## MAINE STATE LEGISLATURE

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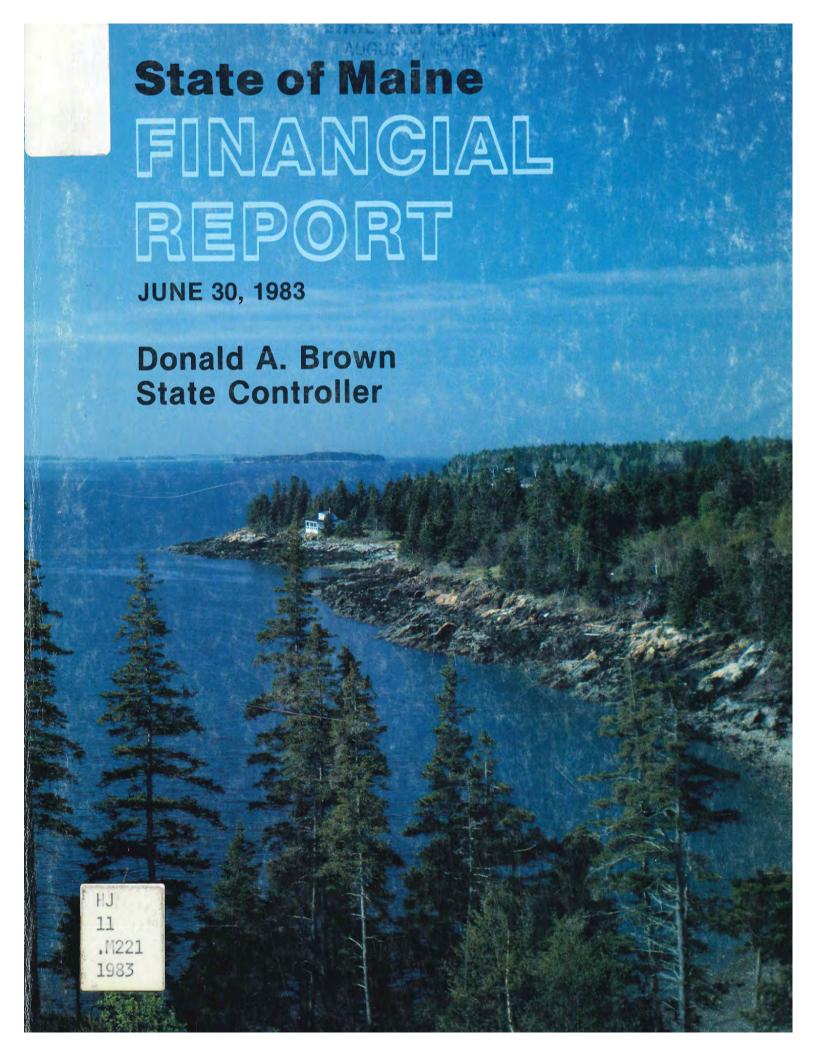
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The photograph on the cover was taken at Owl's Head, near Rockland by Bruce Kennett and Murray Rudnick of KRA, Portland. It also appeared during the summer of 1983 on the cover of the program book of the 75th Meeting of the National Governors' Association and on a series of 9' x 20' photomurals produced for display at the Annual Meeting and throughout the Portland area.

### STATE OF MAINE



## FINANCIAL REPORT

FOR PERIOD JULY 1, 1982 TO JUNE 30, 1983

DEPARTMENT OF FINANCE AND ADMINISTRATION
Bureau of Accounts and Control

DONALD A. BROWN STATE CONTROLLER

Printed Under Appropriation 1031.1

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#### STATE OF MAINE

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

STATE HOUSE STATION 14
AUGUSTA, MAINE 04333
TELEPHONE (207) 289-3781

Governor Joseph E. Brennan, Members of the Legislature, and Other Citizens of Maine

In accordance with Title 5, Maine Revised Statutes Annotated, section 1547, the accompanying Financial Report of the State of Maine is submitted for the fiscal year ended June 30, 1983.

The first section of this report consists of the General Purpose Financial Statements for all funds reported in accordance with generally accepted accounting principles. Generally accepted accounting principles for the Governmental Funds uses the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as current assets. Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include accumulated unpaid vacation and sick leave and principal and interest on general long term debt which is recognized when due.

The second section is reported as it has been in the past, based upon the budgetary and legal requirements. Please refer to Note 7 of the General Notes to the Financial Statements for the reconciliation of the fund balances between the two sections. Comparative budgetary data and statistical information have also been included in this report to promote a better understanding of the State's finances.

Questions and comments about this report or any phase of state finances are always welcome.

Respectfully submitted,

Donald a Bracen

Donald A. Brown State Controller

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(THE FOOTNOTES ON PAGES 11-18 ARE AN INTEGRAL PART OF ALL THE

FINANCIAL STATEMENTS PRESENTED IN THIS REPORT.)

		1

# FINANCIAL SECTION I GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

## ALL FUNDS

## COMBINED BALANCE SHEET JUNE 30, 1983

		0 V E	RNMENT	
	Genera	1	Highway	Other Special Revenue
	<u>dellel a</u>	1	mgnway	Revenue
ASSETS AND AMOUNTS TO BE PROVIDED Equity in Treasurer's Cash Pool Cash - Other Investments		,859 \$ ,805	8,271,819 16,500	\$ 28,340,331 66,465
Deposit with United States Treasury Accounts and Notes Receivable, Net of	-		-	-
Allowance for Possible Losses Due from Other Funds Inventories	36,932 150 -	,147 ,000	5,472,215 445,220	23,755,940 2,209,076
Prepaid Expenses and Other Assets Working Capital Advances to Other Funds Land, Buildings and Equipment, Net of	1,846 5,566		442,409 12,582,115	720,320
Depreciation (Other Funds Only) Future Revenue Needed for Retirement of Debt		.814 \$	- - 27.230.278	- - \$ 55,092,132
LIABILITIES AND EQUITY Accounts Payable Due to Other Funds Accrued Payrolls Other Liabilities Due to Federal Government Bonds Payable Working Capital Advances Payable Total Liabilities	\$ 7,429 3,465 6,290 4,693 - - 21,878	,095 ,000 ,914	6,946,123 464,661 3,076,000 9,335 - - - 10,496,119	\$ 13,787,056 697,712 2,745,000 3,065,259 - - 20,295,027
Equity: Investment in General Fixed Assets Encumbrances and Appropriations Carried Designated for Working Capital Advances Designated for Other Purposes Contributed Capital Retained Earnings (Deficit) Unappropriated Fund Balance	8,749 5,566 15,400 - 16,421 46,137 \$ 68,015	,112 ,000 ,279 ,039	4,515,022 12,582,115 839,403 - (1,202,381) 16,734,159 27,230,278	34,797,105 - - - - - 34,797,105 \$ 55,092,132

F U N	D S	0 T H	IER FUN	D S	A C C O U N T	GROUPS
Proceeds				Trust	General Long	General
of	Debt		Internal	and	Term	Fixed
Bonds	Service	Enterprise	Service	Agency	Debt	Assets
\$ 20,675,808 \$				\$ 33,673,328	\$ -	\$ -
-	604,623	400,136	1,000	• .	-	-
-	-	_	=.	587,658,982	-	-
-	-	-	-	10,571,783	-	-
-	-	11,325,561	29,390	20,359	-	_
-	-	1,989	1,924,206	-	-	-
-	_	9,177,038	4,155,403	-	-	_
-	-	47,017	96,073	15,330	_	-
-	-	-	-	-	_	-
-	-	8,827,410	11,979,239	-	-	226,266,015
					<u>300,321,685</u>	
\$ 20,675,808	3,655,127	\$ 37,254,798	\$ 25,196,446	\$635,779,842	\$300,321,685	\$226,266,015
\$ 520,559 \$	\$ - -	\$ 5,152,388 32,360	\$ 1,239,869 55,396		\$ -	\$ -
_	_	286,000	358,000		_	_
_	604,623	8,924	237,626	2,622,486	_	_
_	-	-	-	5,010,329		_
_	_	130,000	_	J,010,J2J	300,321,685	_
_	_	5,063,506	13,084,721		-	_
520,559	604,623	10,673,178	14,975,612	13,632,530	300,321,685	_
-	-	-	-	-	-	226,266,015
20,155,249	3,050,504	~	-	-	-	-
-	-	-	-	-	-	_
-	-	-	_	622,147,312	-	-
-		58,937,298	3,766,822	-	-	-
-	-	(32, 355, 678)	6,454,012	-	-	_
						_
20,155,249	3,050,504	26,581,620	10,220,834			226,266,015
\$ 20,675,808	3,655,127	\$ 37,254,798	\$ 25,196,446	\$635,779,842	\$300,321,685	\$226,266,015

#### EXHIBIT ii

## GOVERNMENTAL FUNDS

COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND CHANGES IN FUND EQUITY FOR THE YEAR ENDED JUNE 30, 1983

REVENUES	Total (Memorandum Only)
Taxes Unorganized Territories Tax Spruce Budworm Tax Inheritance and Estate Tax Individual Income Tax Corporate Income Tax Sales and Use Tax Gasoline, Use Fuel and Motor Carrier Tax Motor Vehicle Registration and Drivers Licenses Cigarette Tax Public Utilities Tax Insurance Company Tax Inland Hunting, Fishing and Related Licenses Commission on Pari-Mutuels	\$ 6,750,562 5,772,450 11,699,141 235,573,477 33,402,177 272,384,013 55,280,987 37,191,158 23,988,257 25,681,025 16,457,916 7,536,083 1,234,737
Other Taxes	10,633,410
Total Taxes	743,585,393
Income from Investments From Federal Government From Cities Towns and Counties Service Charge for Current Services Other Revenues	9,109,286 415,929,632 4,622,259 34,805,233 30,445,152 1,238,496,955
OTHER FINANCIAL RESOURCES Transferred from Bureau of Alcoholic Beverages Transferred from Lottery Commission Proceeds of General Obligation Bonds Other  Total Revenues and Resources	31,679,525 3,672,744 55,900,000 4,243,040 95,495,309 1,333,992,264
TOTAL REVENIESS and Resources	- , , , , , , , , , , , , , , , , , , ,
EXPENDITURES  General Government  Economic Development  Education and Culture  Human Services  Manpower  Natural Resources  Public Protection  Transportation  Other Accrued Expenses  Total Expenditures  Excess Resources Over (Under) Expenditures  FUND EQUITY July 1 1982  FUND EQUITY June 30, 1983	168,388,436 21,469,425 414,485,816 448,819,826 33,887,534 43,038,937 25,499,684 183,711,544 2,948,000 1,342,249,202 (8,256,938) 129,130,994 \$ 120,874,056

	General Fund		Highway Fund		Other Special Revenue		Proceeds of Bonds		Debt Service
\$	6,750,562	\$	_	\$	_	\$	_	\$	-
•	-	•	-	·	5,772,450	·	-	,	-
	11,699,141		-		-		_		-
	226,151,864		-		9,421,613		-		-
	32,024,707		-		1,377,471		_		-
	261,632,820				10,751,194		-		-
	-		54,474,703		806,284		_		-
	-		37,191,158		-		-		-
	23,988,257		-		-		-		-
	24,381,025		-		1,300,000		-		-
	15,137,087		-		1,320,829		-		
	-		_		7,536,083		-		-
	581,751		<del>.</del>		652,986		-		-
	3,715,007		882,163		6,036,240		_		
	606,062,221		92,548,024		44,975,150		<del>-</del>		-
	4,584,506		530,703		335,581		224,668		3,433,828
	627,308		-		415,302,324		-		-
	773,100		2,877,462		971,697		***		
	18,399,675		8,039,144		6,384,323		-		1,982,091
	15,928,564		744,917		13,771,670				<del></del>
	646,375,374		104,740,250		481,740,745		224,668		5,415,919
	29,092,995		-		2,586,530		-		<del>-</del>
	3,672,744		-		-		-		
	_		28,800,000				27,100,000		-
	881,306	_	8,870,709		<u>(551,026</u> )		418,966		(5,376,915
_	33,647,045		37,670,709		2,035,504		27,518,966		(5,376,915
	680,022,419		142,410,959		483,776,249		27,743,634		39,004
	07 000 007		7 951 706		69,187,868		1,336,691		2,024,075
	87,988,097 9,055,894		7,851,706 86,175		9,327,356		3,000,000		2,024,075
	360,533,617		00,1/5		48,190,445		5,761,753		
	206,826,422		_		241,972,728		20,676		_
	1,313,892		_		32,573,642		-		_
	13,172,470		_		23,598,674		6,267,793		_
	5,770,304		16,640,518		2,386,260		702,602		_
	2,405,657		112,121,131		53,001,322		16,183,435		_
	390,000		430,000		2,128,000		-		_
	687,456,353		137,129,530		482,366,295		33,272,951		2,024,075
	(7,433,934)		5,281,429		1,409,954		(5,529,317)		(1,985,071
_	53,570,973		11,452,729		33,387,152		25,684,565		5,035,575
Ś	46,137,039	\$	16,734,159	\$	34,797,105	\$	20,155,249	\$	3,050,504

EXHIBIT III GOVERNMENTAL FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND OTHER RESOURCES - ACTUAL AND BUDGET GENERAL, HIGHWAY AND OTHER SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 1983

	GENERAL FUND		
	ACTUAL	BUDGET	
REVENUES			
Taxes	\$ 606,062,221	\$ 618,308,995	
Income from Investments	4,584,506	6,000,160	
Intergovernmental Revenue	1,400,409	1,422,300	
Service Charges for Current Services	18,399,675	15,153,916	
Other Revenues	15,928,564	17,894,355	
Total Revenues	646,375,375	658,779,726	
OTHER FINANCIAL RESOURCES (USES)			
Transferred from Alcoholic Beverages and			
Lottery Commission	32,765,738	30,328,076	
0ther	881,306	(1,682,19 <u>5</u> )	
Total Revenues and Resources	680,022,419	687,425,607	
EXPENDITURES			
General Government	87,988,097	83,799,824	
Economic Development	9,055,894	9,519,274	
Education and Culture	360,533,617	361,492,880	
Human Services	206,826,422	218,605,989	
Manpower	1,313,892	1,343,515	
Natural Resources	13,172,470	13,541,142	
Public Protection	5,770,304	6,300,882	
Transportation	2,405,657	2,514,604	
Other Accrued Expenses	390,000		
Total Expenditures	<u>687,456,353</u>	697,118,110	
Resources Over (Under) Expenditures	(7,433,934)	(9,692,503)	
FUND EQUITY July 1, 1982	53,570,973	49,432,973	
FUND EQUITY June 30, 1983	\$ 46,137,039	\$ 39,740,470	

<sup>\*</sup>Anticipated Federal Revenues in the Other Special Revenue Funds were not received, therefore the corresponding expenditures were not incurred.

	WAY FUND	OTHER SPECIAL R	OTHER SPECIAL REVENUE FUNDS			
ACTUAL	BUDGET	ACTUAL	BUDGET			
\$ 92,548,023 530,703 2,877,462 8,039,144 744,917 104,740,249	\$ 89,337,944 800,000 3,157,262 7,786,262 795,413 101,876,881	\$ 44,975,149 335,581 * 416,274,021 6,384,323 13,771,670 481,740,744	\$ 47,685,617 90,000 * 495,508,897 8,929,471 12,080,711 564,294,696			
37,670,709 142,410,958	<u>35,932,195</u> 137,809,076	2,586,530 (551,026) 483,776,248	2,686,053 - 566,980,749			
7,851,706 86,175 - - - 16,640,518 112,121,131 430,000 137,129,530	5,360,096 94,384 - - - 16,845,618 95,868,072 - 118,168,170	69,187,868 9,327,356 48,190,445 241,972,728 32,573,642 23,598,674 2,386,260 53,001,322 2,128,000 * 482,366,295	74,555,484 8,356,236 59,682,760 276,955,101 60,400,864 29,490,496 4,332,950 59,144,288			
5,281,428	19,640,906	1,409,953	(5,937,430)			
11,452,729 \$ 16,734,159	20,219,729 \$ 39,860,635	33,387,152 \$ 34,797,105	36,212,152 \$ 30,274,722			

## ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS FOR THE YEAR ENDED JUNE 30, 1983

	Enterprise Funds	Internal Service Funds
REVENUES Sales Intergovernmental Billings  Cost of Goods Sold Gross Income Fees and Licenses	\$ 80,561,867 	\$ - 24,098,698 24,098,698 9,756,754 14,341,944 - 14,341,944
EXPENSES Personal Services General Operating Expenses Depreciation Maine Guarantee Authority Losses  Net Operating Income (Loss)	7,186,164 6,924,152 254,639 190,278 14,555,233 34,817,928	7,685,777 5,040,934 2,500,395 - 15,227,106 (885,162)
NON-OPERATING REVENUE (EXPENSES) Interest Income Other Non-Operating Income Interest Expense Net Income	620,599 - (5,810) 614,789 35,432,717	853,356 208,633 (11,899) 1,050,090 164,928
RETAINED EARNINGS (DEFICIT) JULY 1, 1982 TRANSFERRED TO OTHER FUNDS	(32,299,994) (35,488,401)	6,289,085
RETAINED EARNINGS (DEFICIT) JUNE 30, 1983	\$ (32,355,678)	\$ 6,454,012

## ENTERPRISE AND INTERNAL SERVICE FUNDS

## COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED JUNE 30 1983

COURCE OF FUNDS	Enterprise Funds	Internal Service Funds
SOURCE OF FUNDS		
Net Income	\$ 35,432,717	\$ 164,927
Add: Depreciation	<u>254,639</u>	2,500,395
-	35,687,356	2,665,322
Transferred from Governmental Funds	4,679,347	50,059
Bond Proceeds	3,000,000	-
	43,366,703	2,715,381
APPLICATION OF FUNDS		., ., .
Purchase of Plant and Equipment	2,831,779	2,741,468
Repayment of Bonded Debt	110,000	_
Increase (Decrease) in Non-Current Assets	(7,930,016)	-
Transferred to Other Funds	38,313,401	32,500
	33,325,164	2,773,968
Increase (Decrease) in Working Capital	\$ 10,041,539	\$ (58,587)
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	ć   102   25	ć (221 000)
	\$ 4,183,425	\$ (234,890)
Receivables	5,039,186	646,447
Inventories	243,170	(15,938)
Other Assets	<u>(7,087</u> )	(10,028)
	9,458,694	385,591
Decrease (Increase) in Current Liabilities		
Payables	523,313	(429,046)
Other Current Liabilities	59,532	(15,132)
	582,845	(444,178)
Increase (Decrease) in Working Capital	\$ 10,041,539	\$ (58,58 <u>7</u> )

## TRUST FUNDS

COMBINED STATEMENT OF CHANGES IN FUND BALANCE FOR THE YEAR ENDED JUNE 30, 1983

	<u>Expendabl</u>	Non-	
	Retirement		Expendable
	System	Other	Trusts
REVENUES AND OTHER ADDITIONS			
Contributions:			
Individuals	\$ 50,692,074	\$ 70,170,502	\$ -
Transfers from Other Funds	89,747,882	1,643,982	136,133
University of Maine and			
Maine Maritime Academy	495,918	75,032,134	-
Cities Towns and Counties	18,967,401	119,272,893	
Interest and Dividends	39,377,101	4,590,663	-
Gain (Loss) on Sales of Investments	36,723,013	_	631,70
Other Additions	26,115	18,443,466	39,12
	236,029,505	289,153,640	806,963
EXPENDITURES AND OTHER DEDUCTIONS			
Benefit Payments	101,285,729	-	_
Refunds and Interest Allowed	24,284,265	_	-
Health and Group Life Insurance	1,673,898	3,338,648	_
Payroll Taxes and Deductions	-	114,041,007	-
Administrative Expenses	1,236,950	111,498	-
Refunds of Trust Deposits,			
Other Disbursements and Transfers	(309,135)	<u> 159,361,167</u>	132,14
Total Deductions	128,171,707	276,852,320	132,14
Net Additions	107,857,798	12,301,320	674,819
FUND BALANCE July 1, 1982	461,653,508	33,264,263	6,395,60
FUND BALANCE June 30, 1983	\$569,511,307	\$ 45,565,582	\$ 7,070,42

#### GENERAL NOTES TO THE FINANCIAL STATEMENTS

#### STATE OF MAINE

Maine is the largest and most northern of the six New England states. Its land area of approximately 30,147 square miles supports over one million year-round residents. The State's economy is based on manufacturing - principally paper, lumber, textile and processed food products. Farming, fishing and tourism are also important industries.

The government of the State of Maine is divided into three distinct departments, the legislature, executive and judicial. The legislative body consists of 33 Senators and 151 members of the House of Representatives, all of whom are elected for two year terms. The Governor is elected to a four year term of office.

#### GENERAL COMMENTS

The General Purpose Financial Statements and accompanying notes provide an overview of the financial position of the State and operating results for the year ended June 30, 1983. The financial statements include all activities and programs that are controlled by or dependent on the State's executive or legislative branches. Control by or dependence on the State was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligation of the State, and the State's obligation to fund any deficit that may occur.

Based on the foregoing criteria, the following activities and programs are excluded from the State's financial statements:

University of Maine
Maine Maritime Academy
Maine Turnpike Authority
Maine Municipal Bond Bank

Maine Health Facilities Authority Maine Housing Authority Maine School Building Authority Maine Veterans Home

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS

<u>Financial Statements:</u> The accompanying financial statements of the State of Maine present the financial position of the various fund types and account groups, the results of operations of the various fund types and the changes in financial position of the proprietary funds and fiduciary funds.

<u>Fund Accounting:</u> Generally accepted accounting principles require that governmental operations be reflected in several funds or account groups each of which is considered a separate fiscal and accounting entity with self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, including interfund balances and transactions.

<u>Types of Funds:</u> The following funds and account groups are used by the State:

#### GOVERNMENTAL FUNDS

General Fund--to account for all financial resources except those to be accounted for in another fund.

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS - Continued

Special Revenue Funds--to account for the proceeds of specific revenue sources that are expended for specified purposes.

Highway Fund--to account for revenues derived from registration of motor vehicles, operators' licenses, gasoline tax, and other dedicated revenues (except for federal matching funds and proceeds of bonds.) This fund is allocated by the Legislature for the operation of the Department of Transportation to construct and maintain highways and bridges, other allied programs and a portion of the State Police administration.

Other Special Revenue Fund--to account for various special purpose funds which have been established on a self-supporting basis. Revenues are generated by taxes, licenses, fees and federal matching funds and grants. Expenditures of these funds can only be made in accordance with the restrictions improved by the source of the revenues.

Proceeds of Bonds Fund--to account for the proceeds of general obligation and self-liquidating bonds.

Debt Service Fund--to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

#### PROPRIETARY FUNDS

Enterprise Funds--to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing services on a continuing basis be financed or recovered primarily through user charges.

Bureau of Alcoholic Beverages--The sale of alcoholic beverages is controlled through State operated stores and licensed agents. Net income from the Bureau is transferred to the General Fund.

Department of Transportation Services--The Department of Transportation operates the Augusta State Airport and the ferry services along the mid-coastal region of the State.

Maine Guarantee Authority--The Maine Guarantee Authority is organized for fostering industrial and recreational expansion through loan guarantees.

Internal Service Funds--To account for centralized services provided to other funds. Revenues are derived from user agencies on a cost reimbursement basis.

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS-Continued

#### FIDUCIARY FUNDS

Trust and Agency Funds—The Trust and Agency Funds are a grouping of various funds which are administered by the State as trustee or as an agent for the general public.

#### ACCOUNT GROUPS

General Long-Term Debt--To account for the liabilities which do not require an appropriation or expenditure during the current fiscal year.

General Fixed Assets--To provide a record of the cost of the land, buildings, improvements and capital equipment purchased by Governmental Funds, except for highways and bridges. The Enterprise and Internal Service funds maintain separate fixed asset records.

#### NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

<u>Basis of Accounting:</u> The accounts of all Governmental funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and assets are recognized when measurable and available to finance operations during the year; expenditures and liabilities are recognized when obligations are incurred as a result of receipt of goods or services. Modification to the accrual basis of accounting include:

Self-assessed taxes, principally income and sales and use taxes, are recorded as revenues when reported to the state.

Interest on long term debt is recognized as an expenditure when it becomes due.

Obligations for employees' vested annual leave and sick leave are recorded as expenditures when paid.

The accounts of the Enterprise Funds and Internal Service Funds are maintained and reported on the accrual basis of accounting.

<u>Equity in Treasurer's Cash Pool:</u> The Treasurer's Cash Pool, comprised primarily of short-term certificates of deposit, repurchase agreements, U.S.Treasury Bills and U.S.Treasury Notes, are stated at cost which approximates market value.

<u>Investments</u>: Investments are stated at cost or fair market value at date of donation.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

<u>Deposits with United States Treasury:</u> The federal government requires that unemployment tax receipts be deposited with the United States Treasury. Funds are drawn down as benefits are paid.

<u>Inventories:</u> Inventories are stated at the lower of cost (first-in, first-out method) or market.

Land, Buildings and Equipment: Land, buildings and equipment are recorded at cost. Depreciation of the buildings, improvements and equipment in the Enterprise and Internal Service funds is computed on the straight-line method in a manner intended to amortize the cost of the assets over their estimated useful lives.

Expenditures which materially increase values, change capacities or extend useful lives are capitalized. Repairs and maintenance are charged to operations as incurred.

<u>Due to Federal Government:</u> The State has received funds from the federal government which were used to finance certain unemployment compensation costs. This liability is being repaid by additional assessments of unemployment taxes.

<u>Encumbrances:</u> Contracts and purchase commitments are recorded as encumbrances when the contract purchase order is executed. Upon receipt of goods or services, the encumbrance is liquidated and the expenditure and liability are recorded. Unliquidated encumbrances are reported in the encumbrances and appropriations.

<u>Interfund Transactions:</u> Various departments and funds charge fees on a user basis for such services as centralized computer services, accounting and auditing, purchasing, personnel and maintenance. These fees are recorded as revenue by the servicing department and as expenditures by the user department.

<u>Lease Commitments:</u> The State has lease commitments which extend forward a number of years. However, these leases are subject to continuing appropriations and may, therefore, be terminated without penalty if funds are not appropriated.

<u>Grants:</u> Certain federal grants, made on the basis of entitlement, are recorded upon receipt of funds. Other federal grants, made on a reimbursement basis, are recorded as receivables and revenues when the related expenditures are incurred.

NOTE 3--EQUITY IN TREASURER'S CASH POOL

The State pools all available cash for investment purposes. Each fund's equity share of the total pooled cash and investments is included on the accompanying balance sheets under the caption "Equity in Treasurer's Cash Pool". The State's temporary investments at June 30, 1983 include certificates of deposit.

## NOTE 3--EQUITY IN TREASURER'S CASH POOL--Continued

U.S.Treasury Bills, U.S.Treasury Notes and repurchase agreements. Investments are carried at cost.

	Temporary	Excess of Investments	T 4 1
Equity in Treasurer's Cash Pool		<pre>0ver Demand Cash      \$ (8,270,780)</pre>	Total \$131,971,431
NOTE 4RECEIVABLES			

Receivables at June 30, 1983 include the following: (In thousands of dollars)

Taxes:	_Ge	neral	Highway	Sį	Other pecial evenue	<u>Enterprise</u>		Other Funds
	<b>,</b>	5 015	<b>^</b>			•		
Individual income tax	\$	5,245	\$ -	\$	-	\$ -	\$	-
Corporate income tax		103	-		-	-		-
Sales and use tax		6,033			-	_		-
Gasoline and use fuel tax		-	5,595					-
Inheritance tax		1,602	-		-	-		-
Cigarette tax		1,396	-		-	-		-
Railroad tax		402	_		_	_		-
Property tax		18	-		6,207	_		-
Spruce budworm tax		-	-		2,844			-
Other		97			212	-		-
•		14,896	5,595		9,263	-		-
Accounts:								
Due from:								
Federal Government Hospital Services		31	_		4,905	-		-
Augusta Mental Health		1,247	_		_	_		_
Bangor Mental Health		477	-		_	_		_
Pineland Center		699	_		_	_		_
Other		622	261		1,452	584		69
		3,076	261		6,357	584	_	69
Notes:		5,-1-	201		0,357	704		ری
Due from the City of Portland Due to the Maine Guarantee		-	-		-	4,600		-
Authority		_	_		_	8,528		_
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			_			13,128		_
						. 5, . = 0		
Acquired property - Maine Guarantee Authority		-	-		-	4,494		-
Less allowance for possible								
Losses		5,309	384		280	6,880		19
	\$	12,663	\$ 5,472	\$	15,340	\$ 11,326	<u>\$</u>	50

#### NOTE 5--LAND, BUILDINGS AND EQUIPMENT

Fixed assets in the Enterprise Funds and Internal Service Funds consist of the following:

	E	nterprise Funds	Internal Service Funds
Land Buildings and structural improvement Equipment Construction in progressAugusta State Airport	\$	376,009 3,963,382 3,387,838 5,271,000 12,998,229	\$ 243,227 3,010,129 32,884,490 - 36,137,846
Less accumulated depreciation	\$	4,170,818 8,827,411	\$ 24,158,607 11,979,239

#### NOTE 6--BONDS PAYABLE

General obligation bonds and bond anticipation notes outstanding at June 30, 1983 are comprised of the following:

#### Source of Repayment

BONDS		_
General Fund	\$	185,097,000
Highway Fund		90,260,000
Self-liquidating debt of the University of Maine, Vocational		
Technical Institutes and Maine Veterans' Home		24,965,000
		300,322,000
Enterprise Fund		130,000
	\$	300,452,000
	-	

The annual requirements to amortize all bonds outstanding as of June 30, 1983 are as follows: (in thousands of dollars)

·	Princ	Principal		
	General Bonded Debt	Enterprise Funds Debt	General Bonded Debt	Enterprise Funds Debt
1984 1985 1986 1987-1991 1992-1996 1997-2001 2002-2006 2007-2008	\$ 32,275 31,230 31,165 112,605 51,110 31,535 9,570 90 \$ 299,580	\$ 110 20 - - - - - - - 5 130	\$ 19,529 17,543 15,516 51,488 23,990 9,431 808 5 \$ 138,310	\$ 2
	<u>\$ 299,580</u>	3 130	3 130,310	3

#### NOTE 6--BONDS PAYABLE--Continued

In addition to the above schedule, General Purpose Mini-bonds in the amount of \$937,917 were issued from July 28 to August 1st, 1980. These bonds are payable upon presentation and mature not later than August 1st, 1985. At June 30, 1983 there was \$741,684 still outstanding with a potential interest liability of \$259,519.

#### NOTE 7--RECONCILIATION OF FUND EQUITY

The State records transactions on an appropriations basis and may not conform to the requirements of generally accepted accounting principles. At June 30, 1983, the material differences are as follows:

- Recording of certain sales tax revenues when received (budgeted and recorded in the next fiscal year) rather than when measurable and available for current obligations.
- 2. Recording of payrolls as paid rather than as the work is expended by the employees.
- Recording certain Human Service claims and related Federal reimbursements as received rather than as incurred for services performed prior to June 30 with invoices not received until the next fiscal year.
- 4. Recording certain obligations as encumbrances and appropriation carried rather than as accounts payable.

The following is a summary of the effects of the above described transactions on fund equity in the General Fund, the Highway Fund and Other Special Revenue Funds at June 30, 1983. The impact on the remaining funds is considered immaterial and is not presented.

	General Fund	Highway Fund	Other Special Revenue Funds
Fund equity at June 30, 1983 per combined balance sheet (page 20) Receivables:	\$ 32,719,039	\$ 25,377,159	\$ 39,750,105
Sales Tax Federal Reimbursements	24,269,000	-	- 8,416,000
Adjustment to Transfers from Enterprise Funds	- (443,000)	-	-
Accounts payable Accrued payroll	(853,000) (6,290,000)	(5,567,000)	(2,208,000) (2,745,000)
Claims incurred but not reported	(3,265,000)		(8,416,000)
Fund equity at June 30,1983, adjusted to conform with generally accepted			
accounting principles (page 2)	\$ 46,137,039	\$ 16,734,159	\$ 34,797,105

#### NOTE 8--PENSION PLANS

State employees, local teachers and employees of participating local governmental units are eligible to participate in the Maine State Employees' Retirement System, which provides for retirement and other benefits. Generally, retirment expense if comprised of the actuarially determined normal cost plus an amount accrued. The State's contribution to the System for State employees and teachers was \$88.5 million in 1983.

At June 30, 1983, the unfunded accrued benefits for State employees and teachers were approximately \$1,102 million. The actuarially computed value of vested benefits is not available. The report of the consulting actuary for the system indicates the contributions of employees and the State, together with investment income, will provide for the cost of unfunded accrued benefits within 17.7 years.

#### NOTE 9--CONTINGENCIES

The State is contingently liable for debt guaranteed by the Maine Guarantee Authority, the Veterans Small Business Loan Fund and the Maine Small Business Loan Fund. The total debt upon which the State is contingently liable at June 30, 1983 aggregates \$25,327,434.

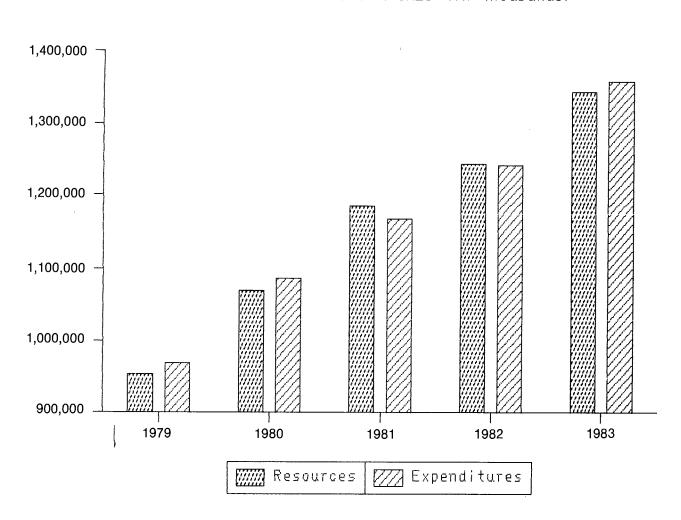
#### NOTE 10--LITIGATION

The State, its officers and employees are defendants in various significant lawsuits. Legal counsel for the State as well as its various authorities and agencies have reviewed the status of pending litigation and are unable to determine the amount of probable loss to the State in these matters. Accordingly, no provision has been made in the accompanying financial statements for losses which may arise from the settlement or adjudication of the aforementioned matters, either individually or in the aggregate.

## FINANCIAL SECTION II

## **BUDGETARY**

## GOVERNMENTAL FUNDS RESOURCES AND EXPENDITURES (in thousands)



## ALL FUNDS

## COMBINED BALANCE SHEET JUNE 30, 1983

JUNE 30, 1	GOVERNMENTAL						
	General	Highway	Other Special Revenue				
ASSETS AND AMOUNTS TO BE PROVIDED  Equity in Treasurer's Cash Pool  Cash - Other Investments	\$ 23,915,859 47,805	\$ 8,271,818 : 16,500	\$ 28,340,331 66,465 -				
Deposit with United States Treasury Accounts and Notes Receivable, Net of	-	-	_				
Allowance for Possible Losses Due from Other Funds Inventories	12,663,147 150,000	5,472,215 445,221 -	15,339,940 2,209,076				
Prepaid Expenses and Other Assets Working Capital Advances to Other Funds Land, Buildings and Equipment, Net of	1,846,891 5,566,112	442,409 12,582,115	720,320 -				
Depreciation (Other Funds Only) Future Revenue Needed for Retirement of Debt		- \$ 27,230,278	- \$ 1,6 676 122				
LIABILITIES AND EQUITY							
Accounts Payable	\$ 3,311,766						
Due to Other Funds	3,465,095	464,661	697,712				
Other Liabilities Due to Federal Government	4,693,914	9,335	3,065,259				
Bonds Payable	_	_	_				
Working Capital Advances Payable	-	-	_				
Total Liabilities	11,470,775	1,853,119	6,926,027				
Equity:							
Investment in General Fixed Assets	- (00 (10	-	-				
Encumbrances and Appropriations Carried	9,602,648	10,082,022 12,582,115	39,750,105				
Designated for Working Capital Advances Designated for Other Purposes	5,566,112 15,400,000	839,403	_				
Contributed Capital	-	-	_				
Retained Earnings (Deficit)	_	-	_				
Unappropriated Fund Balance	2,150,279	1,873,619	_				
	32,719,039	25,377,159	39,750,105				
	\$ 44,189,814	\$ 27,230,278	\$ 46,676,132				

F U N	D S	0 T H	IER FUNI	) S	ACCOUNT	GROUPS
Proceeds		,		Trust	General Long	General
of	Debt		Internal	and	Term	Fixed
Bonds	Service	Enterprise	Service	Agency	Debt	Assets
\$ 20,675,808 \$	3,050,504	\$ 7.022.61.7	\$ 7.011.125	\$ 33,673,328	¢ _	\$ -
\$ 20,6/5,000 \$	604,623	400,136	1,000		<b>-</b>	_
_	-	400,130	-	587,578,592	_	_
_	_	_	_	10,571,783	_	_
_	_			10,5/1,705		
_	-	11,325,561	29,390	20,359	_	-
<del>-</del>	-	1,989	1,924,206	_	-	-
. <del>-</del>	-	9,177,038	4,155,403	-	-	pro.
-	-	47,017	96,073	95,720	-	-
-	-		-	-	-	-
		0 007 110	11 070 000			22( 2(( 015
<del>-</del> '	-	8,827,410	11,979,239	-	200 221 (05	226,266,015
	-		-	<u>-</u>	300,321,685	<del>-</del>
\$ 20,675,808	3,655,127	\$ 36,811,798	\$ 25,196,446	\$635,779,842	\$300,321,685	\$226,266,015
\$ 520,559	<b>;</b> -	\$ 4,902,388				\$ -
-	-	32,360	55,396	15,268	-	-
-	604,623	8,924	237,626	2,647,486	-	-
-	-	_	-	5,010,329		-
-	-	130,000	<del>-</del> -	-	300,321,685	-
-	-	5,063,506	13,084,721	-		
520,559	604,623	10,137,178	14,617,612	13,632,530	300,321,685	-
-	-	-	-	-	-	226,266,015
20,155,249	3,050,504	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	622,147,312	-	-
-	-	58,937,298	3,766,822	-	-	***
-	-	(32,262,678)	6,812,012	-	-	-
_		-	-		-	_
20,155,249	3,050,504	26,674,620	10,578,834	622,147,312		226,266,015
\$ 20,675,808	\$ 3,655,127	\$ 36,811,798	\$ 25,196,446	\$635,779,842	\$300,321,685	\$226,266,015
	-					

#### EXHIBIT II

## GOVERNMENTAL FUNDS

COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND CHANGES
IN FUND EQUITY FOR THE YEAR ENDED JUNE 30, 1983

THE TONE ENGINE TON THE TEAM ENGED COME JO; 1905	
	Total
	(Memorandum
	Only)
REVENUES	37/
Taxes	
Unorganized Territories Tax	\$ 6,750,562
Spruce Budworm Tax	
·	5,772,450
Inheritance and Estate Tax	11,699,141
Individual Income Tax	235,573,477
Corporate Income Tax	33,402,177
Sales and Use Tax	270,306,013
Gasoline, Use Fuel and Motor Carrier Tax	55,280,987
Motor Vehicle Registration and Drivers Licenses	37,191,158
Cigarette Tax	23,988,257
Public Utilities Tax	25,681,025
Insurance Company Tax	
	16,457,916
Inland Hunting, Fishing and Related Licenses	7,536,083
Commission on Pari-Mutuels	1,234,737
Other Taxes	10,633,410
Total Taxes	741,507,393
Income from Investments	9,109,286
From Federal Government	426,513,632
From Cities, Towns and Counties	4,622,259
Service Charge for Current Services	
	34,805,233
Transferred from Bureau of Alcoholic Beverages	32,101,525
Transferred from Lottery Commission	3,693,744
Other Revenues	30,445,152
	1,282,798,224
OTHER FINANCIAL RESOURCES	
Proceeds of General Obligation Bonds	55,900,000
Other	4,243,039
	60,143,039
Total Revenues and Resources	1,342,941,263
	1,512,511,205
EXPENDITURES	
General Government	168,388,436
Economic Development	21,469,425
Education and Culture	414,485,816
Human Services	467,438,826
Manpower	33,887,534
Natural Resources	43,038,937
Public Protection	
Transportation	25,499,684
·	184,265,544
Total Expenditures	1,358,474,202
Excess Resources Over (Under) Expenditures	<u>(15,532,939</u> )
FUND EQUITY July 1, 1982	136,584,994
FUND EQUITY June 30, 1983	\$ 121,052,055

The Debt Service is net of General and Highway Funds transfers and expenditures.

_	General Fund	Н	i ghway Fund	Other Special Revenue	 Proceeds of Bonds	 Debt Service
\$	6,750,562	\$	_	\$ - 5,772,450	\$ -	\$ _
	11,699,141		_	5,772,450 -	_	<u>-</u>
	226,151,864		~	9,421,613	_	-
	32,024,707			1,377,471	_	
	259,554,820		-	10,751,194	-	-
	-		54,474,703	806,284	-	-
			37,191,158	-	-	
	23,988,257		-	-	-	-
	24,381,025 15,137,087		_	1,300,000 1,320,828	<u>-</u> -	
	-		_	7,536,083	- -	_
	581,751		_	652,986	-	_
	3,715,007		882,163	6,036,240	-	_
	603,984,221		92,548,024	 44,975,149	-	-
	4,584,506		530,704	335,581	224,668	3,433,828
	627,308		-	425,886,324	-	-
	773,100		2,877,462	971,697	-	-
	18,399,675 29,514,995		8,039,144	6,384,323 2,586,530	<del>-</del>	1,982,091
	3,693,744		_	2,500,550	_	_
	15,928,565		744,917	13.771.670	_	-
	677,506,114	10	04,740,251	13,771,670 494,911,274	 224,668	 5,415,919
	-	2	28,800,000	-	27,100,000	-
_	881,305		<u>8,870,709</u>	 <u>(551,026</u> )	 418,966	 (5,376,915)
	881,305		37,670,709	 (551,026)	 27,518,966	 (5,376,915)
	678,387,419	4	42,410,960	494,360,248	27,743,634	39,004
	87,988,097		7,851,706	69,187,868	1,336,691	2,024,075
	9,055,894		86,175	9,327,356	3,000,000	-
	360,533,617		-	48,190,445	5,761,753	-
	214,861,422		-	252,556,728	20,676	-
	1,313,892		-	32,573,642	-	-
	13,172,470	1	16 640 519	23,598,674	6,267,793	-
	5,770,304 2,405,657		16,640,518 12,675,131	2,386,260 53,001,322	702,602 16,183,435	-
	695, 101, 353		37,253,530	 490,822,295	 33,272,950	 2,024,075
	(16,713,934)	,• -	5,157,430	3,537,953	(5,529,316)	(1,985,071)
_	49,432,973	2	20,219,729	 36,212,152	 25,684,565	 5,035,575
\$	32,719,039		25,377,159	\$ 39,750,105	\$ 20,155,249	\$ 3,050,504

EXHIBIT III GOVERNMENTAL FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND OTHER RESOURCES - ACTUAL AND BUDGET GENERAL, HIGHWAY AND OTHER SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 1983 GENERAL FUND ACTUAL BUDGET REVENUES \$ 603,984,221 618,308,995 Taxes 10,094,401 12,592,597 Fines, Forfeits and Penalties 4,584,506 6,000,160 Income from Investments 1,400,409 1,422,300 Intergovernmental Revenue 737,595 757,200 Revenue from Private Sources Service Charges for Current Services 18,399,675 15, 153, 916 Transferred from Alcoholic Beverages and 33,208,738 30,328,076 Lottery Commission Other Revenues 5,096,568 4,544,558 677,506,113 689,107,802 Total Revenues 881,306 (1,682,195)OTHER FINANCIAL RESOURCES (USES) 678,387,419 687,425,607 Total Revenues and Resources **EXPENDITURES** 89,707,880 87,988,097 General Government 9,055,894 9,546,564 Economic Development 360,533,617 361,247,367 Education and Culture 214,861,422 217,704,130 Human Services 1,313,892 1,343,515 Manpower 13,472,799 13,172,470 Natural Resources 6,290,907 Public Protection 5,770,304 2,521,355 2,405,657 Transportation 701,834,517 Total Expenditures 695,101,353 (14,408,910)(16,713,934)Resources Over (Under) Expenditures 49,432,973 49,432,973 FUND EQUITY July 1, 1982 FUND EQUITY June 30, 1983 32,719,039 35,024,063

<sup>\*</sup>Anticipated Federal Revenues in the Other Special Revenue Funds were not received, therefore the corresponding expenditures were not incurred.

 HIGH	HWAY FUND	OTHER SPECIAL RE	VENUE FUNDS
 ACTUAL	BUDGET	ACTUAL	BUDGET
\$ 92,548,024	\$ 89,337,944	\$ 44,975,149 -	\$ 47,685,617
530,703 2,877,462	800,000 3,157,262	335,581 * 426,858,021	90,000 * 495,508,897
8,039,144	7,786,262	6,384,323	8,929,471
 - 744,917 104,740,250	- <u>795,413</u> 101,876,881	2,586,530 13,771,670 494,911,274	2,686,053 12,080,711 566,980,749
37,670,709 142,410,959	35,932,195 137,809,076	(551,026) 494,360,248	566,980,749
 7,851,706 86,175 - - - 16,640,518 112,675,131 137,253,530	7,925,152 94,384 - - - 16,849,869 112,847,240 137,716,645	69,187,868 9,327,356 48,190,445 252,556,728 32,573,642 23,598,674 2,386,260 53,001,322 * 490,822,295	72,269,502 9,438,248 59,381,292 276,369,144 60,546,221 28,863,401 4,151,728 56,818,808 * 567,838,344
5,157,429	92,431	3,537,953	(857,595)
\$ 20,219,729 25,377,158	20,219,729 \$ 20,312,160	36,212,152 \$ 39,750,105	36,212,152 \$ 35,354,557

## GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Appropriations		
	Adjusted		Governor
GENERAL GOVERNMENT			
Attorney General Department	\$ 142,5		\$ -
Audit Department	95,9		5,000
Executive Department	4,159,8	363 51,539,088	107,077
Finance and Administration Department	10,239,	323 25,460,384	25,584
Accident Sickness Health Insurance	24,9	<del>-</del>	-
Compensation and Benefit Plans	7,320,	394 16,477,500	-
Judicial Department	206,9	319 13,610,434	-
Legislative Department	197,	143 6,637,328	<u>-</u>
Secretary of State Department	394,2	242 6,482,661	-
Treasurer of State	5,079,4	+28 29,435,970	-
Personnel Department	109,3	330 884,558	4,371
Other	335,7	1,257,360	_
	28,305,8	332 155,665,596	142,032
ECONOMIC DEVELOPMENT			
Agriculture Food and Rural Resources Dept.	1,229,9	6,222,016	<del>-</del>
Business Regulation Department	1,640,	· · · · · · · · · · · · · · · · · · ·	-
Marine Resources Department	446,8		5,000
Independent Agencies	1,759,9		_
Other	188,8		-
	5,266,0		5,000
EDUCATION AND CULTURE			
Education and Cultural Services Department			
Administration	112,2	1,618,728	_
General Purpose Aid	41,		_
Local School Nutrition Program	46,		_
Vocational Education	3,701,9		_
Teachers Retirement	J, 1 0 1 7	50,062,128	_
Children-Low Income Families and Exception	104,3		_
Independent Agencies		_	_
Maine Maritime Academy	_	2,834,550	-
University of Maine	_	59,920,378	
Other Programs	7,032,1		_
	11,038,2		_

Transferred					Unexpended B	Unexpended Balance	
	Dedicated	In	Total		June 30,	1983	
	Revenue	(0ut)	Available	Expenditures	Lapsed	Carried	
	(0( )			A	al <b>-</b> aa d	107.0(0	
\$	312,686 \$	336,794 \$	4,174,503			107,269	
	232,702	16,252	847,727	787,846	7,178	52,703	
	15,180,827	(840,938)	70,145,917	50,484,074	6,431,499	13,230,344	
	2,586,530	(5,411,970)	32,899,851	23,631,113	1,250,764	8,017,974	
	45,000		69,959	56,145	-	13,815	
	-	(17,772,298)	6,025,596	<u>-</u>	6,025,596	-	
	-	<u></u>	13,817,353	13,749,377	30,396	37,580	
	6,000	70,694	6,911,165	6,775,868	45,443	89,854	
	1,836,479	465,493	9,178,874	8,282,247	602,628	293,999	
	26,966,323	87,391	61,569,113	58,447,405	27,930	3,093,778	
		128,021	1,126,280	968,548	55,333	102,398	
	917,329	(1,194,206)	1,316,232	1,233,287	57,947	24,998	
	48,083,876	(24,114,767)	208,082,570	168,388,435	14,629,423	25,064,712	
	4,447,554	211,046	12,110,557	10,354,635	197,213	1,558,709	
	2,774,226	81,834	4,852,581	2,904,575	21,461	1,926,545	
	828,633	552,227	5,218,490	4,559,563	114,955	543,972	
	1,889,386	49,373	5,721,101	3,447,627	45,956	2,227,519	
	-	30,000	318,874	203,025	115,849	-	
-	9,939,799	924,480	28,221,603	21,469,425	495,434	6,256,745	
					÷		
		-04	2.0((.722		225 260		
	349,570	286,251	2,366,793	1,931,642	205,068	230,083	
	<u>-</u>	-	220,672,923	220,568,396	_	104,528	
	12,773,129	(190,964)	12,628,308	12,622,269	-	6,039	
	8,030,893	1,196,783	26,616,203	24,586,972	358,015	1,671,216	
	-	<del>-</del>	50,062,128	50,062,128	=		
	20,377,237	(434,505)	20,047,104	19,916,654	-	130,450	
	<del>-</del>	- 1	-	- 0 ( 0	-	-	
	-	42,250	2,876,800	2,876,800	-	<u>-</u>	
	_	-	59,920,378	58,920,378	<del>-</del>	1,000,000	
_	4,996,448	1,245,908	30,149,237	23,000,577	<u> 257,494</u>	6,891,165	
	46,527,277	2,145,723	425,339,874	414,485,816	820,577	10,033,481	

### GOVERNMENTAL FUNDS

EXPENDITURES AND DISPOSITION OF	Baland		IDED JONE 30,	1303
	Forwar			
	7-1-8		Annro	priations
	Adjust		Legislative	Governor
HUMAN SERVICES				
Human Services Department				
Administration	\$ 578	3,229	\$ 15,454,424	. \$ -
Bureau of Health		147		
Bureau of Social Welfare		,063	35,408,541	
Bureau of Resources Development		3,103	5,228,857	
Child Welfare Services		, 168	3,431,336	
Bureau of Rehabilitation		+,323	6,404,379	
Bureau of Maine's Elderly		3,430	2,268,100	
Other		3,803	6,391,409	
Mental Health and Mental Retardation Depar		,,00	0, ) ) 1, 40 )	
•		C 1. 2	2,136,460	
Department Operations		3,542		
Augusta Mental Health Inst.		2,166	10,810,622	
Bangor Mental Health Inst.		3,001	9,885,903	
Pineland Center	_	0,081	12,786,654	
Other Programs	2,04	5,245	25,412,894	<del>-</del>
Corrections Department				
Administration		66	189,822	
Community Correctional Services		3,608	2,688,234	
Correctional Improvement Fund	177	7,211	594,750	
Maine Youth Center - South Portland	147	7,314	4,764,128	-
Maine Correctional Center	110	329	4,867,405	; -
State Prison	227	7,696	6,961,473	<del>,</del> –
Independent Agencies		192	201,299	
Other		3,456	332,793	
	11,89		229,273,181	
MANPOWER				
Labor Department				
Bureau of Labor		9,427	1,129,297	_
Employment Security Commission	612	2,901	-	-
Other			168,018	
	742	2,328	1,297,315	-
NATURAL RESOURCES				
Conservation Department				
Administration	2	4,444	432,498	} _
Bureau of Forestry		5,474	5,758,063	
•		3,832	368,535	
Bureau of Geology				
Bureau of Parks and Recreation		5,028	2,944,276	
Other		3,288	391,224	
Environmental Protection Department		724	11,079,849	
Inland Fisheries and Wildlife Department		0,069	269,748	
Independent Agencies		9,007	24,200	
	14,62	7,866	21,268,393	5,100

Tr Dedicated	ransferred In	Total		Unexpended B June 30,	
Revenue	(0ut)	Available	Expenditures	Lapsed	Carried
 Kevende	(001)	Available	Experiences	Lapsea	0477704
\$ 1,871,361 \$	5,253,417 \$	23,157,431		108,719 \$	420,313
150,915,514	(1,192,177)	225,316,182	221,954,241	495,716	2,866,224
58,987,291	(2,566,328)	94,793,567	89,486,050	761,376	4,546,142
2,433,758	(169, 357)	8,116,361	6,763,074	797,418	555,869
1,249,784	1,497	4,942,785	4,674,115	-	268,670
9,687,017	1,710,300	18,246,019	16,209,097	1,007,672	1,029,250
4,873,085	(23,420)	7,236,195	7,046,507	30,977	158,711 1,188,936
533,604	12,442	8,117,258	6,891,730	36,592	1,100,930
_	(841,023)	1,308,979	1,295,171	12,908	900
304,386	1,398,457	12,615,631	12,487,558	1,892	126,181
8,581	1,296,000	11,428,485	11,148,650	217,519	62,315
47,847	2,123,137	15,007,719	14,916,701	5,061	85,957
625,060	(295,634)	27,787,566	25,108,931	1,154,658	1,523,976
238,600	290,829	719,317	684,205	9,248	25,864
17,511	223,541	2,972,894	2,878,035	84,066	10,793
15,548	2,090,734	2,878,243	2,654,891	146,177	77,176
	797,629	5,709,071	5,618,357	35,668	55,046
1,760	1,103,575	6,083,070	5,895,473	107,486	80,110
8,480	1,448,816	8,646,465	8,387,304	83,093	176,068
163,549	29,228	413,268	378,603	6,265 31,187	28,401 7,913
 231,982,736	24,585 12,716,248	370,834 485,867,340	331,734 467,438,825	5,133,698	13,294,815
231,902,736	12,716,240	405,007,540	407,430,025	5,155,030	7,234,013
98,296	35,823	1,392,843	1,239,436	27,017	126,390
32,214,006	126,360	32,953,267	32,482,686	-	470,580
	_	168,018	165,412	2,606	-
32,312,302	162,183	34,514,128	33,887,534	29,623	596,970
174,130	307,232	938,304	607,672	84,528	246,104
6,377,013	502,768	14,993,318	11,318,935	20,898	3,653,485
325,670	262,641	1,215,677	865,762	5,497	344,419
311,492	244,413	6,316,209	3,822,422	17,284	2,476,503
1,572,169	31,996	3,748,677	2,037,108	39,309	1,672,260
4,008,377	146,201	19,350,251	11,735,948	55,776	7,558,527
10,538,149	(156,438)	13,911,528	11,723,188	25,453	2,162,888
 921,513		994,720	927,904	820	65,996
24,228,513	1,338,813	61,468,684	43,038,939	249,565	18,180,182

#### EXHIBIT IV

### GOVERNMENTAL FUNDS

EXPENDITURES AND DISPOSITION OF	BALANCES YEAR E	NUED JUNE 30,	1903
	Balance		
	Forward		
	7-1-82	Approp	riations
	Adjusted	Legislative	Governor
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness			
and Veterans Services			
Administration	\$ 396,220	\$ 3,726,283	\$ -
Maine Veterans Home	-	700,000	-
Public Safety Department	544,863	15,183,869	350,000
	941,083		350,000
TRANSPORTATION			
Transportation Department			
Administration	274,284	6,205,000	_
Construction of Highways	18,373,289		
Maintenance of Highways	7,513,995		_
Bureau of Transportation Services	484,966		_
Debt Service	-	12,185,715	_
Other	11,695,402		
o chei	38,341,936		_
		\$899,258,855	\$ 502,132
DETAIL OF			
General Fund	\$ 11, 210 01.8	\$707,140,434	\$ 152,132
Highway Fund		96,157,672	350,000
Other Special Revenue Funds		68,860,749	<u> </u>
Proceeds of Bonds		27,100,000	_
*Debt Service Fund	5,035,575		_
medit service runu		\$899,258,855	\$ 502,132

<sup>\*</sup>The Debt Service Fund is net of General and Highway Funds transfers and expenditures.

Dedicated	Transferred In	Total		Unexpended June 30,	1983
Revenue	(0ut)	Available	Expenditures	Lapsed	Carried
0.01 (5.0	A ==( (=0 A	T (00 00)	A		
\$ 834,653	\$ 736,678 \$			377,563 \$	451,420
1 010 007	2 7(0 20(	700,000		-	- (71 000
1,940,907	2,769,296	20,788,935		180,093	674,009
2,775,560	3,505,974	27,182,769	25,499,684	557,656	1,125,429
3,364,627 52,554,938 850,887 1,531,961 - 718,951 59,021,364 \$ 454,871,427	349,318 6,340,894 2,793,222 9,195 - 13,716 9,506,345 \$ 6,184,999 \$	10,193,228 94,699,122 58,030,639 4,462,230 12,185,715 21,728,030 201,298,964 1,471,975,932	12,185,648 17,162,343 184,265,544	114,921 16,463 61,539 99,350 67 20,084 312,424 22,228,400 \$	406,262 9,476,923 1,887,256 404,952 - 4,545,602 16,720,995 91,273,329
\$ - 7,154,649 442,076,191 224,668 5,415,919 \$ 454,871,427	\$ (4,252,798)\$ 15,444,474 443,324 (73,086) (5,376,915) \$ 6,184,999\$	717,358,815 148,373,887 547,740,450 53,428,199 5,074,579 1,471,975,930	\$ 695,101,353 \$ 137,253,530   490,822,295   33,272,950   2,024,075   \$1,358,474,203 \$	12,654,814 \$ 1,038,336 8,535,250 - 22,228,400 \$	9,602,648 10,082,022 48,382,906 20,155,249 3,050,504

### GOVERNMENTAL FUNDS

#### COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED	JUNE 30
	1983	1982
PERSONAL SERVICES		
Salaries and Wages	\$ 213,960,064	\$ 197,836,869
Retirement Costs	37,334,556	32,420,514
Health Insurance and Other Fringe Benefits	10,786,466	7,540,835
Unemployment Reimbursements	1,240,512	1,027,324
	263,321,598	238,825,542
CONTRACTUAL SERVICES	_	
Professional Fees and Special Services	27,994,812	29,616,491
Traveling Expenses	7,924,446	6,834,002
Operating State-owned Vehicles	4,232,109	4,353,675
Utility Services	8,481,083	8,668,609
Rents	21,151,068	21,703,140
Repairs and Insurance	2,738,466	4,268,673
General Operating Expenses	15,943,086	20,170,469
	88,465,070	95,615,059
COMMODITIES		0.700.100
Foods	2,573,949	2,728,492
Fuels	3,985,259	4,617,834
Highway Materials	11,908,627	10,819,327
Office and Other Supplies	8,715,964	7,699,774 25,865,427
ODANTS CURCIPLES AND BENCHOUS	27,183,799	25,005,42/
GRANTS, SUBSIDIES AND PENSIONS	299,677,430	274,652,985
To Other Governmental Agencies	163,207,051	145,458,851
To Public and Private Organizations To Individuals:	103,207,051	145,450,051
Aid to Families with Dependent Children	67,285,733	63,031,806
Supplemental Social Security Income	9,766,159	11,012,737
Assistance and Medical Care	225,370,665	207,517,764
Unemployment, Pension and Compensation	22), 3, 0, 00)	20/,5//,/01
for Injuries	23,492,023	10,737,446
101 Thyur 103	788,799,061	712,411,589
	,, , , , , , ,	, , , ,
CAPITAL OUTLAYS	83,683,737	69,682,715
	3, 3,,2,	
DEBT SERVICE		
Principal	27,300,071	26,143,038
Interest	18,519,946	14,692,812
	45,820,017	40,835,850
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Maine State Retirement System	51,063,542	48,020,663
Transfer to Other Funds	10,137,378	10,609,527
	61,200,920	58,630,190
Total Expenditures	\$1,358,474,202	\$1,241,866,372
· •		

### EXHIBIT VI ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1983

	Enterprise Funds	Internal Service Funds
REVENUES Sales Intergovernmental Billings  Cost of Goods Sold Gross Income Fees and Licenses	\$ 80,561,867 	\$ - 24,098,698 24,098,698 9,756,754 14,341,944 - 14,341,944
EXPENSES Personal Services General Operating Expenses Depreciation Maine Guarantee Authority Losses  Net Operating Income (Loss)	6,900,164 6,674,151 254,639 190,278 14,019,232 35,353,930	7,327,777 5,040,935 2,500,395 
NON-OPERATING REVENUE (EXPENSES) Interest Income Other Non-Operating Income Interest Expense Net Income	620,599 - (5,810) 614,789 35,968,719	853,356 208,633 (11,899) 1,050,090 522,927
RETAINED EARNINGS (DEFICIT) JULY 1, 1982  TRANSFERRED TO OTHER FUNDS  RETAINED EARNINGS (DEFICIT) JUNE 30, 1983	(32,299,994) (35,931,401) \$ (32,262,676)	6,289,085 - \$ 6,812,012

### EXHIBIT VII ENTERPRISE AND INTERNAL SERVICE FUNDS

## COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED JUNE 30, 1983

SOURCE OF FUNDS	Enterprise Funds	Internal Service Funds
SOURCE OF FUNDS	\$ 35,968,717	\$ 522,927
Net Income	1 22,2 ,1 - 1	
Add: Depreciation	254,639 36,223,356	2,500,395
		3,023,322
Transferred from Governmental Funds	4,679,347	50,059
Bond Proceeds	3,000,000	
	43,902,703	3,073,381
APPLICATION OF FUNDS	- 0-1	. =1.1.40
Purchase of Plant and Equipment	2,831,779	2,741,468
Repayment of Bonded Debt	110,000	_
Increase (Decrease) in Non-Current Assets	(7,930,016)	-
Transferred to Other Funds	38,756,401	32,500
	33,768,164	2,773,968
Increase (Decrease) in Working Capital	<u>\$ 10,134,539</u>	\$ 299,413
ANALYSIS OF CHANGES IN WORKING CAPITAL Increase (Decrease) in Current Assets Cash Receivables Inventories Other Assets	\$ 3,740,425 5,039,186 243,170 (7,087) 9,015,694	\$ (234,890) 646,447 (15,938) (10,028) 385,591
Decrease (Increase) in Current Liabilities	2, 2, 2	2 2.22
Payables	1,050,057	(87,713)
Other Current Liabilities	68,788	1,535
	1,118,845	(86, 178)
Increase (Decrease) in Working Capital	\$ 10,134,539	\$ 299,413

EXHIBIT VIII

### TRUST FUNDS

COMBINED STATEMENT OF CHANGES IN FUND BALANCE FOR THE YEAR ENDED JUNE 30, 1983

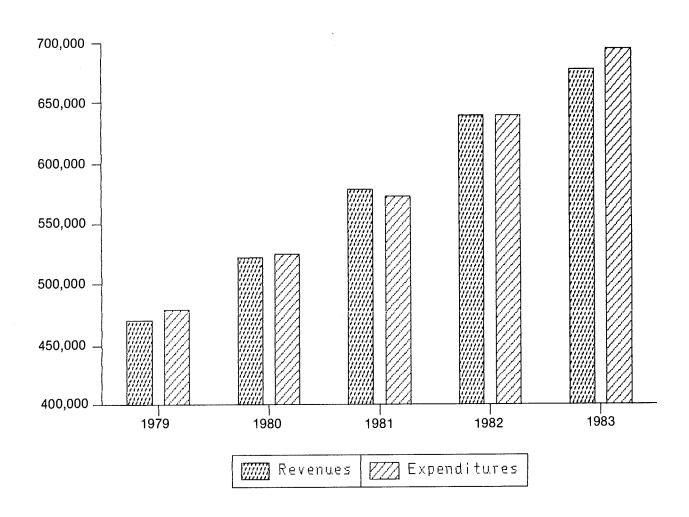
	<u>Expendab</u>	le Trusts	Non-	
	Retirement		Expendable	
	System	Other	Trusts	
REVENUES AND OTHER ADDITIONS				
Contributions:				
Individuals	\$ 50,692,074	\$ 70,170,502	\$ -	
Transfers from Other Funds	89,747,882	1,643,982	136,133	
University of Maine and	• / /			
Maine Maritime Academy	495,918	75,032,134	-	
Cities Towns and Counties	18,967,401	119,272,893	-	
Interest and Dividends	39,377,101	4,590,663	-	
Gain (Loss) on Sales of Investments	36,723,013	-	631,705	
Other Additions	26,115	18,443,466	39,125	
	236,029,505	289,153,640	806,963	
EXPENDITURES AND OTHER DEDUCTIONS				
Benefit Payments	101,285,729	-	-	
Refunds and Interest Allowed	24,284,265	-	-	
Health and Group Life Insurance	1,673,898	3,338,648	-	
Payroll Taxes and Deductions	-	114,041,007	-	
Administrative Expenses	1,211,950	111,498	-	
Refunds of Trust Deposits,				
Other Disbursements and Transfers	<u>(284,135</u> )	<u> 159,361,167</u>	132,144	
Total Deductions	128,171,707	276,852,320	132,144	
Net Additions	107,857,798	12,301,320	674,819	
FUND BALANCE July 1, 1982	461,653,508	33,264,263	6,395,604	
FUND BALANCE June 30, 1983	\$569,511,307	\$ 45,565,582	\$ 7,070,423	

The General Fund is the largest of the State's operating funds. Its purpose is to finance all state government activities not specifically financed by dedicated revenue.

The General Fund unappropriated surplus was \$2.1 million at June 30, 1983 as compared to \$18.8 million at June 30, 1982.

Revenues increased from \$640 million in 1982 to \$678 million in 1983 while the expenditures increased from \$640 million to \$695 million.

## GENERAL FUND (in thousands)



#### COMPARATIVE BALANCE SHEET

		JUNE	E 30	
		1983		1982
ASSETS Equity in Treasurer's Demand Cash and/or Investments Cash - Other Accounts Receivable:	\$	23,915,859 47,805	\$	37,595,208 24,045
Tax Accounts Other		14,896,176 3,075,942 17,972,118		16,179,605 2,332,535 18,512,140
Less - Allowance for Possible Losses Net Accounts Receivable		5,308,971 12,663,147		4,509,583
Due from Other Funds Working Capital Advances to Other Funds Due from Bar Harbor Ferry Terminal Other Assets	\$	150,000 5,566,112 100,000 1,746,891 44,189,814	\$	33,448 5,673,612 133,333 1,308,098 58,770,301
LIABILITIES AND FUND EQUITY Liabilities Accounts Payable Due to Other Funds Other Liabilities	\$	3,311,766 3,465,095 4,693,914 11,470,775	\$	3,732,139 3,012,941 2,592,248 9,337,328
Fund Equity Appropriated: Encumbrances Authorized Expenditures - Unencumbered State Contingent Account Operating Capital Guarantee Reserve Fund Working Capital Advances Advance to Bar Harbor Ferry Terminal Advance to Other Funds Unappropriated	<u>\$</u>	4,632,333 4,970,315 350,000 10,000,000 4,800,000 5,566,112 100,000 150,000 30,568,760 2,150,279 32,719,039 44,189,814	\$	5,029,427 9,387,254 350,000 9,000,000 1,000,000 5,673,612 133,333 16,000 30,589,626 18,843,347 49,432,973 58,770,301

#### ANALYSIS OF CHANGES IN FUND BALANCE

	YEAR ENDED JUNE 30		
	1983	1982	
Balance at Beginning of Year Adjustment of Prior Year's Transactions Adjusted Balance	\$ 18,843,347 164,504 19,007,851	\$ 24,937,932 95,983 25,033,915	
Additions: Revenues Appropriation Balances Carried Forward at the	677,506,114	639,916,837	
Beginning of Year (Adjusted)	14,319,048	11,353,797	
Payment from Group Life Insurance Payment from Maine Guarantee Authority Repayment of Appropriated Receivables, Advances,	2,152,233 2,800,000	<del>-</del> -	
etc.	49,333	33,333	
Repayment of Working Capital Advances	107,500 696,934,228	<u>57,500</u> 651,361,467	
Deductions:			
Expenditures Appropriation Balances Carried Forward at the	695,101,353	639,597,281	
End of the Year	9,602,648	14,416,680	
Transfers to Other Funds (Net)	4,287,799	509,568	
Increase Reserve for Operating Capital	1,000,000	1,000,000	
Increase to Working Capital Advance to State Liquor Commission	<u>.</u>	1,028,506	
Increase to Guarantee Reserve Fund	3,800,000	1,000,000	
Balance at End of Year	713,791,800 \$ 2,150,279	657,552,035 \$ 18,843,347	

COMPARATIVE STATEMENT OF REVENUE

	MENT OF REVENU YEAR END	1983 BUDGETED	
	1983	1982	REVENUE
TAXES			
Property Taxes:			
Unorganized Territories	\$ 6,750,562	\$ 5,716,523	\$ 6,104,530
Other Property Taxes	894,256	1,272,839	1,152,876
Inheritance and Estate Taxes	11,699,141	17,074,126	11,918,000
Sales and Use Tax	259,554,820	238,723,027	262,933,927
Cigarette Tax	23,988,257	24,661,441	25,000,000
Income Tax:			
Individual	226,151,864	200,776,041	209,573,800
Corporate	32,024,707	35, 153, 875	58,679,200
Taxes of Specific Businesses or			
Occupations:			
Corporations	923,193	832,114	656,500
Public Utilities	24,381,025	24,821,729	22,097,000
Insurance Companies	15,137,087	14,257,811	17,887,500
Commission on Pari-Mutuels	581,751	926,174	603,092
Other	1,707,467	1,162,677	1,488,419
Other Taxes	190,091	187,752	214,151
Total Taxes	603,984,221	565,566,129	618,308,995
FINES, FORFEITS AND PENALTIES	10,094,401	9,077,357	12,592,597
INCOME FROM INVESTMENTS	4,584,506	8,729,014	6,000,160
INTERGOVERNMENTAL REVENUES:			
Federal Government	627,308	687,750	655,000
Cities, Towns and Counties	773,100	764,021	767,300
	775,100	704,021	707,300
REVENUE FROM PRIVATE SOURCES	737,595	1,352,446	757,200
SERVICE CHARGES FOR CURRENT SERVICES	18,399,675	16,694,919	15,153,916
TRANSFERRED FROM BUREAU OF ALCOHOLIC			
BEVERAGES	29,514,995	20 776 1.21.	29,328,076
DEVENAGES	23,514,335	29,776,424	29, 320,076
TRANSFERRED FROM LOTTERY COMMISSION	3,693,744	2,390,571	1,000,000
CONTRIBUTION FROM OTHER FUNDS	4,960,625	4,822,181	4,486,208
MISCELLANEOUS	125 O.J.	F( 00F	E0 2E2
rii Scellaneous	135,944 \$677,506,114	56,025 \$639,916,837	58,350 \$689,107,802

### GENERAL FUND

		Balance		
		Forward		Contingent
		7-1-82	Legislative	Account
			Appropriation	Transfers
GENERAL GOVERNMENT				
Attorney General	\$	44,822	\$ 3,382,505 \$	-
Audit Department	,	4,617	497,808	5,000
Executive Department		<i>,</i>		•
Governor's Office		58,849	880,039	107,077
Blaine House		2,015	131,226	
State Development Office		103,592	1,013,093	_
State Planning Office		16,030	944,115	_
Criminal Justice Planning and		, . , .	J , J	
Assistance Agency		150,179	66,266	-
Energy Resource		9,800		
Community Services		78,894	1,302,023	_
Other		11,523	461,012	_
Finance and Administration Department		11,727	401,012	
Commissioner's Office		_	72,207	_
Administrative Services		252	305,728	
Bureau of Accounts and Control		252	1,288,980	_
		- 589	406,137	_
Bureau of Budget		1,243,642	8,127,844	2E E81
Bureau of Public Improvements		1,243,642		25,584
Bureau of Purchases		-	438,550	-
Bureau of Taxation		15,611	12,889,409	-
Maine Insurance Advisory Board		- 155 077	259,376	-
Compensation and Benefit Plans		5,155,877		-
Other		10,000	235,000	-
Judicial		100 110	10 (10   11	
Supreme Superior and District Courts		180,149	13,610,434	-
Legislative			= = lo 101	
Legislature		42,327		_
Legislative Research		120,845		-
Law and Legislative Reference Library		12,263		_
0ther		4,004	150,247	-
Secretary of State Department		_		
Secretary of State		7,610		_
State Archives		384	387,238	_
Treasurer of State				
Department Operations		227	418,600	-
Debt Service		9,913	26,157,370	-
Reimbursement to Municipalities		-	2,860,000	-
Independent Agencies				
Personnel Department		109,038	884,558	4,371
0ther			1,100,133	
		7,393,052		142,032

Total							Unexpende	d Bala	ance June	30, 1	983
Sample   S	Transfers					Lap	sed to				
\$ 198,375			Total			Comp	ensation	Encur	nbrances	Unei	ncumbered
16,252 523,677 516,499 7,178	(0ut)	_	Available	Exp	penditures	<u>F</u>	ccount	(	Carried	В	alances
16,252 523,677 516,499 7,178	\$ 108 375	\$	3 625 702	¢	3 506 270	¢	01, 700	¢	21. 711.	ć	_
(87,707) 958,258 886,752 34,989 31,518 57,600 140,841 136,793 2,345 1,703 -7,605 1,124,290 1,078,585 - 35,001 10 -960,145 868,402 33,265 58,478 -  (31,316) 185,128 59,397 125 14,059 503,377 450,120 48,359 4,898 - 115,330 587,865 437,853 52,078 - 97 115,330 587,865 437,853 52,078 - 97 12,500 84,707 82,136 2,571 966,000 1,354,980 1,341,315 13,665 97 (2,1500) 385,226 359,575 25,651 (2,1500) 385,226 359,575 25,651 (2,1500) 385,226 359,575 25,651 (2,1500) 385,226 359,575 25,651 (2,1500) 385,226 359,575 25,651 (2,1500) 385,226 359,575 25,651 (316,000) 12,589,020 12,223,756 344,820 20,444 (26,500) 232,876 219,594 13,282 5,846,178 5,846,178 5,846,178 5,846,178 5,846,178 832,317 724,953 37,765 69,600 115,4,251 147,491 6,761 15,4,251 147,491 6,761 15,4,50,000 31,617,283 31,610,294 2,860,000 2,856,127 3,873 6		Y		٧		Ą		Ą	24,/14	Ş	_
7,600	10,252		525,0//		510,499		/,1/0		_		_
7,600	(87,707)		958,258		886,752		34,989		31,518		5,000
7,605	7,600		140,841		136,793						_
- 960,145 868,402 33,265 58,478 -  (31,316) 185,128 59,397 125 14,059 503,377 450,120 48,359 4,898 1,380,917 1,057,532 50,907 272,478 - 115,330 587,865 437,853 52,078 - 97  12,500 84,707 82,136 2,571 (2,000) 303,980 292,639 11,341 (2,000) 305,980 1,341,315 13,665 (21,500) 385,226 359,575 25,651 (2,415,953) 6,981,117 5,623,531 779,495 549,567 28 35,500 474,050 469,704 4,346 (316,000) 12,589,020 12,223,756 344,820 20,444 (26,500) 232,876 219,594 13,282 (12,946,699) 5,846,178 - 5,846,178 (154,753) 90,247 27,965 55,247 7,035  (36,000) 13,754,583 13,707,628 30,396 16,559 -  20,062 5,602,490 5,590,700 11 - 832,317 724,953 37,765 69,600 832,248,403 244,137 917 3,350 154,251 147,491 6,761 630,025 618,492 10,879 653 57,889 445,511 440,538 4,753 220  14,306 433,133 409,076 24,057 5,450,000 31,617,283 31,610,294 6 5,450,000 31,617,283 31,610,294 6 5,450,000 31,617,283 31,610,294 6 2,860,000 2,856,127 3,873	7,605		1,124,290				-				10,704
(31,316) 185,128 59,397 125 14,059 503,377 450,120 48,359 4,898 - 1,380,917 1,057,532 50,907 272,478 - 115,330 587,865 437,853 52,078 - 97  12,500 84,707 82,136 2,571 (2,000) 303,980 292,639 11,341 666,000 1,354,980 1,341,315 13,665 (21,500) 385,226 359,575 25,651 (2,415,953) 6,981,117 5,623,531 779,495 549,567 28 35,500 474,050 469,704 4,346 (316,000) 12,589,020 12,223,756 344,820 20,444 - (26,500) 232,876 219,594 13,282 (154,753) 90,247 27,965 55,247 7,035 - (154,753) 90,247 27,965 55,247 7,035 (154,753) 90,247 27,965 55,247 7,035 632 248,403 244,137 917 3,350 - 154,251 147,491 6,761 630,025 618,492 10,879 653 - 57,889 445,511 440,538 4,753 220 - 5,450,000 31,617,283 31,610,294 6,2,860,000 2,856,127 3,873 6	-						33.265				-
14,059       503,377       450,120       48,359       4,898       -         -       1,380,917       1,057,532       50,907       272,478       -         115,330       587,865       437,853       52,078       -       97         12,500       84,707       82,136       2,571       -       -       -       -         (2,000)       303,980       292,639       11,341       -			<b>3</b> == <b>,</b>				22,20		50, 1,0		
- 1,380,917 1,057,532 50,907 272,478 - 97  115,330 587,865 437,853 52,078 - 97  12,500 84,707 82,136 2,571 (2,000) 303,980 292,639 11,341 66,000 1,354,980 1,341,315 13,665 (21,500) 385,226 359,575 25,651 (2,415,953) 6,981,117 5,623,531 779,495 549,567 28 35,500 474,050 469,704 4,346 (316,000) 12,589,020 12,223,756 344,820 20,444 - (26,500) 232,876 219,594 13,282 (12,946,699) 5,846,178 - 5,846,178 - 5,846,178 - (154,753) 90,247 27,965 55,247 7,035 - (36,000) 13,754,583 13,707,628 30,396 16,559 - (20,62 5,602,490 5,590,700 111 - 832,317 724,953 37,765 69,600 - 3632 248,403 244,137 917 3,350 - 154,251 147,491 6,761 (57,889 445,511 440,538 4,753 220 - (57,889 445,511 440,538 4,753 220 - (57,889 445,511 440,538 4,753 220 - (57,860,000 31,617,283 31,610,294 - 2,860,000 2,856,127 3,873 - (57,873,873 - (57,875,000 31,617,283 31,610,294 - 2,860,000 2,856,127 3,873 - (57,875,612,70)							-		-		125,731
115,330       587,865       437,853       52,078       -       97         12,500       84,707       82,136       2,571       -       -         (2,000)       303,980       292,639       11,341       -       -         66,000       1,354,980       1,341,315       13,665       -       -         (21,500)       385,226       359,575       25,651       -       -         (2,415,953)       6,981,117       5,623,531       779,495       549,567       28         35,500       474,050       469,704       4,346       -       -       -         (316,000)       12,589,020       12,223,756       344,820       20,444       -       -         (26,500)       232,876       219,594       13,282       -       -       -         (12,946,699)       5,846,178       -       -       5,846,178       -       -         (154,753)       90,247       27,965       55,247       7,035       -         (36,000)       13,754,583       13,707,628       30,396       16,559       -         20,062       5,602,490       5,590,700       -       -       11         -       832,317 </td <td>14,059</td> <td></td> <td>503,377</td> <td></td> <td>450,120</td> <td></td> <td>48,359</td> <td></td> <td>4,898</td> <td></td> <td>-</td>	14,059		503,377		450,120		48,359		4,898		-
12,500	-				1,057,532		50,907		272,478		_
(2,000)       303,980       292,639       11,341       -       -         66,000       1,354,980       1,341,315       13,665       -       -         (21,500)       385,226       359,575       25,651       -       -         (2,415,953)       6,981,117       5,623,531       779,495       549,567       28         35,500       474,050       469,704       4,346       -       -         (316,000)       12,589,020       12,223,756       344,820       20,444       -         (26,500)       232,876       219,594       13,282       -       -         (12,946,699)       5,846,178       -       5,846,178       -       -         (154,753)       90,247       27,965       55,247       7,035       -         (36,000)       13,754,583       13,707,628       30,396       16,559       -         20,062       5,602,490       5,590,700       -       -       11         -       832,317       724,953       37,765       69,600       -         -       632       248,403       244,137       917       3,350       -         -       630,025       618,492       10,879	115,330		587,865		437,853		52,078		-		97,934
(2,000)       303,980       292,639       11,341       -       -         66,000       1,354,980       1,341,315       13,665       -       -         (21,500)       385,226       359,575       25,651       -       -         (2,415,953)       6,981,117       5,623,531       779,495       549,567       28         35,500       474,050       469,704       4,346       -       -         (316,000)       12,589,020       12,223,756       344,820       20,444       -         (26,500)       232,876       219,594       13,282       -       -         (12,946,699)       5,846,178       -       5,846,178       -       -         (154,753)       90,247       27,965       55,247       7,035       -         (36,000)       13,754,583       13,707,628       30,396       16,559       -         20,062       5,602,490       5,590,700       -       -       11         -       832,317       724,953       37,765       69,600       -         -       632       248,403       244,137       917       3,350       -         -       630,025       618,492       10,879	12 500		81, 707		92 126		2 [7]				
66,000 1,354,980 1,341,315 13,665									-		-
(21,500)       385,226       359,575       25,651       -       -         (2,415,953)       6,981,117       5,623,531       779,495       549,567       28         35,500       474,050       469,704       4,346       -       -         (316,000)       12,589,020       12,223,756       344,820       20,444       -         (26,500)       232,876       219,594       13,282       -       -         (12,946,699)       5,846,178       -       5,846,178       -       -         (154,753)       90,247       27,965       55,247       7,035       -         (36,000)       13,754,583       13,707,628       30,396       16,559       -         20,062       5,602,490       5,590,700       -       -       11         -       832,317       724,953       37,765       69,600       -         -       632       248,403       244,137       917       3,350       -         -       154,251       147,491       6,761       -       -         -       630,025       618,492       10,879       653       -         5,450,000       31,617,283       31,610,294       - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>_</td><td></td><td>-</td></t<>									_		-
(2,415,953)       6,981,117       5,623,531       779,495       549,567       28         35,500       474,050       469,704       4,346       -       -         (316,000)       12,589,020       12,223,756       344,820       20,444       -         (26,500)       232,876       219,594       13,282       -       -         (12,946,699)       5,846,178       -       5,846,178       -       -         (154,753)       90,247       27,965       55,247       7,035       -         (36,000)       13,754,583       13,707,628       30,396       16,559       -         20,062       5,602,490       5,590,700       -       -       11         -       832,317       724,953       37,765       69,600       -         -       632       248,403       244,137       917       3,350       -         -       154,251       147,491       6,761       -       -         -       630,025       618,492       10,879       653       -         57,889       445,511       440,538       4,753       220       -         14,306       433,133       409,076       24,057       - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td> <td></td> <td>-</td>									_		-
35,500									-		- 0 1
(316,000)       12,589,020       12,223,756       344,820       20,444       -         (26,500)       232,876       219,594       13,282       -       -         (12,946,699)       5,846,178       -       5,846,178       -       -         (154,753)       90,247       27,965       55,247       7,035       -         (36,000)       13,754,583       13,707,628       30,396       16,559       -         20,062       5,602,490       5,590,700       -       -       11         -       832,317       724,953       37,765       69,600       -         -       632       248,403       244,137       917       3,350       -         -       154,251       147,491       6,761       -       -         -       630,025       618,492       10,879       653       -         57,889       445,511       440,538       4,753       220       -         14,306       433,133       409,076       24,057       -       -         5,450,000       31,617,283       31,610,294       -       -       -       6         -       2,860,000       2,856,127       3,873									549,567		28,524
(26,500)       232,876       219,594       13,282       -<		_		_					-		-
(12,946,699)       5,846,178       -       5,846,178       - <td< td=""><td></td><td>l</td><td></td><td>]</td><td></td><td></td><td></td><td></td><td>20,444</td><td></td><td>-</td></td<>		l		]					20,444		-
(154,753)       90,247       27,965       55,247       7,035       -         (36,000)       13,754,583       13,707,628       30,396       16,559       -         20,062       5,602,490       5,590,700       -       -       11         -       832,317       724,953       37,765       69,600       -         -       632       248,403       244,137       917       3,350       -         -       154,251       147,491       6,761       -       -         -       630,025       618,492       10,879       653       -         57,889       445,511       440,538       4,753       220       -         14,306       433,133       409,076       24,057       -       -         5,450,000       31,617,283       31,610,294       -       -       6         -       2,860,000       2,856,127       3,873       -       -					219,594				-		-
(36,000)       13,754,583       13,707,628       30,396       16,559       -         20,062       5,602,490       5,590,700       -       -       11         -       832,317       724,953       37,765       69,600       -         -       632       248,403       244,137       917       3,350       -         -       154,251       147,491       6,761       -       -         -       630,025       618,492       10,879       653       -         57,889       445,511       440,538       4,753       220       -         14,306       433,133       409,076       24,057       -       -         5,450,000       31,617,283       31,610,294       -       -       6         -       2,860,000       2,856,127       3,873       -       -			-			5			-		-
20,062 5,602,490 5,590,700 11 - 832,317 724,953 37,765 69,600 154,251 147,491 6,761	(154,753)		90,247		27,965		55,247		7,035		-
- 832,317 724,953 37,765 69,600 - 632 248,403 244,137 917 3,350 154,251 147,491 6,761 630,025 618,492 10,879 653 - 57,889 445,511 440,538 4,753 220 -  14,306 433,133 409,076 24,057 - 5,450,000 31,617,283 31,610,294 2,860,000 2,856,127 3,873 -	(36,000)	1	3,754,583	1	3,707,628		30,396		16,559		-
- 832,317 724,953 37,765 69,600 - 632 248,403 244,137 917 3,350 154,251 147,491 6,761 630,025 618,492 10,879 653 - 57,889 445,511 440,538 4,753 220 -  14,306 433,133 409,076 24,057 - 5,450,000 31,617,283 31,610,294 2,860,000 2,856,127 3,873 -	20.062		5.602 490		5 590 700		_		_		11,790
632	-						37 765		69 600		-
- 154,251 147,491 6,761 630,025 618,492 10,879 653 - 57,889 445,511 440,538 4,753 220 - 14,306 433,133 409,076 24,057 5,450,000 31,617,283 31,610,294 - 6 2,860,000 2,856,127 3,873 6	632										_
- 630,025 618,492 10,879 653 - 57,889 445,511 440,538 4,753 220 - 14,306 433,133 409,076 24,057 - 5,450,000 31,617,283 31,610,294 - 6 2,860,000 2,856,127 3,873 - 6	-								J, J50		_
57,889 445,511 440,538 4,753 220 -  14,306 433,133 409,076 24,057 -  5,450,000 31,617,283 31,610,294 -  2,860,000 2,856,127 3,873 -			157,251		17/,751		0,701				
57,889       445,511       440,538       4,753       220       -         14,306       433,133       409,076       24,057       -       -         5,450,000       31,617,283       31,610,294       -       -       6         -       2,860,000       2,856,127       3,873       -       -	-		630,025		618,492		10,879		653		-
5,450,000 31,617,283 31,610,294 6 - 2,860,000 2,856,127 3,873	57,889										-
5,450,000 31,617,283 31,610,294 6 - 2,860,000 2,856,127 3,873	11, 204		1,22 122		1.00.076		21. 057		_		
- 2,860,000 2,856,127 3,873		າ		2			24,05/		-		- ( 00-
	5,450,000						2 072		-		6,989
128 021 1 125 088 068 548 55 222 102 104	-		2,000,000		2,050,12/		3,0/3		<b>u-</b>		-
140,041 1,149,700 700,940 75.111 TUZ.1UB "	128,021		1,125,988		968,548		55,333		102,106		_
(10,500) 1,089,633 1,031,686 57,947 -									-		-
				- 8		7		1	.198.324		286,672

### GENERAL FUND

EXPENDITURES AND DISPOSITION OF BALANC	<u>CES YEAR END</u>	ED JUNE 30, 198	3
	Balance		
	Forward		Contingent
	7-1-82	Legislative	Account
	Adiusted	Appropriation	Transfers
ECONOMIC DEVELOPMENT	<del></del>		
Agriculture Department	106,269	\$ 3,222,016 \$	_
Business Regulation Department	-	256,575	-
Marine Resources Department	37,462		5,000
Independent Agencies	57, 102	J, J°J, °2J	,,,,,,
Maine Guarantee Authority	_	300,000	_
·	35,435	•	
Workers Compensation Commission	1,139		_
Public Utilities Commission	188,874		_
Other _			5,000
	369,179	8,986,795	5,000
EDUCATION AND CHITIDE			
EDUCATION AND CULTURE			
Education and Cultural Services Dept.	E( E0E	1 101 11	
Administration	56,585		-
General Purpose Aid for Local Schools	41,157		-
Other Local School Programs		1,338,293	-
Schooling of Children in Unorg. Territories	103,974	2,950,746	
Vocational Education			
Administration	-	296,768	-
Post Secondary	-	50,000	-
Central Maine Voc. Tech. Institute	22,305		-
Eastern Maine Voc. Tech. Institute	88,790	2,081,807	-
Kennebec Valley Voc. Tech. Institute	6,916	906,934	-
Northern Maine Voc. Tech. Institute	29,935	2,402,548	-
Southern Maine Voc. Tech. Institute	105,125	3,277,095	-
Washington County Voc. Tech. Institute	2,657	1,441,379	-
Adult Education	_	1,968,830	-
Grant/Loan Scholarship Program	94,528	-	· -
Teachers Retirement	_	50,062,128	-
Governor Baxter School for the Deaf	109,930		_
Other Education Programs	6,867		_
State Historian	509		_
Maine Historic Preservation Comm.	_	102,136	_
Arts and Humanities	_	217,779	
	48,946		_
State Library	14,710		_
Museum	14,/10	704,022	
Independent Agencies		2 921 550	
Maine Maritime Academy	-	2,834,550	-
University of Maine	-	57,920,378	
Maine Historical Society		24,000	
	732,93 <sup>1</sup>	359,231,622	-

				Unexpende	d Balance June	30, 1983
-	Transfers			Lapsed to		
	l n	Total		Compensation	Encumbrances	Unencumbered
	(0ut)	Available	Expenditures	Account	Carried	Balances
\$	151,046	\$ 3,479,331	\$ 3,186,664	\$ 197,213	\$ 30,643	\$ 64,812
,	13,770	270,345	256,959	13,387		
	273,097	3,701,382	3,572,947	114,955	13,480	_
	2/3,09/	5,701,302	J, J/2, J-/	117,000	19, 100	
		300,000	300,000	-	-	-
	_	1,153,850	912,078	8,817	_	232,955
	56,255	661,360	624,221	37,138	-	-
	30,000	318,874	203,025	115,849	-	
	524,168	9,885,142	9,055,894	487,359	44,123	297,767
				3		
	286,251	1,524,082	1,411,339	111,438	1,305	-
	200,271	220,672,923	220,568,396	-	-	104,528
	8,455	1,346,748	1,295,119	51,628	_	_
	108,395	3,163,115	2,980,919	-	7,373	174,82
	100, 555	J, 10J, 11J	2,500,515		1,313	, ,
	(16,300)	280,468	262,616	17,852	_	-
	_	50,000	49,275	725	-	-
	181,140	2,223,522	2,097,420	120,619	5,483	-
	164,639	2,335,236	2,300,221	34,757	258	-
	98,414	1,012,264	962,794	38,194	11,276	-
	199,588	2,632,072	2,567,663	26,591	37,818	-
	349,061	3,731,280	3,644,354	36,222	50,704	-
	225,740	1,669,776	1,505,528	83,054	81,194	-
	(64,130)	1,904,700	1,893,593	4,907	6,200	-
	-	1,466,873	1,115,964	-	-	350,90
	-	50,062,128	50,062,128	-	-	-
	482,251	2,450,382	2,295,382	76,059	78,941	-
	(26,839)	1,749,287	1,633,373	92,548	23,367	-
	-	1,009	616	-	-	39
	15,350	117,486	117,205	281	-	***
	16,305	234,084	231,490	2,594	-	-
	135,070	1,922,050	1,890,008	15,859	16,182	-
	60,360	859,892	827,035	5,161	23,815	3,88
	42,250	2,876,800	2,876,800	-	-	-
	-	57,920,378	57,920,378		-	_
	_	24,000	24,000	_	_	-
	2,266,000	362,230,555	360,533,616	718,489	343,916	634,53

EXPENDITURES AND DISPOSITION OF BALL	TIVE		ED JUNE 30, 198	2
		Balance		
		Forward		Contingent
			Legislative	Account
		Adjusted	Appropriation	Transfers
HUMAN SERVICES				
Human Services Department				
Administration	\$	3,968	\$ 8,039,624 \$	_
Bureau of Health		28,655	2,956,690	-
Medical Care Administration		77,734	1,644,845	_
Medical Care Payments		1,175,688	65,255,028	-
Bureau of Social Welfare		8,271	2,753,725	_
Aid to Families with Dependent			,,,,,,,	
Children		297,422	17,512,240	•••
General Assistance			4,550,000	_
Supplemental Security Income		111,160	10,592,576	_
Bureau of Resource Development		3,308	652,354	_
Purchased Services		49,196	950,000	
Child Welfare Services		222,990		_
Bureau of Rehabilitation			3,431,336	_
Bureau of Maine's Elderly		24,134	3,664,235	_
Other Human Service Programs		2,034	2,268,100	-
		441,346	6,391,409	_
Mental Health and Mental Retardation Dept.				
Departmental Operations		13,542	2,136,460	-
Community Mental Health		96,686	5,001,491	-
Food		1,944	2,411,780	-
Fuel			2,407,799	-
Unemployment Compensation		6,301	237,960	-
Capital Construction, Repairs and Improv.		581,838	-	~
Children Mental Health Services		327,573	2,128,570	-
Military and Naval Children's Home		7,023	221,035	-
Augusta Mental Health Institute		26,960	10,810,622	-
Bangor Mental Health Institute		199,211	9,885,903	-
Community Mental Retardation Service		733,397	8,116,393	_
Pineland Center		33,356	12,786,654	_
Aroostook Residential Center		10,277	359,702	
Elizabeth Levinson Center		6,433	1,163,793	-
Corrections Department			.,,,,,,,	
Community Correctional Services		14,650	963,885	_
Probation and Parole		874	1,724,349	_
Correction Improvement Program		1,093	594,750	
Administration		66	189,822	
Fuel		2,192	105,022	
Unemployment Compensation		2,172	-	_
Capital Construction, Repairs and Improv.		70 (01	_	-
Maine Youth Center - S. Portland		70,691	- 1 7(1 100	-
Maine Correctional Center		11,554	4,764,128	-
		63,482	4,867,405	-
State Prison		33,045	6,961,473	-
Independent Agencies				
Human Rights Commission		-	132,299	_
Other		13,455	332,793	_
		4,701,549	208,861,228	-

				Unexpended Balance June 30, 1983					
	Transfers			La	psed to				
	l n	Total			pensation	Encu	umbrances	Une	ncumbered
	(0ut)	Available	Expenditures		Account		Carried		Balances
5	776,474	\$ 8,820,066	\$ 8,764,435	\$	53,733	\$	1,898	\$	
	171,520	3,156,865	3,116,856		15,295	•	24,713	*	_
	70,686	1,793,265	1,663,919		5,378		123,969		_
	(27,000)	66,403,716	65,832,047		117,036		180,297		274,33
	224,106	2,986,102	2,856,679		63,688		65,735		
	,				0),000		°2,122		
	_	17,809,662	16,052,904				-		1,756,75
	_	4,550,000	3,852,312		697,688		-		-
	-	10,703,736	9,766,159		-		-		937,57
	300	655,962	644,411		284		11,268		-
	-	999,196	999,194		1		-		-
	1,497	3,655,823	3,572,129		_		-		83,69
	(76,490)	3,611,879	3,415,639		141,440		54,800		-
	(11,186)	2,258,948	2,182,190		30,977		45,781		
	12,442	6,845,197	6,350,612		36,592		457,993		
	(841,023)	1,308,979	1,295,171		12,908		900		_
	109,000	5,207,177	5,124,349		87		82,741		_
	(1,068,779)	1,344,945	1,072,287		272,658		-		_
	(777,148)	1,630,651	1,380,104		250,547		-		
	(63,291)	180,970	50,807		130,163		_		_
	786,330	1,368,168	407,876		234,113		726,179		-
	(109,000)	2,347,143	2,103,864		1		243,278		_
	34,279	262,337	253,735		8,602		-		_
	1,397,865	12,235,447	12,180,462		1,892		53,093		_
	1,268,583	11,353,697	11,112,453		217,519		23,724		_
	415,044	9,264,834	8,926,562		79,587		258,685		***
	2,112,835	14,932,845	14,875,563		4,485		52,797		-
	36,359	406,338	378,747		21,145		6,446		_
	75,842	1,246,068	1,220,593		11,095		14,380		
	(182)	978,354	902,696		67,291		8,367		-
	222,036	1,947,259	1,929,925		16,775		• 559		-
	705,917	1,301,760	1,292,155		9,605		-		_
	290,829	480,717	471,469		9,248		_		_
	777,148	779,340	690,445		88,895		_		_
	38,291	38,291	22,927		15,364		_		_
	221,800	292,491	218,390		32,313		41,788		-
	731,562	5,507,244	5,468,270		35,655		3,320		_
	881,584	5,812,471	5,681,152		107,486		23,833		_
	1,386,335	8,380,853	8,261,172		83,093		36,588		-
							,0,,000		
	12,995	145,294	139,029		6,265		-		<b>-</b>
	24,585	370,833	331,734		31,187		3,885		4,028
	9,812,145	223,374,923	214,861,423		2,910,091		2,547,017		3,056,39

### GENERAL FUND

Forward   7-1-82   Legislative   Account   A	EXPENDITURES AND DISPOSITION OF BALA	INCES		10 JUNE 30, 198	3
MANPOWER   Adjusted Appropriation   Transfers			Balance		C+!+
MANPOWER           abor Department         800 Department         888,354 \$ -         -         2400,943					-
MANPOWER abor Department Bureau of Labor and Industry  S - \$ 888,354 \$ - 240,943 - 168,018 - 1,297,315 -  NATURAL RESOURCES Conservation Department Central Administration Capital Construction, Repairs and Improv. Bureau of Forestry Bureau of Forestry Bureau of Parks and Recreation Bureau of Public Lands Municipal Recreation Fund Inland Fisheries and Wildlife Dept. Warden Services Atlantic Sea Run Salmon Commission Atlantic State Marine Fisheries  Department Bureau of Veterans Services Administration Allitary Bureau Bureau of Veterans Services Bureau of Veterans Services 19,190 1,013,407 - 20blic Safety Department State Police Amane Criminal Justice Academy 11,407 4,26,846 - Bureau of Capitol Security 2,235 201,834 - 80,000 - Capital Construction, Repairs and Improv. 7,362				_	
Second   S			Adjusted	Appropriation	iransters
Bureau of Labor and Industry   S					
Labor Relations Board	•				
NATURAL RESOURCES	·	\$	-		
NATURAL RESOURCES Conservation Department Central Administration Capital Contruction, Repairs and Improv. Bureau of Forestry Bureau of Geology Land Use Regulation Commission Bureau of Parks and Recreation Bureau of Public Lands Bureau of Veterion Department State Marine Fisheries  Saco River Corridor Commission Atlantic Sea Run Salmon Commission Atlantic State Marine Fisheries  Depublic PROTECTION Bureau of Civil Emergency Preparedness and Veterans Services Department Administration Bureau of Civil Emergency Preparedness Bureau of Veterans Services Bureau of Veterans Services Bureau of Veterans Services Bureau of Civil Emergency Preparedness Bureau of Civil Emergency Preparedness Bureau of Civil Emergency Preparedness Bureau of Veterans Services Bureau of Civil Emergency Preparedness Bureau of Capital Construction, Repairs and Improv.  Deput Deput English Addition	Labor Relations Board		_		
NATURAL RESOURCES   Conservation Department   Central Administration   Capital Contruction, Repairs and Improv.   17,337   -   -	Other				***
Conservation Department			_	1,297,315	-
Conservation Department					
Central Administration	NATURAL RESOURCES				
Capital Contruction, Repairs and Improv.   17,337   -	Conservation Department				
Bureau of Forestry			6,750	432,498	-
Bureau of Forestry	Capital Contruction, Repairs and Improv.		17,337		-
Bureau of Geology	·		446,917	5,758,063	-
Land Use Regulation Commission  Bureau of Parks and Recreation  Bureau of Public Lands  Municipal Recreation Fund  Invironmental Protection Department  Inviron	· · · · · · · · · · · · · · · · · · ·		601	368,535	-
Bureau of Parks and Recreation Bureau of Public Lands Municipal Recreation Fund Nervironmental Protection Department Nand Fisheries and Wildlife Dept. Warden Services Atlantic Sea Run Salmon Commission Atlantic State Marine Fisheries  PUBLIC PROTECTION Military, Civil Emergency Preparedness and Veterans Services Department Administration Military Bureau Bureau of Civil Emergency Preparedness Bureau of Veterans Services Capital Construction, Repairs and Improv. State Police Maine Criminal Justice Academy Liquor Enforcement Bureau of Capitol Security State Fire Marshal Capital Construction, Repairs and Improv.  7,362			15,405		-
Bureau of Public Lands Municipal Recreation Fund Municipal Recreation Fund Invironmental Protection Department Solver Corridor Commission Atlantic Sea Run Salmon Commission Atlantic State Marine Fisheries Saco River Corridor Commission Atlantic State Marine Fisheries  PUBLIC PROTECTION Military, Civil Emergency Preparedness and Veterans Services Department Administration Military Bureau Bureau of Civil Emergency Preparedness Bureau of Veterans Services Bureau of Veterans Services  Bureau of Civil Emergency Preparedness Bureau of Civil Emergency Preparedness Bureau of Civil Construction, Repairs and Improv.  Public Safety Department State Police Maine Criminal Justice Academy Liquor Enforcement Bureau of Capitol Security State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Marshal Capital Construction, Repairs and Improv.  7,362	•				_
Municipal Recreation Fund Invironmental Protection Department State Police  Municipal Recreation Fund Invironmental Protection Department State Police Municipal Recreation Fund Invironmental Protection Department State Fire Marshal  Invironmental Protection Department State Marine Find Invironmental Protection Department State Fire Marshal Invironmental Protection Department State Fire Marshal Invironmental Protection Department State Fire Marshal Invironmental Protection Department State Police Invironmental Protection Department State Police Invironmental Protection Department State Police Invironmental Protection Department State Fire Marshal Invironmental Protection Department State Police Police Invironmental Protection Department State Police Police Police Invironmental Protection Department State Fire Marshal Invironmental Protection Policy Pol					_
Invironmental Protection Department  nland Fisheries and Wildlife Dept.  Warden Services  Atlantic Sea Run Salmon Commission  Mependent Agencies  Saco River Corridor Commission  Atlantic State Marine Fisheries  PUBLIC PROTECTION  Allitary, Civil Emergency Preparedness  and Veterans Services Department  Administration  Military Bureau  Bureau of Civil Emergency Preparedness  Bureau of Veterans Services  Capital Construction, Repairs and Improv.  State Police  Maine Criminal Justice Academy  Liquor Enforcement  Bureau of Capitol Security  State Fire Marshal  Capital Construction, Repairs and Improv.  Capital Construction, Repairs and Improv.  Capital Construction, Repairs and Improv.  7,362  - 106,900  - 106,900  - 10,000  - 14,200  - 14,200  - 157,258  - 3,643  2,390,310  - 157,258  - 165,308  - 165,308  - 165,308  - 165,308  - 165,308  - 165,308  - 165,308  - 165,308  - 165,308  - 165,308  - 165,308  - 165,308  - 165,308  - 162,846  - 165,308  - 165,308  - 162,846  - 165,308  - 166,308  - 162,846  - 162,846  - 163,308  - 162,846  - 162,846  - 163,308  - 162,846  - 162,846  - 163,308  - 162,848  - 10,000  - 14,200  - 14,200  - 157,258  - 165,308  - 165,308  - 162,848  - 10,000  - 10,000  - 14,200  - 14,200  - 15,100  - 162,848  - 10,000  - 10,000  - 14,200  - 157,258  - 165,308  - 165,308  - 162,848  - 162,846  - 162,940  - 184,850			_		blue
nland fisheries and Wildlife Dept. Warden Services Atlantic Sea Run Salmon Commission Atlantic Sea Run Salmon Commission Atlantic Sea Run Salmon Commission Atlantic State Marine Fisheries  Saco River Corridor Commission Atlantic State Marine Fisheries  - 10,000 - 14,200 - 628,309 12,368,393 5,10  PUBLIC PROTECTION Allitary, Civil Emergency Preparedness and Veterans Services Department Administration Administration Allitary Bureau Bureau of Civil Emergency Preparedness Bureau of Veterans Services 19,190 1,013,407 Capital Construction, Repairs and Improv. State Police Amaine Criminal Justice Academy Liquor Enforcement Bureau of Capitol Security State Fire Marshal Capital Construction, Repairs and Improv.  Capital Construction, Repairs and Improv.  7,362					5.10
Warden Services Atlantic Sea Run Salmon Commission Atlantic Sea Run Salmon Commission Atlantic Sea Run Salmon Commission Atlantic State Marine Fisheries  Saco River Corridor Commission Atlantic State Marine Fisheries  - 10,000 - 14,200 - 12,368,393  5,10  PUBLIC PROTECTION Allitary, Civil Emergency Preparedness and Veterans Services Department Administration Administration Administration Allitary Bureau Bureau of Civil Emergency Preparedness Bureau of Veterans Services Bureau of Veterans Services 19,190 1,013,407 - Capital Construction, Repairs and Improv.  State Police Amaine Criminal Justice Academy Liquor Enforcement Bureau of Capitol Security State Fire Marshal Capital Construction, Repairs and Improv.  7,362			JJ, J=1	2,0,0,0,0	<b>),</b>
Atlantic Sea Run Salmon Commission  Independent Agencies Saco River Corridor Commission  Atlantic State Marine Fisheries  PUBLIC PROTECTION  Allitary, Civil Emergency Preparedness and Veterans Services Department  Administration  Military Bureau  Bureau of Civil Emergency Preparedness Bureau of Veterans Services  Bureau of Veterans Services  Public Safety Department  State Police  Maine Criminal Justice Academy  Liquor Enforcement  Bureau of Capitol Security  State Fire Marshal  Capital Construction, Repairs and Improv.  Capital Construction, Repairs and Improv.  Atlantic Sea Run Salmon Commission  - 10,000  - 14,200  - 14,200  - 157,258  - 157,258  - 165,308  - 162,848  -	•		_	106 900	_
ndependent Agencies Saco River Corridor Commission Atlantic State Marine Fisheries  PUBLIC PROTECTION Allitary, Civil Emergency Preparedness and Veterans Services Department Administration Military Bureau Bureau of Civil Emergency Preparedness Bureau of Veterans Services Capital Construction, Repairs and Improv. State Police Maine Criminal Justice Academy Liquor Enforcement Bureau of Capitol Security State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Fire Marshal Capital Construction Commission State Fire Marshal Capital Construction Commission State Fire Marshal Capital Construction State Fire Marshal Capital Construction State Fire Marshal Capital			hE 630		_
Saco River Corridor Commission Atlantic State Marine Fisheries			45,050	102,040	
Atlantic State Marine Fisheries  - 14,200				10,000	
PUBLIC PROTECTION Allitary, Civil Emergency Preparedness and Veterans Services Department Administration Allitary Bureau Bureau of Civil Emergency Preparedness Bureau of Veterans Services Bureau of Veterans Services Bureau of Veterans Services Capital Construction, Repairs and Improv. State Police Maine Criminal Justice Academy Liquor Enforcement Bureau of Capitol Security State Fire Marshal Capital Construction, Repairs and Improv.  7,362  628,309 12,368,393 5,10 5,10 628,309 12,368,393 5,10 628,309 12,368,393 5,10 628,309 12,368,393 65,10 628,309 12,368,393 6,10 628,309 12,368,393 6,10 628,309 12,368,393 6,10 628,309 12,368,393 6,10 628,309 12,368,393 6,10 628,309 12,368,393 6,10 628,309 12,368,393 6,10 628,309 628				·	_
PUBLIC PROTECTION Military, Civil Emergency Preparedness and Veterans Services Department Administration  Military Bureau  Bureau of Civil Emergency Preparedness Bureau of Veterans Services Capital Construction, Repairs and Improv.  State Police Maine Criminal Justice Academy Liquor Enforcement Bureau of Capitol Security State Fire Marshal Capital Construction, Repairs and Improv.  Public Safety Department State Police  Agenta Services  19,190 1,013,407 - 6,973,534 - 6,973,534 - 426,846 - 11,407 426,846 - 2,235 201,834 - 80,000 - 7,362	Attantic State Marine Fisheries		628 200		E 100
Administration - 157,258 - 3,643 2,390,310 - Bureau of Civil Emergency Preparedness - 165,308 -			626,309	12,300,393	5,100
Administration - 157,258 - 3,643 2,390,310 - Bureau of Civil Emergency Preparedness - 165,308 -	DIBLIC PROTECTION				
and Veterans Services Department  Administration - 157,258 - 3,643 2,390,310 - 3,643 2,390,310 - 165,308 -					
Administration - 157,258 - 3,643 2,390,310 - Bureau of Civil Emergency Preparedness - 165,308 - 19,190 1,013,407 - Capital Construction, Repairs and Improv. 35,653 - 20 - 20 - 20 - 20 - 20 - 20 - 20 - 2					
Military Bureau  Bureau of Civil Emergency Preparedness  Bureau of Veterans Services  Capital Construction, Repairs and Improv.  State Police  Maine Criminal Justice Academy  Liquor Enforcement  Bureau of Capital Security  State Fire Marshal  Capital Construction, Repairs and Improv.  3,643  2,390,310  - 165,308  - 19,190  1,013,407  - 5,973,534  - 6,973,534  - 426,846  - 4,852  604,564  - 201,834  - 80,000  - 7,362	· · · · · · · · · · · · · · · · · · ·		_	157 258	_
Bureau of Civil Emergency Preparedness - 165,308 - Bureau of Veterans Services 19,190 1,013,407 - Capital Construction, Repairs and Improv. 35,653 - 50 - 50 - 50 - 50 - 50 - 50 - 50 -			2 61.3		
Bureau of Veterans Services Capital Construction, Repairs and Improv.  Public Safety Department State Police Maine Criminal Justice Academy Liquor Enforcement Bureau of Capitol Security State Fire Marshal Capital Construction, Repairs and Improv.  19,190 1,013,407 - 6,973,534 - 11,407 426,846 - 4,852 604,564 - 201,834 - 80,000 - 7,362	· ·		),04) -		_
Capital Construction, Repairs and Improv. 35,653			-		_
State Police - 6,973,534 - Maine Criminal Justice Academy 11,407 426,846 - Liquor Enforcement 4,852 604,564 - Bureau of Capitol Security 2,235 201,834 - State Fire Marshal - 80,000 - Capital Construction, Repairs and Improv. 7,362					<del></del>
State Police       -       6,973,534       -         Maine Criminal Justice Academy       11,407       426,846       -         Liquor Enforcement       4,852       604,564       -         Bureau of Capitol Security       2,235       201,834       -         State Fire Marshal       -       80,000       -         Capital Construction, Repairs and Improv.       7,362       -       -	·		35,653	-	-
Maine Criminal Justice Academy Liquor Enforcement Bureau of Capitol Security State Fire Marshal Capital Construction, Repairs and Improv.  11,407 426,846 - 4,852 604,564 - 201,834 - 80,000 - 7,362				( 0=0 =0'	
Liquor Enforcement 4,852 604,564 - Bureau of Capitol Security 2,235 201,834 - State Fire Marshal - 80,000 - Capital Construction, Repairs and Improv. 7,362 -			<del>-</del>		_
Bureau of Capitol Security 2,235 201,834 - State Fire Marshal - 80,000 - Capital Construction, Repairs and Improv. 7,362				-	-
State Fire Marshal - 80,000 - Capital Construction, Repairs and Improv	Liquor Enforcement				-
Capital Construction, Repairs and Improv	Bureau of Capitol Security		2,235	=	•••
Capital Construction, Repairs and Improv	State Fire Marshal		-	80,000	-
			7,362	-	_
					-

							d Bala	ance June	30, 1	983
Transfers						sed to	_			
. In		Total				ensation		nbrances		ncumbered
(0ut)		Available	Ехр	<u>enditures</u>	<u>P</u>	ccount	(	Carried	B	alances
\$ 46,200	\$	934,554	\$	908,876	\$	25,678	\$	-	\$	-
-		240,943		239,604		1,339		-		-
-		168,018		165,412		2,606				<b>L</b>
46,200		1,343,515		1,313,892		29,623		-		-
35,450		474,698		466,106		8,592		-		-
203,700		221,037		134,538		75,936		10,564		
374,807		6,579,787		6,107,128		20,898		82,533		369,22
16,859		385,995		380,198		5,497		300		-
33,363		439,992		406,005		32,563		1,424		-
244,874		3,003,917 8,896		2,977,911		17,284		8,722		-
_		16,079		2,150 12,350		6,746		_		272
196,263		2,637,139		2,407,662		55,776		46,632		3,72 127,06
(7,778)	)	99,122		99,121		. 2		-		<del>-</del>
19,348		227,826		155,921		25,451		1,454		45,000
-		10,000		10,000		-		-		-
_		14,200		13,380		820			-	
1,116,886		14,118,688	1	3,172,470		249,565		151,629		545,02
17,072		174,330		171,417		2,913		-		-
147,757		2,541,710		2,525,021		16,688		_		-
9,293		174,601		167,366		7,235		-		-
74		1,032,671		996,712		35,399		560		-
527,482		563,135		171,167		315,327		76,641		-
(6,541,656)	)	431,878		399,444		21,148		11,286		-
56,717		494,970		484,792		10,179		-		-
43,843		653,259		627,118		20,664		5,477		-
19,971		224,040		211,007		12,679		354		-
(80,000)	)	- (1 016		-		-		_		-
<u>57,550</u>	. –	64,912		16,260		48,652		- 01 210		
(5,741,897)	,	6,355,506		5,770,304		490,884		94,318		_

### GENERAL FUND

EXPENDITURES AND DISPOSITION OF BAL	-ANCES	YEAR ENDE	LD JUNE 30, 198	3
		Balance		
		Forward		Contingent
		7 <b>-</b> 1-82	Legislative	Account
		Adjusted	Appropriation	Transfers
TRANSPORTATION				
Transportation Department				
Bureau of Public Transportation	\$	259,360	\$ 400,000 \$	
Travel Information Services		_	50,000	-
Highway Bond Retirement		_	2,400,000	-
Bureau of Waterways		106,218	1,559,729	
Bureau of Aeronautics		44,105	476,379	-
Capital Construction, Repairs and Improv.			<u>-</u>	
		409,683	4,886,108	-
	\$ 1	4,319,048	\$707,140,434 \$	152,132

						Unexpende	d Bal	ance June	30,	1983
 Transfers In (Out)		Total Available	Expenditures		Comp	osed to pensation Account		mbrances Carried		encumbered Balances
\$ (0.100.000)	\$	659,360 50,000	\$	316,970 50,000	\$	89,383	\$	253,006 -	\$	- -
(2,400,000) - 9,195 19,300 (2,371,505)		1,665,947 529,679 19,300 2,924,286		1,559,729 476,003 2,955 2,405,657		9,967 16,345		- - - - 253,006		106,218 43,709 -
\$ (2,3/1,505) (4,252,800)	<u>\$7</u>	17,358,813	\$69	2,405,657 5,101,353	\$ 12	115,695 2,654,813	\$	4,632,333	\$	4,970,315

#### COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDE	JUNE 30
	1983	1982
PERSONAL SERVICES Salaries and Wages Retirement Costs	\$ 110,478,208 18,411,028	\$ 99,542,288 15,882,887
Health Insurance and Other Fringe Benefits Unemployment Reimbursements	5,383,426 <u>550,224</u> 134,822,886	3,730,301 511,778 119,667,254
CONTRACTUAL SERVICES Professional Fees and Special Services	12,696,721	15,914,141
Traveling Expenses	3,676,906	2,881,076
Operating State-owned Vehicles Utility Services	1,682,770 5,181,733	1,692,537 5,019,533
Rents	2,297,645	2,026,838
Insurance and Repairs General Operating Expenses	2,116,441 10,907,487	1,826,306 9,146,434
	38,559,703	38,506,865
COMMODITIES Foods	2,353,635	2,474,858
Fuels	3,630,841	4,116,773
Office Supplies Clothing and Clothing Materials	649,408 282,958	600,312 265,664
Other Departmental and Institutional Supplies	3,509,373 10,426,215	3,102,791 10,560,398
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government To Cities, Towns and Counties	118,000 224,593,762	120,000 211,613,186
To Public and Private Organizations To Individuals:	87,267,360	76,235,044
Aid to Families with Dependent Children Supplemental Social Security Income	16,052,904 9,766,159	17,153,120 11,012,737
Assistance and Medical Care	82,188,530	68,591,120
Miscellaneous Pension and Compensation for Injuries	233,572 2,447,117	272,679 2,143,579
rension and compensation for injuries	422,667,404	387,141,465
CAPITAL OUTLAYS Land and Land Rights	766	42,500
Buildings and Improvements	2,275,777	1,808,497
Equipment	1,601,069 3,877,612	1,896,674 3,747,671
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS  Debt Service Fund	5,077,012	),,+,,O,1
For Debt Retirement	19,965,071	19,297,888
For Bond Interest Maine State Retirement System - Trust Fund	11,645,223 51,063,542	9,731,238 48,020,663
Other Funds	2,073,697	2,923,839
TOTAL EXPENDITURES	84,747,533 \$ 695,101,353	79,973,628 \$ 639,597,281

### GENERAL FUND

## ANALYSIS OF STATE CONTINGENT ACCOUNT YEAR ENDED JUNE 30, 1983

Balance July 1 1982	\$	350,000
GENERAL GOVERNMENT Attorney General Department Audit Department Bureau of Public Improvements Personnel Department State Planning Office		5,735 5,000 25,584 4,371 2,000 42,690
ECONOMIC DEVELOPMENT Agriculture Department Business Regulations Marine Resources		45,000 50,000 5,000 100,000
MANPOWER Department of Labor		400
NATURAL RESOURCES Conservation Environmental Protection		3,942 5,100 9,042
PUBLIC PROTECTION  Defense and Veterans Services Department		35,000
Total Appropriations	Face Control of the C	187,132 162,868
Add Amount Necessary to Restore Account	And the special state of the s	187,132
Balance June 30, 1983	\$	350,000

Reference 5 M.R.S.A. Section 1507

### GENERAL FUND

## DEBT SERVICE REQUIREMENTS TO MATURITY GENERAL FUND BONDS

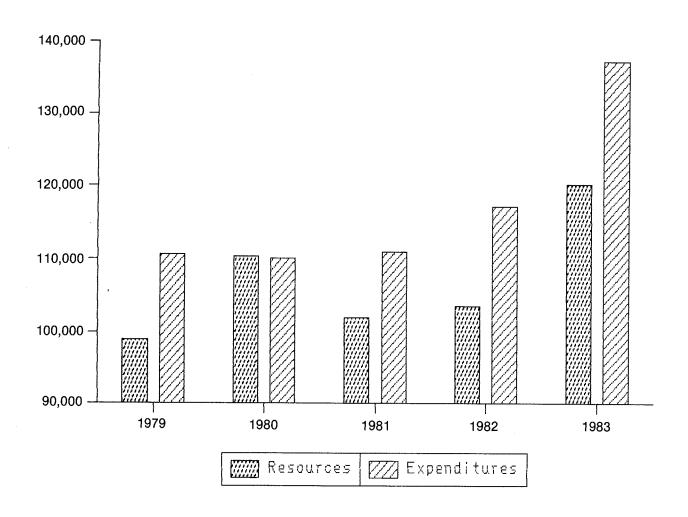
Fiscal Year	Principal	Interest
1984	\$ 23,415,000	\$ 11,860,702
1985	23,030,000	10,394,242
1986	22,950,000	8,940,688
1987	19,995,000	7,491,772
1988	18,265,000	6,198,760
1989	15,060,000	5,090,570
1990	12,210,000	4,204,197
1991	10,090,000	3,419,140
1992	8,305,000	2,761,470
1993	6,285,000	2,244,568
1994	4,230,000	1,883,137
1995	3,505,000	1,594,656
1996	2,280,000	1,339,275
1997	2,280,000	1,137,475
1998	2,280,000	941,225
1999	2,280,000	747,525
2000	2,280,000	558,825
2001	2,190,000	370,125
2002	1,740,000	209,125
2003	1,685,000	90,687
-	\$ 184,355,000	\$ 71,478,164

In addition to the above schedule, General Purpose Mini Bonds in the amount of \$937,917 were issued from July 28th to August 1st, 1980. These bonds are payable upon presentation and mature not later than August 1st, 1985. At June 30, 1982 there was \$741,684 still outstanding with a potential interest liability of \$259,519.

The Highway Fund is used to account for revenues derived from registration of motor vehicles, operators' licenses, gasoline tax, other dedicated revenues and proceeds of bonds. The Federal matching funds and corresponding expenditures are accounted for in the Other Special Revenue Funds.

This Fund is allocated by the Legislature for the operation of the Department of Transportation to construct and maintain highways and bridges, other allied programs and seventy-two percent of the cost of State Police administration. In addition to the revenues, the Legislature allocates bonds that have been authorized. The allocation of bond proceeds for the 1983 fiscal year was \$6,150,000. An additional \$22,650,000 of bonds were also issued this year that were allocated by Legislatures in prior years.

## HIGHWAY FUND (in thousands)



#### COMPARATIVE BALANCE SHEET

	JUN	E 30
	1983	1982
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments		\$ 4,754,309
Cash - Other	16,500	16,500
Accounts Receivable		
Tax Accounts	5,594,762	3,231,300
0ther	261,404	681,793
Less - Allowance for Possible Losses	5,856,166	3,913,093
Net Accounts Receivable	383,952 5,472,214	344,275 3,568,818
Net Accounts Receivable	5,4/2,214	3,500,010
Due from Other Funds	445,221	542,906
Working Capital Advances to Other Funds	12,582,115	12,582,115
Due from Portland Terminal Company	427,444	471,153
Other Assets	14,965	123,943
	\$ 27,230,278	\$ 22,059,744
LIABILITIES AND FUND EQUITY		
Liabilities	ć 1 270 100	ć 1 <u>500 0</u> ((
Accounts Payable Due to Other Funds	\$ 1,379,123 464,661	\$ 1,583,266
Other Current Liabilities	9,335	249,914 6,835
Other Correll Liabilities	1,853,119	1,840,015
	1,000,110	1,040,019
Fund Equity		
Allocated		
Encumbrances	2,128,620	11,829,503
Authorized Expenditures	7,953,402	17,440,905
	10,082,022	29,270,408
Less - Amount to be Provided from Bond Issues	10.000.000	22,650,000
Doutland Torminal Company	10,082,022	6,620,408
Portland Terminal Company Advances to Other Funds	427,444 366,779	471,153 465,884
Working Capital Advances	12,582,115	12,582,115
Plant Nursery	45,180	44,920
	23,503,540	20,184,480
Unallocated	1,873,619	35,249
	25,377,159	20,219,729
	\$ 27,230,278	\$ 22,059,744

#### ANALYSIS OF CHANGES IN UNALLOCATED FUND BALANCE

	YEAR ENDE	JUNE 30
	1983	1982
Balance at Beginning of Year Adjustment of Prior Year's Transactions	\$ 35,250 (87,903) (52,653)	\$ 2,441,007 116,676 2,557,683
Additions: Revenues Appropriation Balances Carried Forward-	104,740,251	94,049,133
Beginning of Year (Adjusted) Allocation of Proceeds of Bond Issues Repayment of Appropriated Receivables,	29,267,092 6,150,000	39,376,269 6,150,000
Advances, Etc. Repayment of Working Capital Advance	142,813	43,709 1,000,000
Transfer from Other Funds (Net)	<u>9,294,474</u> 149,594,630	3,234,760 143,853,871
Deductions:		
Expenditures Appropriation Balances Carried Forward-	137,253,530	116,974,041
End of Year	10,082,022	29,270,409
Increases in Reserves, Contingencies, Etc.	332,806 147,668,358	131,854 146,376,304
Balance at End of Year	\$ 1,873,619	\$ 35,250

#### COMPARATIVE STATEMENT OF REVENUES

	YEAR END	1983 YEAR ENDED JUNE 30 BUDGETED	
	1983	1982	REVENUE
TAXES			
Gasoline Tax	\$ 47,935,110	\$ 42,860,540	\$ 45,738,400
Use Fuel and Motor Carrier Tax	6,539,593	5,606,281	4,703,600
Motor Vehicle Fees and Driver's Licenses	37,191,158	35,226,676	37,882,741
Other	<u>882,163</u>	920,827	1,013,203
Total Taxes	92,548,024	84,614,324	89,337,944
FINES, FORFEITS AND PENALTIES	569,191	483,660	701,913
INCOME FROM INVESTMENTS	530,704	530,531	800,000
CITIES, TOWNS AND COUNTIES	2,877,462	5,020,105	3,157,262
SERVICE CHARGES FOR CURRENT SERVICES	8,039,144	3,016,036	7,786,262
OTHER REVENUES	175,726	384,477	93,500
•	\$104,740,251	\$ 94,049,133	\$101,876,881

#### EXHIBIT B-4

### HIGHWAY FUND

	Forward	Forward 7-1-82 Allocations		
	Adjusted	Legislative	Governor	
	Aujusteu	Legisiative	307011101	
GENERAL GOVERNMENT	\$ 316	\$ 437,153 \$	: <del>-</del>	
Bureau of Public Improvements	2,164,517		_	
Compensation and Benefit Plans	2,104,51/	157,227	_	
State Employees Retirement	222 607		_	
Secretary of State	332,687		_	
Transportation Safety Fund	321,558	8,907,888		
	2,819,078	0,90/,000	_	
ECONOMIC DEVELOPMENT	_	99,484		
State Claims Board	_	33,404		
PUBLIC PROTECTION				
Public Safety Department	100,987	6,897,091	350,000	
TRANSPORTATION				
Accounting and Auditing Services	-	300,000	-	
Highway Safety	-	-		
Topographic Mapping	-	10,000	· <b>-</b>	
Administration Costs	165,501	5,895,000	-	
Construction of Highways	18,239,467		-	
Maintenance	7,510,113	46,872,534	-	
Other	431,947	(40,040)	-	
Debt Service				
Retirement of Bonds	-	3,885,000	-	
Interest on Bonded Indebtedness	<u> </u>	5,900,715	-	
	26,347,028	80,253,209		
	\$ 29,267,093		\$ 350,000	

		Transfe	rs				Unexpended	Balance June	30, 1983
D	edicated	ln		Total				Encumbrances	Unencumbered
	Revenue	(Out)		Available	Expenditures		Lapsed	Carried	Balance
\$	_	\$ 59	,268 \$	496,737	\$ 495,533	\$	347	\$ 857	\$ -
	-	(4,825	,599)	179,418	-		179,418	-	-
	-	_		157,227	157,227		-	· -	_
	1,804,071	413	,174	8,022,940	7,198,946		586,996	236,998	-
	878,316	(1,183	<u>,706</u> )_	16,167	-				16,167
	2,682,387	(5,536	,863)	8,872,489	7,851,706		766,761	237,855	16,167
	-	(5	,236)	94,248	86,175		8,074	-	_
	363,375	9,092	,573	16,804,026	16,640,517		66,772	96,736	-
			•						
	-	_		300,000	300,000		•••	-	_
	-	5	,000	5,000	4,992		8	-	-
	-	(10	,000)	-	_		-	-	-
	110,902	308	,000	6,479,403	6,265,327		114,913	99,163	-
	2,753,854	6,397	,778	44,821,098	37,257,431		16,463	1,107,115	6,440,089
	592,191	2,793	,222	57,768,060	55,848,770		61,539	587,561	1,270,190
	651,940	-		1,043,847	812,964		3 <b>,</b> 739	190	226,956
	-	2,400	,000	6,285,000	6,285,000		-	-	-
	-			5,900,715	5,900,648		67	_	
	4,108,887	11,894		122,603,123	112,675,132		196,729	1,794,029	7,937,235
\$	7,154,649	\$ 15,444	,474 Ş	148,373,886	\$137,253,530	\$	1,038,336	\$ 2,128,620	\$ 7,953,402
<u>-</u>				, 2, 2, 3, 3, 3		-			

#### COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

		YEAR ENDEI	o Jui	NE 30
		1983		1982
PERSONAL SERVICES	<u></u>			
Salaries and Wages	\$	48,491,370	\$	44,802,795
Retirement Costs		9,575,795		8,127,467
Health Insurance and Other Fringe Benefits		2,725,827		1,900,044
Unemployment Reimbursements		193,878		185,672
		60,986,870		55,015,978
CONTRACTUAL SERVICES				
Professional Fees and Special Services		2,925,905		3,166,430
Traveling Expenses		1,497,579		1,348,143
Operating State-owned Vehicles		1,315,413		1,254,515
Utility Services		1,311,029		1,370,653
Rents		16,628,524		17,372,986
Repairs		366,518		257,473
Insurance		71,752		92,531
General Operating Expenses		909,583		1,187,409
		25,026,303		26,050,140
COMMODITIES				
Foods		122		179
Fuels		201,821		219,743
Office Supplies		476,551		534,988
Clothing and Clothing Materials		181,497		131,079
Other Departmental and Institutional Supplies		797,623		672,356
Highway Materials		11,908,561	•	10,819,197
		13,566,175		12,377,542
GRANTS, SUBSIDIES AND PENSIONS				
To Cities, Towns and Counties		13,590,398		3,025,673
Pensions and Compensation for Injuries		1,936,389		1,874,079
		15,526,787		4,899,752
CAPITAL OUTLAYS		8,017,328		6,716,805
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS  Debt Service Fund				
For Debt Retirement		6,285,000		5,860,000
For Bond Interest		5,900,648		3,988,124
Other Funds		1,944,419		2,065,700
	-	14,130,067		11,913,824
TOTAL EXPENDITURES	\$	137,253,530	\$	116,974,041

# DEBT SERVICE REQUIREMENTS TO MATURITY HIGHWAYS AND BRIDGES

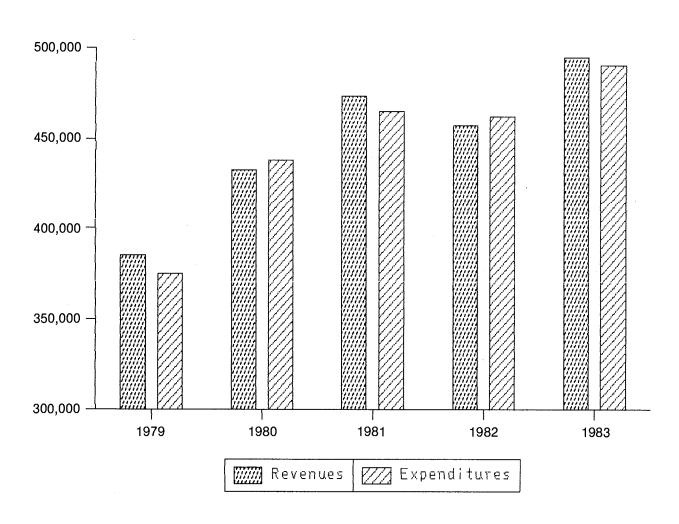
Fiscal Year	Principal	Interest	
984	\$ 7,730,000	\$ 6,636,180	
985	7,030,000	6,137,336	
86	7,030,000	5,647,738	
87	7,030,000	5,156,135	
88	6,350,000	4,673,464	
39	5,975,000	4,229,131	
90	5,495,000	3,807,170	
91:	5,495,000	3,394,162	
92 /	4,730,000	3,000,639	
93	4,330,000	2,653,562	
94	3,655,000	2,337,189	
95	3,655,000	2,029,500	
96	3,140,000	1,733,707	
97	3,140,000	1,450,647	
98	3,140,000	1,183,512	
99	3,140,000	924,274	
00	3,140,000	669,237	
01	2,490,000	414,199	
02	2,070,000	216,762	
03	1,395,000	58,812	
04	50,000	1,312	
05	50,000	437	
	\$ 90,260,000	\$ 56,355,105	

## OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds are a grouping of various purpose funds which have been established on a self-supporting basis. Revenues are generated by taxes, licenses, fees and Federal matching funds and grants. Expenditures of these funds can only be made in accordance with restrictions imposed by the source of the revenues.

In accordance with the research report, Preferred Accounting Practices for State Governments, published by the Council of State Governments, the Employment Security Trust Fund is reported as an Expendable Trust. Prior to this year it was reported as a special revenue fund.

# OTHER SPECIAL REVENUE (in thousands)



Liabilities

Accounts Payable

COMPARATIVE BALANCE SHEET

	JUNE 3	30
	 1983	1982
ASSETS Equity in Treasurer's Demand Cash and/or Investments Cash - Other	\$ 28,340,332 \$ 66,465	23,355,698 90,210
Accounts Receivables: Tax Accounts Other	 9,263,169 6,357,106 15,620,275	10,954,007 5,848,051 16,802,058
Less Allowance for Possible Losses Net Accounts Receivables	 280,336 15,339,939	248,457 16,553,601
Due from Other Funds Other Assets	\$ 2,209,076 720,320 46,676,132 \$	1,940,331 560,080 42,499,920
LIABILITIES AND FUND EQUITY		

Accounts rayable	¥ 2, -2, -2 +	2,,-
Due to Other Funds	697,712	541,979
Other Liabilities	3,065,259	2,127,714
	6,926,027	6,287,769
Fund Equity		
Encumbrances	20,512,070	9,688,127
Authorized Expenditures - Unencumbered	19,238,035	26,524,024
<b>'</b>	39,750,105	36,212,151
Net Available Funds	\$ 46,676,132 \$	42,499,920

3,163,056 \$

\$

3,618,076

Federal Expenditures	Federal Block Grant	Other Special Revenue
\$ 10,520,359	\$ 4,707,118	\$ 13,112,855
70	-	66,395
4,904,988 4,904,988  4,904,988	- - - -	9,263,169 1,452,118 10,715,287 280,336 10,434,951
553,798 \$ 15,979,215	2,450 \$ 4,709,568	2,209,076 164,072 \$ 25,987,349
\$ 1,353,661	\$ 831,857	\$ 977,538
539,444	1,745	156,523
700,500	-	2,364,759
2,593,605	833,602	3,498,820
5,665,900	12,508,766	2,337,404
7,719,710	(8,632,800)	20,151,125
13,385,610	3,875,966	22,488,529
\$ 15,979,215	\$ 4,709,568	\$ 25,987,349

	ANALYSIS	ΩF	CHANGES	ΙN	AVAILABLE	FUNDS
--	----------	----	---------	----	-----------	-------

	YEAR ENDED 1983	JUNE 30 1982
Balance at Beginning of Year Adjustments of Prior Year's Transactions	\$ 36,212,152 \$ 115,392 36,327,544	41,403,410 (11,747) 41,391,663
Additions: Revenues Transfers from Other Funds	494,911,276 	457,472,851 2,374,808 459,847,659
Deductions:    Expenditures    Refunds of Prior Year Revenues and Advances    from Other Funds    Transfers to Other Funds	490,822,295 681,301 665,688 492,169,284 \$ 39,750,107	1,272,703 1,600,000 465,027,170 36,212,152

		Other
Federal	Federal	Special
Expenditures	Block Grants	Revenue
\$ 10,768,013 100,349 10,868,362	\$ 1,729,047 (1,799) 1,727,248	\$ 23,715,092 16,842 23,731,934
373,506,834 277,960 373,784,794	52,835,082 - 52,835,082	68,569,357 402,612 68,971,969
370,586,244	50,674,140	69,561,910
681,301 - 371,267,545 \$ 13,385,611	12,224 50,686,364 \$ 3,875,966	653,465 70,215,375 \$ 22,488,528

#### COMPARATIVE STATEMENT OF REVENUE

	YEAR ENDED JUNE 30		
	1983	1982	
TAVEC			
TAXES  Property Taxes			
Property Taxes Unorganized Territories	\$ -	\$ 1,211,261	
Spruce Budworm Tax	5,772,450	7,111,368	
Sales and Use Tax	10,751,195	9,910,859	
Income Tax	10,799,083	9,745,227	
Gasoline Tax	806,284	746,578	
Public Utilities Tax	1,300,000	1,299,915	
Inland Fishing, Hunting and Related Taxes	7,536,083	7,019,354	
Snowmobile Fees	230,377	305,686	
Other Taxes on Specific Businesses and Organization		,00,000	
Potato Tax	453,871	471,016	
Sardine Tax	239,587	311,452	
Insurance Companies	1,320,829	1,524,034	
Banks and Banking	985,104	373,555	
Milk Purchases by Dealers	705,934	708, 184	
Pari-Mutuels	652,986	690,504	
Other Taxes	3,421,368	2,852,804	
	44,975,151	44,281,797	
FINES, FORFEITS AND PENALTIES	302,718	452,822	
INCOME FROM INVESTMENTS	335,581	360,482	
INTERGOVERNMENTAL REVENUE:			
Federal Government	425,886,324	389,105,626	
Cities, Towns and Counties	971,697	2,373,180	
cities, rowns and countries	3/1,03/	2, 3/3, 100	
REVENUE FROM PRIVATE SOURCES	10,785,957	8,451,481	
SERVICE CHARGES FOR CURRENT SERVICES	6,384,323	7,866,138	
SALES AND COMPENSATION FOR LOSS OF PROPERTY	925,133	1,178,783	
TRANSFERRED FROM BUREAU OF ALCOHOLIC BEVERAGES	2,586,530	1,757,037	
CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS	1,757,862 \$ 494,911,276	1,645,505 \$ 457,472,851	

1983 Budgeted	Federal	Federal Block	Other Special
Revenue	Expenditures	Grants	Revenue
nevende	Expenditures	urunts	Kevende
\$ 1,158,684	\$ -	\$ -	\$ -
7,950,025	-	<u>-</u>	5,772,450
10,955,518	-	-	10,751,195
11,177,208	-	-	10,799,083
771,450	-	-	806,284
1,300,000	-	-	1,300,000
7,725,973	-	-	7,536,083
326,760	-	-	230,377
525,000	-	-	453,871
272,500	-	-	239,587
684,326	-	<del>-</del>	1,320,829
351,950	<del>-</del>	<del>-</del>	985,104
628,470	-	<del>-</del>	705,934
766,500 3,096,753	<u>-</u>	<del>-</del> -	652,986
47,691,117	-		<u>3,421,368</u> 44,975,151
823,565	-	-	302,718
90,000	313,699	-	21,882
491,903,934 3,604,963	373,031,907 -	52,835,082 -	19,335 971,697
8,916,659	160,848	-	10,625,109
9,480,471	62	-	6,384,261
1,038,460	318	<b>-</b>	924,815
2,686,053	-	-	2,586,530
745,527 \$ 566,980,749	\$ 373,506,834	\$ 52,835,082	1,757,862 \$ 68,569,360

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

EXPENDITURES AND DISPUSITION OF BALA	Balance Forward Resou			ırces	
		7-1-82			
		Adjusted	Allocated	Ur	nallocated
GENERAL GOVERNMENT					
Attorney General Department	\$	97,696	\$ -	\$	312,686
Audit Department		91,348	400		232,702
Executive Department					
Federal-State Coordinator		28,685	-		9,891
State Development Office		12,696	~		5,000
State Planning Office		130,748	15,828,000		1,392,036
Criminal Justice Planning and					
Assistance Agency		593,369	-		106,099
Community Services		2,886,203			3,674,602
Office of Manpower Planning	7	40,602	- '		9,443,933
Office of Energy Resources		36,638	-		549,266
Other		40	-		_
Finance and Administration Department					
Bureau of Purchases		92	-		_
Bureau of Public Improvements		39	-		-
Unorg. Terr. Education and Services					
Bureau of Taxation		6,426,440	_		-
Alcohol Premium Research Fund		466,783	_		2,586,530
Supreme Judicial Superior and					
District Courts		26,770			-
Legislature		17,703	way		6,000
Secretary of State					
Administration		14,895	_		14,200
Highway Safety		17,663	-		13,673
State Archives		21,003	-		4,535
Treasury-Municipal Revenue Sharing		33,713	-		21,550,405
Personnel Department		292	_		***
Board of Bar Examiners		14,191	-		39,014
Accident Sickness and Health Ins.		24,959	_		45,000
		10,982,568	46,261,796	_	39,985,572
ECONOMIC DEVELOPMENT		,			
Agriculture, Food and Rural Resources Dept.		1,123,672	-		4,447,554
Business Regulation Dept.		1,640,463	_		2,774,226
Marine Resources Dept.		409,345			828,633
Independent Agencies					
Regulatory Boards		38,388	***		57,122
Public Utilities Commission		1,446,249			1,397,528
Blueberry Advisory Board		141,077	-		194,887
Maine Sardine Council		97,673	-		239,849
		4,896,867	-		9,939,799

	2, 20, 300, 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1	<del></del>		_	Unexpended	d E	Balance June	≥ 3	0, 1983
T	ransfers In (Out)	Total Available	Expenditures		Lapsed	Er	ncumbrances Carried		encumbered Balances
\$	138,419	548,801 324,049	\$ 466,247 271,347	\$	. <del>-</del>	\$	3,934	\$	78,621 52,703
	- 55,936 (267,152)	38,576 73,631 17,083,632	38,496 67,119 1,518,619		- - 5,505,319		576 10,983,415		(496 <u>)</u> 6,512 (923,722)
	(65,141) - (465,276) (124,876) -	634,328 36,994,601 9,019,259 461,028 40	347,985 34,081,683 9,019,259 435,479		- 704,238 - - -		- 3,357,091 6,205 10,069 -		286,343 (1,148,410) (6,205) 15,479
	- -	92 39	- -		-		-		92 39
	- (2,648,532)	6,426,440 404,781	1,158,673 -		-		-		5,267,767 404,781
	36,000 50,000	62,770 73,703	41,749 68,589		-		980		20,041 5,114
_	(5,570) - - - - - - (3,296,192)	23,525 31,336 25,539 21,584,117 292 53,204 69,959 93,933,742	9,750 5,267 9,256 21,547,832 - 44,374 56,145 69,187,869		- - - - - - - 6,209,557		- 12,777 - - 800 -	_	13,775 13,293 16,283 36,285 292 8,031 13,815 4,160,473
	60,000 73,299 279,130	5,631,226 4,487,987 1,517,108	4,167,971 2,561,442 986,616		- - -		121,195 50,988 31,642		1,342,059 1,875,557 498,850
Management	(6,882) - - -	88,628 2,843,777 335,965 337,522	55,015 1,184,071 166,116 206,125		 - - -		- 207,942 - -		33,614 1,451,763 169,848 131,397
	405,547	15,242,213	9,327,356				411,767		5,503,088

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30. 1983

EXPENDITURES AND DISPOSITION OF BALANC		ED JUNE 30, 19	983
	Balance		
	Forward	Reso	urces
	7-1-82		
	Adjusted	Allocated	Unallocated
EDUCATION AND CULTURE			
Education and Cultural Services Dept.			
Administration \$	55,659	\$ 437,482	\$ 349,570
Local School Nutrition Program	46,143	-	12,773,129
Other Local School Programs	-	_	-
Schooling of Children in Unorg. Territories	64,017	-	5,427
Vocational Education	04,017		J, ¬ 2
Administration	86,845		4,129,545
Vocational Education Trust Funds	408,127	_	58,633
Central Maine Voc. Tech. Inst.		_	343,022
	103,354	_	
Eastern Maine Voc. Tech. Inst.	39,703	_	647,490
Kennebec Valley Voc. Tech. Inst.	78,951	_	153,463
Northern Maine Voc. Tech. Inst.	301,580	-	1,128,364
Southern Maine Voc. Tech. Inst.	319,144	-	1,250,675
Washington County Voc. Tech. Inst.	21,778		319,700
Adult Education	42,186	-	669,547
Children - Low Income and Exceptional	104,371	-	20,377,237
Student Loan Programs	2,673,821	-	2,020,761
Other Educational Programs	245,714	1,749,518	1,145,198
Governor Baxter School for the Deaf	51,151	-	38,011
Maine Historic Preservation Commission	45,137	-	303,781
Capital Construction, Repairs and Improv.	-	-	<u>-</u>
Arts and Humanities	5,298	-	382,400
State Library	74,794	-	346,005
Museum _	108,221	-	<u>85,317</u>
	4,875,994	2,187,000	46,527,275
HUMAN SERVICES			
Human Services Department			
Administration	574,260	7,414,800	1,871,361
Bureau of Health	142,505	7,414,000	9,395,920
Emergency Medical and Disease Prevention	35,438	891,135	<i>3</i> ,339,320 -
Medical Care Administration		091,135	4,465,326
	372,937	_	
Medical Care Payments S.S.I. Disabled and Genetic Disease	685,933	2 204 000	137,054,268
	20,258	2,306,000	
Bureau of Social Welfare	810,566	-	8,346,738
Aid to Families with Dependent Children	1,736,645	-	50,640,553
Bureau of Resource Development	37,343	1,267,787	119,182
Miscellaneous Social Services	216,452	-	2,314,576
Purchased Services	316,804	2,358,716	
Child Welfare Services	37,178	<del>-</del>	1,249,784
Bureau of Rehabilitation	420,189	2,740,144	
Bureau of Maine's Elderly	116,396	-	4,873,085
Other Human Services Programs	738,457	-	533,604
Mental Health and Mental Retardation		_	
Community Mental Health	82,349	2,371,674	
Title XX Federal Mental Health	-	228,347	
Food	29,157	-	-
Capital Construction, Repairs and Improv.	110,779	-	-

Transfers			 Unexpended	d Balance Jun	e 30, 1983
l n	Total			Encumbrances	Unencumbered
(0ut)	Available	Expenditures	 Lapsed	Carried	Balances
; - (190,964)	\$ 842,711 12,628,308		\$ 93,630		
(130,304)	-	12,022,209	_	21,007 -	(14,968 -
114,089	183,533	136,686	240	530	46,077
(2,202,946)	2,013,444	1,988,081	_	83,833	
- 167 701	466,761	27,021	-	- 2 207	439,740
167,701 187,765	614,077 874,957	544,411 852,411	_	2,807	
226,717	459,131	355,344	_	651 8,190	21,895
453,212	1,883,155	1,660,771	_	8,455	
829,487	2,399,307	2,115,562	-	24,463	
332,565	674,044	629,172	_	430,461	(385,589
28,221	739,954	645,754	-	4,197	
(434,505)	20,047,104	19,916,654	_	103,550	
(3,367)	4,691,215	1,674,104	-	2,848	
248,502	3,388,932	3,160,610	8,055	93,732	
123,246	212,408	181,949	161	6,692	23,606
(30,245)	318,674	314,438	-	897	3,338
-	-	-	-	-	-
	387,698	365,662	-	1,330	
20 21.5	420,799	348,049	-	20,006	
30,24 <u>5</u> (120,277)	223,783 53,469,995	131,196	 102,086	27,909 1,020,416	
			•	.,	,,,,,,,,
4,476,943	14,337,364	13,863,963	54,986	61,568	356,847
(269,562)	9,268,863	8,877,920	-	381,151	9,792
-	926,573	779,982	122,144	24,447	-
(1,116,136)	3,722,126	3,582,398		360,299	(220,570
(21,685)	137,718,516	136,164,015	-	-	1,554,501
<u>-</u>	2,326,258	1,937,104	235,864	153,290	-
(3,292,596)	5,864,708	5,836,164	_	11,874	16,669
502,162	52,879,361	51,121,831	-	-	1,757,529
21,475	1,445,787	1,304,143	118,626	29,817	(6,798)
(46,756)	2,484,272	2,366,641	101,899	112,115	(96,383)
(144,375)	2,531,145	1,448,685	576,608	484,894	20,958
1,786,790	1,286,962	1,101,986	966 223	46,051	138,925
(12,234)	14,634,139	12,793,458 4,864,317	866,231	215,701	758,748
(12,2) <del>4</del> )	4,977,247 1,272,060	4,064,31/ 541,117	-	27,300 8,277	85,630 722,666
224,342	3,048,365	2,821,410	146,339	97,527	(16,911)
	228,347	228,347	-	J19J41 -	-
36,970	66,127	66,127	-	_	_
	110,779	17,459		45,305	48,015

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

EXPENDITURES AND DISTOSTITON OF BALAI	110	Balance				
		Forward	Resou	ırces		
		7-1-82				
		Adjusted	Allocated	Unallocated		
HUMAN SERVICES (CON'T)						
Mental Health and Mental Retardation (Con't)						
Military and Naval Children's Home	\$	20	\$ -	\$ -		
Augusta Mental Health Institution	٧	75,205	· .	304,386		
Bangor Mental Health Institution		38,791	-	8,581		
Community Mental Retardation Services		36,570	_	255,060		
Title XX Federal Mental Retardation		5,781	764,350	-		
Pineland Center		16,725	701,770	47,847		
Aroostook Residential Center		3,676	-	-		
Elizabeth Levinson Center		5,442	-	-		
Corrections		J, ¬¬-				
Administration		<del></del>	_	238,600		
Community Correctional Services		28,084	_	17,511		
Correctional Improvement Fund		36	_	- 1/3//		
Corrections Food		96,904	-	_		
Alcohol and Drug Abuse		5,265	-	_		
Capital Construction, Repairs and Improv.		1,030	_	15,548		
Maine Youth Center-South Portland		39,455	_	-		
Maine Correctional Center		46,847	-	1,761		
State Prison		62,910	_	8,480		
Independent Agencies		02,510		<b>5,</b> 155		
Human Resources Council		138	69,000	8,000		
Human Rights Commission		11,818	-	154,998		
Advisory Council Status of Women		7,235		551		
Advisory council status of momen	_	6,965,578	20,411,953			
		-,,,,,,,,	_=, , , , , , , , , , , , , , , , , , ,	-3:73 7121		
MANPOWER						
Labor Department						
Bureau of Labor and Industry		129,427	-	98,296		
Employment Security Comm. Admin.		525,729	-	12,140,911		
Manpower Allowance		1,785		207,642		
Manpower Development and Training		85,387	-	1,183,027		
Benefit Account		-	-	1,118,483		
Trust Fund Account		-	-	17,563,943		
		742,328	_	32,312,302		
NATURAL RESOURCES						
Conservation Department						
Central Administration		357	-	174,130		
Bureau of Forestry		1,908,557	-	6,377,013		
Bureau of Geology		258,231	_	325,670		
Land Use Regulation Commission		7,375	_	-		
Bureau of Public Lands		385,491		842,947		
Bureau of Parks and Recreation		86,536		186,573		
Boating Facilities Fund		612,509		491,923		
Snowmobile Trail Fund		680,892		211,904		
Other		26,641	-	25,395		

Tuan				 Unexpende	d Balance Jun	e 30, 1983
	isfers In out)	Total Available	Expenditures	Lapsed	Encumbrances Carried	Unencumbered Balances
\$	- 592 27,417 - - 10,302	\$ 20 380,184 74,788 291,630 770,131 74,874	\$ 20 307,096 36,197 280,395 769,810 41,138	\$ - - - - 321 575	\$ - 80 - 44,680 - 16,108	38,591 (33,445)
	4,418	3,676 9,860	6,440	- -	-	3,676 3,419
	- 1,686 - 137,639	238,600 47,281 36 234,543	212,736 45,415 - 210,077	- - -	60,299 - - -	(34,435) 1,867 36 24,466
	209,939 - 133,569 221,991 62,481	215,204 16,578 173,023 270,599 133,871	211,149 9,748 129,412 214,321 126,132	- - 14 -	4,055 - 180 2,044 438	6,831 43,418 54,233
2,	12,000 - 4,233 971,605	89,138 166,817 12,020 262,331,872	85,066 147,968 6,539 252,556,726	 2,223,607	- - - 2,187,500	4,072 18,848 5,480 5,364,037
17,	(10,377) 16,224 335,464 (225,329) 563,943	12,682,865 544,892 1,043,084 18,682,426	90,956 12,462,777 543,138 1,007,435 18,469,337	- - - - -	570 318,861 - 34,747 -	(98,774) 1,754
	115,982	33,170,613	32,573,643	-	354,178	242,792
	68,082 127,961 245,782 (204) (7,916) (461) (8,004) 17,854 (3,098)	1,220,522 272,648 1,096,428 910,650	7,029 5,211,807 485,563 7,025 824,798 235,628 507,300 257,009 20,470	- - - - - -	1,297,062 35,063 - 20,475 63,322 72,480 22,154	309,056 146 375,249 (26,303) 516,648

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

EXPENDITURES AND DISPOSITION OF BALAN	<u>v C E</u>	Balance Forward		urces
		7-1-82		4, 003
		Adjusted	Allocated	Unallocated
NATURAL RESOURCES (CON'T)				
Environmental Protection Department				
Administration	\$	139,005	\$ -	\$ 181,439
Bureau of Air Quality Control		42,802	-	541,300
Bureau of Land Quality Control		14,058	-	17,733
Bureau of Water Quality Control		194,791	-	480,000
Waste Treatment Planning		37,209	_	1,831,898
Maine Coastal Protection Fund		154,702	-	950,000
Low Level Waste Site Fund		4,150	-	6,007
Inland Fisheries and Wildlife				
Administrative, Warden and Biological Serv		1,825,565	-	9,621,777
Atlantic Sea Run Salmon Comm.		95,553	-	56,034
Snowmobile Registration		16,027	-	265,792
Watercraft Registration and Safety		182,871	-	494,795
Independent Agencies				
Baxter State Park Authority		36,449	-	915,658
Maine Forest Authority		12,557	-	5,855
		6,722,328	-	24,003,843
PUBLIC PROTECTION Military, Civil Emergency Preparedness and Veterans Service Department Veterans Memorial Cemetery Bureau of Civil Emergency Preparedness Public Safety Department State Police Maine Criminal Justice Academy State Fire Marshal	_	- 331,612 218,857 121,853 77,309 749,631	- - - - -	63,797 770,856 645,953 98,075 833,504 2,412,185
		749,631	_	2,412,105
TRANSPORTATION  Transportation Department  Bureau of Public Transportation  Administration Costs  Construction of Highways  Maintenance of Highways  Bureau of Aeronautics  Other	<u> </u>	79,748 29,035 133,822 3,883 75,284 103,119 424,891 36,360,185	- - - - - - \$ 68,860,749	2,133,303 1,120,422 49,801,084 258,697 1,531,961 67,011 54,912,478 \$442,076,191
DETAIL OF TOTAL Federal Expenditure Fund Federal Block - Grant Other Special Revenue Funds	\$	10,419,277 2,862,439 23,078,469 36,360,185	68,860,749	\$373,506,834 

_				Unexpend	ed Balance Jun	e 30, 1983
۱r	ansfers In	Total			F = = : t	11
	(Out)		Evened! *			Unencumbered
******	(out)	Available	Expenditures	Lapsed	Carried	Balances
\$	144,765	\$ 465,210	¢ 207 000	ċ	\$ 3,599	¢ (2(22
Y	(49,820)	534,282	\$ 397,990 509,725	٠ -	\$ 3,599 25,419	
	147,141	178,932	165,937	_	25,419	12,995
	(57,304)	617,487		_	5,641	164,100
	(196,344)	1,672,764	1,615,017	_	53,457	4,290
	(35,000)	1,069,702	976,158	_	94,789	(1,245
	(3,500)	6,657	3,838	-	-	2,819
	417,778	11,865,120	10,652,235	_	40,519	1,172,366
	-	151,587		-	4,990	58,673
	(120,786)	161,033	144,845	-	-	16, 188
	(465,000)	212,666	136,107	-	1,474	75,085
	-	952,107	904,513	-	37,178	10,416
		18,413	10	-		18,403
	221,926	30,948,100	23,598,674	-	1,777,622	5,571,802
		(0.707	(			,
	- 35,000	63,797 1,137,468	63,797 766,769	<del>-</del>	292 28,949	(292) 341,750
	53,788	918,598	618,601	-	8,574	291,423
	23,270	243,199	138,071	-	3,736	101,392
	43,240 155,298	954,053	799,021 2,386,259		1,405	153,627
	155,290	3,317,115	2,300,259	~	42,956	887,900
	41,000	2,254,050	2,006,143	-	341,784	(93,876)
	5,318	1,154,775	1,095,584		-	59,191
	(56,883)	49,878,023	47,948,305	-	-	1,929,718
	-	262,580	233,074	-	-	29,506
	-	1,607,245	1,605,225	-	-	2,019
		170,130	112,990			57,139
	(10,565)	55,326,803	53,001,321	-	341,784	1,983,697
	443,324	\$547,740,453	\$490,822,295	\$ 8,535,250	\$ 20,512,070	\$ 27,870,835
\$			\$370,586,244	· ·	\$ 5,665,900	\$ 7,719,710
	(5,031)	71,718,157	50,674,141	8,535,250		-
	402,612	92,050,439	69,561,910	<u> </u>	2,337,404	20, 151, 125
<u>,                                     </u>	<u>443,324</u> <u>9</u>	\$547,740,4 <u>50</u>	\$490,822,295	\$ 8,535,250	\$ 20,512,070	\$ 27,870,835

#### COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

PRESONAL SERVICES		YEAR ENDED	JUNE 30
PERSONAL SERVICES   Salaries and Wages   S14,977,405   S3,487,444   Retirement Costs   9,346,622   8,410,160   Health Insurance and Other Fringe Benefits   2,675,819   1,909,675   Unemployment Reimbursements   496,410   329,873   67,496,256   64,137,152   CONTRACTUAL SERVICES   Frofessional Fees and Special Services   10,786,582   9,788,545   Traveling Expenses   2,748,109   2,603,981   Operating State-owned Vehicles   1,233,864   1,368,729   Utility Services   1,988,321   2,278,309   Rents   2,224,862   2,303,317   Repairs   729,036   780,920   Insurance   87,992   35,918   General Operating Expenses   2,748,109   2,663,229   Insurance   87,992   35,918   General Operating Expenses   2,224,862   2,303,317   Repairs   729,036   780,920   Insurance   87,992   35,918   General Operating Expenses   2,224,862   2,303,317   Repairs   2,029,818   1,212,52   9,825,894   General Operating Expenses   2,229,922   3,825,894   General Operating Expenses   2,229,932   3,920,018   COMMODITIES   2,029,818   1,709,998   Clothing and Clothing Materials   131,804   65,936   Other Departmental & Institutional Supplies   2,029,814   1,709,998   GRANTS, SUBSIDIES AND PENSIONS   3,178,163   2,923,303   GRANTS, SUBSIDIES AND PENSIONS   58,815,817   56,851,610   To Public and Private Organizations   69,020,174   61,375,273   To Individuals:   45,878,686   Assistance and Medical Care   143,182,135   138,926,644   Unemployment and Compensation Benefits   18,472,994   5,980,146   Miscellaneous   174,409   247,516   Pensions and Compensation Benefits   18,472,994   5,980,146   Miscellaneous   174,409   247,516   Pensions and Compensation For Injuries   2,275,544   219,390   CAPITAL OUTLAYS   134,182,356   3,160,244   Highway Contract Payments   49,957,167   50,694,630   CAPITAL OUTLAYS   13,63,229   2,562,134   CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS   2,663,229   2,562,134   CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS   2,663,229   2,562,134			
Salaries and Wages   \$54,977,405   \$53,487,444   Retirement Costs   9,346,622   8,410,160   Health Insurance and Other Fringe Benefits   2,675,819   1,909,675   Unemployment Reimbursements   496,410   329,873   Traveling Expenses   10,786,582   9,788,545   Traveling Expenses   2,748,109   2,603,981   Operating State-owned Vehicles   1,233,864   1,368,729   Utility Services   1,988,321   2,278,309   Rents   2,224,862   2,303,317   Repairs   729,036   780,920   Insurance   87,992   135,918   General Operating Expenses   4,121,252   9,825,894   To Foods   220,192   253,455   Fuels   152,597   281,318   Office Supplies   643,756   612,596   Clothing and Clothing Materials   131,804   65,936   Other Departmental & Institutional Supplies   2,029,814   1,709,998   CRANTS, SUBSIDIES AND PENSIONS   3,178,163   2,923,303   GRANTS, SUBSIDIES AND PENSIONS   3,178,163   2,923,303   GRANTS, SUBSIDIES AND PENSIONS   58,815,817   56,851,610   To Public and Private Organizations   69,020,174   61,375,273   To Individuals:   41,412,994   5,980,146   Miscellaneous   45,975,664   Unemployment and Compensation Benefits   18,472,994   5,980,146   Miscellaneous   174,409   247,516   Miscellaneous   49,957,167   50,694,630   CAPITAL OUTLAYS   Highway Contract Payments   49,957,167   50,694,630   Other Contract Payments   49,957,167   50,694,630   Other Government   49,957,167   50,694,630   CAPITAL OUTLAYS   52,340,728   53,854,874   CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS   71,262,252,134   CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS   2,663,229   2,562,134   CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS   2,663,229   2,562,134	PERSONAL SERVICES		
Retirement Costs Health Insurance and Other Fringe Benefits Unemployment Reimbursements Unemployment Reimbursements Ref, 410 Ref,		\$ 54.977.405	\$ 53.487.444
Health Insurance and Other Fringe Benefits   2,675,819   1,909,675   496,410   329,873   67,496,256   64,137,152   64,1			
Unemployment Reimbursements			
CONTRACTUAL SERVICES Professional Fees and Special Services 10,786,582 9,788,545 Traveling Expenses 2,748,109 2,603,981 Operating State-owned Vehicles 1,233,864 1,368,729 Utility Services 1,988,321 2,278,309 Rents Repairs 729,036 780,920 Insurance 87,992 135,918 General Operating Expenses 4,121,252 9,825,894 COMMODITIES Foods Fuels Office Supplies Clothing and Clothing Materials Office Supplies Clothing and Clothing Materials Other Departmental & Institutional Supplies To Cities, Towns and Counties To Federal Government To Federal Government To Public and Private Organizations To Public and Private Organizations To Individuals: Aid to Families with Dependent Children Assistance and Medical Care Unemployment and Compensation Benefits Miscellaneous Pensions and Compensation For Injuries Pensions and Compensation for Injuries CAPITAL OUTLAYS Highway Contract Payments Other Funds Transfer to Other Funds Transfer to Other Funds Transfer to Other Funds Transfer to Other Funds Tending Cape 2,663,229 2,562,134 CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds 2,663,229 2,562,134 2,563,229 2,562,134			
CONTRACTUAL SERVICES         10,786,582         9,788,545           Professional Fees and Special Services         10,786,582         9,788,545           Traveling Expenses         2,748,109         2,603,981           Operating State-owned Vehicles         1,233,864         1,368,729           Utility Services         1,988,321         2,278,309           Rents         2,224,862         2,303,317           Repairs         729,036         780,920           Insurance         87,992         135,918           General Operating Expenses         23,920,018         29,085,613           COMMODITIES         220,192         253,455           Foods         220,192         253,455           Fuels         152,597         281,318           Office Supplies         643,756         612,596           Clothing and Clothing Materials         131,804         65,936           Clother Departmental & Institutional Supplies         3,178,163         2,923,303           GRANTS, SUBSIDIES AND PENSIONS         3,178,163         2,923,303           GRANTS, SUBSIDIES AND PENSIONS         3,178,163         2,923,303           To Federal Government         98,000         112,126           To Cities, Towns and Counties         58,815	Unemproyment Remindrasements		
Professional Fees and Special Services   10,786,582   9,788,545     Traveling Expenses   2,748,109   2,603,981     Operating State-owned Vehicles   1,233,864   1,368,729     Utility Services   1,988,321   2,278,309     Rents   2,224,862   2,303,317     Repairs   729,036   780,920     Insurance   87,992   135,918     General Operating Expenses   4,121,252   9,825,894     Expenses   23,920,018     COMMODITIES   220,192   253,455     Foods   220,192   253,455     Fuels   152,597   281,318     Office Supplies   643,756   612,596     Clothing and Clothing Materials   131,804   65,936     Other Departmental & Institutional Supplies   2,029,814   1,709,998     To Federal Government   98,000   112,126     To Cities, Towns and Counties   58,815,817   56,851,610     To Public and Private Organizations   58,815,817   56,851,610     To Public and Private Organizations   58,815,817   56,851,610     To Public and Private Organizations   51,232,828   45,878,686     Assistance and Medical Care   143,182,135   138,926,644     Unemployment and Compensation Benefits   18,472,994   5,980,146     Miscellaneous   174,409   247,516     Pensions and Compensation for Injuries   227,544   219,390     CAPITAL OUTLAYS   Highway Contract Payments   49,957,167   50,694,630     Other   2,383,561   3,160,244     CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS   2,663,229   2,562,134     CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS   2,663,229   2,562,134   2,663,229   2,562,134   2,663,229   2,562,134   2,663,229   2,562,134   2,663,229   2,562,134   2,663,229   2,562,134   2,663,229   2,562,134   2,663,229   2,562,134   2,663,229   2,562,134   2,663,229   2,562,134   2,663,229   2,562,134   2,663,	CONTRACTUAL SERVICES	07,450,250	07,177,172
Traveling Expenses Operating State-owned Vehicles Operating State-owned Vehicles Utility Services Rents Repairs Repairs Operating Expenses Operating Expenses Rents Repairs Operating Expenses Office Office Supplies Clothing and Clothing Materials Other Departmental & Institutional Supplies Other Departmental & Institutional Supplies To Cities, Towns and Counties To Cities, Towns and Counties To Individuals: Aid to Families with Dependent Children Assistance and Medical Care Unemployment and Compensation Benefits Assistance and Medical Care Unemployment and Compensation Benefits Other Department and Compensation Finjuries Other Opensions and Compensation Finjuries Other Opensions and Compensation Finjuries Other Opensions and Compensation Benefits Other Opensions and Compensation Finjuries Other Opensions AND TRANSFERS TO OTHER FUNDS Other Other Funds Other Funds Other Funds Other Funds Other Other Other Funds Other Other Other Funds Other Other Other Funds Other Ot		10 786 582	9 788 545
Operating State-owned Vehicles         1,233,864         1,368,729           Utility Services         1,988,321         2,278,309           Rents         2,224,862         2,303,317           Repairs         729,036         780,920           Insurance         87,992         135,918           General Operating Expenses         4,121,252         9,825,894           23,920,018         23,920,018         29,085,613           COMMODITIES         220,192         253,455           Foods         220,192         253,455           Fuels         152,597         281,318           Office Supplies         643,756         612,596           Clothing and Clothing Materials         131,804         65,936           Other Departmental & Institutional Supplies         2,029,814         1,709,998           3,178,163         2,923,303         3           GRANTS, SUBSIDIES AND PENSIONS         3,178,163         2,923,303           GRANTS, SUBSIDIES AND PENSIONS         3,880,000         112,126           To Cities, Towns and Counties         58,815,817         56,851,610           To Pederal Government         98,000         112,126           To Individuals:         41,3182,135         13,894			
Utility Services			
Rents	•		
Repairs   729,036   780,920     Insurance   87,992   135,918     General Operating Expenses   4,121,252   9,825,894     23,920,018   29,085,613     COMMODITIES   220,192   253,455     Foods   220,192   253,455     Fuels   152,597   281,318     Office Supplies   643,756   612,596     Clothing and Clothing Materials   131,804   65,936     Other Departmental & Institutional Supplies   2,029,814   1,709,998     Other Departmental & Institutional Supplies   2,029,814   1,709,998     GRANTS, SUBSIDIES AND PENSIONS   70 Federal Government   98,000   112,126     To Cities, Towns and Counties   58,815,817   56,851,610     To Public and Private Organizations   69,020,174   61,375,273     To Individuals:   Aid to Families with Dependent Children   51,232,828   45,878,686     Assistance and Medical Care   143,182,135   138,926,644     Unemployment and Compensation Benefits   18,472,994   5,980,146     Miscellaneous   174,409   247,516     Pensions and Compensation for Injuries   227,544   219,390     CAPITAL OUTLAYS   Highway Contract Payments   49,957,167   50,694,630     Other   2,383,561   3,160,244     52,340,728   53,854,874     CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS   7,966,3229   2,562,134     CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS   7,966,3229   2,562,134	,		
Insurance			
General Operating Expenses         4,121,252 (23,894) (23,920,018) (29,085,613) (29,085,613) (23,920,018) (29,085,613) (23,920,018) (29,085,613) (23,920,018) (29,085,613) (29,085,613) (29,085,613) (20,095	·		
COMMODITIES Foods Fouls Office Supplies Clothing and Clothing Materials Other Departmental & Institutional Supplies To Federal Government To Cities, Towns and Counties Aid to Families with Dependent Children Assistance and Medical Care Unemployment and Compensation Benefits Miscellaneous Pensions and Compensation for Injuries  CAPITAL OUTLAYS Highway Contract Payments CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds  220,192 253,455 220,192 253,455 220,192 225,445 220,192 225,445 220,192 220,192 220,192 220,192 220,192 220,194 220,193 220,194 220,298 221,284 220,298 221,284 220,298 221,284			
COMMODITIES	General Operating Expenses		
Foods Fuels Office Supplies Office Supplies Office Supplies Office Supplies Clothing and Clothing Materials Other Departmental ε Institutional Supplies Other Other Institutional Supplies Other Other Funds Other Ot		23,920,016	29,005,013
Fuels       152,597       281,318         Office Supplies       643,756       612,596         Clothing and Clothing Materials       131,804       65,936         Other Departmental & Institutional Supplies       2,029,814       1,709,998         3,178,163       2,923,303         GRANTS, SUBSIDIES AND PENSIONS       98,000       112,126         To Federal Government       98,000       112,126         To Cities, Towns and Counties       58,815,817       56,851,610         To Public and Private Organizations       69,020,174       61,375,273         To Individuals:       41,3182,135       138,926,644         Assistance and Medical Care       143,182,135       138,926,644         Unemployment and Compensation Benefits       18,472,994       5,980,146         Miscellaneous       174,409       247,516         Pensions and Compensation for Injuries       227,544       219,390         CAPITAL OUTLAYS       49,957,167       50,694,630         Highway Contract Payments       49,957,167       50,694,630         Other       2,383,561       3,160,244         52,340,728       53,854,874         CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS       2,663,229       2,562,134         Transfer to Othe		220 102	252 1.55
Office Supplies Clothing and Clothing Materials Other Departmental & Institutional Supplies Other Other Standard Private Other Ot			
Clothing and Clothing Materials Other Departmental & Institutional Supplies Other Departmental & Institutional Supplies  3,178,163 2,923,303  GRANTS, SUBSIDIES AND PENSIONS To Federal Government To Cities, Towns and Counties To Public and Private Organizations To Public and Private Organizations To Individuals: Aid to Families with Dependent Children Assistance and Medical Care Unemployment and Compensation Benefits Wiscellaneous Pensions and Compensation for Injuries  CAPITAL OUTLAYS Highway Contract Payments Other  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds  131,804 2,029,814 1,709,998 3,178,163 2,923,300 112,126 65,851,610 69,020,174 61,375,273 69,020,174 61,375,273 18,926,644 19,315 138,926,644 18,472,994 5,980,146 18,472,994 5,980,146 19,957,167 50,694,630 309,591,390  CAPITAL OUTLAYS Fighway Contract Payments Other 2,383,561 3,160,244 52,340,728 53,854,874  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds 2,663,229 2,562,134			
Other Departmental & Institutional Supplies 2,029,814 1,709,998 3,178,163 2,923,303 GRANTS, SUBSIDIES AND PENSIONS To Federal Government 98,000 112,126 To Cities, Towns and Counties 58,815,817 56,851,610 To Public and Private Organizations 69,020,174 61,375,273 To Individuals:  Aid to Families with Dependent Children 51,232,828 45,878,686 Assistance and Medical Care 143,182,135 138,926,644 Unemployment and Compensation Benefits 18,472,994 5,980,146 Miscellaneous 174,409 247,516 Pensions and Compensation for Injuries 227,544 219,390 CAPITAL OUTLAYS Highway Contract Payments 49,957,167 50,694,630 0ther 2,383,561 3,160,244 52,340,728 53,854,874 CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds 2,663,229 2,562,134	·		
GRANTS, SUBSIDIES AND PENSIONS  To Federal Government 98,000 112,126 To Cities, Towns and Counties 58,815,817 56,851,610 To Public and Private Organizations 69,020,174 61,375,273 To Individuals:  Aid to Families with Dependent Children 51,232,828 45,878,686 Assistance and Medical Care 143,182,135 138,926,644 Unemployment and Compensation Benefits 18,472,994 5,980,146 Miscellaneous 174,409 247,516 Pensions and Compensation for Injuries 227,544 219,390  CAPITAL OUTLAYS Highway Contract Payments 49,957,167 50,694,630 Other 2,383,561 3,160,244  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds 2,663,229 2,562,134			
### GRANTS, SUBSIDIES AND PENSIONS  To Federal Government  To Cities, Towns and Counties  To Public and Private Organizations  To Individuals:  Aid to Families with Dependent Children  Assistance and Medical Care  Unemployment and Compensation Benefits  Miscellaneous  Pensions and Compensation for Injuries  ###################################	Other Departmental & Institutional Supplies		
To Federal Government To Cities, Towns and Counties To Public and Private Organizations To Public and Private Organizations To Individuals: Aid to Families with Dependent Children Assistance and Medical Care Unemployment and Compensation Benefits Miscellaneous Pensions and Compensation for Injuries  CAPITAL OUTLAYS Highway Contract Payments Other  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds  To Cities, Towns and Counties  58,815,817 56,851,610 69,020,174 61,375,273 61		3,1/8,163	2,923,303
To Cities, Towns and Counties To Public and Private Organizations To Individuals: Aid to Families with Dependent Children Assistance and Medical Care Unemployment and Compensation Benefits Miscellaneous Pensions and Compensation for Injuries  CAPITAL OUTLAYS Highway Contract Payments Other  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds  58,815,817 69,020,174 61,375,273 61,		20. 222	110 100
To Public and Private Organizations To Individuals: Aid to Families with Dependent Children Assistance and Medical Care Unemployment and Compensation Benefits Miscellaneous Pensions and Compensation for Injuries  CAPITAL OUTLAYS Highway Contract Payments Other  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds  69,020,174 61,375,273			
To Individuals:     Aid to Families with Dependent Children     Assistance and Medical Care     Unemployment and Compensation Benefits     Miscellaneous     Pensions and Compensation for Injuries  CAPITAL OUTLAYS     Highway Contract Payments     Other  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS     Transfer to Other Funds  Transfer to Other Funds  A5,878,686  45,878,686  45,878,686  45,878,686  48,182,135  18,472,994  5,980,146  247,516  227,544  219,390  309,591,390  49,957,167  50,694,630  2,383,561  3,160,244  52,340,728  53,854,874			<del>-</del>
Aid to Families with Dependent Children Assistance and Medical Care Unemployment and Compensation Benefits Miscellaneous Pensions and Compensation for Injuries  CAPITAL OUTLAYS Highway Contract Payments Other  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds  Assistance and Medical Care 143,182,135 138,926,644 18,472,994 18,472,994 18,472,994 19,409 247,516 227,544 219,390 341,223,901 309,591,390 2,383,561 2,383,561 52,340,728 53,854,874 2,663,229 2,562,134	<del>-</del>	69,020,174	61,3/5,2/3
Assistance and Medical Care Unemployment and Compensation Benefits Miscellaneous Pensions and Compensation for Injuries  CAPITAL OUTLAYS Highway Contract Payments Other  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds  Assistance and Medical Care 143,182,135 138,926,644 5,980,146 18,472,994 5,980,146 247,516 227,544 219,390 341,223,901 309,591,390 2,383,561 2,383,561 3,160,244 52,340,728 53,854,874 2,663,229 2,562,134		0-0	1- 0-0 (0(
Unemployment and Compensation Benefits       18,472,994       5,980,146         Miscellaneous       174,409       247,516         Pensions and Compensation for Injuries       227,544       219,390         CAPITAL OUTLAYS       341,223,901       309,591,390         Highway Contract Payments       49,957,167       50,694,630         Other       2,383,561       3,160,244         52,340,728       53,854,874         CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS       2,663,229       2,562,134         Transfer to Other Funds       2,663,229       2,562,134			
Miscellaneous Pensions and Compensation for Injuries  227,544 219,390 341,223,901 309,591,390  CAPITAL OUTLAYS Highway Contract Payments Other  2,383,561 52,340,728 53,854,874  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds  2,663,229 2,562,134			
Pensions and Compensation for Injuries 227,544 219,390 341,223,901 309,591,390  CAPITAL OUTLAYS Highway Contract Payments 49,957,167 50,694,630 Other 2,383,561 3,160,244 52,340,728 53,854,874  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds 2,663,229 2,562,134 2,663,229 2,562,134	• •	, ,	
CAPITAL OUTLAYS Highway Contract Payments Other  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds  341,223,901 309,591,390 49,957,167 50,694,630 2,383,561 52,340,728 53,854,874 52,663,229 2,562,134 2,663,229 2,562,134			
CAPITAL OUTLAYS         Highway Contract Payments       49,957,167       50,694,630         Other       2,383,561       3,160,244         52,340,728       53,854,874         CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS       2,663,229       2,562,134         Transfer to Other Funds       2,663,229       2,562,134	Pensions and Compensation for Injuries		
Highway Contract Payments 49,957,167 50,694,630 Other 2,383,561 3,160,244 52,340,728 53,854,874 CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS Transfer to Other Funds 2,663,229 2,562,134 2,663,229 2,562,134		341,223,901	309,591,390
Other       2,383,561       3,160,244         52,340,728       53,854,874         CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS         Transfer to Other Funds       2,663,229       2,562,134         2,663,229       2,562,134		_	
52,340,728 53,854,874  CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS  Transfer to Other Funds 2,663,229 2,562,134  2,663,229 2,562,134	Highway Contract Payments		
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS         Transfer to Other Funds       2,663,229       2,562,134         2,663,229       2,562,134	Other		3,160,244
Transfer to Other Funds		52,340,728	53,854,874
2,663,229 2,562,134	CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
	Transfer to Other Funds		
TOTAL EXPENDITURES \$ 490,822,295 \$ 462,154,467			
	TOTAL EXPENDITURES	\$ 490,822,295	\$ 462,154,467

#### PROCEEDS OF BONDS FUNDS

General obligation and self-liquidating bond proceeds are recorded in the Proceeds of Bonds Funds. (Highway bond proceeds are reflected in the Highway Fund in conjunction with the regular highway construction program). During the 1983 fiscal year general obligation bonds in the amount of \$78,345,000 were issued. \$28,800,000 of these bonds is accounted for in the Highway Fund and \$18,445,000 was issued to repay bond anticipation notes outstanding at June 30, 1982.

# PROCEEDS OF BONDS FUNDS

#### COMPARATIVE BALANCE SHEET

·	JUNI	E 30
	1983	1982
ASSETS Equity in Treasurer's Demand Cash and/or Invest. Other Assets	\$ 20,675,808 \$ 20,675,808	\$ 26,012,980 <u>3</u> \$ 26,012,983
LIABILITIES AND FUND EQUITY Liabilities Accounts Payable Due to Other Funds	\$ 520,559 - 520,559	\$ 328,415 328,418
Fund Equity Encumbered Unencumbered	12,728,288 7,426,961 20,155,249 \$ 20,675,808	13,123,192 12,561,373 25,684,565 \$ 26,012,983

# PROCEEDS OF BONDS FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE FUNDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30. 1983

EXPENDITURES AND DISPOSITION OF BALANCES	YEAR ENDED JUNE 30	0, 1983
	Balance	Proceeds from
	Forward	Bonds and Bond
	7-1-82	Anticipation
	Adjusted	Notes
CAPITAL PROJECTS		
GENERAL GOVERNMENT		
Bureau of Public Improvements		
Energy Conservation - State Buildings	\$ 2,075,559	\$ 1,000,000
<i>-</i> ,		
ECONOMIC DEVELOPMENT		
Potato Marketing Improvement Fund	<del>-</del>	3,000,000
EDUCATION AND CULTURE		
Vocational Technical Institutes		
Central Maine	64,158	<b></b>
Eastern Maine	166,273	93,350
Southern Maine	1,030,153	518,700
Northern Maine	169,547	220,000
Kennebec Valley	656,580	377,950
	2,086,711	1,210,000
HUMAN SERVICES		
Mental Health and Corrections	0( 205	_
Maine Youth Center	96,305	<u>-</u>
State Prison	131,741 228,046	
	220,046	-
NATURAL RESOURCES		
Conservation Department		
Bureau of Parks and Recreation	2,714,725	200,000
Inland Fisheries and Wildlife	1,094,424	-
Illiand (Isheries and Wildirie	3,809,149	200,000
•	3,::3,::3	,
PUBLIC PROTECTION		
Military Bureau	6,122	-
Maine Veterans Home		700,000
	6,122	700,000
TRANSPORTATION	• •	
Maine State Pier - Portland	179,350	-
Maine State Ferry Services	236,531	
Public Fish Piers	1,086,330	2,500,000
Construction of Port Facilities	8,912,444	6,100,000
	10,414,655	8,600,000
Total Capital Projects	18,620,242	14,710,000

Transfers		S					Unexpended Balance June 30, 1983				
	Revenues	In Out)		Total Available	E 2	kpenditures		cumbrances Carried		nencumbered Balance	
\$	-	\$ -	\$	3,075,559	\$	1,336,691	\$	204,821	\$	1,534,047	
	-	-		3,000,000		3,000,000		-		-	
_	- - - - -	 - - - -		64,158 259,623 1,548,853 389,547 1,034,530 3,296,711		42,177 249,253 1,337,249 380,653 1,014,997 3,024,329		805 - 99,174 8,010 9,311 117,300		21,176 10,369 112,429 884 10,222 155,080	
		 (67,502) - (67,502)		28,804 131,741 160,545	***************************************	20,676	-	8,128 - 8,128		- 131,741 131,741	
	124,918 99,750 224,668	 - - -		3,039,644 1,194,174 4,233,818		608,883 447,036 1,055,919		49,814 - 49,814		2,380,947 747,138 3,128,085	
-	- - -	 - - -		6,122 700,000 706,122	_	2,603 700,000 702,603		- - -		3,520 - 3,520	
	- - - - - 224,668	 - - - - (67,502)		179,350 236,531 3,586,330 15,012,444 19,014,655 33,487,410		80,770 53,053 2,117,605 13,495,120 15,746,548 24,886,766		- 135,786 52,640 188,426 568,489		98,580 183,477 1,332,939 1,464,684 3,079,680 8,032,153	

## PROCEEDS OF BONDS FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE

EXPENDITURES AND DISPOSITION OF BALAN	CES YEAR ENDED JUNE 30, 1983
	Balance Proceeds from
	Forward Bonds and Bond
	7-1-82 Anticipation
	Adjusted Notes
OTHER	
School Construction Aid	\$ 358,740 \$ -
Student Loans	175,000 -
Energy Conservation - Public Schools	2,808,874 1,000,000
University of Maine	- 2,000,000
Environmental Protection	3,468,080 8,700,000
Construction and Improvements to Airports	725,681 595,000
Railroad Right of Way Division	20,000 95,000
,	7,556,375 12,390,000
	\$ 26,176,617 \$ 27,100,000

		Tr	ansfers						Unexpende June 30		Balance 1983
	Revenues		In (Out)		Total Available		Expenditures	[	ncumbrances Carried		Unencumbered Balance
\$	_	\$	_	\$	358,740	\$	_	\$	-	Ś	358,740
•	-	,	_	•	175,000	•	-	*	-	*	175,000
	-		-		3,808,874		1,737,425		-		2,071,449
	-		-		2,000,000		1,000,000		_		1,000,000
	-		-		12,168,080		5,211,874		12,159,799		(5,203,594)
	-		(5,584)		1,315,097		436,886		_		878,211
				_	115,000	_			_		115,000
	_		(5,584)		19,940,791		8,386,185		12,159,799		(605, 194)
\$_	224,668	\$	<u>(73,086</u> )	\$	53,428,201	\$	33,272,951	\$_	12,728,288	\$	7,426,959

### PROCEEDS OF BONDS FUNDS

# DEBT SERVICE REQUIREMENTS TO MATURITY SELF-LIQUIDATING BONDS

Fiscal Year	Principal	Interest		
984	\$ 1,130,000	\$ 1,033,435		
985	1,170,000	1,011,242		
986	1,185,000	927,987		
987	1,260,000	874,030		
988	1,275,000	820,195		
989	1,340,000	765,887		
990	1,345,000	709,337		
991	1,420,000	652,540		
992	1,445,000	596,065		
993	1,365,000	539,917		
994	1,390,000	483,465		
995	1,370,000	426,137		
996	1,425,000	366,467		
997	1,455,000	304,445		
998	1,290,000	247,282		
999	875,000	196,340		
000	840,000	158,527		
001	715,000	125,580		
002	710,000	94,552		
003	595,000	66,447		
004	520,000	42,010		
005	400,000	20,160		
006	355,000	9,660		
007	70,000	4,125		
008	20,000	750		
	\$ 24,965,000	\$ 10,476,582		

#### DEBT SERVICE FUNDS

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. During the 1983 fiscal year the State retired \$27,300,071 in debt and paid \$18,519,945 in interest.

## DEBT SERVICE FUNDS

#### COMPARATIVE BALANCE SHEET

ACCETC		1983		1982
ASSETS Equity in Treasurer's Demand Cash and/or Investments Cash - Other Other Accounts Receivable	\$	3,050,504 604,623	\$	5,025,575 183,955 10,000
The residence reservable	\$	3,655,127	\$	5,219,530
LIABILITIES AND FUND EQUITY Bonds Matured - Not Presented for Payment Interest Matured - Not Presented for Payment Fund Equity	\$	160,370 444,253 3,050,504 3,655,127	\$	50,000 133,955 5,035,575 5,219,530

#### EXHIBIT E-2

COMPADATIVE	CTATEMENT	ΩΓ	DEVENUES	EXPENDITURES	AND	CHMD	CALLEY
CUMPARALIVE	STATEMENT	Ur	KEVENUES.	EVACIONITARES	AND	LOND	EUUIII

	JUNE 30			
		1983		1982
REVENUES				
Student Housing and Dining Facility Fees -				
Vocational Technical Institutes	\$	297,435	\$	315,745
Contribution from University of Maine				
and Maine Veterans Home		1,684,656		1,578,519
Income from Investments		3,433,828		3,413,928
Transfers from Other Funds				
General Fund		26,160,294		26,529,126
Highway Fund		12,185,648		9,848,124
Lapsed Balances and Other Transfers		73,085		2,741
		43,834,946		41,688,183
EXPENDITURES				
Redemption of Bonds		27,300,071		26,143,038
Interest on Bonds		18,519,946		14,692,812
		45,820,017		40,835,850
EXCESS TO FUND EQUITY	<u> </u>	(1,985,071)		852,333
FUND BALANCE AT BEGINNING OF YEAR		5,035,575		4,183,242
FUND BALANCE AT END OF YEAR	\$	3,050,504	\$	5,035,575

	DETAIL OF THIS YEAR	
General	Highway	
Fund	Fund	Other
Issues	Issues	Issues
\$ 1,738,064 197,056	\$ - 202,573	\$ 1,312,441 204,994
\$ 1,935,120	\$ 202,573	\$ 1,517,435
\$ 5,370 191,686 1,738,064	\$ 5,000 197,573	\$ 150,000 54,994 1,312,441
\$ 1,935,120	\$ 202,573	\$ 1,517,435

	DETAIL OF THIS YEAR	
General	Highway	
Fund	Fund	Other
Issues	Issues	Issues
\$ -	\$ -	\$ 297,435
*	*	¥ 271, ¬7,
-	-	1,684,656
3,257,882	-	175,946
26,160,294	-	_
<b>-</b>	12,185,648	-
73,085		
29,491,261	12,185,648	2,158,037
19,965,071	6,285,000	1,050,000
11,645,223	5,900,648	974,075
31,610,294	12,185,648	2,024,075
(2,119,033)	**************************************	133,962
3,857,096	-	1,178,478
\$ 1,738,063	\$ -	\$ 1,312,440

#### ENTERPRISE FUNDS

Enterprise Funds are used to account for activities which provide services to the general public on a user-charge basis. Such funds are largely intended to be self-supporting, thus the enterprise accounts include fixed assets, depreciation and debt service.

The principal Enterprise Funds included:

<u>Bureau of Alcoholic Beverages</u> - The sale of alcoholic beverages is controlled through State-operated stores or licensed agents. Net income from the operation of the Bureau of Alcoholic Beverages is transferred to the General Fund.

Department of Transportation Services - The Department of Transportation operates the Augusta Airport, marine ports and the ferry services in the mid-coastal region of the State. Outstanding debt relating to the ferry service was \$130,000 at June 30, 1983. The amount is repayable in varying installments through 1985 with interest at approximately 3 percent.

Maine Guarantee Authority - The Maine Guarantee Authority is organized to foster individual and recreational expansion through loan guarantees. At June 30, 1983, the Authority was contingently liable as guarantor of insured mortgages in the amount of \$23,798,412. A reserve of \$2,350,239 has been established to provide for future losses on guarantees, acquired property, or notes and accounts receivable.

# ENTERPRISE FUNDS

COMP	ARATIVE BALANC	CE SHEET		
	1	20	Bureau of	Department
	1983	1982	Alcoholic Beverages	of Transportation
ASSETS Current Assets	1,00	1,502		11 4110501 242101
Equity in Treasurer's Demand Cash and/or Investments Cash - Other Accounts and Notes Receivable -	\$ 7,032,647 400,136	\$ 3,376,424 315,934	\$ 802,179 318,418	
Less Allowance for Possible Losses Due from Other Funds	5,423,139 1,989	383,953 1,112	22,918 -	4,630,591 -
Inventories Prepaid Expenses and Other Assets	9,177,038 47,017	8,933,868 54,982	8,402,398 <u>36,298</u>	<u>-</u>
	22,081,966	13,066,273	9,582,211	6,599,611
Long Term Receivables and Acquired Properties, Net	5,902,421	13,832,437	-	-
Plant and Equipment Land, Buildings, Structures and Equipment Construction in Progress  Less Allowance for Depreciation and Bond Amortization Net Plant and Equipment	7,727,229 5,271,000 12,998,229 4,170,818 8,827,411 \$ 36,811,798	3,143,000 10,297,997 4,047,727 6,250,270	313,758	5,271,000 9,757,882 2,579,453 7,178,429
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY Current Liabilities Accounts Payable Mortgages Payable Due to Other Funds Other Current and Accrued Liabilities Total Current Liabilities	\$ 4,902,388 - 32,360 <u>8,924</u> 4,943,672	\$ 5,127,543 824,901 41,616 68,456 6,062,516	- 26,156	- -
Bonds Payable	130,000	240,000	-	130,000
Working Capital Advance from General Fund	5,063,506	5,088,506	4,528,506	-
Fund Equity Contributions from Other Funds Retained Earnings (Deficit)	58,937,298 (32,262,678) 26,674,620 \$ 36,811,798	(32,299,993) 21,757,958	523,507	(11,687,433)

Maine uarantee uthority	Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Fund
\$ 1,098,736	\$ 39,309	\$ 11,873 500	\$ 65,509 7,000	\$ 127,669 71,568	\$ 200,920	\$ 2,897,947
 654,353	- - - 46	4,553 1,989 251,269 2,678	3,913 - 244,603 3,707	44,262 - 99,903 4,108	62,549	
1,753,271 5,537,950	39,355 278,921	272,862	324,732	347,510 -	264,469 -	2,897,947 85,550
 - - -	1,640 1,640 1,640	277,099  277,099  180,695 96,404	1,027,354 	123,304  123,304  92,952 30,352	557,216  557,216  557,216	- - - -
\$ 7,291,221	\$ 318,276	\$ 369,266				\$ 2,983,497
\$ 2,532 - 182 2,860	- 46 	2,528	- 17	- 3,432 5,696	\$ - - -	\$ 139 - -
5,574 -	172 -	36,445 -	3,395 -	42,862	-	-
- 28,432,500 21,146,853) 7,285,647 7,291,221	674,373 (356,269) 318,104 \$ 318,276	203,550 129,271 332,821 \$ 369,266	301,375 671,214 972,589 \$ 975,984	335,000 - - - \$ 377,862	477,650 144,035 621,685 \$ 821,685	3,000,000 (16,642) 2,983,358 \$ 2,983,497

# ENTERPRISE FUNDS

# DEPARTMENT OF TRANSPORTATION BALANCE SHEETS JUNE 30, 1983

	Total June 30, 1983	Island Ferry Service	Augusta State Airport	Marine Ports
ASSETS				
Current Assets Equity in Treasurer's Demand Cash and/or Investments Cash-Other Accounts and Notes Receivable -	\$ 1,788,505 \$ 1,650	866,441 \$ 1,650	146,488 \$	775,576 -
Less Allowance for Possible Losses	30,591	8,168	22,422	
Inventories	178,865	178,865	22,422	_
Thivelitor res	1,999,611	1,055,124	168,910	775,576
	1,333,011	1,055,124	100,910	115,510
Long Term Receivable	4,600,000		-	4,600,000
Plant and Equipment Land, Buildings, Structures and				
Equipment	4,486,882	3,241,737	1,243,089	2,056
Construction in Progress	5,271,000		5,271,000	
Less Allowance for Depreciation	9,757,882	3,241,737	6,514,089	2,056
and Amortization	2,579,453	2,370,000	207,664	1,789
and Amortization	7,178,429	871,737	6,306,425	267
	\$ 13,778,040 \$	1,926,861	6,475,335 \$	5,375,843
	<u> </u>	1,720,001	<u> </u>	<u></u>
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY Current Liabilities				
Accounts Payable Other Current and Accrued	\$ 11,129 \$	10,349 \$	680 \$	100
Liabilities				
Total Current Liabilities	11,129	10,349	680	100
Bonds Payable	130,000	130,000	-	-
Fund Equity Contributions from Other Funds Retained Earnings (Deficit)	25,324,344 (11,687,433) 13,636,911	12,875,187 (11,088,675) 1,786,512	7,442,496 (967,841) 6,474,655	5,006,660 369,083 5,375,743
	<u>\$ 13,778,040</u> <u>\$</u>	<u> 1,926,861</u>	6,475,335 \$	5,375,843

EXHIBIT F-3

#### ENTERPRISE FUNDS

STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS FOR THE YEAR ENDED JUNE 30, 1983

	Total	Bureau of Alcoholic Beverages	Department of Transportation
REVENUES	A 0. =( ) 0(=	¢ (( log (s(	<b>^</b>
Sales	\$ 80,561,867	\$ 66,427,656	\$ -
Less Cost of Goods Sold	48,338,539 32,223,328	39,551,002 26,876,654	Additionally read-decomposition of the second secon
Malt Daverses and Wine Tayon	7,156,574	7,156,574	
Malt Beverages and Wine Taxes	1,521,473	1,521,473	
License Fees	224,006	-	<del>-</del>
Mortgage Fees Other Fees and Service Charges	3,696,311	2,722,663	846,594
Recovered Claim Payments	755,914	2,722,005	-
Other Revenues	3,795,556	107,114	2,969,540
Total Operating Revenues	49,373,162	38,384,478	3,816,134
Total operating Nevenues	77,777,102	Jo, Jo 1, 170	),010,1)
EXPENSES			
Personal Services and Fringe			
Benefits	6,900,164	4,613,521	1,223,002
Professional Fees and Services	1,332,057	27,723	862,352
Transportation	971,598	331,281	541,080
Rents and Repairs	2,719,804	415,211	2,226,542
Utilities and Fuel	453,456	225,363	76,520
Depreciation	254,639	56,532	121,374
Other General Operating Expense	1,154,495	477,189	221,131
Default Payments and Loss on			
Disposition of Acquired Properties	233,019	****	
Total Expenses	14,019,232	6,146,820	5,272,001
NET OPERATING INCOME (LOSS)	35,353,930	32,237,658	(1,455,867)
NON-OPERATING REVENUES & EXPENSES			
Interest Income	620,599	-	214,597
Interest Expense	(5,810)	NATE OF THE PERSON NAMED IN COLUMN NAMED IN CO	(5,810)
Thickest Expense	614,789		208,787
NET INCOME (LOSS)	35,968,719	32,237,658	(1,247,080)
RETAINED EARNINGS (DEFICIT) - July 1, 1982	(32,299,994)	-	(10,440,353)
TRANSFERRED TO OTHER FUNDS	(35,931,401)	(32,237,658)	No.
RETAINED EARNINGS (DEFICIT) - June 30, 1983	\$ (32,262,678)	\$ -	\$(11,687,433)

Maine Guarantee Authority		Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Fund
\$ -	\$	-	\$ 376,268 \$		13,073,997 \$		\$ -
		_	191,830 184,438	444,536	8,120,084	31,087	
Mon		_	104,430	(92,379) -	4,953,913	300,702	to*
-		_	_	N==	_	_	
209,032		14,974	-	-	_	_	
		_	<u>-</u>	115,554	-	11,500	
755,914		_	_	-	_	-	_
426,002		30	1,786	68,421	2,465	220,198	-
1,390,948		15,004	186,224	91,596	4,956,378	532,400	_
136,641		56,909	-	116,595	571,603	181,892	_
129,429		360	46,688	14,284	235,347	156	15,720
12,445		4,958	1,350	23,779	45,313	11,395	-
13,230			10,341	8,851	41,943	1,394	2,290
3,267		1,193	1,624	23,146	117,188	4,627	527
		<u></u>	16,424	44,452	15,858	-	-
17,636		10,611	103,263	56,223	258,560	9,696	185
190,278		42,742	-	-		NOT	
502,926		116,773	179,690	287,330	1,285,812	209,160	18,722
888,022		(101,769)	6,534	(195,734)	3,670,566	323,240	(18,722)
343,540		8,639	2,069	12,106	23,177	14,391	2,080
343,540		8,639	2,069	12,106	23,177	14,391	2,080
1,231,562	-	(93,130)	8,603	(183,628)	3,693,743	337,631	(16,642)
				, ,	2, 22,,	337,7:3:	( · · , · · - ,
(22,378,415)		(263,139)	120,668	854,842	-	(193,596)	-
_		MAN			(3,693,743)		_
\$ (21,146,85 <u>3</u> )	\$	(356,269)	\$ 129,271 \$	671,214 \$	- \$	144,035	\$ (16,642)

# ENTERPRISE FUNDS

# STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED JUNE 30, 1983

SOURCE OF FUNDS  Net Income (Loss)  Add: Depreciation  From Operations	Bureau of Alcoholic of Total Beverages Transportation  \$ 35,968,719 \$ 32,237,658 \$ (1,247,079)
Transferred from Other Funds Bond Proceeds	4,679,347 - 3,766,697 3,000,000
APPLICATION OF FUNDS Purchase of Plant and Equipment Repayment of Bonded Debt Increase (Decrease) in Non-Current Asset Transferred to Other Funds  Increase (Decrease) in Working Capital	2,831,779 27,433 2,135,071 110,000 - 110,000 (7,930,016) - (4,600,000) 38,756,401 32,237,658 - 33,768,164 32,265,091 (2,354,929) \$ 10,134,539 \$ 29,099 \$ 4,995,920
ANALYSIS OF CHANGES IN WORKING CAPITAL Increase (Decrease) in Current Assets Cash Receivables Inventories Other Assets	\$ 3,740,425 \$ (378,630) \$ 425,361 5,039,186 6,961 4,618,813 243,170 185,843 (53,742) (7,087) (11,134) - 9,015,694 (196,960) 4,990,432
Decrease (Increase) in Current Liabilities Accounts and Mortgages Payable Other Liabilities	1,050,057 212,415 488 68,788 13,644 5,000 1,118,845 226,059 5,488
Increase (Decrease) in Working Capital	\$ 10,134,539 \$ 29,099 \$ 4,995,920

Maine Guarantee Authority	Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Fund
\$ 1,231,562 \$	(93,129)\$	8,602 \$ 16,424	(183,629)\$ 44,452	3,693,744 \$ 15,858	337,632	\$ (16,642) -
1,231,562	(93,129)	25,026	(139,176)	3,709,602	337,632	(16,642)
300,000	60,000	-	75,000 -	-	477,650 -	_ 
1,531,562	(33, 129)	25,026	(64,176)	3,709,602	815,281	2,983,358
-	-	(27,210)	116,035	23,235	557,216	-
(3,442,950) 2,800,000	27,384 	<u>-</u> -		_ _ 	- 25,000	85,550 
(642,950)	27,384	(27,210)	116,035	3,716,979	582,216	85,550
\$ 2,174,512 \$	(60,514) \$	52,236 \$	(180,211)\$	<u>(7,377</u> ) <u>\$</u>	233,065	\$ 2,897,808
\$ 993,439 \$ 355,247 -	(60,387)\$ - - 18	(1,966)\$ 1,455 80,365 3,555	(209,013) \$ 1,503 (2,842) (1,890)	(52,891) \$ (7,342) 33,547 2,232	126,565 62,549 - -	\$ 2,897,947 - - -
1,348,817	(60, 369)	83,409	(212,242)	(24,454)	189,114	2,897,947
822,464 3,231 825,695	(127) (18) (145)	(28,645) (2,528) (31,173)	28,201 3,830 32,031	11,247 5,830 17,077	4,153 39,798 43,951	(139) - (139)
\$ 2,174,512 \$	(60,514)\$	52,236 \$	(180,211)\$	(7,377) \$	233,065	\$ 2,897,808

### INTERNAL SERVICE FUNDS

Internal Service Funds provide centralized services for other funds. Revenues are derived from user agencies on a cost reimbursement basis. Working capital advances have been provided from the Highway and General Funds.

# INTERNAL SERVICE FUNDS

#### COMPARATIVE BALANCE SHEET

		JUNE 30		
		1983	1982	
ASSETS				
Current Assets				
Equity in Treasurer's Demand Cash and/or Invest.	\$	7,011,135 \$	• • • • • • • • • • • • • • • • • • • •	
Cash - Other		1,000	1,000	
Accounts and Notes Receivable - Less Allowance for				
Possible Losses		29,390	22,092	
Due from Other Funds		1,924,207	1,285,057	
Inventories		4,155,403	4,171,341	
Prepaid Expenses and Other Current Assets		96,073 _	106,101	
		13,217,208	12,831,616	
Plant and Equipment				
Land, Buildings and Improvements		3,253,355	3,153,561	
Machinery and Equipment		32,884,490	31,129,860	
, , , ,		36,137,845	34,283,421	
Less Allowance for Depreciation		24,158,607	22,545,255	
·		11,979,238	11,738,166	
	\$	25,196,446 \$	24,569,782	
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY Current Liabilities Accounts Payable	\$	1 220 9(0 6	1 222 225	
Due to Other Funds	Ş	1,239,869 \$	1,222,235	
Lease Purchase Payable		55,396 68,289	1,984 170,628	
Other Current Liabilities		169,337	51,866	
other our time Liabilities		1,532,891	1,446,713	
		1,772,071	1,110,715	
Working Capital Advances				
From General Fund		502,606	535,106	
From Highway Fund		12,582,115	12,582,114	
		13,084,721	13,117,220	
Fund Equity			( - ( )	
Contributed by Other Funds of Governmental Units		3,766,822	3,716,764	
Retained Earnings		6,812,012	6,289,085	
	<del>~</del>	10,578,834	10,005,849	
	<u>۶</u>	25,196,446 \$	24,569,782	

	Highway Garage	Central Computer Services	Insurance Reserve Fund	Postal, Printing and Supply Fund	Schooling of Children in Unorg. Terr.
\$	799,269 -	\$ 183,031	\$ 4,866,065 -	\$ 479,969 1,000	\$ 682,799
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,663 291,788 3,699,331 289 4,801,340	3,042 858,655 - <u>81,637</u> 1,126,365	- - - 6,243	15,685 645,330 456,073 7,903 1,605,960	- 128,434 - - 811,233
<u>\$</u>	3,253,355 28,053,794 31,307,149 19,710,087 11,597,062 16,398,402	4,554,778 4,554,778 4,300,674 254,104 \$ 1,380,469		- 275,918 275,918 147,845 128,073 \$ 1,734,033	- - - - \$ 811,233
\$	324,114 289 - - 324,403	\$ 809,599 54,360 51,622 - 915,581	) - ! - 	\$ 106,156 746 16,667 169,337 292,906	\$ - - - -
	- 12,582,11 <u>5</u> 12,582,115	- - - -	- - -	158,500 - 158,500	344,106 - 344,106
<u>\$</u>	2,320,399 1,171,485 3,491,884 16,398,402	25,701 439,187 464,888 \$ 1,380,469	3,647,884 4,872,308	66,298 1,216,329 1,282,627 \$ 1,734,033	130,000 337,127 467,127 \$ 811,233

EXHIBIT G-2

## INTERNAL SERVICE FUNDS

# STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS FOR THE YEAR ENDED JUNE 30, 1983

	***********	Total		Highway Garage
REVENUE				
Billings to Departments	\$	24,098,698	\$	12,293,644
Costs of Goods Billed	•	9,756,754	*	4,463,312
	************	The state of the s		and the second s
Gross Income		14,341,944		7,830,332
EXPENSES				
Personal Services		7,327,777		4,858,862
Professional Fees and Special Services		213,679		15,194
Transportation		66,955		4,401
Rents and Repairs		3,224,210		670,163
Utilities and Fuel Oil		508,977		453,276
Depreciation		2,500,395		2,225,697
Other General Operating Expenses		952,032		214,903
Insurance Claims Paid	-	75,082		
Total Expenses		14,869,107	***************************************	8,442,496
Net Operating Income (Loss)		(527,163)		(612,164)
NON-OPERATING REVENUES AND EXPENSES				
Interest Income		853,356		201,706
Gain (Loss) on Sale of Equipment		(16,395)		(26,855)
Other Income		225,028		87,717
Interest Expense		(11,899)		
	-	1,050,090	CHARLESTON	262,568
Net Income		522,927		(349,596)
RETAINED EARNINGS - July 1, 1982	wernen	6,289,085		1,521,080
RETAINED EARNINGS - June 30, 1983	\$	6,812,012	\$	1,171,484

Central Computer Services		Re	Insurance Reserve Fund		Postal, Printing and Supply Fund		Schooling of Children in Unorg. Terr.	
	4,718,552	\$	245,408	\$	6,841,093 5,293,441	\$		
	4,718,552		245,408		1,547,652		-	
	1,504,007		-		964,908		_	
	160,167		_		38,318		-	
	11,240 2,345,660		- -		37,299 208,387		14,01	
	42,025		-		13,676			
	247,557		***		27,141		-	
	468,681		47,369		192,405		28,67	
	-		75,082		-			
	4,779,337	4/2 ************************************	122,451		1,482,134		42,68	
	(60,785)		122,957		65,518		(42,68	
	30,584		506,111		41,066		73,89	
	10,167		- ( ( ) (		293		No.	
	80		6,636		130,594		-	
	(7,781) 33,050		512,747		(4,118) 167,835		- 73,89	
	33,030		212,747		107,035	State of the state	73,09	
	(27,735)		635,704		233,353		31,20	
	466,922	Maria and a condition of the page and	3,012,180		982,976	<b>L</b>	305,92	
	439,187	\$	3,647,884	\$	1,216,329	\$	337,12	

## INTERNAL SERVICE FUNDS

# STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED JUNE 30, 1983

	Total	Highway Garage
SOURCE OF FUNDS Net Income Add: Depreciation Transferred from Other Funds	\$ 522,927 2,500,395 3,023,322 50,059 3,073,381	\$ (349,595) 2,225,697 1,876,102 50,059 1,926,161
APPLICATION OF FUNDS Plant and Equipment Repayment of Working Capital Increase (Decrease) in Working Capital	2,741,468 32,500 2,773,968 \$ 299,413	2,567,918 - 2,567,918 \$ (641,757)
ANALYSIS OF CHANGES IN WORKING CAPITAL Increase (Decrease) in Current Assets Cash Receivables Inventories Other Assets	\$ (234,890) 646,447 (15,938) (10,028) 385,591	\$ (955,144) 108,053 67,282 (1,373) (781,182)
Decrease (Increase) in Current Liabilities Payables Other Liabilities Increase (Decrease) in Working Capital	(87,713) 1,535 (86,178) \$ 299,413	139,425 - 139,425 \$ (641,757)

Central Computer Services		Insurance Reserve Fund		Postal Printing and Supply Fund		Schooling of Children in Unorg. Terr.	
	(27,735) 247,557 219,822 	\$	635,704 	\$	233,353 27,141 260,494 - 260,494	\$	31,201
	143,543 - 143,543 76,279	\$	- - - 635,704	<u> </u>	30,007 32,500 62,507 197,987	\$	- - - 31,201
<u>-</u>	(93,494) 337,007 - <u>17,759</u> 261,272	\$	629,461 - - 6,243 635,704	\$	153,087 201,387 (83,220) (32,658) 238,596	\$	31,201
	303,999) 119,006 184,993) 76,279	\$	- - - 635,704	\$	76,861 (117,470) (40,609) 197,987	\$	31,201

#### TRUST AND AGENCY FUNDS

The Trust and Agency Funds are a grouping of various funds which are administered by the State as trustee or as an agent for the general public. Trust and Agency Funds are classified as either expendable or non-expendable funds.

Expendable funds include the accounts of the Maine State Retirement System, the State Employees Group LIfe Insurance Fund, interest and other revenue from non-expendable trusts, and various private trusts. In accordance with the research report, Preferred Accounting Practices for State Governments published by the Council of State Governments, the Employment Security Trust Fund is reported as an expendable trust. Prior to this year it was reported as a special revenue fund.

Non-expendable trust funds consist of endowments for maintenance and preservation of public lands and other donor restrictions.

EXHIBIT H-1

#### TRUST AND AGENCY FUNDS

#### COMPARATIVE BALANCE SHEET

	TOTAL FUNDS		
	June 30		
	1983	1982	
ASSETS Equity in Treasurer's Demand Cash and/or Invest. Cash - Other Deposits with United States Treasury Accounts Receivable - Less Allowance for Possible Losses Due from Other Funds Investments (A) Other Assets	\$ 33,673,328 3,840,060 10,571,783 20,359 - 587,578,592 95,720 \$ 635,779,842	\$ 109,813,703 12,142,102 18,679,020 120,106 50,000 392,264,983 49,756 \$ 533,119,670	
LIABILITIES, WORKING CAPITAL ADVANCES AND RESERVES AND FUND BALANCES Liabilities Accounts Payable Due to Other Funds Other Current Liabilities	\$ 5,959,447 15,268 2,647,486 8,622,201	\$ 7,547,504 4,417 2,870,509 10,422,430	
Working Capital Advance from General Fund	-	50,000	
Due to Federal Government	5,010,329	21,333,865	
Fund Balance Retirement System Reserves Future Losses Reserve Future Premiums Reserve Contributions from General Fund Unreserved	569,511,307 2,597,571 10,074,208 10,000 39,954,226 622,147,312 \$ 635,779,842	461,653,507 2,468,377 10,323,618 10,000 26,857,873 501,313,375 \$ 533,119,670	

<sup>(</sup>A) At cost less ratable amortization of any premium paid and discount on investment in mortgages. The market value of Investments at June 30, 1983 was approximately \$655 million.

				NON-EXP	ENDABL	E			
Total Expendable Funds		Total	Re	Land served st Fund	St	Baxter State Park Trust Funds		Other Trust Funds	
\$	33,340,730 3,091,278 10,571,783	\$ 332,598 748,782	\$	15,485 368,528 -	\$	66,180 260,073	\$	250,933 120,181 -	
<u>\$</u>	20,359 - 581,589,611 <u>95,658</u> 628,709,419	5,988,981 62 \$ 7,070,423		- 2,631,659 62 3,015,734	\$	- 2,004,836 - 2,331,089	\$	- 1,352,486 - 1,723,600	
\$	5,959,447 15,268 2,647,486 8,622,201 - 5,010,329	\$ - - - -	\$	- - - -	\$	- - - -	\$	- - - -	
<u>\$</u>	569,511,307 2,597,571 10,074,208 10,000 32,883,803 615,076,889 628,709,419	- - - - 7,070,423 7,070,423 \$ 7,070,423	\$	- - - 3,015,734 3,015,734 3,015,734	\$	2,331,089 2,331,089 2,331,089	<u> </u>	- - - 1,723,600 1,723,600 1,723,600	

# TRUST AND AGENCY FUNDS

#### BALANCE SHEET OF EXPENDABLE FUNDS

	Total June 30, 1983
ASSETS Equity in Treasurer's Demand Cash and/or Investments Cash - Other Deposits with United States Treasury Accounts Receivable - Less Allowance for Possible Losses Investments Other Assets	\$ 33,340,730 3,091,278 10,571,783 20,358 581,589,612 95,658 \$ 628,709,419
LIABILITIES AND RESERVES, AND FUND BALANCE Liabilities and Reserves Accounts Payable Due to Other Funds Other Current Liabilities	\$ 5,959,447 15,268 2,647,486 8,622,201
Due to Federal Government	5,010,329
Reserves and Fund Balance Members Contributions Reserve Allowance Fund Balance Reserve Future Losses Reserve Future Premium Reserve Teachers Savings Reserve Survivors Benefit Reserve Contribution from General Fund Unreserved	314,868,325 233,126,208 2,597,571 10,074,207 125,463 21,391,311 10,000 32,883,804 615,076,889 \$ 628,709,419

PUBLIC TRUSTS					AGENCY FL	NDS
Maine State	Group Life	, ,	Revenue on		ayroll Taxes	
Retirement	Insurance	Security No	n-expendable		d Deductions	
System	Fund	Trust	Trusts	Trusts	Fund	0ther
\$ 8,721,515 1,815,917	\$ 3,428,813 4,486	\$ 506,117 \$ - 10,571,783	971,707 65,910 -	\$ 7,023,223 \$ 1,204,964 -	4,140,328 \$	8,549,029 - -
18,562 561,701,712 15,144 \$572,272,850	1,796 10,376,361 - \$ 13,811,456	- - \$ 11,077,900 \$	1,037,617	9,511,539 80,513 \$ 17,820,239	4,140,328 \$	8,549,029
\$ 102,142 15,144 2,644,257 2,761,543	\$ 1,138,864 - 814 1,139,678	\$ 77,506 \$ - - 77,506	- 1,078 1,078	\$ 69,531 \$ 124 1,336 70,991	4,130,328 \$	441,077 - - 441,077
***	-	5,010,329	was	-	-	-
314,868,325 233,126,208 - 125,463 21,391,311	2,597,571 10,074,207 - - -	- - - - - 5,990,065	- - - - - - 1,036,539	- - - - - - 17,749,248	- - - - 10,000	- - - - - 8,107,952 8,107,952
569,511,307 \$572,272,850	12,671,778 \$ 13,811,456	5,990,065 \$ 11,077,900 \$	1,036,539 1,037,617	17,749,248 \$ 17,820,239 \$	10,000 \$	8,549,029

EXHIBIT H-3

## TRUST AND AGENCY FUNDS

# ANALYSIS OF CHANGES IN TRUST AND AGENCY FUNDS BALANCE YEAR ENDED JUNE 30, 1983

Balance July 1, 1982	<u> </u>	Total 501,313,375
Adjustments of Balance Forward	Y	24,965
Majas amentes of parames formal a		501,338,340
Additions:		J. 1, J. 1, J. 1, J. 1
Interest Earned (Net After Amortization of Premiums)		43,967,764
Profit or (Loss) on Sales of Securities		37,354,717
Individual Contribution for Pensions, Plus Interest Allowed		120,862,576
Receipts from University of Maine and Maine Maritime Academy		74,415,291
Deposits by Federal Government, Cities, Rentals, Etc.		139,353,055
Reduction to Advance from Federal Government		16,323,536
Sales of Timber, Gravel or Grass, Rentals, Etc.		39,149
Abandoned Property		305,925
Contributions from Other Funds:		
From General Fund		69,776,652
From Highway Fund		9,844,337
From Special Revenue Funds		9,679,809
From Other Funds		2,091,066
From Alcoholism Prevention Fund		136,133
Group Life Insurance Dividend		1,815,131
		525,965,141
Deductions:		
Administration Expenses		1,323,448
Distribution to Cities, Towns, Counties, Districts and Individuals		2,112,252
Refunds of Trust Deposits, Other Disbursements and Transfers		267,194,072
Interest Allowed on Individual Contributions		12,854,595
Health Insurance Premiums - Retired State Employees		1,673,898
Group Life Insurance Premiums		3,338,648
Pensions and Survivor Benefits Payments:		
State Employees		36,545,817
Teachers		51,269,992
Employees of Participating Districts		13,469,920
Refunds on Individual Contributions Plus Interest		11,429,670
Transferred to Coastal Protection Fund		950,000
Abandoned Property Transferred to General Fund		2,399,386
Distribution of Income from Non-Expendable Trusts		992,886
Additions to Reserves and Other Charges and Credits		(398,414)
Ford Delene 10, 1001	~	405, 156, 170
Fund Balance June 30, 1983	3	622,147,312

 · · · · · · · · · · · · · · · · · · ·		NON-EXPE			
Total		Land	Baxter State	Other	
Expendable		Reserved	Park Trust	Trust	
Funds	Total	Trust Fund	Fund	Funds	
\$ 494,917,771	\$ 6,395,604	\$ 2,870,367	\$ 2,157,129	\$ 1,368,107	
24,989	(24)	(24)			
494,942,760	6,395,580	2,870,343	2,157,129	1,368,107	
43,967,764	-	-	-	-	
36,723,013	631,705	169,839	173,960	287,906	
120,862,576	-	-	-	-	
74,415,291	-	-	-	-	
139,353,055	-	<del></del>	-	-	
16,323,536	-	-	-	-	
-	39,149	39,149	-	-	
305,925	-	-	-	-	
69,776,652	-	-	-	-	
9,844,337	-	-	-	-	
9,679,809	-	-	-	-	
2,091,066	-	-	-	<b>-</b>	
	136,133	-	-	136,133	
 1,815,131		***			
525,158,155	806,987	208,988	173,960	424,039	
1,323,448	-	-	-	-	
2,048,655	63,597	63,597	-	-	
267,125,525	68,546	-	****	68,54	
12,854,595	-			-	
1,673,898	-	<del>-</del>		-	
3,338,648	-	-			
36,545,817	-	-	-	-	
51,269,992	-	-	-	~	
13,469,920	-	-	-	-	
11,429,670	-	-	_	-	
950,000	-	-	-	_	
2,399,386	-	-	_	-	
992,886	-	-	_	-	
 (398,414)		~	_		
 405,024,026	132,143	63,597	-	68,546	
\$ 615,076,889 \$	7,070,424	\$ 3,015,734	\$ 2,331,089	\$ 1,723,600	

EXHIBIT H-4

## TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN EXPENDABLE TRUST AND AGENCY FUNDS BALANCE
YEAR ENDED JUNE 30, 1983

	Total	Maine State Retirement
Balance July 1 1982	Total \$494,917,771	<u>System</u> \$461,653,508
Adjustment of Balance Forward		
Adjustment of barance forward	24,989 494,942,760	26,11 <u>5</u> 461,679,623
Add: +:	494,942,/60	401,0/9,023
Additions:	-) 12 0(7 7(1	20 277 101
Interest Earned (Net After Amortization of Premium		39,377,101
Profit or (Loss) on Sale of Securities	36,723,013	36,723,013
Individual Contributions for Pensions,	0//	(
Plus Interest Allowed	120,862,576	50,692,074
Receipts from University of Maine and		
Academy and Maine Veterans Home	74,415,291	495,918
Deposits by Federal Government, Cities, Towns and		
Individuals	139,353,054	18,967,401
Reduction to Advance from Federal Government	16,323,536	
Abandoned Property	305,925	-
Contributions and Transfers from Other Funds:		
From General Fund	69,776,652	68,795,645
From Highway Fund	9,844,337	9,568,364
From Special Revenue Funds	9,679,809	9,363,243
From Other Funds	2,091,067	2,020,631
Group Life Insurance Dividend	1,815,131	
	525, 158, 155	236,003,390
Deductions:	J-J, .J-, .JJ	
Administration Expense	1,323,448	1,211,950
Distribution to Cities, Towns, Counties and Indiv.	2,048,655	-
Refunds of Trust Deposits, Other Disbursements and	2,010,000	
Transfers	267,125,525	_
Interest Allowed on Individual Contributions	12,854,595	12,854,595
Health Insurance Premiums - Retired State Employee		1,673,898
Group Life Insurance Premiums	3,338,648	-
Pensions and Survivor Benefits Payments:	7,770,040	
State Employees	36,545,817	36,545,817
Teachers	51,269,992	51,269,992
Employees of Participating Districts	13,469,920	13,469,920
· · ·		
Refunds of Individual Contributions Plus Interest	11,429,670	11,429,670
Transfer to Coastal Protection Fund	950,000	-
Transfer to General Fund	2,399,386	-
Distribution of Income from Non-Expendable Trusts	992,886	(-01)
Additions to Reserves and Other Charges and Credit		(284, 135)
	405,024,026	128,171,707
Fund Balance June 30, 1983	\$615,076,889	\$569,511,307

				ACENCY	FUNDS
0 1:6-	51		-	AGENCY Payroll Taxes	F UND 2
Group Life Insurance	Employment R Security Non	evenue on		and Deductions	
Funds	Trust	Trusts	Trusts	Fund	0ther
\$ 12,791,995		1,048,459 \$			
÷ 12,751,555	1,693	-	109	-	(2,927)
12,791,995	(2,799,019)	1,048,459	17,996,841	10,000	4,214,862
1,499,633	-	684,697	806,667	414,091	1,185,575
<del>-</del>	-	_	_		
-	70,170,502	-	-	-	-
	-	-	-	-	73,919,372
2,393,002	-	296,269	4,098,349	112,485,272	1,112,761
_	16,323,536 -	~	305,925	<u>-</u>	-
981,008	_	_	_		_
275,974	max.	-	-	_	-
316,566	None .	_	_	_	_
70,435	904	_	_		-
1,815,131	-	~	-	_	_
7,351,749	86,494,038	980,966	5,210,941	112,899,363	76,217,708
				111,498	_
836,518	<u>-</u>	_	126,550	111,490	1,085,587
030,510	_	_	120,550		1,000,007
_	77,704,954	_	4,140,534	114,041,007	71,239,031
_	-	-	-		_
ether	-	-	-	-	-
3,338,648	-	-	-	-	-
_	_	_	_	_	_
-	_	_		_	_
May.	-	_		_	_
	_	-	_	-	_
	_	-	950,000	-	-
2,157,936	-	_	241,450	-	-
	-	992,886	-	~~	-
1,138,864		-	-	(1,253,142)	_
7,471,966	77,704,954	992,886	5,458,534	112,899,363	72,324,618
\$ 12,671,778	\$ 5,990,065 \$	1,036,539 \$	17,749,248	\$ 10,000	\$ 8,107,952

The General Long Term Debt account group is utilized to account for the long term liabilities which are intended to be repaid by appropriations, income from short term investments and student fees.

The general long term debt outstanding at June 30, 1983 totaled \$300,322,000.

Bonded debt related to the Enterprise Funds (\$130,000) is not included in the accompanying statement because it is repayable from the operations of the Maine Island Ferry Service.

EXHIBIT J-1

# GENERAL LONG TERM DEBT

#### COMPARATIVE BALANCE SHEET

	JUNE 3	30
	1983	1982
ASSETS AND AMOUNTS TO BE PROVIDED FOR THE RETIREMENT OF GENERAL BONDS Amount to be Provided from Future Revenue for Retirement of Bonds Amount Necessary to Retire Notes	\$ 300,321,685 \$  \$ 300,321,685 \$	253,277,000 18,445,000 271,722,000
LIABILITIES AND RESERVES Bonds Payable Bond Anticipation Notes Payable	\$ 300,321,685 \$ - \$ 300,321,685 \$	253,277,000 18,445,000 271,722,000

		SOUR	CE OF	FUTURE REVE	NUE					
General Fund	3 ,				L	University of Maine		dent Housing and ng Facility	4.00	Maine Veteran's Home
				·						
185,096,685	\$	90,260,000	\$	11,655,000	\$	11,240,000	\$	2,070,000		
185,096,685	\$	90,260,000	\$	11,655,000	\$	11,240,000	\$	2,070,000		
185,096,685	\$	90,260,000	\$	11,655,000	\$	11,240,000	\$	2,070,000		
185,096,685	\$	90,260,000	\$	11,655,000	\$	11,240,000	\$	2,070,000		

(In Thousands of Dollars)		
	Date	Interest
	of	Rate
DESCRIPTION OF LOAN	Issue	%
GENERAL BONDED DEBT GENERAL FUND		
Capital Improvements	May 1, 1964	3.00
Pollution Abatement	July 1, 1965	3.00
Capital Improvement - University of Maine	February 15, 1966	4.00
· · · · · · · · · · · · · · · · · · ·	November 1, 1966	3.75
Capital Improvement - Mental Health Department Maine Cultural Building	March 15, 1967	3.30
Maine Cultural Building	March 15, 1907	3.40
0 1 Days	M 15 1069	
General Purposes	March 15, 1968	4.50
	1.111069	4.40
General Purposes	July 1, 1968	4.00
		4.10
General Purposes	March 1, 1969	4.70
General Purposes	October 15, 1969	5.60
		5.70
General Purposes	February 15, 1970	6.00
		6.30
General Purposes	April 1, 1970	5.70
		4.00
General Purposes	November 15, 1970	6.00
School Building Construction	March 15, 1971	4.25
-		4.50
General Purposes	October 15, 1971	4.25
•		4.50
		4.00
General Purposes	April 15, 1972	4.80
	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3.25
General Purposes	November 15, 1972	4.40
defici di i di poses	110 1 01112 01 13, 13, 1	4.75
		4.00
General Purposes	April 15, 1973	4.90
delier at 1 di poses	API (1 1), 1)/)	4.00
General Purposes	November 15, 1973	4.75
deneral rurposes	November 15, 1575	3.00
Caranal Dunmana	May 15, 1974	6.00
General Purposes	may 15, 19/4	
		5.70
On the Landson	November 1 1075	4.00
General Purposes	November 1, 1974	5.40
		5.50
		5.75
General Purposes	May 15, 1975	7.00
		6.40
		5.00

\$ 4,820 \$ 770 \$ - \$ 385 \$ 385 \$ 385	Amount		Bonded Debt Outstanding July 1, 1982	Debt tstanding New Bonds		Bonded Debt Outstanding June 30, 1983
1,715 980 - 245 735 6,970 1,420 - 370 1,050 500 125 - 25 100 240 60 - 20 40 40 40 - 500 - 250 250 1,000 1,000 - 550 550 2,750 2,750 - 7 2,750 5,630 4,930 - 700 4,230 5,200 1,200 - 400 800 2,140 2,140 - 700 4,230 5,200 1,200 - 400 800 2,140 2,140 - 700 4,230 1,570 1,570 - 5,455 14,110 4,980 - 830 4,150 1,570 1,570 - 71,570 11,680 6,555 - 730 5,825 1,000 500 - 250 250 1,750 1,750 - 70 1,750 9,660 2,760 - 690 2,070 2,760 2,760 - 690 2,070 2,760 2,760 - 690 2,070 2,760 2,760 - 690 2,070 2,760 2,760 - 650 1,330 1,330 1,330 - 71,330 1,330 1,330 - 71,330 1,350 1,350 - 71,350 1,350 4,125 - 825 3,300 11,550 4,125 - 825 3,300 11,550 4,125 - 70 1,570 2,100 2,100 - 70 1,570 2,100 2,100 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,300 1,300 - 70 1,300 11,550 4,125 - 70 1,300 11,350 1,300 - 70 1,300 11,550 4,125 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 1,300 11,500 1,300 1,300 11,500 1,300 1,300 11,500 1,300 1,300 11,500 1,300 1,300 11,500 1,300 1,300 11,500 1,300 1		rssue	July 1, 1902	Issueu	natar ca	<u> </u>
1,715 980 - 245 735 6,970 1,420 - 370 1,050 500 125 - 25 100 240 60 - 20 40 40 40 - 500 - 250 250 1,000 1,000 - 550 550 2,750 2,750 - 7 2,750 5,630 4,930 - 700 4,230 5,200 1,200 - 400 800 2,140 2,140 - 700 4,230 5,200 1,200 - 400 800 2,1410 3,620 1,810 - 905 5,455 5,455 - 5,455 14,110 4,980 - 830 4,150 1,570 1,570 - 1,570 11,680 6,555 - 730 5,825 1,000 500 - 250 250 1,750 1,750 - 70 1,750 9,660 2,760 - 690 2,070 2,760 2,760 - 690 2,070 2,760 2,760 - 690 2,070 2,760 2,760 - 690 2,070 2,760 2,760 - 650 1,330 1,330 1,330 - 1,330 5,850 5,200 - 650 4,550 1,300 1,300 - 70 1,300 11,550 4,125 - 825 3,300 11,550 4,125 - 825 3,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,300 1,300 - 70 1,300 11,550 4,125 - 70 1,300 11,825 9,675 - 1,075 8,600 2,120 2,120 - 70 2,120 4,400 3,025 - 275 2,750 230 230 - 70 2,120 4,400 3,025 - 275 2,750 230 230 - 70 2,120 4,400 3,025 - 275 2,750 230 230 - 70 2,120 4,400 3,080 3,080 - 70 800 820 820 - 820 4,800 1,440 - 480 960 2,400 2,400 - 70 2,400 2,335 2,335 - 7,740 1,720 - 860 860 6,880 6,880 - 70 860						T.
1,715 980 - 245 735 6,970 1,420 - 370 1,050 500 125 - 25 100 240 60 - 20 40 40 40 - 500 - 250 250 1,000 1,000 - 550 550 2,750 2,750 - 7 2,750 5,630 4,930 - 700 4,230 5,200 1,200 - 400 800 2,140 2,140 - 700 4,230 5,200 1,200 - 400 800 2,140 2,140 - 700 4,230 1,570 1,570 - 5,455 14,110 4,980 - 830 4,150 1,570 1,570 - 71,570 11,680 6,555 - 730 5,825 1,000 500 - 250 250 1,750 1,750 - 70 1,750 9,660 2,760 - 690 2,070 2,760 2,760 - 690 2,070 2,760 2,760 - 690 2,070 2,760 2,760 - 690 2,070 2,760 2,760 - 650 1,330 1,330 1,330 - 71,330 1,330 1,330 - 71,330 1,350 1,350 - 71,350 1,350 4,125 - 825 3,300 11,550 4,125 - 825 3,300 11,550 4,125 - 70 1,570 2,100 2,100 - 70 1,570 2,100 2,100 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,550 4,125 - 70 1,300 11,300 1,300 - 70 1,300 11,550 4,125 - 70 1,300 11,350 1,300 - 70 1,300 11,550 4,125 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 - 70 1,300 11,500 1,300 1,300 11,500 1,300 1,300 11,500 1,300 1,300 11,500 1,300 1,300 11,500 1,300 1,300 11,500 1,300 1,300 11,500 1,300 1	,	l. 920	¢ 770	¢ _	\$ 385	\$ 385
6,970	Ş			٠ -		
500         125         -         25         100           240         60         -         20         40           40         40         -         -         40           4,000         500         -         250         250           1,000         1,000         -         -         1,000           5,500         1,100         -         550         550           2,750         2,750         -         -         2,750           5,630         4,930         -         700         4,230           5,200         1,200         -         400         800           2,140         2,140         -         -         2,140           3,620         1,810         -         905         905           5,455         5,455         -         -         5,455           14,110         4,980         -         830         4,150           1,570         1,570         -         -         1,570           1,570         1,570         -         -         1,750           1,750         1,750         -         -         1,750           9,660         2,				_		
240 60 - 20 40 40 40 40 4,000 500 - 250 250 1,000 1,000 1,000 5,500 1,100 - 550 550 2,750 2,750 2,750 5,630 4,930 - 700 4,230 5,200 1,200 - 400 800 2,140 2,140 2,140 3,620 1,810 - 905 905 5,455 5,455 5,455 14,110 4,980 - 830 4,150 1,570 1,570 1,570 11,680 6,555 - 730 5,825 1,000 500 - 250 250 1,750 1,750 1,750 9,660 2,760 - 250 250 1,750 1,330 1,330 1,750 9,660 2,760 2,760 1,330 1,330 1,330 5,850 5,200 - 650 4,550 1,300 1,300 1,300 11,550 4,125 - 825 3,300 11,550 4,125 - 825 3,300 11,550 4,125 1,300 11,550 4,125 1,300 11,550 4,125 1,300 11,550 4,125 2,760 2,120 2,120 2,750 230 230 2,750 230 230 2,750 230 230 2,750 2,120 2,120 2,750 2,120 2,120 2,120 4,400 3,025 2,750 2,30 230 2,30 4,840 1,320 - 440 880 3,080 3,080 2,335 7,740 1,720 - 860 860 6,880 6,880 686				_		
40						
4,000       500       -       250       250         1,000       1,000       -       -       1,000         5,500       1,100       -       550       550         2,750       2,750       -       -       2,750         5,630       4,930       -       700       4,230         5,200       1,200       -       400       800         2,140       2,140       -       -       2,140         3,620       1,810       -       905       905         5,455       5,455       -       -       5,455         14,110       4,980       -       830       4,150         1,570       1,570       -       -       1,570         11,680       6,555       -       730       5,825         1,000       500       -       250       250         1,750       1,750       -       -       1,750         9,660       2,760       -       -       2,760         1,330       1,330       -       -       1,330         1,300       1,330       -       -       1,330         11,550       4,125				_	_	
1,000 5,500 1,100 5,500 1,100 - 550 550 550 2,750 2,750 2,750 2,750 2,750 5,630 4,930 - 700 4,230 5,200 1,200 - 400 800 2,140 2,140 - 3,620 1,810 - 3,620 1,810 - 3,625 5,455 5,455 5,455 - 14,110 4,980 - 1,570 11,680 6,555 - 730 5,825 1,750 1,750 - 1,750 1,750 - 1,750 1,750 - 1,750 2,760				-	250	
5,500       1,100       -       550       550         2,750       2,750       -       -       2,750         5,630       4,930       -       700       4,230         5,200       1,200       -       400       800         2,140       2,140       -       -       2,140         3,620       1,810       -       905       905         5,455       5,455       -       -       5,455         14,110       4,980       -       830       4,150         1,570       1,570       -       -       1,570         11,680       6,555       -       730       5,825         1,000       500       -       250       250         1,750       1,750       -       -       1,750         1,750       1,750       -       -       1,750         2,760       2,760       -       -       2,760         2,760       2,760       -       -       2,760         1,330       1,330       -       -       1,330         1,1550       4,125       -       825       3,300         11,550       4,125				_	250	
2,750       2,750       -       -       2,750         5,630       4,930       -       700       4,230         5,200       1,200       -       400       800         2,140       2,140       -       -       2,140         3,620       1,810       -       905       905         5,455       5,455       -       -       5,455         14,110       4,980       -       830       4,150         1,570       1,570       -       -       1,570         11,680       6,555       -       730       5,825         1,000       500       -       250       250         1,750       1,750       -       -       1,750         9,660       2,760       -       -       2,750         2,760       2,760       -       -       2,760         1,330       1,330       -       -       1,330         1,550       4,125       -       825       3,300         4,125       4,125       -       -       4,125         805       805       -       -       2,750         2,120       2,120       <				-		
5,630       4,930       -       700       4,230         5,200       1,200       -       400       800         2,140       2,140       -       -       2,140         3,620       1,810       -       905       905         5,455       5,455       -       -       5,455         14,110       4,980       -       830       4,150         1,570       1,570       -       -       1,570         11,680       6,555       -       730       5,825         1,000       500       -       250       250         1,750       1,750       -       -       1,750         9,660       2,760       -       -       2,760         2,760       2,760       -       -       2,760         1,330       1,330       -       -       1,330         1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       805       805       -       -       805         11,825       9,675       -       1,075       8,600				-	550	
5,200       1,200       -       400       800         2,140       2,140       -       -       2,140         3,620       1,810       -       905       905         5,455       5,455       -       -       5,455         14,110       4,980       -       830       4,150         1,570       1,570       -       -       1,570         11,680       6,555       -       730       5,825         1,000       500       -       250       250         1,750       1,750       -       -       1,750         9,660       2,760       -       -       2,760         2,760       2,760       -       -       2,760         1,330       1,330       -       -       1,330         1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       825       3,300         11,825       9,675       -       1,075       8,600         2,120       2,120       -       -       2,120         4,840       1,320 <td></td> <td></td> <td></td> <td>-</td> <td>700</td> <td></td>				-	700	
2,140 2,140 3,620 1,810 - 3,620 1,810 - 5,455 5,455 5,455 14,110 4,980 - 1,570 1,570 - 11,680 6,555 - 1,000 500 - 250 250 1,750 9,660 2,760 - 1,750 9,660 2,760 - 2,760 - 1,330 1,330 - 2,760 1,330 1,330 - 3,850 1,300 1,300 - 1,300 1,300 1,300 - 1,300 1,350 1,410 1,320 - 2,330 2,30 - 2,330 2,30 - 2,330 2,30 - 2,330 2,30 - 2,330 2,30 - 2,330 2,30 - 2,330 2,30 - 2,330 2,30 - 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,400 2,335 7,740 1,720 - 860 6,880 6,880				<del></del>		
3,620				-	400	
5,455       5,455       -       5,455         14,110       4,980       -       830       4,150         1,570       1,570       -       -       1,570         11,680       6,555       -       730       5,825         1,000       500       -       250       250         1,750       1,750       -       -       1,750         9,660       2,760       -       -       2,760         2,760       2,760       -       -       2,760         1,330       1,330       -       -       1,330         5,850       5,200       -       650       4,550         1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       805         805       805       -       -       805         11,825       9,675       -       1,075       8,600         2,120       2,120       -       -       2,120         4,840       1,320       -       -       3,080         820       820       -       - <td< td=""><td></td><td></td><td></td><td></td><td>- 005</td><td></td></td<>					- 005	
14,110       4,980       -       830       4,150         1,570       1,570       -       -       1,570         11,680       6,555       -       730       5,825         1,000       500       -       250       250         1,750       1,750       -       -       1,750         9,660       2,760       -       690       2,070         2,760       2,760       -       -       2,760         1,330       1,330       -       -       1,330         5,850       5,200       -       650       4,550         1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       -       805         11,825       9,675       -       1,075       8,600         2,120       2,120       -       2,750         230       230       -       275       2,750         230       230       -       -       230         4,840       1,320       -       440       880         3,080       820       -       <				-	905	
1,570       1,570       -       -       1,570         11,680       6,555       -       730       5,825         1,000       500       -       250       250         1,750       1,750       -       -       1,750         9,660       2,760       -       -       2,760         2,760       2,760       -       -       2,760         1,330       1,330       -       -       1,330         5,850       5,200       -       650       4,550         1,300       1,300       -       -       1,300         11,550       4,125       -       -       825       3,300         4,125       4,125       -       -       805       805       -       805       805       -       805       805       -       805       805       -       805       805       -       805       805       -       805       805       -       -       805       805       -       -       805       805       -       -       805       805       -       -       805       805       -       -       805       805       -       -				-	920	
11,680       6,555       -       730       5,825         1,000       500       -       250       250         1,750       1,750       -       -       1,750         9,660       2,760       -       -       2,760         2,760       2,760       -       -       2,760         1,330       1,330       -       -       1,330         5,850       5,200       -       650       4,550         1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       805       -       -       805         11,825       9,675       -       1,075       8,600         2,120       2,120       -       -       2,120         4,400       3,025       -       275       2,750         230       230       -       -       3,080         3,080       3,080       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,				-	030	
1,000       500       -       250       250         1,750       1,750       -       -       1,750         9,660       2,760       -       690       2,070         2,760       2,760       -       -       2,760         1,330       1,330       -       -       1,350         5,850       5,200       -       650       4,550         1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       -       4,125         805       805       -       -       805         11,825       9,675       -       1,075       8,600         2,120       2,120       -       2,750       2,750         230       230       -       275       2,750         230       230       -       -       3,080         3,080       3,080       -       -       3080         4,840       1,320       -       820       -       820         4,800       1,440       -       480       960         2,400       2,40				-	730	
1,750       1,750       -       -       1,750         9,660       2,760       -       690       2,070         2,760       2,760       -       -       2,760         1,330       1,330       -       -       1,330         5,850       5,200       -       650       4,550         1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       -       805         805       805       -       -       805         11,825       9,675       -       1,075       8,600         2,120       2,120       -       -       2,120         4,400       3,025       -       275       2,750         230       230       -       -       230         4,840       1,320       -       440       880         3,080       3,080       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       -       -				-		
9,660       2,760       -       690       2,070         2,760       2,760       -       -       2,760         1,330       1,330       -       -       1,330         5,850       5,200       -       650       4,550         1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       -       805         805       805       -       -       805         11,825       9,675       -       1,075       8,600         2,120       2,120       -       -       2,120         4,400       3,025       -       275       2,750         230       230       -       -       230         4,840       1,320       -       -       3,080         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       2,335       -       2,335         7,740       1,720       -       860       6,880				-	250	
2,760       2,760       -       2,760         1,330       1,330       -       -       1,330         5,850       5,200       -       650       4,550         1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       -       4,125         805       805       -       -       805         11,825       9,675       -       1,075       8,600         2,120       2,120       -       -       2,120         4,400       3,025       -       275       2,750         230       230       -       -       230         4,840       1,320       -       440       880         3,080       3,080       -       -       820         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       2,400         2,335       -       -       2,335         7,740       1,720       -       860         6,880 <td></td> <td></td> <td></td> <td>-</td> <td>- (00</td> <td></td>				-	- (00	
1,330       1,330       -       -       1,330         5,850       5,200       -       650       4,550         1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       -       4,125         805       805       -       -       805         11,825       9,675       -       1,075       8,600         2,120       2,120       -       -       2,120         4,400       3,025       -       275       2,750         230       230       -       -       230         4,840       1,320       -       440       880         3,080       3,080       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       2,335       -       -       2,335         7,740       1,720       -       860       6,880				-	690	
5,850       5,200       -       650       4,550         1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       -       4,125         805       805       -       -       805         11,825       9,675       -       1,075       8,600         2,120       2,120       -       -       2,120         4,400       3,025       -       275       2,750         230       230       -       -       230         4,840       1,320       -       440       880         3,080       3,080       -       -       3,080         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       -       -       6,880				••	<del>-</del>	
1,300       1,300       -       -       1,300         11,550       4,125       -       825       3,300         4,125       4,125       -       -       4,125         805       805       -       -       805         11,825       9,675       -       1,075       8,600         2,120       -       -       2,120         4,400       3,025       -       275       2,750         230       230       -       -       230         4,840       1,320       -       440       880         3,080       3,080       -       -       3,080         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       6,880       -       -       6,880				-	- (50	
11,550       4,125       -       825       3,300         4,125       -       -       4,125       -       805       805       -       805       805       -       805       805       -       805       805       -       805       805       -       805       805       -       805       805       -       805       805       -       805       805       -       805       806       -       2,120       -       -       2,120       -       -       2,120       -       -       2,120       -       -       2,120       -       -       2,120       -       -       2,120       -       -       2,120       -       -       2,120       -       -       2,120       -       -       2,750       -       2,750       -       2,750       -       2,300       -       -       -       2,30       -       -       -       2,30       -       -       -       4,800       880       -       -       820       -       -       820       -       -       820       -       -       820       -       -       820       -       -       -       840				-	650	
4,125       4,125       -       -       4,125         805       805       -       -       805         11,825       9,675       -       1,075       8,600         2,120       -       -       2,120         4,400       3,025       -       275       2,750         230       230       -       -       230         4,840       1,320       -       440       880         3,080       3,080       -       -       820         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       6,880       -       -       6,880				-	- 0.5	
805       805       -       -       805         11,825       9,675       -       1,075       8,600         2,120       2,120       -       -       2,120         4,400       3,025       -       275       2,750         230       230       -       -       230         4,840       1,320       -       440       880         3,080       3,080       -       -       3,080         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       6,880       -       -       6,880				-	825	
11,825       9,675       -       1,075       8,600         2,120       2,120       -       -       2,120         4,400       3,025       -       275       2,750         230       230       -       -       230         4,840       1,320       -       440       880         3,080       3,080       -       -       3,080         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       -       -       6,880				-	<del>-</del>	
2,120       2,120       -       -       2,120         4,400       3,025       -       275       2,750         230       230       -       -       230         4,840       1,320       -       440       880         3,080       3,080       -       -       3,080         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       -       -       6,880				-	- 1 075	
4,400       3,025       -       275       2,750         230       230       -       -       230         4,840       1,320       -       440       880         3,080       3,080       -       -       3,080         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       6,880       -       -       6,880				-	1,0/5	
230       230       -       230         4,840       1,320       -       440       880         3,080       3,080       -       -       3,080         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       6,880       -       -       6,880				-	- 075	
4,840       1,320       -       440       880         3,080       3,080       -       -       3,080         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       6,880       -       -       6,880				-	2/5	
3,080       3,080       -       -       3,080         820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       6,880       -       -       6,880				-	-	
820       820       -       -       820         4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       6,880       -       -       6,880				-	440	
4,800       1,440       -       480       960         2,400       2,400       -       -       2,400         2,335       2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       6,880       -       -       6,880				-	<del>-</del>	
2,400       2,400       -       -       2,400         2,335       2,335       -       -       2,335         7,740       1,720       -       860       860         6,880       -       -       6,880				<b>-</b>	-	
2,335				-	480	
7,740 1,720 - 860 860 6,880 6,880 6,880				-	-	
6,880 6,880				-	-	
6,880 6,880				-	860	
2.530 2.530 2.530		6,880		-	-	
-122-		2,530	2,530	-	-	2,530

(In Thousands of Dollars)		THE RESIDENCE OF THE PROPERTY
	Date	Interest
	of	Rate
DESCRIPTION OF LOAN	Issue	%
GENERAL BONDED DEBT (CON'T) GENERAL FUND (CON'T)		
General Purposes	April 15, 1976	4.25 4.50
General Purposes	March 15, 1977	4.40 4.60
General Purposes	March 15, 1978	4.75 4.60
General Purposes	November 15, 1978	5.25 5.30
General Purposes	April 1, 1980	9.50 8.00
Mini-Bonds General Purposes	July 28-August 1, 1980 May 15, 1981	6.10 11.00 10.00
General Purposes	May 15, 1981	9.00 11.00 10.00 9.00
General Purposes	March 15, 1982	11.25
General Purposes	December 15, 1983	9.50 8.50 9.00
General Purposes	March 1, 1983	7.50 8.50 8.20 8.50 6.50
HIGHWAY FUND		
Bangor-Brewer Bridge	August 1, 1952	1.75
Jonesport-Reach Bridge Highway and Bridges	December 1, 1956 July 15, 1963	2.375
irigilway and biriages	March 15, 1967	3.00 3.30
	Mar en 15, 1307	3.40
	July 1, 1967	3.70 3.75
	October 15, 1968	3.90 4.00
Androscoggin River Bridge	July 1, 1970	6.50 5.00
Highways and Bridges	July 1, 1970	6.50 5.00

Amount of Issue		Bonded Debt Outstanding New Bonds July 1, 1982 Issued Matured		Matured	Bonded Debt Outstanding June 30, 1983
\$	9,725 5,830 9,240 3,080 3,085 12,420 10,430 1,505 240 560 938 8,350 5,365 595 1,710 3,135 855 7,000 680 15,660 2,320 1,480 4,385 12,000 2,000 3,000 299,658	\$ 1,945 5,830 1,540 3,080 3,085 8,280 8,940 1,505 160 560 752 6,870 5,365 595 1,425 3,135 855 7,000 680	\$	\$ 1,945 - 1,540 - 1,380 1,490 - 40 - 10 1,480 - 285 - 840 	\$ - 5,830 - 3,080 3,085 6,900 7,450 1,505 120 560 742 5,390 5,365 595 1,140 3,135 855 6,160 680 15,660 2,320 1,480 4,385 12,000 2,000 3,000 3,000 185,097
	1,500 800 1,400 7,800 1,300 4,125 750 2,400 960 2,125 375 10,880 1,920	1,150 150 1,400 1,950 1,300 1,500 750 2,400 960 750 375 3,840 1,920	- - - - - - - - - - -	50 30 700 650 - 375 - 480 - 125 - 640	1,100 120 700 1,300 1,300 1,125 750 1,920 960 625 375 3,200 1,920

(In Thousands of Dollars)	Date	Interest
	of	Rate
DESCRIPTION OF LOAN	Issue	%
GENERAL BONDED DEBT (CON'T) HIGHWAY FUND (CON'T)		
Androscoggin River Bridge	October 15, 1971	4.00
Androscoggin Krver bridge	00 100001 19, 1971	4.50
		4.00
Highway and Bridges	October 15, 1971	4.00
mgmay and privages	302020. 15, 15, 1	4.50
		4.00
	August 1, 1972	4.75
	3 , 2,	5.00
		3.00
	November 1, 1974	5.40
		5.50
		5.75
	´ April 1, 1980	9.50
		8.00
	May 15, 1981	11.00
		10.00
	_	9.00
	March 15, 1982	11.25
		10.25
		10.50
	5 1 15 1000	9.25
	December 15, 1982	9.50
		8.50
		9.00
	March 1, 1983	7.50 8.50
	march 1, 1905	8.20
		8.50
		6.50
SELF-LIQUIDATING University of Maine - Orono	June 1, 1960	3.50
oniversity of Marine - Orono	Julie 1, 1900	1.00
	August 1, 1961	3.50
	Adgust 1, 1901	1.00
	April 1, 1963	3.20
	API 11 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	.25
	July 1, 1964	3.30
	33.7 ., 1501	.10
	February 15, 1966	3.50
		.10
University of Maine - Portland-Gorham	March 15, 1978	4.60
the state of the s		

Amount of		Bonded Debt Outstanding		New Bonds				Bono Del Outstai		
	Issue	July	1, 1982	<u>l</u> :	ssued	M	atured	June	30, 1983	
\$	1,300	\$	300	\$	<del>-</del>	\$	100	\$	200	
	600		600		<del></del>		_		600 100	
	100		100 900		_		300		600	
	3,900 1,800		1,800		_		-		1,800	
	300		300		<u>_</u>		_		300	
	9,450		3,375		-		675		2,700	
	3,375		3,375		_		-		3,375	
	675		675		_		_		675	
	5,150		1,545		_		515		1,030	
	2,575		2,575		_		- J·J		2,575	
	2,575		2,575		<del>-</del>		_		2,575	
	3,900		2,600		-		650		1,950	
	9,100		9,100		-		-		9,100	
	2,520		2,100		_		420		1,680	
	4,620		4,620		_		-		4,620	
	1,260		1,260		-		-		1,260	
	5,175		5,175		-		575		4,600	
	1,150		1,150		-		-		1,150	
	1,725		1,725		-		-		1,725	
	3,450		3,450		-		-		3,450	
	10,485		-		10,485		-		10,485	
	3,495		-		3,495		-		3,495	
	2,330		-		2,330		-		2,330	
	6,945		-		6,945		-		6,945	
	3,360		-		3,360		-		3,360	
	560		-		560		-		560	
	840		-		840		-		840	
	785				785		005		785	
	129,835		67,745		28,800		6,285		90,260	
	2,575		1,930		_		85		1,845	
	155		155		-		-		155	
	2,155		1,710		-		65		1,645	
	125		125		-		-		125	
	1,550		1,305				45		1,260	
	95		95		-		-		95	
	1,510		1,350		-		45		1,305	
	95		95		-		-		95	
	4,605		4,020		-		120		3,900	
	555		555		-				555	
	855		720		-	#### ···	45		675	
	14,275		12,060		-		405		11,655	

(In Thousands of Dollars)		######################################
DESCRIPTION OF LOAN	Date of	Interest Rate
DESCRIPTION OF LOAN	Issue	%
GENERAL BONDED DEBT (CON'T)		
SELF-LIQUIDATING (CON'T)		
State Colleges and Vocational Institutes		
Student Housing and Dining Facilities	June 15, 1962	3.00
		1.00
	May 1, 1964	3.00
	W 15 10(5	.10
	March 15, 1967	3.30
	Manak 15 1069	3.40
	March 15, 1968	4.50 4.40
		3.00
	March 1, 1969	4.70
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3.00
	April 1, 1980	9.50
		8.00
		8.30
Maine Veterans Home	May 15, 1981	11.00
		10.00
	V 1 28 2000	9.00
	March 15, 1982	11.25
		10.25
		10.50 9.25
	December 15, 1982	9.50
	750 T 1502	8.50
		9.00
		7.50
TOTAL GENERAL BONDED DEBT		

	Amount of	onded Debt tanding	Nev	v Bonds			onded Debt tanding
	Issue	1, 1982		ssued	Ma	atured	30, 1983
and the second		.,					
\$	1,415	\$ 945	\$	a sur	\$	105	\$ 840
	285	285		-		-	285
	620	225		-		55	170
	550	550		-		-	550
	1,390	400		_		130	270
	2,150	2,150		-		-	2,150
	2,475	440		-		220	220
	3,465	3,465		-		-	3,465
	775	775		-		<del>-</del>	775
	350	320		_		30	290
	380	380		-		_	380
	510	340		No.		85	255
	1,190	1,190		-		-	1,190
	400	400		-		-	400
	60	50		-		10	40
	110	110		_		-	110
	30	30		-		-	30
	90	90		-		10	80
	20	20		<b>20</b>		600°	20
	30	30		-		-	30
	60	60		-		-	60
	630	-		630			630
	210	-		210		-	210
	140	-		140		-	140
	720			720		_	720
	18,055	12,255		1,700		645	 13,310
\$	461,823	\$ 253,277	\$	74,345	\$	27,300	\$ 300,322

#### GENERAL FIXED ASSETS

The General Fixed Asset Account Group provides a record of the cost of the land, buildings, improvements and capital equipment which was purchased from Funds other than the Enterprise and Internal Service Funds. The latter Funds maintain their own fixed asset records.

General fixed assets are defined as tangible property having a life of more than one year and costing in excess of \$100. They do not include 1) roads, bridges and related highway systems, 2) display items of the Maine State Museum or 3) property acquired by tax lien. Original construction costs have been researched for buildings back to the mid 1800's; Equipment acquired prior to 1950 has been valued at estimated cost. Additions are recorded at cost. General fixed assets are not subject to deprectiation.

The following Statement of General Fixed Assets has been prepared from the Bureau of Public Improvement's summary of agency inventory records as of June 30, 1982 which has been amended to reflect the cost of property and equipment acquired in 1983. Disposition in 1983 are not believed to be material.

#### EXHIBIT K-1

# STATEMENT OF GENERAL FIXED ASSETS June 30, 1983

(In Thousands of Dollars)

GENERAL	F	IXFD	ASSETS
GLNLNAL		1 / L	MUULIU

Land	\$ 25,5/9,104
Buildings	121,531,643
Improvements Other than Building	s 19,651,627
Equipment	<u>59,503,561</u>
	\$ 226,266,015

INVESTMENT IN GENERAL FIXED ASSETS \$ 226,266,015

STATISTICAL SECTION

## STATISTICAL DATA

# GOVERNMENTAL FUNDS COMPARATIVE STATEMENT OF REVENUES LAST FIVE FISCAL YEARS

Fiscal Year *Taxes		From Federal *Taxes Government	
1979	\$ 522,604,602	\$ 340,082,251	\$ 8,939,806
1980	585,903,757	376,521,773	9,266,858
1981	637,726,506	412,450,861	8,195,176
1982	694,462,249	389,793,375	8,157,307
1983	741,507,393	426,513,632	4,622,259

\*See Exhibit S-2 for further details of Taxes.

EXHIBIT S-2

# GOVERNMENTAL FUNDS TAX REVENUE BY SOURCE LAST FIVE FISCAL YEARS

Fiscal	Sales and	Income	Gas
Year	Use Tax	Tax	Tax
1979	\$ 197,783,474	\$ 153,752,898	\$ 56,434,387
1980	213,826,845	187,775,612	50,959,263
1981	235,160,515	215,793,625	48,680,472
1982	249,342,069	245,675,142	49,213,399
1983	270,306,013	268,975,654	55,280,987

Service Charges	Transferred From Bureau of Alcoholic Beverages	Other Revenue	Transfers From Other Governmental Funds
\$ 17,905,762	\$ 27,009,029	\$ 30,095,105	\$ 3,439,732
19,495,579	27,689,272	31,007,648	4,333,973
22,284,016	30,037,763	33,318,702	5,019,697
29,493,730	31,533,461	27,916,486	2,390,570
34,805,233	32,101,524	39,554,436	3,693,743

 Cigarette Tax	R	tor Vehicle egistration nd Drivers' Licenses	Public Utilities Tax	1	All Other Taxes	Total Taxes (As Above)
\$ 23,567,679 24,165,799 24,375,774 24,661,440 23,988,257	\$	24,756,648 35,790,507 34,181,763 35,226,675 37,191,157	\$ 16,327,449 16,987,533 19,061,500 26,121,644 25,681,025	\$	49,982,064 56,398,195 60,472,857 64,221,880 60,084,302	\$ 522,604,602 585,903,757 637,726,506 694,462,249 741,507,393

EXHIBIT S-3

# STATISTICAL DATA

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

FISCAL YEAR		GENERAL FUND BONDS	HIGHWAY AND BRIDGE BONDS	ALL OTHER
1974 1975 1976 1977 1978 1979	\$ 257,210,000 277,570,000 279,225,000 274,850,000 269,075,000 262,050,000 254,835,000	\$ 163,990,000 179,765,000 187,010,000 188,270,000 187,235,000 185,945,000 169,370,000	\$ 64,720,000 70,095,000 65,305,000 60,515,000 55,725,000 50,935,000 59,145,000	\$ 28,500,000 27,710,000 26,910,000 26,065,000 26,115,000 25,170,000 26,320,000
1981 1982 1983	259,520,000 253,277,000 300,322,000	171,965,000 161,217,000 185,097,000	62,105,000 67,745,000 90,260,000	25,450,000 24,315,000 24,965,000

