282
Transfers from Other Funds			
General Fund	5,760,223	1,883,270	3,876,953
Other	256,522	135,004	121,518
Sales and Compensation for Loss of Property			
	123,918	30,000	93,918
	\$260,114,986	\$223,477,860	\$ 36,637,126
DETAIL OF TOTAL			
Highway Fund	\$ 99,392,228	\$ 92,670,666	\$ 6,721,562
Employment Security Trust Fund	24,951,927	13,545,000	11,406,927
Other Special Revenue	135,770,831	117,262,194	18,508,637
	\$260,114,986	\$223,477,860	\$ 36,637,126

SPECIAL REVENUE FUNDS

**SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS
AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1972**

	Balance Forward 7/1/71 Adjusted	Appropriations	
		Legislative	Highway Commission
GENERAL ADMINISTRATION			
Inter Fund Service:			
Accounting	\$ —	\$ 120,000	\$ —
Auditing	—	18,000	3,700
Purchasing	—	2,615	—
Tax Collection	—	132,914	—
Aeronautics	50,875	—	—
Attorney General	16,570	—	—
Audit—Municipal Division	86,231	—	—
Executive			
Federal-State Coordinator	8,003	—	—
Maine Municipal Coordinating Program	11,695	—	—
Finance and Administration	123,268	—	—
Land Damage Board	—	58,030	—
Personnel Department	—	—	—
Secretary of State—Motor Vehicle Division	28,948	2,582,293	13,700
Scenic Highway Board	—	1,500	—
Supreme Judicial Court	1,604	—	—
District Court Fund	539,063	—	—
Local Government Fund	—	—	—
	866,260	2,915,352	17,400
PROTECTION OF PERSONS AND PROPERTY			
Agriculture	447,076	—	—
Banks and Banking	81,781	—	—
Board of Pesticides Control	939	—	—
Prophylactic Licenses	5,458	—	—
Civil Defense	1,439	—	—
Examining Boards	587,116	—	—
Highway Safety Committee	—	64,154	—
Human Rights Commission	—	—	—
Insurance	324,816	—	—
Labor and Industry	—	—	—
Maine Milk Commission	2,917	—	—
Maine Police Academy	11,198	—	—
State Police	74,554	3,643,450	52,800
Passenger Tramway Safety Board	7,435	—	—
Penobscot Bay and River Pilot Commission	898	—	—
Public Utilities—Motor Carrier Division	431,348	—	—
Real Estate Commission	34,068	—	—
Snowmobile Registration	19,014	—	—
Topographic Mapping	—	10,000	—
Vehicle Equipment Safety Commission	—	1,500	—
Watercraft Registration and Safety	60,946	—	—
	2,091,009	3,719,104	52,800
DEVELOPMENT, CONSERVATION, HIGHWAYS AND BRIDGES			
Aeronautics	—	—	—
Agriculture	24,058	—	—
Atlantic Sea Run Salmon Commission	1,268	—	—
Blueberry Research—U. of M.	1,276	—	—
Commerce and Industry	2,811	—	—
Highways and Bridges:			
Administration Costs	280,993	3,074,862	110,118

Dedicated Revenue	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1972		
				Lapsed	Carried Encumbrances	Unencumbered Balance
\$ —	\$ —	\$ 120,000	\$ 70,958	\$ 49,041	\$ —	\$ —
—	—	21,700	21,039	660	—	—
—	—	2,615	2,452	162	—	—
—	—	132,914	132,821	92	—	—
53,523	—	104,398	16,893	—	—	87,505
25,137	2,866	44,574	41,107	—	521	2,945
254,222	—	340,454	203,362	—	—	137,091
48,924	—	56,927	36,905	—	3,430	16,591
—	—	11,695	11,695	—	—	—
1,388,223	—	1,511,491	832,626	—	22,852	656,012
—	—	58,030	42,289	15,740	—	—
5,343	—	5,343	4,379	—	—	964
800,505	34,125	3,459,571	2,994,052	73,648	183,736	208,134
—	—	1,500	507	992	—	—
74,011	25,706	101,321	97,321	—	11,110	(7,110)
41,145	—	580,208	63,202	—	6,588	510,417
2,900,000	—	2,900,000	—	—	—	2,900,000
5,591,035	62,697	9,452,745	4,571,614	140,339	228,240	4,512,551
1,825,082	19,000	2,291,158	1,867,145	—	713	423,300
286,812	—	368,593	266,009	—	3,257	99,326
580	—	1,519	387	—	—	1,131
488	—	5,946	27	—	—	5,918
1,797,855	(13,041)	1,786,253	1,692,224	—	247	93,780
533,736	—	1,120,853	486,455	—	1,131	633,266
13,712	—	77,866	76,634	45	1,186	—
14,031	—	14,031	12,478	—	—	1,552
465,863	—	790,680	420,878	—	3,049	366,752
189,314	—	189,314	96,563	—	171	92,578
66,718	—	69,635	63,607	—	—	6,027
176,371	—	187,569	132,075	—	—	55,494
1,425,340	198,529	5,394,674	5,298,188	50,759	35,352	10,373
3,813	—	11,248	6,488	—	—	4,760
725	—	1,623	24	—	—	1,598
472,636	—	903,984	301,683	150,000	2,869	449,431
86,013	—	120,081	73,208	—	657	46,215
540,286	(181,927)	377,373	357,920	—	695	18,757
—	—	10,000	10,000	—	—	—
—	—	1,500	1,262	237	—	—
147,831	(50,000)	158,778	52,736	—	1,139	104,902
8,047,211	(27,439)	13,882,686	11,215,998	201,043	50,472	2,415,171
8,000	—	8,000	8,000	—	—	—
44,521	—	68,580	31,204	—	—	37,375
66,192	—	67,461	66,673	—	220	568
50,830	—	52,107	28,074	—	—	24,033
274,561	—	277,373	136,579	—	14,626	126,167
497,830	205,000	4,168,804	3,572,516	177,345	177,033	241,908

SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1972

	Balance Forward 7/1/71 Adjusted	Appropriations	
		Legislative	Highway Commission
Construction	\$ 31,460,880	\$ 17,744,000	\$ 135,000
Maintenance	4,223,473	26,433,563	850,000
Other	409,360	130,937	—
Housing Authority	6,453	—	—
Inland Fisheries and Game	1,230,802	—	—
Law Enforcement—Planning and Assistance	46,980	—	—
Maine Dairy Council	63,095	—	—
Maine Forestry District	1,785,336	—	—
Maine Mining Bureau	47,424	—	—
Maine Mining Commission	4,025	—	—
Maine Potato Commission	186,284	—	—
Maine Sardine Council	202,675	—	—
Permits on Great Ponds	750	—	—
Pineland Hospital and Training Center			
Forestry Management	841	—	—
Planning Economic Division	1,368	—	—
Planning Office	292,193	—	—
Sea and Shore Fisheries	632,438	—	—
	40,904,792	47,383,362	1,095,118
HEALTH AND SANITATION			
Control Over Plumbing	68,706	—	—
Environmental Health	54,524	—	—
Environmental Improvement Commission	756	—	—
Federal Grants—Bureau of Health	74,314	—	—
Federal Projects—Other	90,492	—	—
	288,795	—	—
SOCIAL SERVICES			
Maine Employment Security Commission:			
Administration	167,554	—	—
Manpower Allowance	64,846	—	—
Clearing Account	35,566	—	—
Benefit Account	363,894	—	—
Trust Fund	26,794,093	—	—
Welfare and Other Social Services	878,681	—	—
	28,304,635	—	—
MENTAL HEALTH AND CORRECTIONS	1,095,990	—	—
EDUCATION	548,897	—	—
CULTURE, HISTORY AND RECREATION	526,999	—	—
MISCELLANEOUS			
Retirement of Bonds	—	4,370,000	—
Interest on Bonded Indebtedness	—	2,361,018	16,000
Jonesport-Beals Bridge	—	39,344	—
Maine State Retirement System	—	1,421,623	—
Employees Salary Increase	—	1,700,000	—
	—	9,891,985	16,000
	\$ 74,627,381	\$ 63,909,803	\$ 1,181,318
DETAIL OF TOTAL			
Highway Fund	\$ 36,909,559	\$ 63,909,803	\$ 1,181,318
Employment Security Trust Fund	27,193,554	—	—
Other Special Revenue Fund	10,524,268	—	—
	\$ 74,627,381	\$ 63,909,803	\$ 1,181,318

Dedicated Revenue	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1972		
				Lapsed	Carried Encumbrances	Unencumbered Balance
\$ 32,910,483	\$ 36,268	\$ 82,286,632	\$ 59,728,888	\$ —	\$ 9,565,231	\$ 12,992,512
570,465	1,162,073	33,239,575	28,880,015	—	2,456,884	1,902,675
243,519	(2,341)	781,475	330,374	—	10,958	440,142
10,834	—	17,287	17,266	—	—	20
4,364,739	175,291	5,770,832	4,421,344	—	241,793	1,107,694
1,667,252	(108,797)	1,605,435	1,576,279	—	19,762	9,393
424,270	—	487,365	402,532	—	7,300	77,533
2,425,258	—	4,210,595	1,783,927	—	403,057	2,023,610
23,693	—	71,117	10,923	—	—	60,193
2,575	—	6,600	—	—	1,500	5,100
304,099	—	490,383	320,185	—	1,725	168,472
191,332	(19,000)	375,007	217,529	—	9,456	148,021
1,695	—	2,446	689	—	—	1,756
2,283	—	3,125	1,101	—	—	2,023
—	—	1,368	—	—	—	1,368
649,766	—	941,959	679,214	—	211,029	51,714
636,042	17,750	1,286,230	726,722	—	40,647	518,859
45,370,247	1,466,244	136,219,764	102,940,045	177,345	13,161,227	19,941,146
108,446	—	177,153	72,433	—	—	104,720
218,822	—	273,347	194,818	—	1,714	76,813
178,274	—	179,030	128,305	—	5,000	45,725
1,096,322	—	1,170,636	1,127,617	—	58,006	(14,987)
391,326	30,000	511,819	468,379	—	30,843	12,596
1,993,192	30,000	2,311,987	1,991,553	—	95,565	224,868
6,703,176	56,962	6,927,692	6,709,757	—	434,540	(216,605)
2,449,683	—	2,514,529	2,478,660	—	—	35,869
15,337,543	(15,307,470)	65,639	—	—	—	65,639
3,276,203	34,517,086	38,157,183	37,281,619	—	—	875,564
6,338,180	(19,266,578)	13,865,696	—	—	—	13,865,696
77,378,383	93,626	78,350,690	70,052,688	—	2,115,686	6,182,316
111,483,170	93,626	139,881,431	116,522,725	—	2,550,226	20,808,480
3,499,514	(71,401)	4,524,103	2,700,828	—	129,846	1,693,428
20,341,714	28,000	20,918,611	20,185,793	—	473,104	259,713
1,331,166	51,927	1,910,092	1,265,776	—	88,658	555,657
—	—	4,370,000	4,370,000	—	—	—
—	—	2,377,018	2,377,017	—	—	—
—	—	39,344	39,213	131	—	—
—	—	1,421,623	1,416,664	4,959	—	—
—	(1,633,654)	66,346	—	66,346	—	—
—	(1,633,654)	8,274,331	8,202,894	71,436	—	—
\$197,657,252	\$ —	\$337,375,755	\$269,597,231	\$ 590,164	\$ 16,777,341	\$ 50,411,018
\$ 36,934,493	\$ —	\$138,935,174	\$109,666,578	\$ 590,164	\$ 12,433,252	\$ 16,245,178
24,951,927	(56,962)	52,088,519	37,281,619	—	—	14,806,900
135,770,831	56,962	146,352,061	122,649,033	—	4,344,088	19,358,939
\$197,657,252	\$ —	\$337,375,755	\$269,597,231	\$ 590,164	\$ 16,777,341	\$ 50,411,018

SPECIAL REVENUE FUNDS

STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT
FOR THE FISCAL YEAR ENDED JUNE 30, 1972

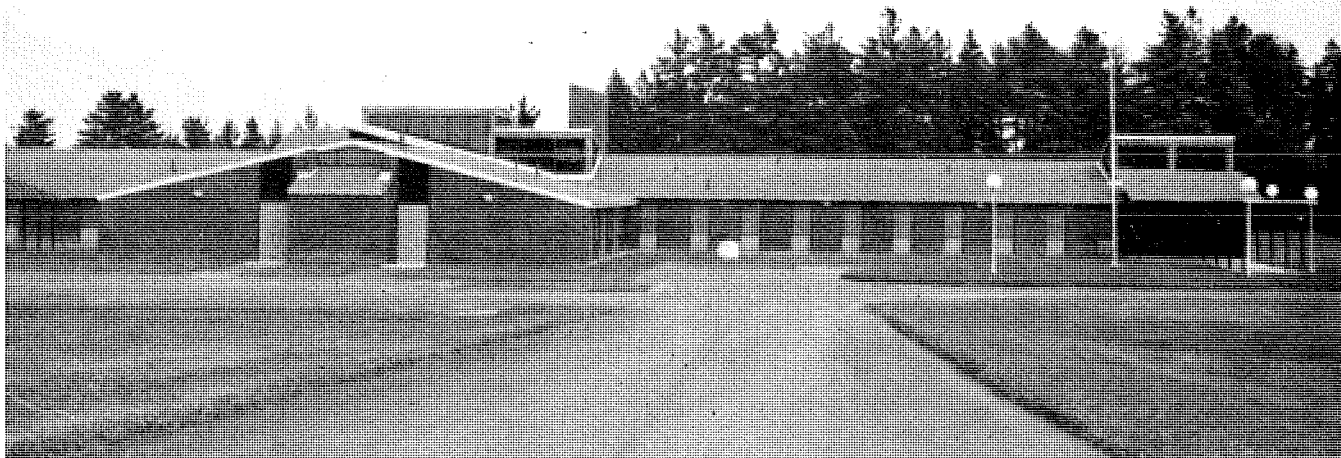
	Total	Highway Fund	Employment Security Fund	Other Special Revenue Funds
PERSONAL SERVICES				
Salaries and Wages	\$ 47,719,850	\$ 26,951,124	\$ —	\$ 20,768,726
CONTRACTUAL SERVICES				
Professional Fees and Special Services	5,087,803	1,938,946	—	3,148,857
Travel Expense	2,962,873	1,497,034	—	1,465,839
Operating State-Owned Vehicles	837,497	409,317	—	428,179
Utility Services	993,844	510,477	—	483,366
Rents	10,548,471	9,286,572	—	1,261,898
Repairs	451,151	106,203	—	344,947
Insurance	416,806	229,781	—	187,025
Bond Interest	2,382,363	2,382,363	—	—
General Operating Expense	2,811,173	423,006	—	2,388,167
	26,491,986	16,783,704	—	9,708,282
COMMODITIES				
Foods	78,355	7,510	—	70,845
Fuels	73,244	30,397	—	42,846
Office Supplies	563,775	202,041	—	361,733
Clothing and Clothing Materials	112,409	62,044	—	50,365
Other Departmental and Institutional Supplies	1,324,363	682,396	—	641,966
Highway Materials	7,811,872	7,811,872	—	—
	9,964,021	8,796,263	—	1,167,757
GRANTS, SUBSIDIES AND PENSIONS				
To Cities, Towns and Counties	11,840,182	4,369,455	—	7,470,727
To Private and Public Organizations	20,632,422	—	—	20,632,422
Unemployment Compensation Benefits	37,281,619	—	37,281,619	—
Social Services	58,518,833	—	—	58,518,833
Other	174,317	15,196	—	159,121
Pension and Compensation for Injuries	509,234	486,328	—	22,906
	128,956,610	4,870,980	37,281,619	86,804,011
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS				
Maine State Retirement System				
For State Employees	3,437,630	2,107,810	—	1,329,820
For Administration	29,415	18,654	—	10,761
Other Funds	1,349,426	321,864	—	1,027,562
	4,816,471	2,448,328	—	2,368,143
CAPITAL OUTLAYS				
Land and Land Rights	4,178,245	3,953,795	—	224,449
Buildings and Improvements	669,752	34,849	—	634,903
Equipment	1,749,824	777,065	—	972,759
Contract Payments	40,680,467	40,680,467	—	—
	47,278,291	45,446,178	—	1,832,112
DEBT RETIREMENT	4,370,000	4,370,000	—	—
	\$269,597,231	\$109,666,578	\$ 37,281,619	\$122,649,033



Snowmobiling — Maine's newest winter sport



New type of patrol craft used by coastal wardens



The Levinson residential center for retarded children at Bangor



Picturesque coastal scene at New Harbor

CAPITAL PROJECTS FUNDS

COMPARATIVE BALANCE SHEET

	June 30		DETAIL OF THIS YEAR	
			General	Self
	1972	1971	Revenue Issues	Liquidating Issues
ASSETS				
Equity in Treasurer's Demand Cash and/or Investments	\$ 5,792,261	\$ 2,115,048	\$ 5,762,018	\$ 30,242
Cash—Other	10,620,585	9,086,000	9,976,000	644,585
Short Term U. S. Government and Government Guaranteed Securities	9,189,928	14,483,244	9,189,928	—
Federal Accounts Receivable	555,056	336,109	555,056	—
	<u>\$ 26,157,830</u>	<u>\$ 26,020,402</u>	<u>\$ 25,483,002</u>	<u>\$ 674,827</u>
LIABILITIES, RESERVES AND FUND BALANCE				
Accounts Payable	\$ 793,927	\$ 375,601	\$ 793,927	\$ —
Other Current Liabilities	19,585	126,580	—	19,585
Reserve for Encumbrances	19,228,038	10,179,008	19,219,675	8,362
Fund Balance	6,116,280	15,339,212	5,469,399	646,880
	<u>\$ 26,157,830</u>	<u>\$ 26,020,402</u>	<u>\$ 25,483,002</u>	<u>\$ 674,827</u>

CAPITAL PROJECTS FUNDS

**SUMMARY OF ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1972**

	Balance Forward 7/1/71 Adjusted	Allocations From Bond Issues
GENERAL ADMINISTRATION		
Debt Service—General Fund Bonds	\$ 2,738,140	\$ —
Debt Service—Self Liquidating Bonds	1,290,475	—
	4,028,615	—
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General	65,251	—
DEVELOPMENT AND CONSERVATION		
Aeronautics	1,169,221	—
Maine Industrial Building Authority	—	7,250,000
	1,169,221	7,250,000
HEALTH AND SANITATION		
Environmental Improvement Commission	8,920,838	10,000,000
SOCIAL SERVICE		
Indian Affairs	428,236	—
MENTAL HEALTH AND CORRECTIONS		
General Fire Protection	4,300	—
Corrections and Correctional Institutions		
Maine State Prison	81,607	—
Men's Correctional Center	95,433	—
Boy's Training Center	483,430	—
Stevens School	109,185	—
Women's Correctional Center	10,648	—
Mental Health		
Augusta State Hospital	199,898	—
Bangor State Hospital	206,864	—
Mental Retardation		
Bangor State Hospital	90,595	—
Aroostook County Facility	86,720	—
Pineland Hospital and Training Center	225,320	—
Other Institutions		
Governor Baxter School for the Deaf	46,532	—
	1,640,536	—
EDUCATION		
Subsidies	2,834,690	13,000,000
Vocational Technical Institutes		
Northern Maine	659,003	—
Eastern Maine	710,489	—
Washington County	42,002	—
Central Maine	927,592	—
Southern Maine	1,002,935	—
York County Regional	333,050	—

Revenue	Transfers In (Out)	Total Available	Expenditures	June 30, 1972	
				Reserve For Encumbrances	Unencumbered Balance
\$ 542,273	\$ —	\$ 3,280,414	\$ 2,100,000	\$ —	\$ 1,180,414
963,832	—	2,254,308	1,622,453	—	631,854
1,506,106	—	5,534,722	3,722,453	—	1,812,268
2,445	—	67,696	17,840	4,250	45,605
—	—	1,169,221	139,342	—	1,029,878
—	—	7,250,000	7,250,000	—	—
—	—	8,419,221	7,389,342	—	1,029,878
—	—	18,920,838	6,873,201	17,766,733	(5,719,097)
—	—	428,236	103,957	330	323,948
—	(2,000)	2,300	—	—	2,300
—	—	81,607	15,535	300	65,771
—	—	95,433	53,471	—	41,961
—	—	483,430	369,636	18,970	94,823
194,000	—	303,185	105,597	183,201	14,386
—	—	10,648	—	—	10,648
—	—	199,898	176,976	10,992	11,929
—	2,000	208,864	192,451	9,933	6,479
20,000	—	110,595	107,196	2,040	1,359
11,981	—	98,701	78,668	15,569	4,463
—	—	225,320	150,031	14,743	60,544
—	—	46,532	44,448	1,979	104
225,981	—	1,866,518	1,294,013	257,731	314,773
—	—	15,834,690	9,646,813	—	6,187,877
—	(32,500)	626,503	469,577	108,433	48,492
—	—	710,489	641,752	12,021	56,716
—	—	42,002	39,718	792	1,491
5,810	(47,500)	885,903	396,738	220,160	269,003
296,228	80,000	1,379,164	673,882	647,298	57,983
—	—	333,050	167,621	—	165,428

CAPITAL PROJECTS FUNDS

**SUMMARY OF ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
YEAR ENDED JUNE 30, 1972**

	Balance Forward 7/1/71 Adjusted	Allocations From Bond Issues
University of Maine		
Orono, Bangor and/or Portland	\$ 1,330,417	\$ —
Aroostook	26,360	—
Farmington	11,025	—
Fort Kent	6,539	—
Gorham	65,554	—
Washington	13,340	—
Maine Maritime Academy	48,856	—
Educational Television	10,598	—
Operation of Public Schools		
Schooling of Children in Unorganized Territories	88,322	—
	8,110,780	13,000,000
CULTURE, HISTORY AND RECREATION		
Allagash Wilderness Waterway	64,502	—
Maine State Cultural Building	230,345	—
Parks and Recreation Commission	850,922	750,000
	1,145,769	750,000
Completed Projects	439	—
	\$ 25,509,690	\$ 31,000,000

June 30, 1972					
Revenue	Transfers In (Out)	Total Available	Expenditures	Reserve For Encumbrances	Unencumbered Balance
\$ —	\$ —	\$ 1,330,417	\$ 930,000	\$ —	\$ 400,417
—	—	26,360	14,745	—	11,615
—	—	11,025	5,021	13	5,989
—	—	6,539	—	—	6,539
—	—	65,554	11,987	12,624	40,943
—	—	13,340	6,656	3,000	3,683
—	—	48,856	21,854	—	27,002
—	—	10,598	6,189	1,730	2,679
—	—	88,322	—	—	88,322
302,039	—	21,412,819	13,032,558	1,006,074	7,374,187
57,704	—	122,206	35,784	4,250	82,171
—	—	230,345	202,898	1,730	25,715
374,567	—	1,975,489	962,163	186,938	826,388
432,272	—	2,328,041	1,200,847	192,918	934,275
—	—	439	—	—	439
\$ 2,468,844	\$ —	\$ 58,978,534	\$ 33,634,216	\$ 19,228,038	\$ 6,116,280

GENERAL LONG TERM DEBT FUND

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1972	1971
ASSETS AND AMOUNTS TO BE PROVIDED FOR THE RETIREMENT OF GENERAL BONDS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 65,807	\$ 97,574
Cash—Other	89,890	85,985
Short Term U. S. Government Securities	48,000	48,000
Accounts Receivable—Due 1972 - 1993	40,967	107,772
Amount to be Provided from Future Revenue for Retirement of Bonds	217,840,000	188,120,000
Bonds Authorized—Not Issued	98,056,500	129,806,500
Bonds Authorized—Not Issued—Contingent (A)	118,750,000	118,456,000
	<u>\$434,891,166</u>	<u>\$436,721,831</u>
LIABILITIES AND RESERVES		
Current and Accrued Liabilities	\$ 157	\$ 1,544
Bonds Payable (Schedule IV)	217,890,000	188,270,000
Reserve for Authorized Expenditures and Debt Retirement	194,508	187,787
Amount Due Funds from Proceeds of Bonds Authorized— Not Issued:		
Allocated	41,300,000	57,400,000
Unallocated	56,756,500	72,406,500
Contingent (A)	118,750,000	118,456,000
	<u>\$434,891,166</u>	<u>\$436,721,831</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, \$25,000,000 for the School Building Authority and \$4,000,000 for Student Loans.
Bonds totaling \$7,250,000 have been issued for the Mortgage Insurance Fund.
Bonds totaling \$3,075,000 have been issued by the School Building Authority of which \$2,795,000 are outstanding at June 30, 1972.

DETAIL OF THIS YEAR				
General Fund Bonds	Highway Fund Bonds	University of Maine Bonds	Teachers College Student Housing Bonds	Kennebec (Carlton) Bridge Bonds
\$ —	\$ —	\$ —	\$ —	\$ 65,807
—	—	—	—	89,890
—	—	—	—	48,000
—	—	—	—	40,967
128,185,000	60,995,000	14,455,000	14,205,000	—
84,553,500	13,500,000	—	3,000	—
118,750,000	—	—	—	—
\$331,488,500	\$ 74,495,000	\$ 14,455,000	\$ 14,208,000	\$ 244,666
\$ —	\$ —	\$ —	\$ —	\$ 157
128,185,000	60,995,000	14,455,000	14,205,000	50,000
—	—	—	—	194,508
41,300,000	—	—	—	—
43,253,500	13,500,000	—	3,000	—
118,750,000	—	—	—	—
\$331,488,500	\$ 74,495,000	\$ 14,455,000	\$ 14,208,000	\$ 244,666

ENTERPRISE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE		Liquor Commission
	1972	1971	
ASSETS			
CURRENT ASSETS			
Equity in Treasurer's Demand Cash and/or Investments	\$ 1,575,316	\$ 1,313,718	\$ 849,524
Cash—Other	110,744	543,347	33,559
Short Term U. S. Government Securities	148,180	—	—
Accounts and Notes Receivable Less Allowance for Possible Losses	146,138	187,344	13,370
Due From Other Funds	3,794	59,827	—
Leases Receivable	524,785	555,700	—
Inventories	4,918,730	4,947,930	4,662,270
Other Assets	10,323,636	84,253	3,430
Total Current Assets	17,751,327	7,692,122	5,562,155
PLANT AND EQUIPMENT			
Land, Buildings, Structures and Equipment	6,213,759	6,196,458	1,167,009
Less Allowances for Depreciation and Amortization	1,835,226	1,701,906	273,598
Net Plant and Equipment	4,378,533	4,494,551	893,411
	\$22,129,860	\$12,186,674	\$6,455,566
LIABILITIES, WORKING CAPITAL ADVANCE AND RETAINED EARNINGS			
LIABILITIES			
Accounts Payable	\$ 2,417,261	\$ 2,304,807	\$2,397,422
Mortgages Payable	878,179	479,199	—
Due to Other Funds	81,000	81,000	—
Other Current and Accrued Liabilities	56,921	379,418	37,436
Total Current Liabilities	3,433,362	3,244,426	2,434,859
Bonds Payable (Schedule IV)	1,340,000	1,450,000	—
	4,773,362	4,694,426	2,434,859
WORKING CAPITAL ADVANCE FROM GENERAL FUND			
	3,585,000	3,585,000	3,500,000
CONTRIBUTIONS FROM OTHER FUNDS			
	18,398,976	7,956,271	520,706
RETAINED EARNINGS (DEFICIT)			
	(4,627,477)	(4,049,023)	—
	\$22,129,860	\$12,186,674	\$6,455,566

(A) The Mortgage Insurance Fund is contingently liable as a guarantor of insured mortgages in the amount of \$24,052,680 and has commitments to guarantee additional mortgages amounting to \$9,272,200 while the Recreation Authority has outstanding Insured Mortgages of \$6,770,049 and conditional commitments of \$1,345,544.

(B) The Other Assets in the Mortgage Insurance Fund represent the cost of Acquired Property. The policy of the Bureau of Accounts and Control is to report at the lower of cost or fair market value. The fair market value had not been determined at the time of writing this report. A proper reserve will be established as soon as the fair market value has been determined.

Augusta State Airport	Osteopathic Loan Fund	Maine State Ferry Service	Mortgage Insurance Fund	Recreation Authority	Prison Industries	Seed Potato Board	Science Tech. and Min. Fund
\$ 4,030	\$22,190	\$ 398,739	\$ 53,722	\$42,210	\$ 65,994	\$124,659	\$14,244
—	—	3,184	—	—	69,500	4,500	—
—	—	—	148,180	—	—	—	—
1,736	18,000	4,280	107,285	—	1,148	316	—
—	—	—	—	—	3,794	—	—
—	—	—	524,785	—	—	—	—
—	—	60,478	—	—	88,273	107,709	—
—	—	—	10,315,872	—	—	4,332	—
5,767	40,190	466,682	11,149,848	42,210	228,710	241,517	14,244
1,225,602	—	2,907,951	—	—	462,642	450,554	—
83,366	—	1,160,000	—	—	175,046	143,215	—
1,142,235	—	1,747,951	—	—	287,596	307,339	—
\$1,148,003	\$40,190	\$2,214,633	\$11,149,848	\$42,210	\$516,306	\$548,856	\$14,244
\$ 34	\$ —	\$ 882	\$ 6,213	\$ 4,928	\$ 6,383	\$ 1,395	\$ —
—	—	—	878,179	—	—	—	—
—	—	—	—	—	—	81,000	—
—	—	1,834	9,456	—	8,193	—	—
34	—	2,717	893,849	4,928	14,577	82,395	—
—	—	1,340,000	—	—	—	—	—
34	—	1,342,717	893,849	4,928	14,577	82,395	—
—	—	—	—	—	—	85,000	—
1,518,177	40,000	4,144,042	11,750,000	197,500	203,550	10,000	15,000
(370,208)	190	(3,272,126)	(1,494,001)	(160,217)	298,179	371,460	(755)
\$1,148,003	\$40,190	\$2,214,633	\$11,149,848	\$42,210	\$516,306	\$548,856	\$14,244

ENTERPRISE FUNDS

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

	YEAR ENDED JUNE 30	
	1972	1971
SALES		
Retail	\$33,769,365	\$34,328,409
Wholesale to Licensees	5,351,469	5,295,791
	39,120,835	39,624,200
LESS		
Licensees Discounts	—	313,516
Returns	4,702	2,750
	4,702	316,266
Net Sales	39,116,133	39,307,933
COST OF GOODS SOLD	23,042,644	23,489,031
	16,073,488	15,818,902
SELLING AND ADMINISTRATIVE EXPENSES		
Store Operating	2,544,944	2,481,137
Contribution to Employees Retirement	185,380	193,479
Warehouse and Maintenance	166,308	176,792
Accounting	89,908	98,257
General Administrative	77,999	90,819
Store Supervision	64,011	59,410
Merchandising	50,728	67,924
Commissioners	27,447	27,969
	3,206,728	3,195,790
Net Income from Operations	12,866,760	12,623,112
INCOME FROM MALT BEVERAGES AND WINES		
Excise Tax	5,611,066	5,078,725
Licenses and Fees	713,240	677,926
	6,324,307	5,756,651
Enforcement, Licensing and Malt Beverage Division Expenditures	288,338	284,127
	6,035,968	5,472,524
OTHER INCOME		
Liquor Licenses	281,370	259,075
Miscellaneous	34,552	(10,236)
	315,922	248,838
NET AMOUNT TRANSFERRED TO GENERAL FUND (Exhibit A-3)	\$19,218,651	\$18,344,474
Retained Earnings at Beginning of Year	\$ —	\$ —
Transferred to General Fund	19,218,651	18,344,474
Retained Earnings at End of Year	\$ —	\$ —
Provision for Depreciation Included Above in the amount of	\$ 48,531	\$ 47,661

EXHIBIT E-3

ENTERPRISE FUNDS

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

	YEAR ENDED JUNE 30	
	1972	1971
REVENUE		
Rentals	\$ 24,472	\$ 16,983
Other Income	4,286	299
	28,758	17,282
EXPENSES		
Personal Services	32,264	28,498
Depreciation	11,299	11,147
Other	21,944	18,917
	65,508	58,562
Net (Loss)	\$ (36,750)	\$ (41,280)
(Deficit) at Beginning of Year	\$(333,458)	\$(292,390)
Adjustment of Prior Year's Transactions	—	212
Adjusted Balance	(333,458)	(292,178)
Net (Loss)	(36,750)	(41,280)
(Deficit) at End of Year	\$(370,208)	\$(333,458)

EXHIBIT E-4

ENTERPRISE FUNDS

MAINE STATE FERRY SERVICE
COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1972	1971
REVENUE		
Tolls Collected	\$ 443,531	\$ 387,674
Other	30,410	27,847
	473,943	415,521
EXPENSES		
Personal Services	341,383	310,887
Other	312,323	261,605
Amortization of Plant and Equipment Costs (Equal to annual Principal Debt Requirements)	110,000	110,000
Interest	41,642	44,717
	805,349	727,210
Net (Loss)	\$ (331,407)	\$ (311,689)
(Deficit) at Beginning of Year	\$(2,940,817)	\$(2,629,128)
Adjustment of Prior Year's Transactions	98	—
Adjusted Balance	(2,940,718)	(2,629,128)
Net (Loss)	(331,407)	(311,689)
(Deficit) at End of Year	\$(3,272,126)	\$(2,940,817)

EXHIBIT E-5

ENTERPRISE FUNDS

MORTGAGE INSURANCE FUND
COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1972	1971
REVENUES		
Income from Investments	\$ 11,502	\$ 20,589
Insured Mortgage Fees	201,535	148,106
Income from Acquired Properties and Miscellaneous	86,824	53,216
	<u>299,862</u>	<u>221,912</u>
EXPENSES		
Personal Services	24,728	23,642
Other	69,317	24,821
Payments on Account of Defaulted Mortgages	324,932	1,940,387
	<u>418,979</u>	<u>1,988,850</u>
Net (Loss)	\$ (119,117)	\$ (1,766,938)
Retained Earnings (Deficit) at Beginning of Year	\$ (1,343,202)	\$ 432,607
Adjustments on Book Value of Acquired Properties	(31,681)	(8,872)
Adjusted Balance	(1,374,884)	423,735
Net (Loss)	(119,117)	(1,766,938)
(Deficit) at End of Year	<u>\$ (1,494,001)</u>	<u>\$ (1,343,202)</u>

EXHIBIT E-6

ENTERPRISE FUNDS

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

	YEAR ENDED JUNE 30	
	1972	1971
REVENUES		
Income from Investments	\$ 939	\$ 752
Insured Mortgage Fees	71,229	69,703
Other	9,611	2,901
	<u>81,779</u>	<u>73,357</u>
EXPENSES		
Personal Services	22,082	20,690
Payments on Account of Defaulted Mortgages	132,999	55,626
Other	27,555	15,537
	<u>182,637</u>	<u>91,854</u>
Net (Loss)	\$ (100,857)	\$ (18,496)
(Deficit) at Beginning of Year	\$ (44,360)	\$ (25,870)
Adjustment of Prior Year's Transactions	(15,000)	7
Adjusted Balance	(59,360)	(25,863)
Net (Loss)	(100,857)	(18,496)
(Deficit) at End of Year	<u>\$ (160,217)</u>	<u>\$ (44,360)</u>

ENTERPRISE FUNDS

PRISON INDUSTRIES
COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1972	1971
SALES OF INDUSTRIAL PRODUCTS		
To State Departments	\$ 51,584	\$ 58,205
To Others	194,552	178,864
	<u>246,136</u>	<u>237,069</u>
COSTS AND EXPENSES		
Material Cost of Products Sold	44,635	58,975
Personal Services	111,655	85,757
Repairs to Equipment	9,016	9,876
Repairs to Buildings and Grounds	19	110
Electric Lights and Power	7,635	6,947
Depreciation	19,385	17,361
Miscellaneous Supplies	16,506	23,309
General Operating Expenses	21,405	10,334
	<u>230,261</u>	<u>212,673</u>
PROFIT FROM OPERATIONS	15,875	24,396
OTHER INCOME AND DEDUCTIONS		
(Loss) on Sale of Capital Assets	(133)	(2,314)
Miscellaneous Income	8,305	9,061
	<u>8,172</u>	<u>6,746</u>
Net Income	\$ 24,047	\$ 31,142
Retained Earnings at Beginning of Year	\$ 274,131	\$ 242,980
Adjustment of Prior Year's Transactions	—	8
Adjusted Balance	274,131	242,988
Net Income	24,047	31,142
Retained Earnings at End of Year	<u>\$ 298,179</u>	<u>\$ 274,131</u>

ENTERPRISE FUNDS

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

	YEAR ENDED JUNE 30	
	1972	1971
Sale of Farm Products	\$ 156,528	\$ 105,665
Cost of Goods Sold	109,251	102,905
	47,276	2,760
OPERATING EXPENSES		
Telephone Service	314	246
Electric Lights	872	814
Insurance	—	1,622
Payment in Lieu of Taxes	2,000	2,000
Other	676	692
	3,863	5,375
Profit or (Loss) from Operations	43,413	(2,615)
OTHER OPERATIONS		
Foundation Seed Program		
Revenue	11,024	13,600
Expenditures	14,779	19,559
	(3,754)	(5,959)
Florida Testing Program		
Revenue	54,123	55,764
Expenditures	64,702	60,984
	(10,578)	(5,220)
OTHER INCOME AND DEDUCTIONS		
Interest Earnings	1,783	3,425
Profit or (Loss) on Sale of Capital Assets	—	368
Miscellaneous Income	2,506	2,794
	4,289	6,588
NET INCOME OR (LOSS)	\$ 33,369	\$ (7,207)
Retained Earnings at Beginning of Year	\$ 338,683	\$ 345,854
Adjustments of Prior Year's Transactions	(592)	36
Adjusted Balance	338,091	345,891
Net Income or (Loss)	33,369	(7,207)
Retained Earnings at End of Year	\$ 371,460	\$ 338,683



Warden rescue team in practice session

INTRAGOVERNMENTAL SERVICE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30		Surplus Property Pool
	1972	1971	
ASSETS			
CURRENT ASSETS			
Equity in Treasurer's Demand Cash and/or Investments	\$ 1,017,751	\$ 765,159	\$ 8,658
Cash—Other	1,496,200	752,200	—
Short Term U. S. Government and Government Guaranteed Securities	493,936	1,285,076	—
Accounts and Notes Receivable, Less Allowance for Possible Losses	276,964	337,980	9,627
Due From Other Funds	116,889	105,826	—
Inventories	1,717,407	1,733,975	—
Total Current Assets	5,119,148	4,980,217	18,285
PLANT AND EQUIPMENT			
Land, Buildings and Improvements	2,889,776	2,848,393	—
Machinery and Equipment	14,130,953	13,046,184	—
	17,020,730	15,894,578	—
Less Allowances for Depreciation	7,834,902	7,171,622	—
Net Plant and Equipment	9,185,827	8,722,955	—
	\$14,304,976	\$13,703,172	\$18,285
LIABILITIES, WORKING CAPITAL ADVANCES AND RETAINED EARNINGS			
LIABILITIES			
Accounts Payable	\$ 94,484	\$ 204,715	\$ 2,134
Due to Other Funds	—	54,500	—
	94,484	259,215	2,134
CONTRIBUTED BY OTHER FUNDS OR GOVERNMENTAL UNITS			
	3,960,597	3,911,657	—
WORKING CAPITAL ADVANCES			
From General Fund	540,106	525,106	2,000
From Highway Fund	9,315,964	8,626,389	—
	9,856,070	9,151,495	2,000
RETAINED EARNINGS (DEFICIT)			
	393,823	380,803	14,151
	\$14,304,976	\$13,703,172	\$18,285

DETAIL THIS YEAR						
Highway Garage	State Plane	Insurance Reserve Fund	Departmental Supplies	Post Office	Schooling of Children in Unorg. Terr.	Institutional Farms
\$ 461,886	\$ 1,805	\$ 54,051	\$29,871	\$ 6,297	\$140,052	\$315,128
—	200	1,470,000	—	—	20,000	6,000
493,936	—	—	—	—	—	—
2,793	244	—	—	—	264,280	19
54,193	—	—	79	—	62,616	—
1,632,728	—	—	34,060	48,731	—	1,887
2,645,536	2,249	1,524,051	64,010	55,028	486,949	323,035
2,467,111	10,000	—	—	—	—	412,665
14,018,125	602	—	—	—	2,747	109,477
16,485,237	10,602	—	—	—	2,747	522,143
7,641,510	—	—	—	—	—	193,391
8,843,726	10,602	—	—	—	2,747	328,751
\$11,489,262	\$12,852	\$1,524,051	\$64,010	\$55,028	\$489,696	\$651,787
\$ 60,951	\$ 394	\$ —	\$24,880	\$ —	\$ —	\$ 6,123
—	—	—	—	—	—	—
60,951	394	—	24,880	—	—	6,123
1,924,164	322,733	1,224,424	—	—	130,000	359,275
—	100,000	—	39,000	55,000	344,106	—
9,315,964	—	—	—	—	—	—
9,315,964	100,000	—	39,000	55,000	344,106	—
188,182	(410,275)	299,627	129	28	15,590	286,389
\$11,489,262	\$12,852	\$1,524,051	\$64,010	\$55,028	\$489,696	\$651,787

INTRAGOVERNMENTAL SERVICE FUNDS

INSTITUTIONAL FARMS COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1972	1971
Sales	\$ 225,394	\$ 394,722
Birth and Growth, Less Mortality	4,981	16,902
	230,375	411,624
Costs and Expenses		
Costs of Products	43,825	108,079
Salaries	118,248	126,986
Feed	22,727	77,803
Depreciation	19,686	24,969
Other	71,016	119,420
	275,504	457,258
Profit or (Loss) from Operations	(45,128)	(45,634)
Other Income	37,077	39,437
Profit (Loss) on Sale of Capital Assets and Insurance Recoveries	(77,792)	176,338
Retained Earnings (Deficit) at End of Year	\$ (85,843)	\$ 170,141
Retained Earnings at Beginning of Year	\$ 378,753	\$ 220,598
Adjustment of Prior Year's Transactions	(521)	2
Adjusted Balance	378,232	220,596
Net Income (Loss)	(85,843)	170,141
	292,389	390,737
Transfer to Operating Accounts	6,000	11,983
Retained Earnings at End of Year	\$ 286,389	\$ 378,753

INTRAGOVERNMENTAL SERVICE FUNDS

HIGHWAY GARAGE COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS

	YEAR ENDED JUNE 30	
	1972	1971
RENTAL OF EQUIPMENT		
Highway Department	\$ 5,314,751	\$ 4,756,828
Other State Departments	2,341	3,234
Within Department	153,388	144,298
Others	697	675
Total Rentals	5,471,179	4,905,036
AUTOS AND WORKING EQUIPMENT EXPENSES		
Miscellaneous Auto Expenses	41,226	43,230
Gasoline, Oil and Grease	802,396	710,311
Repairs, Parts and Supplies	2,270,033	2,138,705
Depreciation	1,350,456	1,277,154
Other Expenses	51	51
Total Auto and Working Expenses	4,464,163	4,169,452
Income from Equipment Rental	1,007,016	735,584
GENERAL OVERHEAD EXPENSE		
Personal Services	354,318	340,688
Heat, Light and Power	124,442	112,547
Insurance	38,531	26,637
Repairs to Buildings and Grounds	29,990	35,000
Travel Expenses	24,360	20,828
Rents of Buildings and Offices	3,989	4,150
Caretaker and Messenger Services	31,092	29,796
General Operating	160,314	125,146
Cleaning and Watching	70,409	46,553
Depreciation on Buildings, Furniture and Fixtures	93,890	92,147
Miscellaneous Supplies and Expenses	98,773	68,895
Telephone and Telegraph	18,537	13,836
Repairs to Equipment	9,009	8,900
Contributions to Employees Retirement	156,642	126,168
Total General Overhead Expenses	1,214,302	1,051,296
Stockroom and Shop Overhead Variation—Net	(207,286)	(315,712)
Loss from Operations	(49,946)	(49,363)
	(257,232)	(365,075)
OTHER INCOME AND EXPENSE		
Profit or (Loss) from Sale of Capital Assets	39,236	43,869
Interest and Miscellaneous	70,568	69,405
Net (Loss)	\$ (147,427)	\$ (251,800)
Retained Earnings at Beginning of Year	\$ 342,755	\$ 594,560
Adjustment of Prior Year's Transactions	(7,145)	(4)
Adjusted Balance	335,610	594,555
Net (Loss)	(147,427)	(251,800)
Retained Earnings at End of Year	\$ 188,182	\$ 342,755

INTRAGOVERNMENTAL SERVICE FUNDS

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

	YEAR ENDED JUNE 30	
	1972	1971
REVENUES		
Service and Fee Charges State Departments	\$ 13,925	\$ 14,822
Other Income	529	369
	<u>14,454</u>	<u>15,191</u>
EXPENSES		
Personal Services	24,491	23,235
Gasoline, Oil and Grease, etc.	4,962	7,724
Other	15,629	15,225
	<u>45,082</u>	<u>46,185</u>
Net (Loss)	\$ (30,628)	\$ (30,994)
(Deficit) at Beginning of Year	\$ (379,646)	\$ (348,652)
Net (Loss)	(30,628)	(30,994)
(Deficit) at End of Year	<u>\$ (410,275)</u>	<u>\$ (379,646)</u>



Big Niagara Falls on Nesowadnehunk Stream, Baxter State Park, in August

TRUST AND AGENCY FUNDS

COMPARATIVE BALANCE SHEET

	TOTAL FUNDS	
	JUNE 30	
	1972	1971
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 2,730,028	\$ 1,154,059
Cash—Other	1,163,021	2,037,828
Accounts Receivable:		
Tax Accounts	306,073	525,710
Other	142,457	91,847
	448,531	617,557
Less—Allowance for Possible Losses	383	600
Net Accounts Receivable	448,147	616,957
Due from Other Funds	50,000	50,000
Investments (A)	197,604,865	186,955,300
Other Assets	150,073	1,000
	<u>\$202,146,136</u>	<u>\$190,815,145</u>
LIABILITIES AND RESERVES, WORKING CAPITAL ADVANCES AND FUND BALANCES		
LIABILITIES AND RESERVES		
Accounts Payable	\$ 931,133	\$ 27,671
Other Current Liabilities	81,039	110,097
Reserve for Authorized Expenditures	39,725	41,656
	1,051,897	179,425
WORKING CAPITAL ADVANCES FROM GENERAL FUND	50,000	50,000
RESERVE AND FUND BALANCES		
Retirement Contribution and Allowance Reserves	185,664,428	175,001,152
Future Losses Reserve	991,401	2,285,353
Future Premiums Reserve	753,091	655,799
Contributions from General Fund	10,000	10,000
Undistributed Receipts	13,625,318	12,633,415
	201,044,238	190,585,720
	<u>\$202,146,136</u>	<u>\$190,815,145</u>

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

DETAIL OF THIS YEAR				
Total Expendable Funds	Total Non-Expendable Funds	Land Reserved Trust Fund	Permanent School Fund	Other Trust Fund
\$ 2,601,396	\$ 128,632	\$ 107,620	\$ 1,215	\$ 19,796
1,102,940	60,081	59,594	—	486
306,073	—	—	—	—
117,314	25,143	25,143	—	—
423,387	25,143	25,143	—	—
239	143	143	—	—
423,147	25,000	25,000	—	—
50,000	—	—	—	—
191,739,941	5,864,924	2,777,500	578,442	2,508,980
150,011	62	62	—	—
\$196,067,437	\$ 6,078,699	\$ 2,969,777	\$ 579,658	\$ 2,529,263
\$ 931,133	\$ —	\$ —	\$ —	\$ —
81,039	—	—	—	—
39,725	—	—	—	—
1,051,897	—	—	—	—
50,000	—	—	—	—
185,664,428	—	—	—	—
1,010,468	(19,067)	(19,067)	—	—
753,091	—	—	—	—
10,000	—	—	—	—
7,527,551	6,097,766	2,988,845	579,658	2,529,263
194,965,539	6,078,699	2,969,777	579,658	2,529,263
\$196,067,437	\$ 6,078,699	\$ 2,969,777	\$ 579,658	\$ 2,529,263

TRUST AND AGENCY FUNDS

BALANCE SHEET OF EXPENDABLE FUNDS

	Total June 30 1972	Maine State Retirement System (B)
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	\$ 2,601,396	\$ 255,991
Cash—Other	1,102,940	4,743
Accounts Receivable		
Tax Accounts	306,073	—
Other	117,314	110,006
Less—Allowance for Possible Losses	423,387	110,006
Net Accounts Receivable	239	114
	423,147	109,891
Due from Other Funds	50,000	—
Investments (A)	191,739,941	184,789,453
Other Assets	150,011	11
	<u>\$196,067,437</u>	<u>\$185,160,091</u>
LIABILITIES AND RESERVES, AND FUND BALANCES		
LIABILITIES AND RESERVES		
Accounts Payable	\$ 931,133	\$ 30,490
Other Current Liabilities	81,039	—
Reserve for Authorized Expenditures	39,725	39,725
	1,051,897	70,215
WORKING CAPITAL ADVANCE FROM GENERAL FUND	50,000	—
RESERVES AND FUND BALANCE		
Members Contribution Reserve	94,906,038	94,906,038
Allowance Fund Reserve (B)	84,667,374	84,667,374
Future Losses Reserve	1,010,468	(574,552)
Future Premiums Reserve	753,091	—
Teachers Savings Reserve	1,700,575	1,700,575
Survivors Benefit Reserve	4,390,440	4,390,440
Contribution from General Fund	10,000	—
Undistributed Receipts	7,527,551	—
	<u>194,965,539</u>	<u>185,089,875</u>
	<u>\$196,067,437</u>	<u>\$185,160,091</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. The latest actuarial valuation date of the Maine State Retirement System (June 30, 1970) shows an aggregate unfunded liability for prior service benefits of \$184,657,342.00. This liability is for Teachers and State Employees only and not for other participants in the fund.

PUBLIC TRUSTS			AGENCY FUNDS	
Group Life Insurance Fund	Revenue of Non-Expendable Trusts	Private Trusts	Payroll Taxes and Deductions Fund	Other
\$ 137,837	\$ 292,308	\$ 520,405	\$ 990,437	\$ 404,415
9,331	85,418	1,003,446	—	—
—	—	—	—	306,073
6,200	125	—	982	—
6,200	125	—	982	306,073
—	125	—	—	—
6,200	—	—	982	306,073
50,000	—	—	—	—
2,452,910	—	4,497,577	—	—
—	—	—	150,000	—
\$ 2,656,279	\$ 377,727	\$ 6,021,429	\$ 1,141,420	\$ 710,488
\$ 51,440	\$ 15,286	\$ 141,780	\$ 692,136	\$ —
—	81,039	—	—	—
—	—	—	—	—
51,440	96,325	141,780	692,136	—
50,000	—	—	—	—
—	—	—	—	—
—	—	—	—	—
1,585,021	—	—	—	—
753,091	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	10,000	—
216,726	281,401	5,879,649	439,284	710,488
2,554,839	281,401	5,879,649	449,284	710,488
\$ 2,656,279	\$ 377,727	\$ 6,021,429	\$ 1,141,420	\$ 710,488

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN TRUST AND AGENCY FUNDS BALANCE
YEAR ENDED JUNE 30, 1972

	Total	Total Expendable Funds
Balance July 1, 1971	\$190,575,720	\$184,707,194
Adjustments of Balance Forward	23,243	9,648
	190,598,964	184,716,842
Additions:		
Interest Earned (Net After Amortization of Premiums)	7,271,835	7,271,835
Profit or (Loss) on Sale of Securities	(1,518,491)	(1,538,553)
Revenue of Reserved Lands	177,237	—
Individual Contribution of Pensions, Plus Interest Allowed	19,546,644	19,546,644
Deposits by Federal Government, Cities, Towns and Individuals	19,310,380	19,310,380
Contributions from Other Funds:		
From General Fund:		
For Administration	277,250	277,250
For State Employees	2,664,505	2,664,505
For Teachers	9,392,799	9,392,799
For Survivor Benefits	360,645	360,645
For Interest Deficiency	12	12
From Special Revenue Funds:		
Highway	2,126,464	2,126,464
Other Special Revenue Funds	1,340,581	1,340,581
From Enterprise Funds	221,578	221,578
From Intragovernmental Funds	186,734	186,734
From Other Funds	23,712	23,712
Tax on Bank Stock	710,629	710,629
Other Additions	941,114	939,898
	63,033,631	62,835,115
Deductions:		
Administration Expenses	355,028	355,028
Growth and Improvement of Public Reserve Lots	15,948	15,948
Distribution to Cities, Towns, Counties and Districts	1,431,399	1,431,399
Payment of Payroll Taxes and Deductions	11,989,327	11,989,327
Hospital Construction—Federal Aid	1,548,645	1,548,645
Refunds of Trust Deposits, Other Disbursements and Transfers	1,196,568	1,196,568
Interest Allowed on Individual Contributions	3,468,042	3,468,042
Group Life Insurance Premiums	3,264,085	3,264,085
Pensions and Survivor Benefit Payments:		
State Employees	9,657,455	9,657,455
Teachers	14,103,736	14,103,736
Employees of Participating Districts	2,638,761	2,638,761
Refunds on Individual Contributions Plus Interest	2,386,470	2,386,470
Distribution of Income from Non-Expendable Trusts:		
University of Maine	8,319	8,319
Other Beneficiaries	43,302	43,302
Interest on Lands Reserved Trust Fund		
Paid to Plantations	53,538	53,538
Operation of Baxter State Park	339,480	339,480
General Fund:		
Revenue Available for Appropriation	5,666	5,666
Economic Development	51,706	51,706
Special Revenue Funds	25,193	25,193
Additions to Reserves and Other Charges and Credits	5,680	3,743
	52,588,356	52,586,419
Fund Balance June 30, 1972	\$201,044,238	\$194,965,539

TRUST AND AGENCY FUNDS 77

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN EXPENDABLE TRUST AND AGENCY FUNDS BALANCE
YEAR ENDED JUNE 30, 1972

	Total	Maine State Retirement System
Balance June 30, 1971	\$184,707,194	\$175,965,153
Adjustment of Balance Forward	9,648	9,648
	184,716,842	175,974,802
Additions:		
Interest Earned (Net After Amortization of Premiums)	7,271,835	6,627,933
Profit or (Loss) on Sale of Securities	(1,538,553)	(1,538,553)
Individual Contributions for Pensions, Plus Interest Allowed	19,546,644	17,046,555
Deposits by Federal Government, Cities, Towns and Individuals	19,310,380	3,063,012
Contributions and Transfers from Other Funds:		
From General Fund:		
For Administration	277,250	176,250
For State Employees	2,664,505	2,664,505
For Teachers	9,392,799	9,392,799
For Survivors Benefits	360,645	360,645
For Interest Deficiency	12	—
From Special Revenue Funds:		
Highway Fund	2,126,464	2,126,464
Other Special Revenue Funds	1,340,581	1,340,581
From Enterprise Funds	221,578	221,578
From Intragovernmental Funds	186,734	186,734
From Other Funds	23,712	23,712
Tax on Bank Stock	710,629	—
Other Additions	939,898	2,037
	62,835,115	41,694,254
Deductions:		
Administration Expenses	355,028	324,714
Growth and Improvement of Public Reserved Lots	15,948	—
Distribution to Cities, Towns, Counties and Districts	1,431,399	—
Payments of Payroll Taxes and Deductions	11,989,327	—
Hospital Construction—Federal Aid	1,548,645	—
Refunds of Trust Deposits, Other Disbursements and Transfers	1,196,568	—
Interest Allowed on Individual Contributions	3,468,042	3,468,042
Group Life Insurance Premiums	3,264,085	—
Pensions and Survivor Benefits Payments:		
State Employees	9,657,455	9,657,455
Teachers	14,103,736	14,103,736
Employees of Participating Districts	2,638,761	2,638,761
Refunds of Individual Contributions Plus Interest	2,386,470	2,386,470
Distribution of Income from Non-Expendable Trusts:		
University of Maine	8,319	—
Other Beneficiaries	43,302	—
Interest on Lands Reserved Trust Fund Paid to Plantations	53,538	—
Operation of Baxter State Park	339,480	—
General Fund:		
Revenue Available for Appropriation	5,666	—
Education Department	51,706	—
Special Revenue Funds	25,193	—
Additions to Reserves and Other Charges and Credits	3,743	—
	52,586,419	32,579,180
Fund Balance June 30, 1972	\$194,965,539	\$185,089,875

Group Life Insurance Funds	REVENUE RECEIPTS ON NON-EXPENDABLE TRUSTS				AGENCY FUNDS	
	Lands Reserved Trust Fund	Permanent School Funds	Other Trust Funds	Private Trusts	Payroll Taxes and Deductions Fund	Other
\$2,404,631	\$ 59,145	\$ —	\$177,666	\$5,391,637	\$ 49,830	\$ 659,129
—	—	—	—	—	—	—
2,404,631	59,145	—	177,666	5,391,637	49,830	659,129
130,490	134,044	25,102	354,265	—	—	—
—	—	—	—	—	—	—
2,500,088	—	—	—	—	—	—
—	—	—	—	3,218,635	12,378,781	649,951
101,000	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	12	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	710,629
835,248	—	—	92,611	—	10,000	—
3,566,827	134,044	25,102	446,889	3,218,635	12,388,781	1,360,580
30,314	—	—	—	—	—	—
—	15,948	—	—	—	—	—
122,220	—	—	—	—	—	1,309,179
—	—	—	—	—	11,989,327	—
—	—	—	—	1,548,645	—	—
—	—	—	14,590	1,181,977	—	—
—	—	—	—	—	—	—
3,264,085	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	8,319	—	—	—
—	—	—	43,302	—	—	—
—	53,538	—	—	—	—	—
—	—	—	339,480	—	—	—
—	—	—	5,624	—	—	42
—	51,706	—	—	—	—	—
—	—	25,102	90	—	—	—
—	3,743	—	—	—	—	—
3,416,619	124,937	25,102	411,407	2,730,622	11,989,327	1,309,221
\$2,554,839	\$ 68,252	\$ —	\$213,148	\$5,879,649	\$ 449,284	\$ 710,488

GENERAL FIXED ASSETS

STATEMENT OF GENERAL FIXED ASSETS (A)
JUNE 30, 1971

GENERAL FIXED ASSETS

Land	\$ 3,241,020
Buildings	62,352,532
Structures and Improvements	8,195,826
Equipment	24,786,407
Total General Fixed Assets	<hr/> \$ 98,575,787 <hr/>
Investment in General Fixed Assets	<hr/> \$ 98,575,787 <hr/>

(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, 1971**

Function and Activity	General Fixed Assets July 1, 1970	Additions	Deductions	General Fixed Assets June 30, 1971
GENERAL ADMINISTRATION				
Aeronautics Commission	\$ 195,442	\$ 3,626	\$ 578	\$ 198,490
Attorney General's Department	34,138	15,129	6,276	42,990
Audit Department	16,792	2,499	1,796	17,495
Executive Department	47,933	1,076	74	48,935
Finance and Administration				
Commissioner's Office	6,024	5,379	1,655	9,748
Bureau of Accounts and Control	96,159	4,907	6,992	94,074
Bureau of Budget	10,146	2,102	160	12,089
Bureau of Public Improvements	12,667,062	34,248	19,141	12,682,169
Bureau of Purchases	65,524	5,873	2,827	68,571
Bureau of Taxation	238,007	26,860	15,254	249,613
Central Computer Service	—	43,126	23,085	20,040
Legislative	9,856	486	—	10,342
Department of Personnel	19,025	1,004	425	19,605
Secretary of State	867,325	56,175	72,796	850,704
Supreme Judicial and Superior Courts	Information not available at time of preparation of report			
District Court	—	508,093	—	508,093
Treasurer of State	25,739	1,522	729	26,532
	14,299,178	712,111	151,793	14,859,497

**PROTECTION OF PERSONS AND
PROPERTY**

Adjutant General's Department	8,119,921	31,602	30,156	8,121,368
Administrative Hearing Commission	—	2,100	301	1,798
Banks and Banking Department	31,438	2,746	1,173	33,011
Boxing Commission	674	—	—	674
Highway Safety Committee	13,168	5,651	2,225	16,594
Civil Defense Agency	968,093	105,255	198,388	874,960
Examining Boards	44,437	9,309	1,369	52,376
Industrial Accident Commission	29,503	3,277	2,151	30,629
Insurance Advisory Board	2,733	34	—	2,768
Insurance Department	47,523	7,262	3,357	51,429
Labor and Industry	19,782	861	984	19,658
Maine Milk Commission	5,954	—	—	5,954
Municipal Valuation Appeals Board	321	862	—	1,183
Pesticides Control Board	1,420	288	—	1,709
Public Utilities Commission	63,180	8,986	6,771	65,396
Harness Racing Commission	3,854	153	31	3,975
Real Estate Commission	6,346	2,584	298	8,632
Running Horse Racing Commission	2,221	—	—	2,221
Snowmobile Registration	4,664	1,006	—	5,671
State Employees Appeal Board	663	—	—	663
State Police	2,238,686	726,989	372,297	2,593,379
Watercraft Registration and Safety, Board of	7,492	54	2,069	5,477
	11,612,081	909,028	621,576	11,899,533

GENERAL FIXED ASSETS

**STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTIONS AND ACTIVITIES (A)
FISCAL YEAR ENDED JUNE 30, 1971**

Function and Activity	General Fixed Assets July 1, 1970	Additions	Deductions	General Fixed Assets June 30, 1971
DEVELOPMENT AND CONSERVATION				
Agriculture	\$ 540,570	\$ —	\$ —	\$ 540,570
Atlantic Sea Run Salmon	22,599	2,507	3,467	21,638
Economic Development	377,961	5,358	107,205	276,115
Forestry Department	2,268,737	403,295	167,386	2,504,647
Inland Fisheries and Game	5,775,638	342,305	228,193	5,889,751
Maine Dairy Council and Milk Tax Committee	7,329	827	871	7,285
Maine Mining Commission	7,617	8,859	—	16,477
Maine Sardine Council	98,881	7,398	80	106,200
Municipal Securities Approval Board	1,760	124	—	1,885
State Planning Office	22,576	6,560	189	28,947
Land Use Regulation Commission	—	3,878	—	3,878
Sea and Shore Fisheries	385,787	89,482	34,155	441,114
Soil and Water Conservation Comm.	2,287	104	—	2,392
State Housing Authority	—	3,812	39	3,773
	9,511,749	874,515	541,589	9,844,676
HEALTH AND SANITATION				
Chief Medical Examiner	2,589	—	—	2,589
Environmental Improvement Comm.	144,027	65,623	—	209,651
	146,617	65,623	—	212,240
SOCIAL SERVICES				
Committee on Aging	—	—	—	—
Economic Opportunity	6,105	308	24	6,388
Health and Welfare	2,493,852	269,502	1,272,900	1,490,453
Indian Affairs	185,257	603,450	1,535	787,171
Veterans Services	208,158	2,629	675	210,113
Employment Security Commission	1,120,379	336,738	9,320	1,447,796
	4,013,752	1,212,629	1,284,457	3,941,924
MENTAL HEALTH AND CORRECTIONS				
Corrections and Correctional Institutions				
Boys Training Center	2,351,581	863,599	114,278	3,100,902
Maine State Prison	2,813,527	89,606	48,684	2,854,450
Men's Correctional Center	1,433,913	96,893	10,834	1,519,972
Stevens School	1,718,710	55,679	33,684	1,740,705
Women's Correctional Center	700,094	19,125	24,276	694,944
Mental Health				
Augusta State Hospital	9,455,738	224,790	51,759	9,628,769
Bangor State Hospital	5,812,551	910,349	94,012	6,628,888
Bureau of Mental Health	107,026	63,953	62,203	108,777
Mental Retardation				
Pineland Hospital and Training Center	8,436,417	479,238	69,994	8,845,662

GENERAL FIXED ASSETS

**STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTIONS AND ACTIVITIES (A)
FISCAL YEAR ENDED JUNE 30, 1971**

Function and Activity	General Fixed Assets July 1, 1970	Additions	Deductions	General Fixed Assets June 30, 1971
Other Institutions				
Governor Baxter School for the Deaf	\$ 2,265,184	\$ 20,790	\$ 8,155	\$ 2,277,819
Military and Naval Children's Home	90,404	1,119	1,351	90,173
	35,185,151	2,825,146	519,233	37,491,064
EDUCATION				
Administration	242,141	272,608	112,314	402,436
Vocational Education				
Central Maine Vocational Technical Institute	2,408,940	60,702	21,245	2,448,397
Eastern Maine Vocational Technical Institute	1,116,670	13,587	69	1,130,189
Northern Maine Vocational Technical Institute	2,745,785	131,976	107,034	2,770,726
Southern Maine Vocational Technical Institute	3,246,210	1,403,956	61,258	4,588,909
Washington County Vocational Technical Institute	185	134,298	11,710	122,773
Operation of Public Schools				
Education of Indian Children	25,094	16,247	4,821	36,520
Schooling of Children in Unorganized Territories	728,528	34,016	23,057	739,487
Practical Nursing—Portland and Waterville	47,759	3,106	689	50,177
	10,561,317	2,070,502	342,200	12,289,619
CULTURE, HISTORY AND RECREATION				
Art Commission, State	131	—	—	131
Commission on Arts and Humanities	4,629	559	—	5,189
Maine State Archives	13,879	17,392	—	31,272
Maine State Library	235,859	22,971	15,120	243,710
Maine State Museum Commission	55,033	20,002	49	74,985
State Park and Recreation Comm.	5,279,487	236,721	74,105	5,442,103
	5,589,021	297,647	89,276	5,797,392
MISCELLANEOUS				
Employees Suggestion Award Board	974	—	974	—
HIGHWAY				
Commission	2,052,788	350,984	167,011	2,236,761
Land Damage Board	3,077	—	—	3,077
	2,055,866	350,984	167,011	2,239,839
	\$ 92,975,710	\$ 9,318,189	\$ 3,718,112	\$ 98,575,787

(A) See Letter of Transmittal

EXHIBIT H-3

GENERAL FIXED ASSETS

**SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTIONS AND ACTIVITIES (A)
FISCAL YEAR ENDED JUNE 30, 1971**

Function and Activity	Total	Land	Buildings	Structures and Improvements	Equipment
GENERAL ADMINISTRATION					
Aeronautics Commission	\$ 198,490	\$ —	\$ 10,000	\$ —	\$ 188,490
Attorney General's Department	42,990	—	—	—	42,990
Audit Department	17,495	—	—	—	17,495
Executive Department	48,935	—	—	—	48,935
Finance and Administration Department					
Commissioner's Office	9,748	—	—	—	9,748
Bureau of Accounts and Control	94,074	—	—	—	94,074
Bureau of the Budget	12,089	—	—	—	12,089
Bureau of Public Improvements	12,682,169	1,219,892	10,738,723	409,876	313,677
Bureau of Purchases	68,571	—	—	—	68,571
Bureau of Taxation	249,613	—	—	—	249,613
Central Computer Service	20,040	—	—	—	20,040
Legislative	10,342	—	—	—	10,342
Department of Personnel	19,605	—	—	—	19,605
Secretary of State	850,704	31,801	349,749	13,752	455,401
Supreme Judicial and Superior Courts		Information not available at time of preparation of report			
District Courts	508,093	90,951	417,124	17	—
Treasurer of State	26,532	—	—	—	26,532
	14,859,497	1,342,644	11,515,597	423,646	1,577,609
PROTECTION OF PERSONS AND PROPERTY					
Adjutant General's Department	8,121,368	104,637	7,153,721	369,002	494,007
Administrative Hearing Commission	1,798	—	—	—	1,798
Banks and Banking Department	33,011	—	—	—	33,011
Boxing Commission	674	—	—	—	674
Highway Safety Committee	16,594	—	—	—	16,594
Civil Defense Agency	874,960	350	3,497	2,035	869,076
Examining Boards	52,376	—	—	—	52,376
Industrial Accident Commission	30,629	—	—	—	30,629
Insurance Advisory Board	2,768	—	—	—	2,768
Insurance Department	51,429	—	—	—	51,429
Labor and Industry	19,658	—	—	—	19,658
Maine Milk Commission	5,954	—	—	—	5,954
Municipal Valuation Appeals Board	1,183	—	—	—	1,183
Pesticides Control Board	1,709	—	—	—	1,709
Public Utilities Commission	65,396	—	—	1,108	64,287
Harness Racing Commission	3,975	—	—	—	3,975
Real Estate Commission	8,632	—	—	—	8,632
Running Horse Racing Commission	2,221	—	—	—	2,221
Snowmobile Registration	5,671	—	—	—	5,671
State Employees Appeals Board	663	—	—	—	663

GENERAL FIXED ASSETS

**SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTIONS AND ACTIVITIES (A)
FISCAL YEAR ENDED JUNE 30, 1971**

Function and Activity	Total	Land	Buildings	Structures and Improvements	Equipment
State Police	\$ 2,593,379	\$ 29,270	\$ 664,082	\$ 147,792	\$ 1,752,233
Watercraft Registration and Safety, Board of	5,477	—	—	—	5,477
	11,899,533	134,258	7,821,302	519,938	3,424,033
DEVELOPMENT AND CONSERVATION					
Agriculture	540,570	80	255,627	29,859	255,004
Atlantic Sea Run Salmon	21,638	—	—	—	21,638
Economic Development	276,115	4,801	115,618	876	154,819
Forestry Department	2,504,647	—	—	—	2,504,647
Inland Fisheries and Game	5,889,751	298,198	1,239,351	2,502,697	1,849,504
Maine Dairy Council and Milk Tax Committee	7,285	—	—	—	7,285
Maine Mining Commission	16,477	—	—	—	16,477
Maine Sardine Council	106,200	4,305	30,800	700	70,395
Municipal Securities Approval Board	1,885	—	—	—	1,885
State Planning Office	28,947	—	—	—	28,947
Land Use Regulation Commission	3,878	—	—	—	3,878
Sea and Shore Fisheries Department	441,114	—	55,515	10,867	374,731
Soil and Water Conservation Committee	2,392	—	—	—	2,392
State Housing Authority	3,773	—	—	—	3,773
	9,844,676	307,384	1,696,912	2,545,000	5,295,379
HEALTH AND SANITATION					
Chief Medical Examiner	2,589	—	—	—	2,589
Environmental Improvement Commission	209,651	—	—	—	209,651
	212,240	—	—	—	212,240
SOCIAL SERVICES					
Committee on Aging	—	—	—	—	—
Economic Opportunity	6,388	—	—	—	6,388
Health and Welfare	1,490,453	—	—	—	1,490,453
Indian Affairs	787,171	2,152	605,329	167,138	12,551
Veteran's Services	210,113	31,150	55,659	87,593	35,708
Employment Security Commission	1,447,796	54,738	869,730	835	522,491
	3,941,924	88,041	1,530,720	255,567	2,067,594
MENTAL HEALTH AND CORRECTIONS					
Corrections and Correctional Institutions					
Boy's Training Center	3,100,902	26,359	2,422,399	198,598	453,545
Maine State Prison	2,854,450	12,068	2,199,674	240,952	401,755
Men's Correctional Center	1,519,972	1,325	1,172,671	121,200	224,776
Steven's School	1,740,705	8,182	1,436,013	80,412	216,098
Women's Correctional Center	694,944	6,050	471,189	117,402	100,302
Mental Health					
Augusta State Hospital	9,628,769	1,654	8,198,373	186,962	1,241,778

EXHIBIT H-3—Continued

GENERAL FIXED ASSETS

**SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTIONS AND ACTIVITIES (A)
FISCAL YEAR ENDED JUNE 30, 1971**

Function and Activity	Total	Land	Buildings	Structures and Improvements	Equipment
Bangor State Hospital	6,628,888	21,140	5,618,089	60,579	929,079
Bureau of Mental Health	108,777	—	—	—	108,777
Mental Retardation					
Pineland Hospital and Training Center	8,845,662	42,045	7,304,152	425,434	1,074,029
Other Institutions					
Governor Baxter School for the Deaf	2,277,819	23,660	1,675,640	306,044	272,474
Military and Naval Children's Home	90,173	3,168	60,105	2,419	24,479
	37,491,064	145,652	30,558,309	1,740,005	5,047,096
EDUCATION					
Administration	402,436	100	—	—	402,336
Vocational Education					
Central Maine Vocational Technical Institute	2,448,397	17,009	1,476,322	203,805	751,261
Eastern Maine Vocational Technical Institute	1,130,189	27,921	588,530	8,649	505,087
Northern Maine Vocational Technical Institute	2,770,726	87,150	2,189,482	1,264	492,829
Southern Maine Vocational Technical Institute	4,588,909	130,852	3,095,746	40,899	1,321,409
Washington County Vocational Technical Institute	122,773	185	—	—	122,588
Operation of Public Schools					
Education of Indian Children	36,520	—	—	—	36,520
Schooling of Children in Unorganized Territories	739,487	4,125	481,730	33,637	219,994
Practical Nursing—Portland and Waterville	50,177	—	—	—	50,177
	12,289,619	267,344	7,831,813	288,257	3,902,204
CULTURE, HISTORY AND RECREATION					
Art Commission, State	131	—	—	—	131
Commission on Arts and Humanities	5,189	—	—	—	5,189
Maine State Archives	31,272	—	—	—	31,272
Maine State Library	243,710	—	—	—	243,710
Maine State Museum Commission	74,985	—	—	—	74,985
State Park and Recreation Commission	5,442,103	955,695	1,397,876	2,423,409	665,122
	5,797,392	955,695	1,397,876	2,423,409	1,020,411
MISCELLANEOUS					
Employees Suggestion Award Board	—	—	—	—	—
HIGHWAY					
Commission	2,236,761	—	—	—	2,236,761
Land Damage Board	3,077	—	—	—	3,077
	2,239,839	—	—	—	2,239,839
	\$ 98,575,787	\$ 3,241,020	\$ 62,352,532	\$ 8,195,826	\$ 24,786,407

(A) See Letter of Transmittal

STATISTICAL SECTION

EXHIBIT S-1

OPERATING FUNDS

OPERATING FUNDS
COMPARATIVE STATEMENT OF REVENUES
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
1968	\$149,470,961	\$ 60,270,384	\$ 3,248,094	\$ 7,383,591	\$ 15,845,002	\$ 6,808,596	\$ 2,156,426
1969	161,743,674	68,824,685	3,331,284	8,141,572	16,402,059	7,533,336	2,722,465
1970	211,146,333	86,262,583	5,012,107	7,475,181	17,593,590	9,232,806	4,939,673
1971	230,906,618	123,487,670	4,290,212	9,066,612	18,437,793	8,438,276	4,939,607
1972	269,429,742	155,729,745	3,400,420	9,880,760	19,218,651	13,669,580	6,935,802

* See Exhibit S-2 for further detail of Taxes.

EXHIBIT S-2

OPERATING FUNDS

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	Unemployment Compensation Tax	All Other Taxes	Total Taxes (As Above)
1968	\$ 62,350,013	\$ —	\$ 29,949,760	\$ 12,424,097	\$ 13,494,472	\$ 9,121,742	\$ 22,130,876	\$149,470,961
1969	70,381,970	—	31,204,147	13,150,357	13,747,592	9,649,908	23,609,699	161,743,674
1970	83,240,426	27,142,370	37,156,861	14,741,735	13,997,892	10,121,401	24,745,643	211,146,333
1971	91,987,005	32,435,855	39,331,573	15,540,551	14,223,332	10,097,440	27,290,858	230,906,618
1972	102,677,940	36,767,405	43,951,799	18,733,670	15,090,219	15,243,009	36,965,696	269,429,742

EXHIBIT S-3

**BONDED DEBT ALL FUNDS
UNMATURED BONDS AT JUNE 30
LAST TEN FISCAL YEARS**

FISCAL YEAR	TOTALS	GENERAL FUND BONDS	HIGHWAY AND BRIDGE BONDS	ALL OTHER
1963	\$ 52,755,000	\$ 4,460,000	\$ 35,455,000	\$ 12,840,000
1964	73,521,000	12,310,000	45,046,000	16,165,000
1965	67,920,000	11,740,000	40,260,000	15,920,000
1966	78,804,000	22,190,000	34,994,000	21,620,000
1967	89,487,000	22,070,000	42,177,000	25,240,000
1968	100,900,000	25,525,000	43,770,000	31,605,000
1969	130,700,000	48,645,000	50,015,000	32,040,000
1970	166,005,000	88,470,000	46,130,000	31,405,000
1971	191,420,000	103,110,000	57,595,000	30,715,000
1972	219,230,000	128,185,000	61,045,000	30,000,000

EXHIBIT S-4

**DEBT SERVICE REQUIREMENTS TO MATURITY
SUMMARY — ALL FUNDS**

	PRINCIPAL	INTEREST
General Fund (See Exhibit S-5)	\$128,185,000	\$ 55,874,943
Highway and Bridges (See Exhibit S-6)		
Highway Fund	60,995,000	19,379,743
Kennebec (Carlton) Bridge	50,000	750
Maine State Ferry Service	1,340,000	251,242
University of Maine	14,455,000	8,450,969
State Colleges	14,205,000	7,370,773
	<u>\$219,230,000</u>	<u>\$ 91,328,420</u>

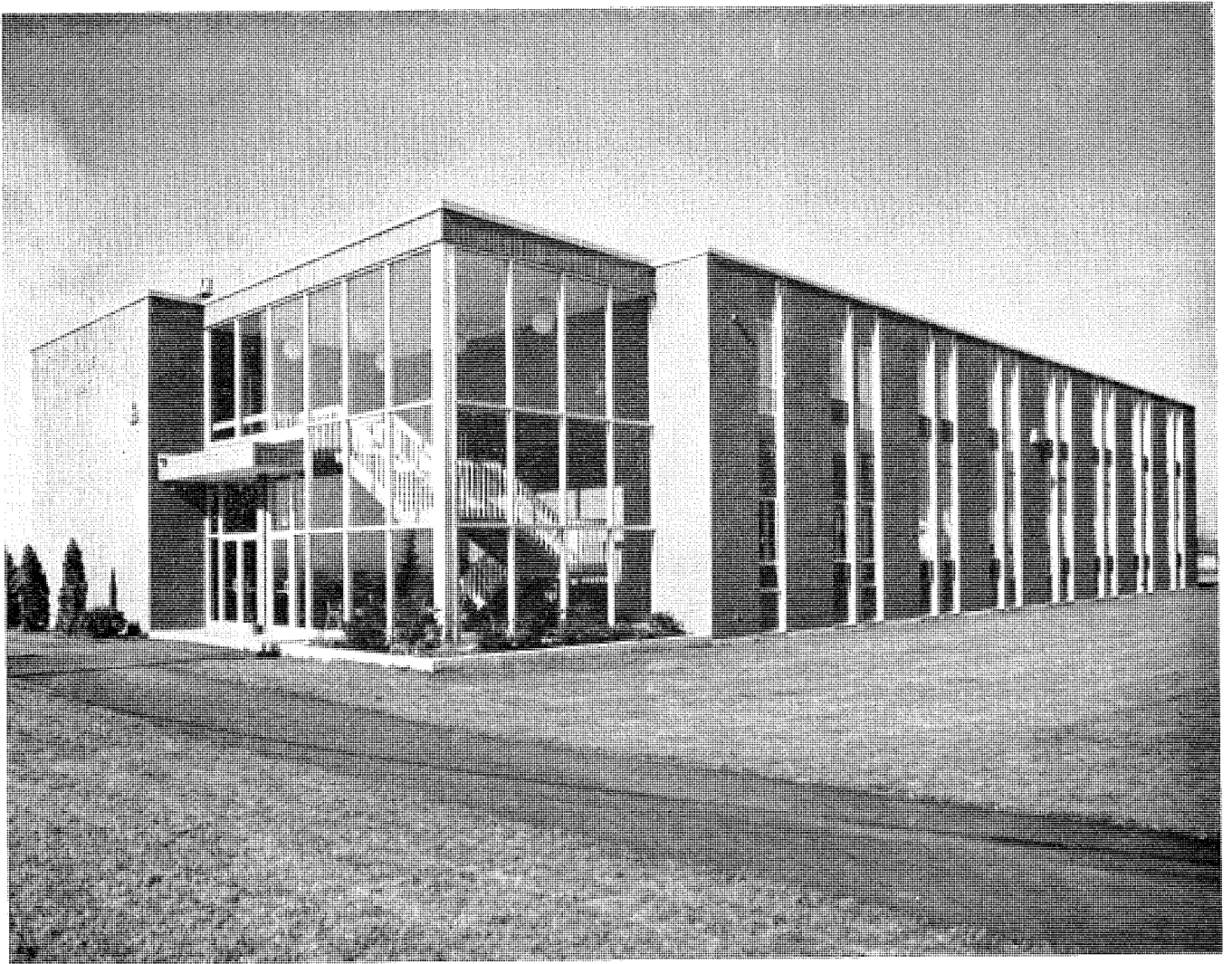
EXHIBIT S-5**DEBT SERVICE REQUIREMENTS TO MATURITY
GENERAL FUND BONDS**

FISCAL YEAR	PRINCIPAL	INTEREST
1973	\$ 8,115,000	\$ 6,137,950
1974	7,965,000	5,747,300
1975	7,965,000	5,369,996
1976	7,915,000	4,994,973
1977	7,915,000	4,621,201
1978	7,065,000	4,247,551
1979	7,065,000	3,905,473
1980	7,065,000	3,563,273
1981	7,065,000	3,220,951
1982	7,065,000	2,876,193
1983	7,000,000	2,533,836
1984	7,000,000	2,193,428
1985	6,615,000	1,852,746
1986	6,555,000	1,520,048
1987	6,035,000	1,191,346
1988	5,990,000	877,327
1989	5,770,000	571,757
1990	4,425,000	308,462
1991	2,305,000	107,200
1992	1,290,000	33,925
	\$128,185,000	\$ 55,874,943

EXHIBIT S-6

DEBT SERVICE REQUIREMENTS TO MATURITY
HIGHWAYS AND BRIDGES

Fiscal Year	HIGHWAY FUND		KENNEBEC (CARLTON) BRIDGE	
	Principal	Interest	Principal	Interest
1973	\$ 4,550,000	\$ 2,303,138	\$50,000	\$750
1974	4,550,000	2,133,916		
1975	4,250,000	1,966,643		
1976	3,600,000	1,812,996		
1977	3,600,000	1,668,773		
1978	3,600,000	1,524,476		
1979	3,600,000	1,379,653		
1980	3,600,000	1,234,306		
1981	3,600,000	1,088,958		
1982	3,600,000	943,611		
1983	3,450,000	799,758		
1984	3,450,000	657,401		
1985	2,750,000	525,543		
1986	2,750,000	403,186		
1987	2,750,000	279,084		
1988	2,070,000	212,381		
1989	1,695,000	180,662		
1990	1,215,000	113,937		
1991	1,215,000	56,812		
1992	450,000	19,812		
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		
	\$60,995,000	\$19,378,993	\$50,000	\$750



Classroom and administration building at Northern Maine Vocational Technical Institute

