

# MAINE STATE LEGISLATURE

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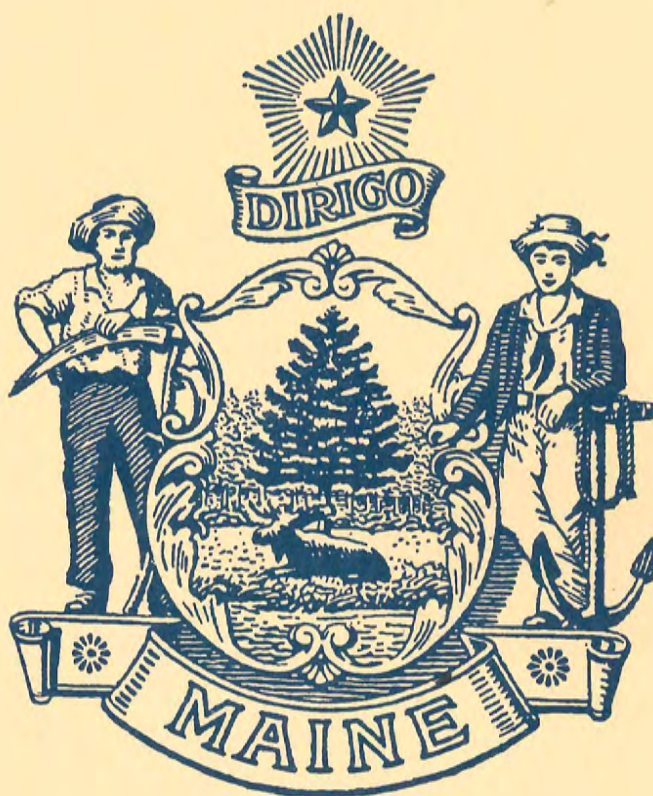


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# State of Maine

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## Annual Financial Report



Fiscal Year Ended June 30, 1991

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David A. Bourne  
State Controller



**STATE  
OF  
MAINE**



**FINANCIAL  
REPORT**

**FOR PERIOD  
JULY 1, 1990 THROUGH JUNE 30, 1991**

**DEPARTMENT OF FINANCE**

**Bureau of Accounts and Control**

**DAVID A. BOURNE  
STATE CONTROLLER**

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H. Sawin Millet, Jr.  
Commissioner



State of Maine

David A. Bourne  
State Controller

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

The Honorable John R. McKernan, Jr., Governor  
Members of the Legislature  
Citizens of Maine

In accordance with Title 5, Maine Revised Statutes Annotated, Section 1547, this accompanying Financial Report of the State of Maine is submitted for the fiscal year ended June 30, 1991.

The first section of the report consists of the General Purpose Financial Statements for all funds, reported in accordance with Generally Accepted Accounting Principles (GAAP). For Governmental Funds, the modified accrual basis of accounting is used. Revenues are recognized when they become measurable and available as current assets. Expenditures are generally recorded when the fund related liability is incurred. Exceptions to Generally Accepted Accounting Principles in these financial statements include accumulated vacation and sick leave which has not been recorded and interest on general long-term debt which is recognized when due.

The second section of the report is based on 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 GAAP and Budgetary basis statements. Comparative budgetary data and historical and statistical information are included in the report to promote a better understanding of the State's finances.

Questions and comments about this report or any matter pertaining to the State of Maine finances are always welcome.

Sincerely,

A handwritten signature in cursive script, reading 'David A. Bourne'.

David A. Bourne  
State Controller

A handwritten signature in cursive script, reading 'Victor E. Fleury'.

Victor E. Fleury  
Deputy State Controller

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(THE GENERAL NOTES ON PAGES 11 - 16 ARE AN INTEGRAL PART OF ALL  
THE FINANCIAL STATEMENTS PRESENTED IN THIS REPORT.)

NOTE: THE AMOUNTS IN THE FINANCIAL STATEMENTS HAVE BEEN  
ROUNDED, THEREFORE, SOME COLUMNS MAY NOT ADD BY  
MINOR AMOUNTS.





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# **Financial Section I**

## **Generally Accepted Accounting Principles**

**ALL FUNDS**  
**COMBINED BALANCE SHEET**  
June 30, 1991

**GOVERNMENTAL FUNDS**

	General	Highway	Other Special Revenue	Capital Projects
<b>ASSETS AND AMOUNTS TO BE PROVIDED</b>				
Equity in Treasurer's Cash Pool	(\$42,168,161)	\$12,435,635	\$51,816,461	\$169,576,318
Cash - Other	149,319	70,155	27,420	-
Investments	-	-	-	-
Deposit with United States Treasury	-	-	-	-
Federal Grants Receivable	-	-	-	-
Accounts and Notes Receivable, Net of Allowance for Possible Losses	109,429,329	9,649,657	36,683,872	-
Due from Other Funds	5,775,788	507,568	6,582,200	-
Annuities	-	-	-	-
Inventories	-	-	-	-
Prepaid Expenses and Other Assets	23,012,960	1,210,452	2,705,012	-
Working Capital Advances to Other Funds	2,871,000	13,182,115	-	-
Advance from Highway Garage	-	-	-	-
Land, Buildings and Equipment	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-
Amount to be Provided for Retirement of General Long Term Debt	-	-	-	-
	<u>\$99,070,235</u>	<u>\$37,055,582</u>	<u>\$97,814,965</u>	<u>\$169,576,318</u>
	=====	=====	=====	=====
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$55,742,798	\$6,982,774	\$20,933,458	\$2,278
Notes Unmatured	-	-	-	95,989,000
Due to Other Funds	12,871,726	1,128,758	2,472,289	-
Accrued Payrolls	19,100,386	7,720,086	5,910,243	-
Other Liabilities	3,109,579	5,585	5,655,133	-
Bonds Payable	-	-	-	-
Working Capital Advances Payable	-	-	200,000	-
	<u>90,824,489</u>	<u>15,837,203</u>	<u>35,171,123</u>	<u>95,991,278</u>
<b>Equity:</b>				
Investment in General Fixed Assets	-	-	-	-
Reserved for Encumbrances	12,356,345	2,209,415	21,067,706	36,566,368
Designated for Subsequent Years Expenditures	12,712,965	6,628,085	47,486,379	37,018,672
Designated for Working Capital Advances	2,871,000	13,182,115	-	-
Designated for Other Purposes	3,388,000	484,354	-	-
Reserve Annuities	-	-	-	-
Rainy Day Fund	82,473	-	-	-
Contributed Capital	-	-	-	-
Retained Earnings (Deficit)	-	-	-	-
Unappropriated Fund Balance	(23,165,037)	(1,285,591)	(5,910,243)	-
	<u>8,245,746</u>	<u>21,218,379</u>	<u>62,643,842</u>	<u>73,585,040</u>
	<u>\$99,070,235</u>	<u>\$37,055,582</u>	<u>\$97,814,965</u>	<u>\$169,576,318</u>
	=====	=====	=====	=====

OTHER FUNDS				ACCOUNT GROUPS	
Debt Service	Enterprise	Internal Service	Trust and Agency	General Long Term Debt	General Fixed Assets
\$1,130,396	\$2,786,872	\$10,286,597	\$90,622,913	\$ -	\$ -
442,963	1,227,774	4,700	355,744	-	-
-	-	-	2,014,577,943	-	-
-	-	-	104,721,312	-	-
-	-	-	-	-	-
-	9,802,236	175,227	6,914,759	-	-
-	45,414	10,179,541	-	-	-
-	1,260,738	-	-	-	-
-	6,453,888	6,963,828	2,204,496	-	-
-	-	-	-	-	-
-	598,914	4,437,191	-	-	-
-	-	-	-	-	-
-	30,742,720	37,783,697	-	-	344,579,784
-	-	-	-	1,130,396	-
-	-	-	-	394,289,604	-
<u>\$1,573,358</u>	<u>\$52,918,556</u>	<u>\$69,830,781</u>	<u>\$2,219,397,167</u>	<u>\$395,420,000</u>	<u>\$344,579,784</u>
=====	=====	=====	=====	=====	=====
\$ -	\$2,943,663	\$4,474,243	\$3,932,998	\$ -	\$ -
-	-	-	-	-	-
-	3,596,513	4,373,677	58,681	-	-
232,963	627,595	1,075,319	148,867	-	-
210,000	1,646,757	21,578,229	71,748,728	-	-
-	-	-	-	395,420,000	-
-	-	13,353,115	-	-	-
<u>442,963</u>	<u>8,814,528</u>	<u>44,854,582</u>	<u>75,889,273</u>	<u>395,420,000</u>	<u>0</u>
-	-	-	-	-	344,579,784
-	-	-	-	-	-
1,130,396	-	-	-	-	-
-	2,075,000	573,952	-	-	-
-	-	-	2,143,507,894	-	-
-	1,260,738	-	-	-	-
-	-	-	-	-	-
-	36,932,158	4,504,117	-	-	-
-	3,836,132	21,470,322	-	-	-
-	-	(1,572,192)	-	-	-
<u>1,130,396</u>	<u>44,104,028</u>	<u>24,976,199</u>	<u>2,143,507,894</u>	<u>0</u>	<u>344,579,784</u>
<u>\$1,573,358</u>	<u>\$52,918,556</u>	<u>\$69,830,781</u>	<u>\$2,219,397,167</u>	<u>\$395,420,000</u>	<u>\$344,579,784</u>
=====	=====	=====	=====	=====	=====

**GOVERNMENTAL FUNDS**  
**COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND CHANGES**  
**IN FUND EQUITY FOR THE YEAR ENDED JUNE 30, 1991**

	Total (Memorandum Only)	General Fund
<b>REVENUES</b>		
Taxes		
Real Estate Transfer Tax	\$7,049,177	\$3,524,078
Unorganized Territories Tax	11,238,636	8,330,282
Inheritance and Estate Tax	11,713,115	11,713,115
Individual Income Tax	582,794,390	555,249,724
Corporate Income Tax	76,052,831	69,734,862
Sales and Use Tax	497,068,568	468,830,230
Gasoline, Use Fuel and Motor Carrier Tax	121,457,861	945,087
Vehicle Registration and Drivers Licenses	55,138,014	1,357,231
Cigarette Tax	45,610,429	45,610,429
Public Utilities Tax	37,669,656	33,699,110
Insurance Company Tax	40,352,446	34,973,078
Hunting, Fishing and Related Licenses	11,651,943	11,478,090
Other Taxes	47,691,383	33,958,699
Total Taxes	1,545,488,449	1,279,404,015
Income from Investments	7,872,586	1,016,694
From Federal Government	730,635,989	7,172,586
From Cities Towns and Counties	3,709,235	97,428
Service Charge for Current Services	84,205,889	27,663,632
Transferred from Bureau of Alcoholic Beverages	34,820,114	34,820,114
Transferred from Lottery Commission	29,371,207	29,371,207
Other Revenues	98,398,955	44,539,024
	989,013,975	144,680,685
<b>OTHER FINANCIAL RESOURCES</b>		
Proceeds of General Obligation Bonds	136,125,000	-
Other	6,604,797	19,889,664
Total Revenues and Resources	2,677,232,221	1,443,974,364
<b>EXPENDITURES</b>		
General Government	328,804,130	177,244,739
Economic Development	70,234,772	30,229,479
Education and Culture	834,612,048	750,688,152
Human Services	1,070,902,976	525,312,382
Manpower	48,631,629	5,641,779
Natural Resources	96,431,149	45,170,113
Public Protection	50,826,221	14,537,317
Transportation	272,761,160	3,803,312
Other Accrued Expenses	1,287,392	2,599,775
Total Expenditures	2,774,491,477	1,555,227,048
Excess Resources Over (Under) Expenditures	(97,259,256)	(111,252,684)
<b>FUND EQUITY JULY 1, 1990</b>	264,082,659	119,498,430
<b>FUND EQUITY JUNE 30, 1991</b>	\$166,823,403	\$8,245,746
	=====	=====

Highway Fund	Other Special Revenue	Capital Projects	Debt Service
\$ -	\$3,525,099	\$ -	\$ -
-	2,908,354	-	-
-	-	-	-
-	27,544,666	-	-
-	6,317,969	-	-
-	28,238,338	-	-
118,116,579	2,396,195	-	-
51,513,991	2,266,792	-	-
-	-	-	-
-	3,970,546	-	-
-	5,379,368	-	-
-	173,853	-	-
474,258	13,258,426	-	-
170,104,828	95,979,606	0	0
864,103	1,882,505	73,536	4,035,748
-	723,463,403	-	-
22,028	3,589,779	-	-
28,110,325	26,402,440	-	2,029,492
-	-	-	-
-	-	-	-
1,755,212	52,104,719	-	-
30,751,668	807,442,846	73,536	6,065,240
9,500,000	-	126,625,000	-
(8,345,665)	647,147	(1,188,038)	(4,398,311)
202,010,831	904,069,599	125,510,498	1,666,929
15,507,820	108,763,882	25,215,149	2,072,540
-	39,683,290	322,003	-
-	70,815,425	13,108,471	-
-	539,752,064	5,838,530	-
-	42,989,850	-	-
-	28,448,307	22,812,729	-
19,595,335	16,060,549	633,020	-
177,097,236	78,909,876	12,950,736	-
(664,149)	(648,234)	-	-
211,536,242	924,775,009	80,880,638	2,072,540
(9,525,411)	(20,705,410)	44,629,860	(405,611)
30,743,790	83,349,252	28,955,180	1,536,007
\$21,218,379	\$62,643,842	\$73,585,040	\$1,130,396
=====	=====	=====	=====

**GOVERNMENTAL FUNDS**  
**COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND OTHER RESOURCES**  
**ACTUAL AND BUDGET**  
**GENERAL, HIGHWAY AND OTHER SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1991**

	<b>GENERAL FUND</b>	
	<b>Actual</b>	<b>Budget</b>
<b>REVENUES</b>		
Taxes	\$1,279,404,015	\$1,283,258,484
Income from Investments	1,016,694	3,258,614
Intergovernmental Revenue	7,270,014	6,558,904
Service Charges for Current Services	27,663,632	27,970,940
Transferred from Alcoholic Beverage and Lottery Commissions	64,191,321	60,283,249
Other Revenues	44,539,024	50,650,440
Total Revenues	1,424,084,700	1,431,980,631
Other Financial Resources (Uses)	19,889,664	-
<b>TOTAL REVENUES AND RESOURCES</b>	<b>1,443,974,364</b>	<b>1,431,980,631</b>
<b>EXPENDITURES</b>		
General Government	177,244,739	185,760,753
Economic Development	30,229,479	39,814,178
Education and Culture	750,688,152	751,709,409
Human Services	525,312,382	544,325,980
Manpower	5,641,779	6,596,189
Natural Resources	45,170,113	40,823,129
Public Protection	14,537,317	14,915,135
Transportation	3,803,312	9,825,849
Other Accrued Expenses	2,599,775	-
<b>TOTAL EXPENDITURES</b>	<b>1,555,227,048</b>	<b>1,593,770,622</b>
Excess Resources Over (Under) Expenditures	(111,252,684)	(161,789,991)
<b>FUND EQUITY JULY 1, 1990</b>	<b>119,498,430</b>	<b>(189,293,427)</b>
<b>FUND EQUITY JUNE 30, 1991</b>	<b>\$8,245,746</b>	<b>(\$351,083,418)</b>
	=====	=====

HIGHWAY FUND		OTHER SPECIAL REVENUE FUNDS	
Actual	Budget	Actual	Budget
\$170,104,828	\$166,435,953	\$95,979,606	\$107,301,117
864,103	1,200,000	1,882,505	498,267
22,028	2,000	727,053,182	885,782,389
28,110,325	27,314,965	26,402,440	35,309,720
-	-	-	-
1,755,212	2,245,574	52,104,719	66,073,061
200,856,496	197,198,492	903,422,452	1,094,964,554
1,154,335	-	647,147	-
202,010,831	197,198,492	904,069,599	1,094,964,554
15,507,820	16,659,658	108,763,882	133,235,231
-	-	39,683,290	74,215,399
-	-	70,815,425	80,571,334
-	-	539,752,064	624,483,079
-	-	42,989,850	70,743,530
-	-	28,448,307	51,202,013
19,595,335	20,465,339	16,060,549	19,808,127
177,097,236	195,280,104	78,909,876	130,493,911
(664,149)	-	(648,234)	-
211,536,242	232,405,101	924,775,009	1,184,752,624
(9,525,411)	(35,206,609)	(20,705,410)	(89,788,070)
30,743,790	(35,912,741)	83,349,252	(267,740,698)
\$21,218,379	(\$71,119,350)	\$62,643,842	(\$357,528,768)
=====	=====	=====	=====



**ENTERPRISE AND INTERNAL SERVICE FUNDS****COMBINED STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED JUNE 30, 1991**

	<b>ENTERPRISE FUNDS</b>	<b>INTERNAL SERVICE FUNDS</b>
	<hr/>	<hr/>
<b>REVENUES</b>		
Sales	\$172,113,679	\$ -
Intergovernmental Billings	-	59,845,785
	<hr/>	<hr/>
Gross Income	172,113,679	59,845,785
Cost of Goods Sold	105,125,092	28,952,647
	<hr/>	<hr/>
Net Income	66,988,587	30,893,139
Fees and Licenses	14,730,292	-
	<hr/>	<hr/>
	81,718,879	30,893,139
<b>EXPENDITURES</b>		
Personal Services	10,215,283	15,934,008
General Operating Expenses	8,877,611	9,746,670
Depreciation	788,121	8,794,088
	<hr/>	<hr/>
	19,881,015	34,474,767
Net Operating Income	61,837,863	(3,581,628)
<b>NON-OPERATING REVENUE (EXPENSES)</b>		
Adjustment of Prior Year Transactions	-	(2,901,108)
Interest Income	427,048	680,034
Other Non-Operating Income	2,429,900	4,966,674
	<hr/>	<hr/>
	2,856,948	2,745,599
Net Income	64,694,811	(836,029)
<b>RETAINED EARNINGS (DEFICIT) JULY 1, 1990</b>	(21,644,640)	20,734,159
<b>TRANSFERRED TO OTHER FUNDS</b>	(39,214,040)	-
	<hr/>	<hr/>
<b>RETAINED EARNINGS (DEFICIT) JUNE 30, 1991</b>	\$3,836,132	\$19,898,130
	=====	=====

**ENTERPRISE AND INTERNAL SERVICE FUNDS****COMBINED STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 1991**

	<b>ENTERPRISE FUNDS</b>	<b>INTERNAL SERVICE FUNDS</b>
	<hr/>	<hr/>
<b>SOURCE OF FUNDS</b>		
Net Income	\$64,694,811	(\$836,029)
Add: Depreciation	788,121	8,794,088
	<hr/>	<hr/>
	65,482,932	7,958,059
Transferred from Governmental Funds	(27,158,558)	-
Adjustment of Balance Forward	24,977,282	-
	<hr/>	<hr/>
	63,301,657	7,958,059
<b>APPLICATION OF FUNDS</b>		
Purchase of Plant and Equipment	(262,460)	14,571,898
Transferred to Other Funds	66,107,878	10,000
	<hr/>	<hr/>
	65,845,418	14,581,898
	<hr/>	<hr/>
Increase (Decrease) in Working Capital	(\$2,543,761)	(\$6,623,839)
	=====	=====
 <b>ANALYSIS OF CHANGES IN WORKING CAPITAL</b>		
Increase (Decrease) in Current Assets		
Cash	(\$4,209,327)	(\$821,353)
Accounts Receivable	705,786	47,115
Inventories	(1,548,254)	517,146
Other Assets	593,867	7,413,701
	<hr/>	<hr/>
	(4,457,928)	7,156,610
 Decrease (Increase) in Current Liabilities		
Accounts Payable	3,793,664	(2,807,534)
Other Current Liabilities	(1,879,498)	(10,972,914)
	<hr/>	<hr/>
	1,914,166	(13,780,449)
 Increase (Decrease) in Working Capital	(\$2,543,761)	(\$6,623,839)
	=====	=====

**TRUST FUNDS**  
**COMBINED STATEMENT OF CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 1991**

	<b>Expendable Trusts</b>		<b>Non-Expendable Trusts</b>
	<b>Retirement System</b>	<b>Other</b>	
<b>REVENUES AND OTHER ADDITIONS</b>			
Contributions			
Individuals	\$71,655,817	\$527,958,767	\$751,138
Employee Contributions	139,822,076	1,291,239	-
Cities, Towns and Counties	28,948,357	409,553,433	-
Interest and Dividends	-	326,793	-
Net Income from Investments	80,859,163	1,719,861	-
Other Additions or Adjustments	-	1,369,520	-
<b>Total Additions</b>	<b>321,285,413</b>	<b>942,219,613</b>	<b>751,138</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>			
Benefit Payments	183,334,750	-	-
Refunds and Interest Allowed	10,439,237	-	-
Health and Group Life Insurance	-	6,137,996	-
Payroll Taxes and Deductions	-	179,264,272	-
Administrative Expenses	3,524	171,831	-
Refunds of Trust Deposits, Other Disbursements and Transfers	(2,694,536)	820,010,862	81,731
<b>Total Deductions</b>	<b>191,082,975</b>	<b>1,005,584,961</b>	<b>81,731</b>
<b>Net Additions</b>	<b>130,202,438</b>	<b>(63,365,348)</b>	<b>669,407</b>
<b>FUND BALANCE JULY 1, 1990</b>	<b>1,766,431,268</b>	<b>299,375,034</b>	<b>10,195,094</b>
<b>FUND BALANCE JUNE 30, 1991</b>	<b>\$1,896,633,706</b>	<b>\$236,009,686</b>	<b>\$10,864,501</b>
	=====	=====	=====

# 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 33,215 square miles supports over one million year-round residents. Maine's shoreline is the longest on the east coast, extending nearly 3,500 miles.

The structure of the Maine economy is quite similar to that of the nation as a whole. Maine has slightly more activity in the goods-producing sector, which includes manufacturing (particularly paper, lumber, wood products and shoes) and construction, and slightly less activity in the service-producing sector.

During the 1980's, the Maine economy outperformed the nation's by most measures, becoming more diversified as it grew. Employment rose faster and unemployment was lower in Maine. As of 1990, the unemployment rate in Maine was below the national average for the tenth consecutive year. Maine improved its per capita income ranking from 44th in 1979 to 24th in 1990.

The national recession has impacted the Maine economy, as employment declined while unemployment rose. Through the first three quarters of 1991, Maine's economy has slipped relative to the nation, with the statewide unemployment rate rising above the national average.

The government of the State of Maine is divided into three distinct branches; the legislative, executive and judicial. The Legislative body consists of 35 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 then ended June 30, 1991. 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	Finance Authority of Maine
Maine Maritime Academy	Maine Housing Authority
Maine Turnpike Authority	Maine School Building Authority
Maine Municipal Bond Bank	Maine Veterans Home <sup>a</sup>
	Maine Technical College System
	Maine Health/Higher Education Facilities Authority

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

**Financial Statements:** 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.

**Fund Accounting:** 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.

## **NOTE 1 - FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS (Continued)**

**Types of Funds:** 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.

*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, (except for federal matching 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 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 Legislative allocations and the restrictions imposed by the source of the revenues.

*Capital Projects 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.

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

### **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

**Basis of Accounting:** 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.

**Equity in Treasurer's Cash Pool:** 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.

**Investments:** Investments are stated at cost or fair market value at date of donation.

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

**Inventories:** 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.

**Encumbrances:** Contracts and purchase commitments are recorded as encumbrances when the contract or 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.

**Interfund Transactions:** 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.

**Lease Commitments:** 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.

**Grants:** 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, 1991 include certificates of deposit.

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

Equity in Treasurer's Cash Pool:

	Temporary <u>Investments</u>	Excess of Cash <u>Over Investments</u>	Total <u>Cash Pool</u>
June 30, 1991	\$145,629,283	\$6,338,092	\$151,967,375

#### NOTE 4 - ACCOUNTS RECEIVABLES

Receivables at June 30, 1991 include the following: (in thousands of dollars)

	<u>General</u>	<u>Highway</u>	<u>Other Special Revenue</u>	<u>Enterprise</u>	<u>Other Funds</u>
Taxes:					
Individual income tax	\$ 34,404	\$ -	\$ -	\$ -	\$ -
Corporate income tax	23,213	-	-	-	-
Sales and use tax	29,236	9,866	-	-	-
Inheritance tax	(193)	-	-	-	-
Cigarette tax	3,411	-	-	-	-
Railroad tax	308	-	-	-	-
Property tax	22,232	-	-	-	-
Other	5,882	-	696	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Taxes	118,493	9,866	696	0	0
Amounts due from					
Federal Government	-	-	17,341	-	-
Hospital Services					
Augusta Mental Health	1,466	-	-	-	-
Bangor Mental Health	522	-	-	-	-
Pineland Center	2,000	-	-	-	-
Other	6,799	399	6,311	9,907	14,431
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	10,787	399	23,652	9,907	14,431
Less allowance for possible losses	19,851	615	2,260	105	7,378
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$109,427	\$ 9,650	\$ 22,088	\$ 9,802	\$ 7,033
	=====	=====	=====	=====	=====

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

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

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>
Land	\$ 821,291	\$ 243,227
Buildings and structural improvement	9,996,328	5,582,290
Equipment	28,856,270	73,768,030
	<hr/>	<hr/>
	39,673,889	79,593,547
Less accumulated depreciation	8,931,169	41,809,850
	<hr/>	<hr/>
	\$ 30,742,720	\$ 37,783,697
	=====	=====

## NOTE 6 - BONDS PAYABLE

General obligation bonds and bond anticipation notes outstanding at June 30, 1991 are comprised of the following:

### Source of Repayment:

General Fund	\$ 277,710,000
Highway Fund	102,870,000
Self-liquidating debt of the University of Maine, Vocational Technical Institutes and Maine Veterans' Home	14,840,000
	<u>\$ 395,420,000</u>
	=====

The annual requirements to amortize all bonds outstanding as of June 30, 1991 are as follows: (in thousands of dollars)

### General Bonded Debt

	<u>Principal</u>	<u>Interest</u>
1992	\$ 47,155	\$ 22,074
1993	43,815	22,749
1994	51,935	19,459
1995-1999	165,080	54,726
2000-2004	69,265	16,254
2005-2008	18,170	1,755
	<u>\$395,420</u>	<u>\$137,017</u>
	=====	=====

## 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, 1991, the material differences are as follows:

1. Recording of payrolls as paid rather than as the work is expended by the employees.
2. 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.
3. 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, 1991. The impact on the remaining funds is considered immaterial and is not presented.

	<u>General Fund</u>	<u>Highway Fund</u>	<u>Other Special Revenue Funds</u>
Fund equity at June 30, 1991 per combined balance sheet	\$ 40,190,696	\$ 35,887,271	\$70,656,272
Receivables:			
Income Tax	-	-	-
Federal Reimbursements	-	-	14,596,060
Accounts payable	(5,264,740)	(6,948,806)	(2,102,186)
Accrued payroll	(19,100,386)	(7,720,086)	(5,910,243)
Claims incurred but not reported	(7,579,824)	-	(14,596,060)
	<u></u>	<u></u>	<u></u>
Fund equity at June 30, 1991, adjusted to conform with generally accepted accounting principles	<u>\$ 8,245,746</u>	<u>\$ 21,218,379</u>	<u>\$ 62,643,842</u>
	=====	=====	=====



## **NOTE 8 - PENSION PLANS**

State employees, local teachers and employees of participating local governmental units are eligible to participate in the Maine State Retirement System, which provides for retirement and other benefits. Generally, retirement expense is comprised of the actuarially determined normal cost plus an amount accrued. The State's contribution to the System for State employees and teachers was \$139.8 million in 1991.

During fiscal year 1991, 60.7 million of the planned state contribution on behalf of state employees and teachers was deappropriated through action by the legislature.

At June 30, 1990, the unfunded accrued benefits for State employees and teachers were approximately \$1.31 billion. 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 27.0 years.

## **NOTE 9 - DEFERRED COMPENSATION**

The State offers its employees a deferred compensation plan created in accordance with U. S. Internal Revenue Code Section 457. The plan, available to all state employees, permits them to defer a portion of their current salary until future years. The deferred compensation is not available to the employees until termination, death or an unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property, or rights are solely the property and rights of the State subject only to the claims of the State's general creditors.

Participants' rights created under the plan are equivalent to those of general creditors of the State and only in an amount equal to the fair market value of the deferred account maintained with respect to each participant.

In the past, the plan assets have been used for no purpose other than to pay benefits. In addition, the State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

## **NOTE 10 - CONTINGENCIES**

The State is contingently liable for debt guaranteed by the Finance Authority of Maine. The total debt upon which the State is contingently liable at June 30, 1991, aggregates \$73,913,793.

## **NOTE 11 - 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 the 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.

## **NOTE 12 - FEDERAL FINANCIAL ASSISTANCE**

Pursuant to the Single Audit Act of 1984 (Public Law 98-502) and Office Management and Budget (OMB) Circular A-128.

Department of Educational and Cultural Services - Food Distribution Program (CFDA #10.550): The reported total of federal financial assistance represents the value of food commodities distributed to various schools, institutions, and other qualifying entities. The value of inventory at June 30, 1991 was \$415,447.

Department of Human Services - Food Stamps (CFDA #10.551): The reported total of federal financial assistance represents the value of food coupons issued. The value of inventory at June 30, 1991 was \$16,675,844.



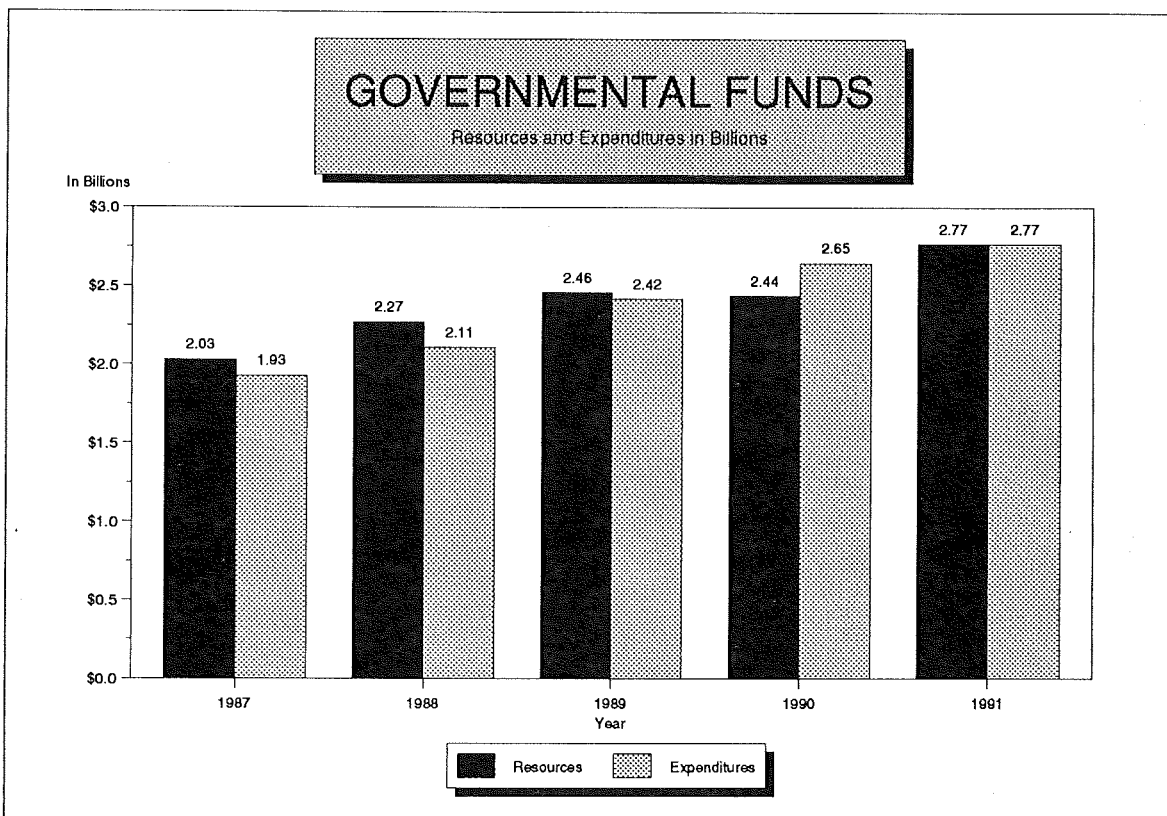
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# Financial Section II

## Budgetary



## EXHIBIT I

**ALL FUNDS**  
**COMBINED BALANCE SHEETS**  
**JUNE 30, 1991**

**Governmental Funds**

	<b>General Fund</b>	<b>Highway Fund</b>	<b>Other Special Revenue</b>	<b>Capital Projects</b>
<b>ASSETS</b>				
Equity in Treasurer's Cash Pool	(\$42,168,161)	\$12,435,635	\$51,816,461	\$169,576,318
Cash - Other	149,319	70,155	27,420	-
Investments	-	-	-	-
Deposits with U.S. Treasury	-	-	-	-
Accounts and Notes Receivable, Net of Allowances for Possible Losses	109,429,329	9,649,657	22,087,812	-
Due from Other Funds	5,775,788	507,568	6,582,200	-
Annuities	-	-	-	-
Inventories	-	-	-	-
Working Capital Advances to Other Funds	2,871,000	13,182,115	-	-
Prepaid Expenses and Other Assets	23,012,960	1,210,452	2,705,012	-
Land, Buildings and Equipment	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-
Amount to be Provided for Retirement of General Long Term Debt	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$99,070,235</b>	<b>\$37,055,582</b>	<b>\$83,218,905</b>	<b>\$169,576,318</b>
	=====	=====	=====	=====
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$42,898,234	\$33,967	\$4,235,212	\$2,278
Notes Unmatured	-	-	-	95,989,000
Due to Other Funds	12,871,726	1,128,758	2,472,288	-
Other Liabilities	3,109,579	5,585	5,655,133	-
Bonds Payable	-	-	-	-
Working Capital Advances Payable	-	-	200,000	-
<b>Total Liabilities</b>	<b>58,879,539</b>	<b>1,168,311</b>	<b>12,562,633</b>	<b>95,991,278</b>
<b>Equity:</b>				
Investments in General Fixed Assets	-	-	-	-
Reserved for Encumbrances	12,356,345	2,209,415	21,067,706	36,566,368
Designated for Subsequent Years Expend.	17,977,706	13,576,892	49,588,565	37,018,672
Designated for Working Capital Advances	2,871,000	13,182,115	-	-
Designated for Other Purposes	3,388,000	484,354	-	-
Reserve Annuities	-	-	-	-
Rainy Day Fund	82,473	-	-	-
Contributed Capital	-	-	-	-
Retained Earnings	-	-	-	-
<b>Unappropriated Surplus</b>	<b>3,515,173</b>	<b>6,434,495</b>	<b>-</b>	<b>-</b>
<b>Total Equity</b>	<b>40,190,696</b>	<b>35,887,271</b>	<b>70,656,272</b>	<b>73,585,040</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$99,070,235</b>	<b>\$37,055,582</b>	<b>\$83,218,905</b>	<b>\$169,576,318</b>
	=====	=====	=====	=====

Debt Service	Other Funds			Account Groups	
	Enterprise Funds	Internal Service Funds	Trust and Agency	General Long Term Debt	General Fixed Assets
\$1,130,396	\$2,786,872	\$10,286,597	\$90,622,913	\$ -	\$ -
442,963	1,227,774	4,700	355,744	-	-
-	-	-	2,014,577,943	-	-
-	-	-	104,721,312	-	-
-	9,802,236	175,227	6,857,958	-	-
-	45,414	10,179,541	56,801	-	-
-	1,260,738	-	-	-	-
-	6,453,888	6,963,828	-	-	-
-	-	-	-	-	-
-	598,914	4,437,191	2,204,496	-	-
-	30,742,720	37,783,697	-	-	344,579,784
-	-	-	-	1,130,396	-
-	-	-	-	394,289,604	-
<u>\$1,573,358</u>	<u>\$52,918,556</u>	<u>\$69,830,781</u>	<u>\$2,219,397,167</u>	<u>\$395,420,000</u>	<u>\$344,579,784</u>
=====	=====	=====	=====	=====	=====
\$ -	\$2,891,176	\$3,977,370	\$3,932,998	\$ -	\$ -
-	-	-	-	-	-
-	3,596,513	4,373,677	58,681	-	-
232,963	1,646,757	21,578,229	71,897,594	-	-
210,000	-	-	-	395,420,000	-
-	-	13,353,115	-	-	-
<u>442,963</u>	<u>8,134,446</u>	<u>43,282,390</u>	<u>75,889,273</u>	<u>395,420,000</u>	<u>0</u>
-	-	-	-	-	344,579,784
-	-	-	-	-	-
1,130,396	-	-	-	-	-
-	2,075,000	573,952	-	-	-
-	-	-	2,143,507,894	-	-
-	1,260,738	-	-	-	-
-	-	-	-	-	-
-	36,932,158	4,504,117	-	-	-
-	4,516,214	21,470,322	-	-	-
-	-	-	-	-	-
<u>1,130,396</u>	<u>44,784,110</u>	<u>26,548,391</u>	<u>2,143,507,894</u>	<u>0</u>	<u>344,579,784</u>
<u>\$1,573,358</u>	<u>\$52,918,556</u>	<u>\$69,830,781</u>	<u>\$2,219,397,167</u>	<u>\$395,420,000</u>	<u>\$344,579,784</u>
=====	=====	=====	=====	=====	=====

## EXHIBIT II

**GOVERNMENTAL FUNDS**  
**COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND CHANGES**  
**IN FUND EQUITY FOR THE YEAR ENDED JUNE 30, 1991**

	Total (Memorandum Only)	General Fund
<b>REVENUES</b>		
Taxes		
Real Estate Transfer Tax	\$7,049,177	\$3,524,078
Unorganized Territories Tax	11,238,636	8,330,282
Inheritance and Estate Tax	11,713,115	11,713,115
Individual Income Tax	582,794,390	555,249,724
Corporate Income Tax	76,052,831	69,734,862
Sales and Use Tax	497,068,568	468,830,230
Gasoline, Use Fuel and Motor Carrier Tax	121,457,861	945,087
Vehicle Registration and Drivers Licenses	55,138,014	1,357,231
Cigarette Tax	45,610,429	45,610,429
Public Utilities Tax	37,669,656	33,699,110
Insurance Tax	40,352,446	34,973,078
Hunting, Fishing and Related Licenses	11,651,943	11,478,090
Commission on Pari-Mutuels	1,470,598	678,668
Other Taxes	46,220,785	33,280,031
Total Taxes	1,545,488,449	1,279,404,015
Income from Investments	7,872,586	1,016,694
From Federal Government	729,910,958	7,172,586
From Cities Towns and Counties	3,709,235	97,428
Service Charge for Current Services	84,205,889	27,663,632
Transferred from Bureau of Alcoholic Beverages	34,820,114	34,820,114
Transferred from Lottery Commission	29,371,207	29,371,207
Other Revenues	98,398,955	44,539,024
	988,288,944	144,680,685
<b>OTHER FINANCIAL RESOURCES</b>		
Proceeds of Other Obligated Bonds	136,125,000	-
Other	6,604,797	19,889,664
Total Revenues and Resources	2,676,507,190	1,443,974,364
<b>EXPENDITURES</b>		
General Government	328,804,130	177,244,739
Economic Development	70,234,772	30,229,479
Education and Culture	834,612,048	750,688,152
Human Services	1,068,515,436	523,649,873
Manpower	48,631,629	5,641,779
Natural Resources	96,431,149	45,170,113
Public Protection	50,826,221	14,537,317
Transportation	272,761,160	3,803,312
Total Expenditures	2,770,816,545	1,550,964,764
Excess Resources Over (Under) Expenditures	(94,309,355)	(106,990,400)
FUND EQUITY JULY 1, 1990	315,759,030	147,181,096
FUND EQUITY JUNE 30, 1991	\$221,449,675	\$40,190,696
	=====	=====

Highway Fund	Other Special Revenue	Capital Projects	Debt Service
\$ -	\$3,525,099	\$ -	\$ -
-	2,908,354	-	-
-	-	-	-
-	27,544,666	-	-
-	6,317,969	-	-
-	28,238,338	-	-
118,116,579	2,396,195	-	-
51,513,991	2,266,792	-	-
-	-	-	-
-	3,970,546	-	-
-	5,379,368	-	-
-	173,853	-	-
-	791,930	-	-
474,258	12,466,496	-	-
170,104,828	95,979,606	0	0
864,103	1,882,505	73,536	4,035,748
-	722,738,372	-	-
22,028	3,589,779	-	-
28,110,325	26,402,440	-	2,029,492
-	-	-	-
-	-	-	-
1,755,212	52,104,719	-	-
30,751,668	806,717,815	73,536	6,065,240
9,500,000	-	126,625,000	-
(8,345,665)	647,147	(1,188,038)	(4,398,311)
202,010,831	903,344,568	125,510,498	1,666,929
15,507,820	108,763,882	25,215,149	2,072,540
-	39,683,290	322,003	-
-	70,815,425	13,108,471	-
-	539,027,033	5,838,530	-
-	42,989,850	-	-
-	28,448,307	22,812,729	-
19,595,335	16,060,549	633,020	-
177,097,236	78,909,876	12,950,736	-
212,200,391	924,698,212	80,880,638	2,072,540
(10,189,560)	(21,353,644)	44,629,860	(405,611)
46,076,831	92,009,916	28,955,180	1,536,007
\$35,887,271	\$70,656,272	\$73,585,040	\$1,130,396
=====	=====	=====	=====



## EXHIBIT III

**GOVERNMENTAL FUNDS**  
**COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND OTHER RESOURCES**  
**ACTUAL AND BUDGET**  
**GENERAL, HIGHWAY AND OTHER SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1991**

	<b>GENERAL FUND</b>	
	<b>Actual</b>	<b>Budget</b>
<b>REVENUES</b>		
Taxes	\$1,279,404,015	\$1,283,258,484
Fines, Forfeits and Penalties	27,146,557	26,376,993
Income from Investments	1,016,694	3,258,614
Intergovernmental Revenue	7,270,014	6,558,904
Revenue from Private Sources	1,718,486	2,937,997
Service Charges for Current Services	27,663,632	27,970,940
Transferred from Alcoholic Beverage and Lottery Commissions	64,191,321	60,283,249
Other Revenues	15,673,981	21,335,450
<b>Total Revenues</b>	<b>1,424,084,700</b>	<b>1,431,980,631</b>
Other Financial Resources (Uses)	19,889,664	-
<b>TOTAL REVENUES AND RESOURCES</b>	<b>1,443,974,364</b>	<b>1,431,980,631</b>
<b>EXPENDITURES</b>		
General Government	177,244,739	185,760,753
Economic Development	30,229,479	39,814,178
Education and Culture	750,688,152	751,709,409
Human Services	523,649,873	542,663,472
Manpower	5,641,779	6,596,189
Natural Resources	45,170,113	40,823,129
Public Protection	14,537,317	14,915,135
Transportation	3,803,312	9,825,849
<b>TOTAL EXPENDITURES</b>	<b>1,550,964,764</b>	<b>1,592,108,114</b>
Excess Resources Over (Under) Expenditures	(106,990,400)	(160,127,483)
<b>FUND EQUITY JULY 1, 1990</b>	<b>147,181,096</b>	<b>(169,291,110)</b>
<b>FUND EQUITY JUNE 30, 1991</b>	<b>\$40,190,696</b>	<b>(\$329,418,593)</b>
	=====	=====

HIGHWAY FUND		OTHER SPECIAL REVENUE FUNDS	
Actual	Budget	Actual	Budget
\$170,104,828	\$166,435,953	\$95,979,606	\$107,301,117
1,408,049	2,061,324	2,361,536	1,628,751
864,103	1,200,000	1,882,505	498,267
22,028	2,000	726,328,151	885,057,358
-	-	41,113,929	42,344,563
28,110,325	27,314,965	26,402,440	35,309,720
-	-	-	-
347,163	184,250	8,629,254	22,099,747
200,856,496	197,198,492	902,697,421	1,094,239,523
1,154,335	-	647,147	-
202,010,831	197,198,492	903,344,568	1,094,239,523
15,507,820	16,659,658	108,763,882	133,235,231
-	-	39,683,290	74,215,399
-	-	70,815,425	80,571,334
-	-	539,027,033	623,758,047
-	-	42,989,850	70,743,530
-	-	28,448,307	51,202,013
19,595,335	20,465,339	16,060,549	19,808,127
177,097,236	195,280,104	78,909,876	130,493,911
212,200,391	232,405,101	924,698,212	1,184,027,592
(10,189,560)	(35,206,609)	(21,353,644)	(89,788,069)
46,076,831	(30,692,692)	92,009,916	(264,424,121)
\$35,887,271	(\$65,899,301)	\$70,656,272	(\$354,212,190)
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## EXHIBIT IV

## GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991

		Appropriations	
	Balance Forward July 1, 1990 (Adjusted)	Legislature	Governor
GENERAL GOVERNMENT			
Attorney General	\$ 358,952	\$ 7,178,782	\$ -
State Auditor	(70,996)	1,451,528	-
Executive Department	11,225,709	15,589,932	134,020
Department of Finance	17,125,373	16,196,036	-
Tax Relief Programs	-	15,881,657	-
Compensation and Benefit Plans	5,419,145	(5,245,990)	-
Department of Administration	7,535,752	14,918,461	-
Judicial	177,276	31,144,324	70,000
Legislature	2,728,119	15,433,430	-
Secretary of State	2,417,487	18,549,256	-
Treasurer of State	1,536,578	871,210	-
Debt Service - General Fund	-	42,356,647	-
Municipal Revenue Sharing	158,827	-	-
Other	1,602,155	374,829	-
Capital Projects	6,355,380	-	-
TOTAL GENERAL GOVERNMENT	56,569,757	174,700,102	204,020
ECONOMIC DEVELOPMENT			
Department of Agriculture, Food & Rural Resources	3,280,695	5,514,763	-
Department of Economic and Community Development	3,655,221	11,581,826	20,005
Department of Professional & Financial Regulation	5,595,656	599,195	-
Department of Marine Resources	1,191,666	6,151,963	-
Finance Authority of Maine	-	9,574,292	-
Independent Agencies	2,940,741	6,467,727	-
TOTAL ECONOMIC DEVELOPMENT	16,663,979	39,889,766	20,005
EDUCATION AND CULTURE			
Education Department			
Administration	316,850	3,781,628	-
General Purpose Aid	1,472,786	482,735,768	-
Teachers Retirement	-	62,605,010	-
Governor Baxter School for the Deaf	263,420	4,069,250	-
Low Income and Exceptional Children	549,740	-	-
Local School Nutrition Program	1,233	-	-
Schooling in Unorganized Territories	267,125	7,073,166	-
Other Programs	1,028,918	14,619,919	-
Cultural Agencies			
State Museum	98,387	1,417,690	-
State Library	191,986	3,253,039	-
Arts & Humanities	54,750	756,870	-
Maine Historical Society	-	29,786	-
Historic Preservation Commission	79,435	304,212	-
State Historian	1,636	9,300	-
Independent Agencies			
University of Maine System	-	134,411,979	-
Maine Maritime Academy	-	6,452,665	-
Maine Vocational Technical College System	-	22,933,378	-
Capital Projects	3,743,802	-	-
TOTAL EDUCATION AND CULTURE	8,070,068	744,453,660	0

			Unexpended Balance June 30, 1991	
Revenues Transfers and Other Resources	Total Available	Expenditures	Lapsed	Carried
\$ 1,351,787	\$ 8,889,521	\$ 8,537,968	\$ 102,426	\$ 249,127
523,202	1,903,734	2,003,892	6,415	(106,573)
33,235,847	60,185,508	51,666,635	177,524	8,341,349
(3,273,105)	30,048,304	23,226,895	381,486	6,439,922
6,727,393	22,609,050	22,305,447	254,814	48,789
932,564	1,105,719	-	1,105,719	-
(2,361,085)	20,093,128	17,285,311	1,085,278	1,722,540
600,188	31,991,788	31,365,594	73,696	552,499
(123,011)	18,038,538	14,518,908	3,289	3,516,341
(148,067)	20,818,676	18,645,435	251,763	1,921,478
545,665	2,953,453	2,911,605	16,000	25,848
5,021,384	47,378,031	47,378,031	-	-
62,100,973	62,259,800	62,255,786	-	4,015
1,268,401	3,245,385	2,318,676	19,177	907,532
39,225,362	45,580,742	25,475,126	-	20,105,616
145,627,499	377,101,378	329,895,309	3,477,587	43,728,481
10,781,875	19,577,333	16,336,507	153,391	3,087,435
7,571,306	22,828,358	19,132,159	438,452	3,257,747
7,973,224	14,168,075	8,943,572	68,173	5,156,329
1,638,462	8,982,091	8,058,012	160,044	764,036
-	9,574,292	9,574,292	-	-
8,177,387	17,585,855	14,722,508	25,060	2,838,288
36,142,254	92,716,004	76,767,051	845,119	15,103,834
557,026	4,655,504	4,160,133	139,804	355,567
3,156,183	487,364,737	487,108,393	-	256,344
-	62,605,010	62,604,930	80	-
8,535	4,341,205	4,230,911	89,690	20,605
38,232,643	38,782,383	38,408,834	-	373,550
14,822,010	14,823,243	14,795,915	-	27,328
(24,043)	7,316,248	6,964,647	35,764	315,836
16,400,352	32,049,189	31,164,772	433,308	451,110
116,966	1,633,043	1,555,949	18,423	58,670
708,156	4,153,181	3,964,638	19,020	169,522
536,245	1,347,865	1,264,434	1,495	81,936
-	29,786	29,786	-	-
503,493	887,140	835,020	2,751	49,369
(8,800)	2,136	-	-	2,136
-	134,411,979	134,411,978	1	-
-	6,452,665	6,452,665	-	-
-	22,933,378	22,933,378	-	-
24,246,224	27,990,026	13,147,774	-	14,842,252
99,254,990	851,778,718	834,034,155	740,337	17,004,227

## EXHIBIT IV

## GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991

		Appropriations	
	Balance Forward July 1, 1990 (Adjusted)	Legislature	Governor
<b>HUMAN SERVICES</b>			
Department of Human Services			
Administration	\$ 911,822	\$29,542,195	\$ -
Medical Payments	55,569,187	170,800,642	-
Aid To Families with Dependent Children	8,276,785	35,945,920	-
Child Welfare Services	32,314	8,000,015	-
Purchased Services	2,053,346	17,256,287	-
General Assistance	-	14,903,800	-
Other	7,132,831	58,371,173	-
Department of Mental Health and Mental Retardation			
Department Operations	97,321	4,324,192	-
Augusta Mental Health Institution	108,384	29,142,152	-
Bangor Mental Health Institution	161,523	22,938,631	-
Pineland Center	121,496	23,083,005	-
Community Mental Health Programs	866,935	21,337,623	-
Community Mental Retardation Programs	317,466	21,175,717	-
Other	1,028,413	16,543,321	-
Capital Projects	36,230	-	-
Department of Corrections			
Administration	215,562	1,102,257	-
State Prison	430,021	15,108,783	-
Maine Correctional Center	218,438	14,453,163	-
Maine Youth Center - South Portland	165,479	9,696,107	-
Downeast & Charleston Correctional Facilities	90,626	6,957,326	-
Probation & Parole	1,612	6,193,417	-
Other	3,907,079	8,018,588	-
Capital Projects	191,267	-	-
Independent Agencies			
Other	1,572,694	3,772,217	-
TOTAL HUMAN SERVICES	83,506,831	538,666,531	0
<b>MANPOWER</b>			
Department of Labor			
Bureau of Labor	1,379,068	2,254,121	-
Employment Security Commission	686,068	-	-
Other	907,038	3,782,378	368,162
TOTAL MANPOWER	2,972,174	6,036,499	368,162
<b>NATURAL RESOURCES</b>			
Department of Conservation			
Administration	124,030	1,181,240	-
Bureau of Forestry	1,105,108	8,503,891	-
Bureau of Geology	191,755	1,335,342	-
Bureau of Parks and Recreation	284,194	4,261,749	-
Other	5,689,704	1,968,884	-
Capital Projects	1,365,062	-	-
Department of Environmental Protection	4,789,638	6,542,732	-
Capital Projects	12,189,861	-	-
Department of Inland Fisheries and Wildlife	3,240,578	14,284,463	-
Capital Projects	39,262	-	-
Independent Agencies	159,762	1,141,376	-
TOTAL NATURAL RESOURCES	29,178,954	39,219,676	0

Revenues Transfers and Other Resources	Total Available	Expenditures	Unexpended Balance June 30, 1991	
			Lapsed	Carried
\$15,831,028	\$46,285,045	\$45,499,065	\$ 596,082	\$ 189,898
307,089,193	533,459,022	485,842,253	442,476	47,174,292
96,471,549	140,694,254	136,609,099	-	4,085,154
1,280,521	9,312,850	9,201,864	-	110,985
25,210,242	44,519,875	42,168,255	1,186,112	1,165,508
-	14,903,800	14,903,348	452	-
64,073,335	129,577,339	122,451,669	2,047,766	5,077,904
(277,627)	4,143,886	4,031,525	69,442	42,919
(234,238)	29,016,298	28,782,627	20,708	212,963
(681,863)	22,418,291	22,245,959	12,663	159,669
(585,305)	22,619,196	22,504,642	36,736	77,817
712,933	22,917,491	21,999,324	3,232	914,935
(100,055)	21,393,128	21,174,495	28,249	190,384
2,278,982	19,850,716	18,032,726	247,147	1,570,842
-	36,230	22,723	-	13,507
546,810	1,864,629	1,778,351	14,686	71,592
(457,671)	15,081,133	14,618,971	317,846	144,315
137,429	14,809,030	14,630,039	26,074	152,918
12,154	9,873,740	9,574,094	48,086	251,560
(55,200)	6,992,752	6,748,789	142,284	101,679
(306,130)	5,888,899	5,851,987	35,019	1,893
(305,141)	11,620,526	9,605,346	269,592	1,745,588
12,400,000	12,591,267	5,838,530	-	6,752,737
1,917,308	7,262,219	5,776,155	43,723	1,442,340
524,958,253	1,147,131,615	1,069,891,838	5,588,377	71,651,401
1,123,503	4,756,692	4,187,939	56,761	511,991
18,775,748	19,461,816	19,162,618	-	299,197
21,295,018	26,352,596	25,281,071	34,131	1,037,393
41,194,268	50,571,103	48,631,629	90,892	1,848,582
277,806	1,583,076	1,408,347	40,077	134,652
633,914	10,242,913	9,368,178	123,913	750,822
(19,970)	1,507,127	1,382,968	8,041	116,117
201,634	4,747,577	4,469,761	45,245	232,571
3,884,383	11,542,971	5,582,080	151,367	5,809,524
(855,192)	509,870	186,529	-	323,341
16,334,250	27,666,619	21,606,378	133,257	5,926,984
28,444,003	40,633,864	22,626,200	-	18,007,663
3,946,988	21,472,029	18,445,684	402,761	2,623,584
3,239	42,501	-	-	42,501
1,672,846	2,973,984	2,633,452	37,265	303,266
54,523,900	122,922,531	87,709,578	941,927	34,271,026

## EXHIBIT IV

## GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991

	Balance Forward July 1, 1990 (Adjusted)	Appropriations	
		Legislature	Governor
<b>PUBLIC PROTECTION</b>			
Department of Defense and Veterans Services	\$ 1,721,558	\$ 4,769,549	\$ -
Department of Public Safety	3,543,022	29,226,867	-
<b>TOTAL PUBLIC PROTECTION</b>	<b>5,264,580</b>	<b>33,996,416</b>	<b>0</b>
<b>TRANSPORTATION</b>			
Department of Transportation			
Administration	9,134,514	5,447,987	\$ -
Construction of Highways	25,281,526	56,355,712	-
Maintenance of Highways	4,591,834	77,221,260	-
Bureau of Transportation Services	1,363,417	400,731	-
Debt Service - Highway Fund	-	18,668,108	-
Other	2,676,570	4,301,441	-
Construction, Repairs and Improvements	6,491,158	(736,212)	-
Capital Projects	4,892,958	-	-
<b>TOTAL TRANSPORTATION</b>	<b>54,431,977</b>	<b>161,659,027</b>	<b>0</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$256,658,320</b>	<b>\$1,738,621,678</b>	<b>\$592,187</b>
	=====	=====	=====
<b>DETAIL OF FUNDS</b>			
General Fund	\$ 58,386,600	\$1,543,552,649	\$ 592,187
Highway Fund	40,701,442	195,069,029	-
Other Special Revenue Funds	127,220,449	-	-
Capital Projects Fund	28,813,822	-	-
Debt Service Fund (Note)	1,536,007	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$256,658,320</b>	<b>\$1,738,621,678</b>	<b>\$592,187</b>
	=====	=====	=====

(Note):The Debt Service Fund is net of General and Highway Fund transfers and expenditures, which are reflected in those respective funds.

Revenues Transfers and Other Resources	Total Available	Expenditures	Unexpended Balance June 30, 1991	
			Lapsed	Carried
\$ 6,447,825	\$12,938,932	\$11,508,481	\$ 56,068	\$ 1,374,383
9,641,737	42,411,626	38,851,124	650,754	2,909,748
16,089,562	55,350,558	50,359,605	706,822	4,284,131
(1,367,563)	13,214,938	11,565,487	966,449	683,001
63,213,697	144,850,935	134,873,050	-	9,977,885
4,453,966	86,267,060	83,504,609	-	2,762,451
3,708,002	5,472,150	4,263,668	-	1,208,482
-	18,668,108	17,542,059	1,126,049	-
2,783,585	9,761,596	8,009,531	106,690	1,645,375
(50,000)	5,704,946	185,217	-	5,519,729
22,188,223	27,081,181	13,583,756	-	13,497,426
94,929,911	311,020,915	273,527,378	2,199,189	35,294,348
\$1,012,720,637	\$3,008,592,822	\$2,770,816,542	\$14,590,250	\$223,186,030
=====	=====	=====	=====	=====
\$ (9,466,920)	\$1,593,064,516	\$1,550,964,763	\$11,765,702	\$30,334,051
(4,959,226)	230,811,245	212,200,391	2,824,548	15,786,306
900,954,047	1,028,174,496	924,698,212	-	103,476,284
125,651,859	154,465,681	80,880,639	-	73,585,043
540,876	2,076,883	2,072,537	-	4,346
\$1,012,720,637	\$3,008,592,822	\$2,770,816,542	\$14,590,250	\$223,186,030
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## EXHIBIT V

**GOVERNMENTAL FUNDS**  
**COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT**  
**FOR THE YEARS ENDED JUNE 30, 1991 AND 1990**

	1991	1990
PERSONAL SERVICES		
Salaries and Wages	\$358,361,568	\$355,414,971
Retirement Costs	79,441,302	77,098,093
Health Insurance and Other Fringe Benefits	45,652,297	36,070,566
Unemployment Reimbursements	1,308,090	602,447
	484,763,257	469,186,077
CONTRACTUAL SERVICES		
Professional Fees and Special Services	78,218,297	74,143,967
Traveling Expenses	9,615,280	11,131,790
Operating State-Owned Vehicles	4,328,407	4,016,762
Utility Services	15,989,719	14,747,730
Rents	39,362,465	39,438,188
Repairs and Insurance	11,444,287	11,499,116
General Operating Expenses	31,733,813	31,283,340
	190,692,267	186,260,893
COMMODITIES		
Foods	4,405,924	3,922,735
Fuels	2,803,031	2,524,734
Highway Materials	11,769,284	14,211,619
Office and Other Supplies	12,689,518	12,805,126
	31,667,757	33,464,214
GRANTS, SUBSIDIES AND PENSIONS		
To Other Governmental Agencies	659,547,796	638,053,055
To Public and Private Organizations	400,749,068	388,984,084
To Individuals:		
Aid to Families with Dependent Children	141,563,828	123,600,463
Supplemental Social Security Income	15,303,989	15,451,668
Assistance and Medical Care	546,572,961	451,007,848
Unemployment, Pension and Compensation for Injuries	23,859,887	13,170,182
	1,787,597,527	1,630,267,300
CAPITAL OUTLAYS	134,271,038	132,642,814
DEBT SERVICE		
Principal	46,980,000	48,810,000
Interest	20,057,917	23,586,832
	67,037,917	72,396,832
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Maine State Retirement System	62,742,833	116,933,962
Transfers to Other Funds	12,043,948	11,114,002
	74,786,781	128,047,964
Total Expenditures	\$2,770,816,545	\$2,652,266,094
	=====	=====

**ENTERPRISE AND INTERNAL SERVICE FUNDS****COMBINED STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED JUNE 30, 1991**

	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
REVENUES		
Sales	\$172,113,679	\$ -
Intergovernmental Billings	-	59,845,785
Gross Income	172,113,679	59,845,785
Cost of Goods Sold	105,125,092	28,952,647
Net Income	66,988,587	30,893,139
Fees and Licenses	14,730,292	-
	81,718,879	30,893,139
EXPENDITURES		
Personal Services	10,186,358	15,386,064
General Operating Expenses	8,963,092	9,492,252
Depreciation	788,121	8,794,088
	19,937,571	33,672,404
Net Operating Income	61,781,307	(2,779,265)
NON-OPERATING REVENUE (EXPENSES)		
Adjustment of Prior Year Transactions	-	(2,901,108)
Interest Income	427,048	680,034
Other Non-Operating Income	2,429,900	4,966,674
Interest Expense	-	-
	2,856,948	2,745,599
Net Income	64,638,255	(33,666)
RETAINED EARNINGS (DEFICIT) JULY 1, 1990	(20,908,002)	21,503,988
TRANSFERRED TO OTHER FUNDS/ADJUSTMENTS	(39,214,040)	-
RETAINED EARNINGS (DEFICIT) JUNE 30, 1991	\$4,516,214	\$21,470,322

## EXHIBIT VII

**ENTERPRISE AND INTERNAL SERVICE FUNDS****COMBINED STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 1991**

	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
SOURCE OF FUNDS		
Net Income	\$64,638,255	(\$33,666)
Add: Depreciation	788,121	8,794,088
	65,426,376	8,760,422
Transferred from Governmental Funds	(27,158,558)	-
Adjustment of Balance Forward	24,977,282	-
	63,245,100	8,760,422
APPLICATION OF FUNDS		
Purchase of Plant and Equipment	(262,460)	14,571,898
Transferred to Other Funds	66,051,322	10,000
	65,788,862	14,581,898
Increase (Decrease) in Working Capital	(\$2,543,761)	(\$5,821,476)
	=====	=====
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	(\$4,265,883)	(\$821,353)
Accounts Receivable	705,786	47,115
Inventories	(1,548,254)	517,146
Other Assets	593,867	7,413,701
	(4,514,484)	7,156,610
Decrease (Increase) in Current Liabilities		
Accounts Payable	3,850,220	(2,005,172)
Other Current Liabilities	(1,879,498)	(10,972,914)
	1,970,723	(12,978,086)
Increase (Decrease) in Working Capital	(\$2,543,761)	(\$5,821,476)
	=====	=====

**TRUST FUNDS**  
**COMBINED STATEMENT OF CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 1991**

	<b>Expendable Trusts</b>		
	<b>Retirement System</b>	<b>Other</b>	<b>Non- Expendable Trusts</b>
<b>REVENUES AND OTHER ADDITIONS</b>			
Contributions			
Individuals	\$71,655,817	\$527,958,767	\$751,138
Employer Contributions	139,822,076	1,291,239	-
Cities, Towns and Counties	28,948,357	409,553,433	-
Interest and Dividends	-	326,793	-
Gain (Loss) on Sales of Investments	80,859,163	1,719,861	-
Other Additions or Adjustments	-	1,369,520	-
<b>Total Additions</b>	<b>321,285,413</b>	<b>942,219,613</b>	<b>751,138</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>			
Benefit Payments	183,334,750	-	-
Refunds and Interest Allowed	10,439,237	-	-
Health and Group Life Insurance	-	6,137,996	-
Payroll Taxes and Deductions	-	179,264,272	-
Administrative Expenses	-	171,831	-
Refunds of Trust Deposits, Other Disbursements and Transfers	(2,691,012)	820,010,862	81,731
<b>Total Deductions</b>	<b>191,082,975</b>	<b>1,005,584,961</b>	<b>81,731</b>
<b>Net Additions</b>	<b>130,202,438</b>	<b>(63,365,348)</b>	<b>669,407</b>
<b>FUND BALANCE JULY 1, 1990</b>	<b>1,766,431,268</b>	<b>299,375,034</b>	<b>10,195,094</b>
<b>FUND BALANCE JUNE 30, 1991</b>	<b>\$1,896,633,706</b>	<b>\$236,009,686</b>	<b>\$10,864,501</b>
	=====	=====	=====



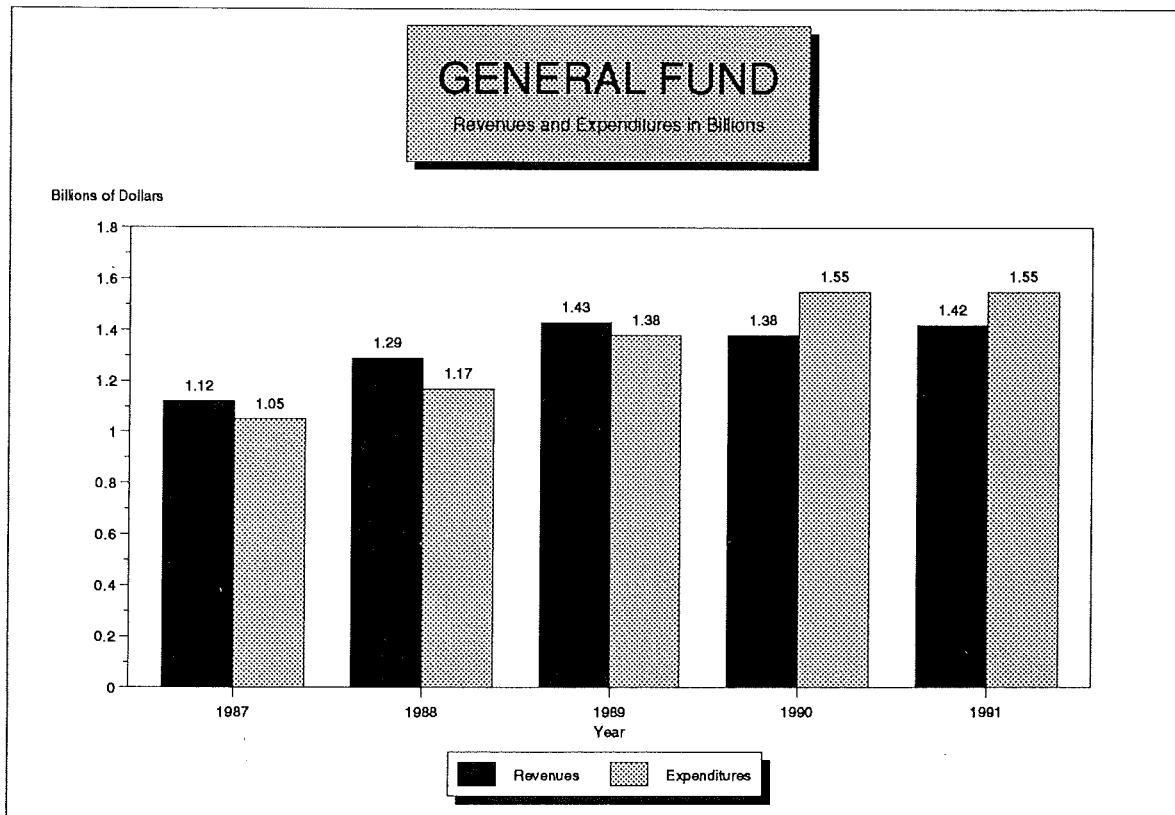
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# General Fund

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 fund balance was \$3.5 million at June 30, 1991 as compared to \$61 million at June 30, 1990.

Revenues increased from \$1,379 million in 1990 to \$1,424 million in 1991 while the expenditures increased from \$1,546 to \$1,550 million.





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# GENERAL FUND

## COMPARATIVE BALANCE SHEET

	June 30,	
	1991	1990
<b>ASSETS</b>		
Equity in Treasurer's Cash Pool	(\$42,168,161)	\$63,335,156
Cash - Other	149,319	438,887
Accounts Receivable		
Tax Accounts	118,492,888	87,700,168
Other	10,787,857	22,105,027
	129,280,745	109,805,195
Less Allowance for Possible Losses	19,851,415	16,010,335
Net Accounts Receivable	109,429,329	93,794,860
Due from Other Funds	5,775,788	4,012,957
Working Capital Advances to Other Funds	2,871,000	4,766,000
Advance from Highway Garage	-	-
Other Assets	23,012,960	13,763,727
	\$99,070,235	\$180,111,587
	=====	=====
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Accounts Payable	\$42,898,234	\$19,133,240
Due to Other Funds	12,871,726	12,059,726
Other Liabilities	3,109,579	1,737,524
	58,879,539	32,930,490
Equity		
Appropriated:		
Encumbrances	12,356,345	17,800,388
Authorized Expenditures	17,977,706	40,586,218
State Contingent Account	1,350,000	1,350,000
Operating Capital	1,000,000	17,000,000
Loan Insurance	1,000,000	1,000,000
Rainy Day Fund	82,473	3,595,563
Working Capital Advances	2,871,000	4,766,000
Advance to Other Funds	38,000	38,000
	36,675,523	86,136,169
Unappropriated Equity	3,515,173	61,044,927
	40,190,696	147,181,096
	\$99,070,235	\$180,111,587
	=====	=====



## EXHIBIT A-2

**GENERAL FUND**  
**ANALYSIS OF CHANGES IN FUND BALANCE**

	Years Ended June 30,	
	1991	1990
Balance at Beginning of Year	\$61,044,927	\$163,068,353
Adjustment of Prior Year Transactions	(6,106,020)	5,495,212
	54,938,907	168,563,565
Additions:		
Revenues	1,424,084,700	1,379,458,164
Interest Earned for Rainy Day Fund	186,909	488,284
Appropriation Balances Carried Forward		
Beginning of Year (Adjusted)	67,943,589	85,627,132
Repayment of Appropriated Receivables, Advances, Etc.	1,895,000	85,000
Decrease in Rainy Day Fund Reserve	3,513,091	21,404,436
Decrease in Loan Insurance Reserve	-	1,000,000
Decrease in Working Capital	16,000,000	-
Transfers from Other Funds (net)	16,251,791	11,746,999
Total Additions	1,529,875,080	1,499,810,015
Deductions:		
Expenditures	1,550,964,764	1,546,860,223
Appropriation Balances		
Carried Forward at End of Year	30,334,050	58,386,605
Increase in Reserve for Working Capital	-	1,000,000
Transfers to Other Funds (net)	-	1,081,825
Total Deductions	1,581,298,814	1,607,328,653
Balance at End of Year	\$3,515,173	\$61,044,927
	=====	=====

**GENERAL FUND**  
**COMPARATIVE STATEMENT OF REVENUES**

	Year Ended June 30,		1991 Budget
	1991	1990	
<b>TAXES</b>			
Property Taxes			
Real Estate Transfer Tax	\$3,524,078	\$4,664,083	\$ -
Unorganized Territories Tax	8,330,282	7,260,648	9,392,640
Inheritance and Estate Tax	11,713,115	8,899,465	9,500,000
Sales and Use Tax	468,830,230	480,018,828	467,200,000
Cigarette Tax	45,610,429	44,311,334	45,600,000
Income Taxes			
Individual Income Tax	555,249,724	551,232,133	563,900,000
Corporate Income Tax	69,734,862	54,951,062	65,400,000
Inland Fishing, Hunting Taxes	11,478,090	-	11,774,946
Taxes on Specific			
Businesses or Occupations:			
Corporations	2,127,413	2,444,553	1,793,664
Public Utilities	33,699,110	21,776,262	33,800,000
Insurance Tax	34,973,078	44,785,240	38,000,000
Commission on Pari-Mutuels	678,668	674,192	600,000
Other	6,471,908	6,979,686	5,215,680
Other Taxes	26,983,028	6,032,468	31,081,554
Total Taxes	1,279,404,015	1,234,029,954	1,283,258,484
 FINES, FORFEITS AND PENALITIES	27,146,557	23,238,998	26,376,993
 INCOME FROM INVESTMENTS	1,016,694	18,482,411	3,258,614
 INTERGOVERNMENTAL REVENUES:			
Federal Government	7,172,586	1,799,982	6,533,347
Cities, Towns and Counties	97,428	177,833	25,557
 REVENUES FROM PRIVATE SOURCES	1,718,486	1,253,841	2,937,997
 SERVICE CHARGES FOR CURRENT SERVICES	27,663,632	28,262,829	27,970,940
 TRANSFERRED FROM THE BUREAU OF ALCOHOLIC BEVERAGES	34,820,114	28,827,748	29,639,156
 TRANSFERRED FROM THE LOTTERY COMMISSION	29,371,207	30,547,611	30,644,093
 CONTRIBUTIONS FROM OTHER FUNDS	15,335,029	10,496,582	20,930,696
 MISCELLANEOUS	338,952	2,340,376	404,754
	<u>\$1,424,084,700</u>	<u>\$1,379,458,165</u>	<u>\$1,431,980,631</u>
	=====	=====	=====

**GENERAL FUND****COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991**

	Balance Forward July 1, 1990 (Adjusted)	Legislative	Contingent Account	Transfers In/(Out)
<b>GENERAL GOVERNMENT</b>				
Attorney General	\$122,417	\$7,178,782	\$ -	(\$157,514)
State Auditor	4,722	1,451,528	-	5,908
Executive Department				
Governor's Office	23,042	1,943,431	74,020	(45,661)
Blaine House	9,273	242,446	-	(7,008)
State Development Office				
State Planning Office	31,359	1,385,032	60,000	(20,402)
Community Services	274,607	4,300,707	-	(59,846)
Maine Science and Technology Commission	529,608	2,131,580	-	(536,742)
Other	23,023	5,586,736	-	39,177
Department of Finance				
Commissioner's Office	-	164,162	-	(2,701)
Administrative Services	-	529,040	-	1,677
Bureau of Accounts and Control	321,172	3,682,788	-	(349,361)
Bureau of Budget	50,000	603,214	-	2,710
Bureau of Taxation	9,721,205	13,147,632	-	(9,322,204)
Tax Relief Programs	-	15,881,657	-	6,727,393
Compensation and Benefit Plans	5,419,145	(5,245,990)	-	932,564
Other	764,000	(1,930,800)	-	2,332,300
Department of Administration				
Commissioner's Office	-	337,697	-	(47,066)
Administrative Services				
Bureau of Public Improvements	7,087,691	10,701,382	-	(3,835,367)
Bureau of Purchases	-	455,403	-	2,769
Bureau of Human Resources	9,635	1,509,390	-	34,258
Other	604	1,033,882	-	11,056
Judicial				
Supreme, Superior and District Courts	76,713	31,144,324	70,000	147,540
Legislature				
Legislature	2,055,882	15,026,814	-	(36,992)
Other	545,518	406,616	-	(86,019)
Secretary of State				
Secretary of State	610,092	2,766,297	-	(617,284)
State Archives	6,761	630,676	-	(12,173)
Treasurer of State				
Department Operations	571	871,210	-	4,789
Debt Service	-	42,356,647	-	5,021,384
Independent Agencies				
Maine Indian Tribal Commission	-	15,000	-	-
Other	-	359,829	-	-
<b>TOTAL GENERAL GOVERNMENT</b>	<b>27,687,040</b>	<b>158,667,112</b>	<b>204,020</b>	<b>127,186</b>
<b>ECONOMIC DEVELOPMENT</b>				
Department of Agriculture, Food & Rural Resources	151,025	5,514,763	-	44,247
Department of Economic and Community Development	3,198,666	11,581,826	20,005	(3,147,054)
Department of Professional & Financial Regulation	7,726	599,195	-	(10,852)
Department of Marine Resources	54,351	6,151,963	-	50,503
Finance Authority of Maine	-	9,574,292	-	-

Unexpended Balance June 30, 1991

Total Available	Expenditures	Lapsed	Encumbrances Carried	Unencumbered Balances
\$7,143,685	\$7,027,225	\$102,426	\$14,033	\$ -
1,462,158	1,451,795	6,415	3,948	-
1,994,832	1,881,732	61,844	17,833	33,423
244,711	216,728	17,835	2,937	7,211
1,455,989	1,329,244	31,245	70,592	24,909
4,515,468	4,383,657	38,980	28,784	64,046
2,124,446	2,052,977	1,198	70,272	-
5,648,936	5,574,490	26,422	48,024	-
161,461	149,978	11,483	-	-
530,717	526,045	4,672	-	-
3,654,599	3,617,490	30,340	6,769	-
655,924	591,998	13,926	-	50,000
13,546,633	12,909,522	131,295	505,817	(0)
22,609,050	22,305,447	254,814	20,575	28,214
1,105,719	-	1,105,719	-	-
1,165,500	934,729	189,770	41,000	1
290,631	290,207	424	-	-
13,953,706	11,601,366	937,406	1,414,933	-
458,172	438,499	19,673	-	-
1,553,283	1,488,486	60,524	4,273	-
1,045,542	982,650	8,045	54,847	-
31,438,577	31,212,583	73,696	120,298	32,000
17,045,704	14,021,256	-	141,079	2,883,369
866,115	484,128	3,289	-	378,699
2,759,105	2,658,208	34,603	66,294	-
625,264	617,273	7,041	950	-
876,570	839,068	16,000	21,502	-
47,378,031	47,378,031	-	-	-
15,000	14,272	728	-	-
359,829	341,380	18,449	-	-
186,685,358	177,320,462	3,208,263	2,654,761	3,501,872
5,710,035	5,505,816	153,391	40,804	10,023
11,653,443	8,401,036	438,452	2,727,257	86,698
596,069	527,144	68,173	752	-
6,256,817	6,078,222	160,044	18,552	-
9,574,292	9,574,29			

## EXHIBIT A-4

## GENERAL FUND

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991

	Balance Forward July 1, 1990 (Adjusted)	Legislative	Contingent Account	Transfers In/(Out)
Independent Agencies				
Workers Compensation Commission	\$ 34,103	\$ 5,163,960	\$ -	\$ (41,219)
Public Utilities Commission	-	421,000	-	(3,273)
Other	-	744,878	-	-
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>3,445,871</b>	<b>39,751,877</b>	<b>20,005</b>	<b>(3,107,648)</b>
<b>EDUCATION AND CULTURAL SERVICES</b>				
Department of Education				
Administration	244,719	3,781,628	-	(242,226)
General Purpose Aid for Local Schools	1,472,786	482,735,768	-	3,156,183
Other Local School Programs	17,205	3,341,254	-	2,521,949
Schooling in Unorganized Territories	196,392	7,073,166	-	(234,508)
Vocational Education	694	293,085	-	9,629
Adult Education	41,762	4,471,756	-	(36,356)
Grant/Loan Scholarship	2	-	-	-
Teachers Retirement	-	62,605,010	-	-
Governor Baxter School for the Deaf	209,152	4,069,250	-	(48,890)
Other Education Programs	218,618	6,513,824	-	(115,981)
Cultural Agencies				
State Historian	1,636	9,300	-	(8,800)
Maine Historic Preservation Commission	20,090	304,212	-	7,059
Arts and Humanities	-	756,870	-	(910)
Maine State Library	135,191	3,253,039	-	(113,020)
Maine State Museum	33,413	1,417,690	-	1,747
Independent Agencies				
University of Maine	-	134,411,979	-	-
Maine Vocational Technical College System	-	22,933,378	-	-
Maine Maritime Academy	-	6,452,665	-	-
Maine Historical Society	-	29,786	-	-
<b>TOTAL EDUCATION AND CULTURAL SERVICES</b>	<b>2,591,660</b>	<b>744,453,660</b>	<b>-</b>	<b>4,895,877</b>
<b>HUMAN SERVICES</b>				
Department of Human Services				
Administration	87,004	29,542,195	-	(548,580)
Bureau of Health	256,831	8,672,668	-	(641,996)
Medical Care Administration	237,675	5,656,819	-	39,824
Medical Care Payments	2,273,375	170,800,642	-	(147,169)
Bureau of Social Welfare	286,064	8,417,892	-	(193,499)
Aid to Families with Dependent Children	370,645	35,945,920	-	(111,238)
General Assistance	-	14,903,800	-	-
Supplemental Security Income	550,743	15,763,784	-	5
Bureau of Resource Development	5,134	2,560,457	-	126,397
Purchased Services	1,750,630	17,256,287	-	(1,397,242)
Child Welfare Services	25,646	8,000,015	-	5,721
Bureau of Rehabilitation	301,762	5,043,674	-	(258,148)
Bureau of Maine's Elderly	1,093,158	9,191,048	-	(84,748)
Other	275,538	3,064,831	-	(242,984)

Unexpended Balance June 30, 1991

Total Available	Expenditures	Lapsed	Encumbrances Carried	Unencumbered Balances
\$ 5,156,844	\$ 5,133,864	\$ 10,150	\$ 12,831	\$ -
417,727	417,683	44	-	-
744,878	744,878	-	-	-
40,110,105	36,382,935	830,253	2,800,196	96,721
3,784,121	3,363,649	139,804	280,666	1
487,364,737	487,108,393	-	-	256,344
5,880,408	5,821,871	40,407	1,441	16,689
7,035,050	6,773,689	35,764	225,597	-
303,408	286,145	17,167	96	-
4,477,162	4,381,935	49,023	46,204	-
2	-	-	-	2
62,605,010	62,604,930	80	-	-
4,229,512	4,131,705	89,690	8,118	-
6,616,461	6,243,036	326,710	27,506	19,208
2,136	-	-	-	2,136
331,361	328,610	2,751	-	-
755,960	754,465	1,495	-	-
3,275,210	3,173,618	19,020	71,999	10,573
1,452,850	1,432,737	18,423	1,690	-
134,411,979	134,411,978	1	-	-
22,933,378	22,933,378	-	-	-
6,452,665	6,452,665	-	-	-
29,786	29,786	-	-	-
751,941,197	750,232,590	740,337	663,316	304,954
29,080,619	28,478,087	596,082	6,450	-
8,287,503	7,874,744	82,474	322,423	7,862
5,934,318	5,556,682	16,175	106,804	254,657
172,926,848	168,984,964	442,476	118,639	3,380,768
8,510,457	8,225,683	241,996	36,648	6,129
36,205,327	33,493,742	-	-	2,711,585
14,903,800	14,903,348	452	-	-
16,314,532	16,310,883	-	-	3,649
2,691,988	2,636,291	51,260	4,437	-
17,609,675	15,840,490	1,186,112	492,570	90,502
8,031,382	7,923,767	-	19,500	88,115
5,087,288	3,857,327	1,120,297	109,664	-
10,199,458	9,934,498	107,508	135,457	21,995
3,097,385	2,550,930	428,056	118,399	-

## EXHIBIT A-4

## GENERAL FUND

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991

	Balance Forward July 1, 1990 (Adjusted)	Legislative	Contingent Account	Transfers In/(Out)
Department of Mental Health and Retardation				
Departmental Operations	\$ 97,321	\$ 4,324,192	\$ -	\$ (277,627)
Community Mental Health	539,186	21,337,623	-	(1,390,496)
Food	-	2,078,513	-	-
Fuel	-	836,800	-	(140,000)
Unemployment Compensation	-	284,404	-	(40,000)
Construction, Repairs and Improvements	6,672	1,063	-	3,937
Childrens Mental Health Services	565,077	9,160,377	-	(658,939)
Military and Naval Children's Home	16,736	594,684	-	178
Augusta Mental Health Institute	105,348	29,142,152	-	(651,512)
Bangor Mental Health Institute	110,491	22,938,631	-	(712,173)
Community Mental Retardation Service	274,024	21,175,717	-	(422,953)
Pineland Center	93,367	23,083,005	-	(700,014)
Aroostook Residential Center	16,908	955,492	-	(57,210)
Elizabeth Levinson Center	9,974	1,798,024	-	(51,897)
Other	173,391	833,964	-	648,123
Department of Corrections				
Administration	127,884	1,102,257	-	201,818
Community Correctional Services	612,752	3,341,551	-	(635,303)
Probation and Parole	622	6,193,417	-	(306,130)
Correction Improvement Program	357,315	3,361,854	-	(6,633)
Fuel	-	959,226	-	-
Unemployment Compensation	-	118,209	-	-
Construction, Repairs and Improvements	2,804,415	237,748	-	(237,748)
Maine Youth Center - South Portland	25,490	9,696,107	-	(507,723)
Charleston Correctional Center	45,693	4,314,705	-	(169,323)
Maine Correctional Center	130,004	14,453,163	-	(305,721)
Downeast Correctional Facility	18,952	2,642,621	-	(31,280)
State Prison	408,380	15,108,783	-	(526,372)
Independent Agencies				
Human Rights Commission	1,478	435,356	-	22,246
Other	8,834	3,336,861	-	(11,830)
<b>TOTAL HUMAN SERVICES</b>	<b>14,064,519</b>	<b>538,666,531</b>	<b>0</b>	<b>(10,418,239)</b>
<b>LABOR</b>				
Department of Labor				
Bureau of Labor and Industry	28,521	1,899,902	-	10,655
Labor Relations Board	962	354,219	-	(\$20,228)
Other	609,443	3,782,378	368,162	(596,810)
<b>TOTAL LABOR</b>	<b>638,926</b>	<b>6,036,499</b>	<b>368,162</b>	<b>(606,383)</b>
<b>NATURAL RESOURCES</b>				
Department of Conservation				
Central Administration	8,874	1,181,240	-	17,948
Construction, Repairs and Improvements	17,278	331,234	-	50,149
Bureau of Forestry	772,085	8,503,891	-	(200,582)
Bureau of Geology	83,172	1,335,342	-	(64,661)

Unexpended Balance June 30, 1991

Total Available	Expenditures	Lapsed	Encumbrances Carried	Unencumbered Balances
\$ 4,143,886	\$ 4,031,525	\$ 69,442	\$ 42,919	\$ -
20,486,313	19,695,529	3,232	448,483	339,069
2,078,513	1,959,697	113,939	4,877	-
696,800	656,527	40,273	-	-
244,404	233,287	11,117	-	-
11,672	6,114	5,558	-	(-
9,066,515	7,896,863	26,593	1,143,059	-
611,598	603,771	6,393	1,433	-
28,595,988	28,375,958	20,708	199,322	-
22,336,949	22,201,228	12,663	123,058	-
21,026,788	20,841,839	28,249	156,700	-
22,476,358	22,396,519	36,736	43,103	-
915,190	889,243	22,673	3,274	-
1,756,101	1,733,741	17,293	5,067	-
1,655,478	1,391,122	3,307	258,903	2,145
1,431,959	1,407,293	14,686	192	9,788
3,319,000	2,640,355	73,956	604,689	-
5,887,909	5,851,987	35,019	903	-
3,712,536	3,049,724	-	-	662,812
959,226	794,934	164,292	-	-
118,209	87,495	30,714	-	-
2,804,415	2,440,601	630	146,803	216,380
9,213,874	9,125,018	48,086	40,770	-
4,191,075	4,051,229	107,194	32,652	-
14,277,446	14,166,392	26,074	84,981	-
2,630,293	2,557,026	35,090	38,177	-
14,990,791	14,564,340	317,846	108,604	-
459,080	455,562	3,518	-	-
3,333,865	3,278,120	40,206	4,913	10,625
542,312,811	523,954,477	5,588,377	4,963,876	7,806,082
1,939,078	1,892,602	46,096	381	-
334,953	323,088	10,665	1,200	-
4,163,173	3,426,090	34,131	392,105	310,847
6,437,204	5,641,779	90,892	393,686	310,847
1,208,062	1,159,311	40,077	8,674	-
398,661	388,086	7,228	3,347	-
9,075,394	8,602,620	123,913	179,246	169,615
1,353,853	1,315,220	8,041	30,592	-



## EXHIBIT A-4

## GENERAL FUND

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991

	Balance Forward July 1, 1990 (Adjusted)	Legislative	Contingent Account	Transfers In/(Out)
Conservation Corps	\$ 6,672	\$ 210,222	\$ -	\$ (2,587)
Land Use Regulation Commission	76,594	1,427,428	-	(96,678)
Bureau of Parks and Recreation	128,807	4,261,749	-	41,397
Department of Environmental Protection	343,424	6,542,732	-	78,212
Department of Inland Fisheries and Wildlife				
Administrative Services	-	1,245,959	-	16,683
Resource Management	-	3,876,074	-	127,120
License and Registration	-	1,200,965	-	(62,851)
Warden Services	-	7,614,261	-	319,442
Atlantic Sea Run Salmon Commission	-	289,768	-	(23,619)
Other	-	57,436	-	179
Independent Agencies				
Saco River Corridor Commission	-	15,000	-	-
Atlantic State Marine Fisheries	-	22,121	-	-
Other	-	1,104,255	-	28,948
<b>TOTAL NATURAL RESOURCES</b>	<b>1,436,906</b>	<b>39,219,676</b>	<b>0</b>	<b>229,099</b>
<b>PUBLIC PROTECTION</b>				
Department of Defense and Veterans Services				
Administration	-	368,899	-	18,137
Military Bureau	-	3,086,569	-	(7,389)
Bureau of Civil Emergency Preparedness	853,084	140,882	-	6,769
Bureau of Veterans Services	37,416	1,232,518	-	(96,372)
Construction, Repairs and Improvements	1,681	(59,319)	-	148,319
Department of Public Safety				
State Police	-	5,546,306	-	88,963
Maine Criminal Justice Academy	204	638,388	-	25,624
Liquor Enforcement	6,635	953,672	-	55,002
Bureau of Capitol Security	-	424,164	-	(26,772)
Drug Trafficking	19,304	1,498,002	-	(43,127)
<b>TOTAL PUBLIC PROTECTION</b>	<b>918,324</b>	<b>13,830,081</b>	<b>0</b>	<b>169,154</b>
<b>TRANSPORTATION</b>				
Department of Transportation				
Bureau of Public Transportation	241,246	400,731	-	(100,731)
Bureau of Waterways	790,161	2,218,363	-	(512,691)
Bureau of Aeronautics	80,789	1,044,330	-	(92,542)
Construction, Repairs and Improvements	6,491,158	(736,212)	-	(50,000)
<b>TOTAL TRANSPORTATION</b>	<b>7,603,354</b>	<b>2,927,212</b>	<b>0</b>	<b>(755,964)</b>
<b>TOTAL GENERAL FUND</b>	<b>\$58,386,600</b>	<b>\$1,543,552,649</b>	<b>\$592,187</b>	<b>(\$9,466,920)</b>
	=====	=====	=====	=====

Unexpended Balance June 30, 1991

Total Available	Expenditures	Lapsed	Encumbrances Carried	Unencumbered Balances
\$ 214,307	\$ 192,166	\$ 16,779	\$ 5,362	\$ -
1,407,344	1,235,697	127,361	44,286	-
4,431,953	4,346,427	45,245	15,280	25,000
6,964,367	6,641,869	130,257	100,022	92,218
1,262,642	1,183,615	40,180	38,846	-
4,003,194	3,765,454	165,394	72,346	-
1,138,114	1,097,779	11,861	28,474	-
7,933,703	7,764,514	155,403	13,786	-
266,149	221,942	29,259	14,948	-
57,615	56,951	664	-	-
15,000	15,000	-	-	-
22,121	19,740	2,381	-	(-
1,133,203	1,085,497	34,884	12,821	-
40,885,682	39,091,891	938,927	568,031	286,833
387,036	386,394	642	-	-
3,079,180	3,062,193	16,987	-	-
1,000,735	879,539	5,396	44,976	70,824
1,173,562	1,140,904	32,614	44	-
90,681	90,252	429	-	-
5,635,269	5,535,861	99,408	-	-
664,216	655,392	8,824	-	-
1,015,309	997,529	17,780	-	-
397,392	377,489	19,903	-	-
1,474,179	1,411,765	59,979	2,435	-
14,917,559	14,537,317	261,963	47,455	70,824
541,246	327,873	-	145,851	67,522
2,495,833	2,300,702	65,337	119,174	10,619
1,032,577	989,520	41,354	-	1,704
5,704,946	185,217	-	-	5,519,729
9,774,602	3,803,312	106,690	265,025	5,599,574
\$1,593,064,516	\$1,550,964,763	\$11,765,702	\$12,356,345	\$17,977,706
=====	=====	=====	=====	=====

# GENERAL FUND

## COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	Years Ended June 30,	
	1991	1990
PERSONAL SERVICES		
Salaries and Wages	\$212,569,252	\$210,267,906
Retirement Costs	47,876,808	48,638,212
Health Insurance and Other Fringe Benefits	25,472,900	20,224,100
Unemployment Reimbursements	803,692	330,926
	286,722,651	279,461,144
CONTRACTUAL SERVICES		
Professional Fees and Special Services	35,286,175	38,883,701
Traveling Expenses	5,053,562	5,809,969
Operating State-Owned Vehicles	2,467,537	1,835,299
Utility Services	9,765,178	8,224,632
Rents	7,763,405	7,197,139
Repairs and Insurance	5,266,405	4,963,488
General Operating Expenses	20,414,206	21,410,237
	86,016,469	88,324,465
COMMODITIES		
Foods	4,328,483	3,604,831
Fuels	2,432,124	2,065,895
Materials	632,503	529,007
Office and Other Supplies	7,537,770	7,238,738
	14,930,880	13,438,471
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	213,736	348,732
To Cities, Towns and Counties	508,728,640	495,640,181
To Public and Private Organizations	254,705,910	259,888,482
To Individuals:		
Aid to Families with Dependent Children	37,927,958	27,482,682
Supplemental Social Security Income	15,303,989	15,451,668
Assistance and Medical Care	213,651,438	168,722,619
Pensions and Compensation for Injuries	8,171,854	6,793,136
Other	241,145	176,162
	1,038,944,669	974,503,662
CAPITAL OUTLAYS		
Land, Buildings and Improvements	7,316,670	13,647,004
Equipment	4,079,786	5,430,619
	11,396,457	19,077,623
DEBT SERVICE		
Principal	34,320,000	36,740,000
Interest	13,099,089	15,201,501
	47,419,089	51,941,501
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Maine State Retirement System	62,742,833	116,933,962
Transfers to Other Funds	2,791,716	3,179,394
	65,534,549	120,113,356
Total Expenditures	\$1,550,964,764	\$1,546,860,222
	=====	=====

**GENERAL FUND**  
**ANALYSIS OF STATE CONTINGENT ACCOUNT**  
**YEAR ENDED JUNE 30, 1991**

Balance July 1, 1990 \$1,350,000

**GENERAL GOVERNMENT**

Executive Department	
Office of the Governor	74,020
State Planning Office	60,000
Judicial Department	
Supreme and Superior Courts	70,000

**ECONOMIC DEVELOPEMENT**

Department of Economic and Community Development	20,005
--	--------

**LABOR**

Department of Labor	368,162
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Total Appropriations	592,187
Transferred to General Fund, Undedicated Revenue, Chapter 9 PL	550,000
	1,142,187

Amount Necessary to Restore Balance	1,142,187
-------------------------------------	-----------

Balance June 30, 1991	\$1,350,000
	=====

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

**GENERAL FUND**  
**DEBT SERVICE REQUIREMENTS TO MATURITY**  
**GENERAL OBLIGATION BONDS**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
1992	\$35,235,000	\$14,984,660
1993	32,375,000	15,748,694
1994	39,250,000	13,286,856
1995	32,040,000	10,669,644
1996	27,775,000	8,510,845
1997	24,425,000	6,716,018
1998	16,645,000	5,364,222
1999	14,155,000	4,333,158
2000	12,285,000	3,453,804
2001	10,795,000	2,618,063
2002	10,290,000	1,898,683
2003	6,275,000	1,348,827
2004	4,545,000	951,778
2005	3,925,000	645,090
2006	3,925,000	384,077
2007	3,770,000	126,295
	<u>\$277,710,000</u>	<u>\$91,040,714</u>
	=====	=====



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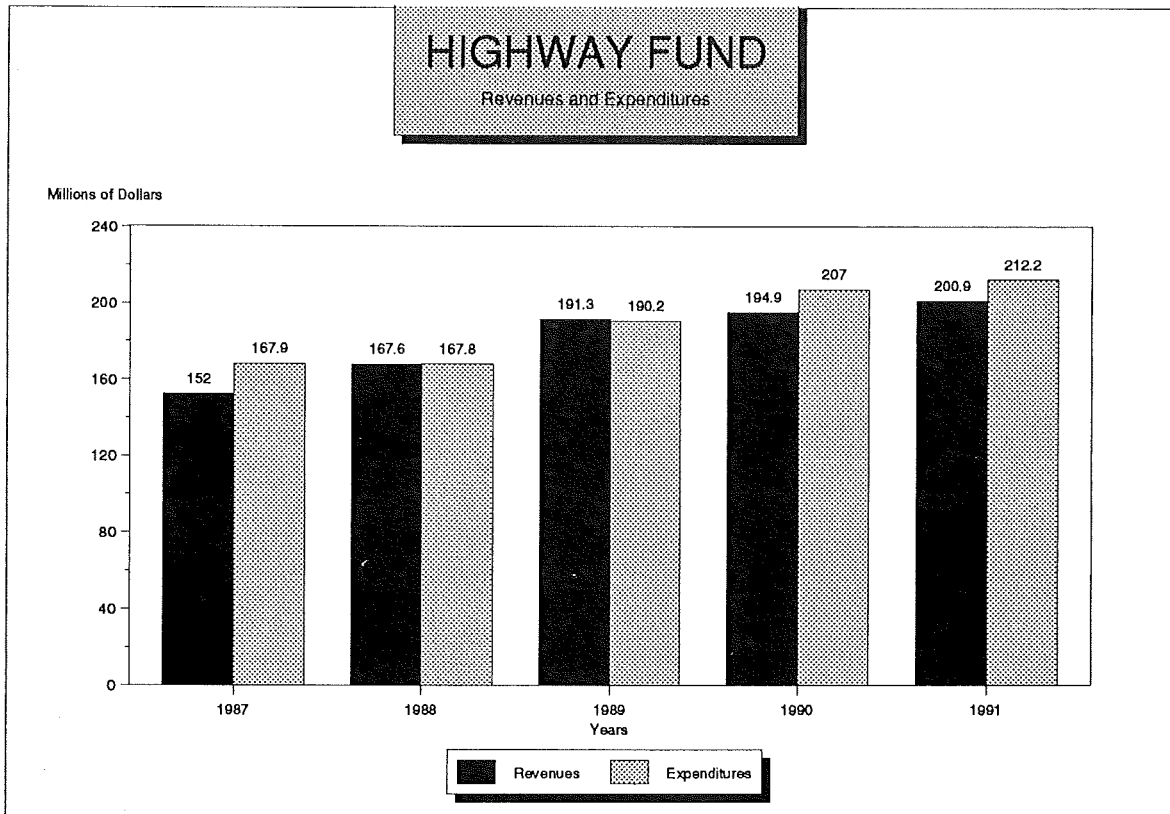


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# Highway Fund

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 fifty-five percent of the cost of State Police administration. In addition to the revenues, the Legislature allocates bonds that have been authorized. There was no allocation of bond proceeds for the 1991 fiscal year.





# HIGHWAY FUND

## COMPARATIVE BALANCE SHEET

Year Ended June 30,

	1991	1990
<b>ASSETS</b>		
Equity in Treasurer's Cash Pool	\$12,435,635	\$25,421,302
Cash - Other	70,155	70,055
Accounts Receivable		
Tax Accounts	9,865,748	10,217,110
Other	398,914	249,362
	10,264,662	10,466,472
Less Allowance for Possible Losses	615,005	288,851
Net Accounts Receivable	9,649,657	10,177,621
Due from Other Funds	507,568	408,147
Working Capital Advances to Other Funds	13,182,115	13,182,115
Due from the Portland Terminal Company	77,772	165,190
Other Assets	1,132,680	1,645,717
	\$37,055,582	\$51,070,147
	=====	=====
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Accounts Payable	\$33,967	\$3,334,058
Due to Other Funds	1,128,758	1,611,016
Other Liabilities	5,585	48,242
	1,168,311	4,993,316
Equity		
Allocated:		
Encumbrances	2,209,415	2,072,848
Authorized Expenditures	13,576,892	35,590,594
	15,786,307	37,663,442
Less - Amount to be provided from Bond Issues	-	9,500,000
	15,786,307	28,163,442
Portland Terminal Company	77,772	165,190
Working Capital Advances	13,182,115	13,182,115
Advance to Other Funds	366,779	366,779
Plant Nursery	39,803	39,803
	29,452,776	41,917,329
Unallocated Fund Balance	6,434,495	4,159,503
	35,887,271	46,076,832
	\$37,055,582	\$51,070,147
	=====	=====

## EXHIBIT B-2

# HIGHWAY FUND ANALYSIS OF CHANGES IN UNALLOCATED FUND BALANCE

Year Ended June 30,

	1991	1990
Balance at Beginning of Year	\$4,159,503	\$18,770,963
Adjustment of Prior Year Transactions	1,059,294	4,706,772
	5,218,797	23,477,735
Additions:		
Revenues	200,856,496	194,875,589
Appropriation of Balances Carried Forward		
Beginning of Year (Adjusted)	38,399,568	30,510,424
Repayment of Appropriated Receivables, Advances, Etc.	87,417	21,854
Transfer from Other Funds (net)	(10,141,084)	(39,476)
	229,202,397	225,368,391
Deductions:		
Expenditures	212,200,391	207,023,182
Appropriation Balances Carried Forward		
End of Year	15,786,307	37,663,442
Increases in Reserves, Contingencies, Etc.	-	-
	227,986,698	244,686,624
Balance at End of Year	\$6,434,495	\$4,159,502
	=====	=====

## EXHIBIT B-3

# HIGHWAY FUND COMPARATIVE STATEMENT OF REVENUES

Years Ended June 30,

	1991	1990	1991 Budgeted Revenue
TAXES			
Gasoline Tax	\$98,820,386	\$101,817,937	\$98,175,685
Use Fuel and Motor Carrier Tax	19,296,193	24,120,141	16,643,253
Motor Vehicle Fees and Driver's Licenses	51,513,991	50,541,355	50,183,586
Other	474,258	1,450,905	1,433,429
Total Taxes	170,104,828	177,930,338	166,435,953
FINES, FORFEITS AND PENALTIES	1,408,049	930,155	2,061,324
INCOME FROM INVESTMENTS	864,103	2,709,111	1,200,000
CITIES, TOWNS AND COUNTIES	22,028	(885)	2,000
SERVICE CHARGES FOR CURRENT SERVICES	28,110,325	12,542,791	27,314,965
OTHER REVENUES	347,163	764,079	184,250
	\$200,856,496	\$194,875,589	\$197,198,492
	=====	=====	=====

**HIGHWAY FUND****SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991**

	<b>Balance Forward July 1, 1990 (Adjusted)</b>	<b>Legislative Allocation</b>	<b>Transfers In/(Out)</b>
<b>GENERAL GOVERNMENT</b>			
Bureau of Public Improvements	\$790	\$880,707	\$77,822
Secretary of State - Division of Motor Vehicles	1,391,651	15,152,283	(400,728)
Other		-	-
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,392,441</b>	<b>16,032,990</b>	<b>(312,724)</b>
 <b>ECONOMIC DEVELOPMENT</b>			
State Claims Board	-	137,889	-
 <b>NATURAL RESOURCES</b>			
Department of Environmental Protection	3,000	-	-
 <b>PUBLIC PROTECTION</b>			
Department of Public Safety	196,736	20,166,335	138,719
 <b>TRANSPORTATION</b>			
Administration Costs	9,108,802	5,447,987	(2,723,753)
Highway Construction	24,633,046	56,355,712	(4,620,809)
Maintenance	4,590,209	77,221,260	2,488,749
Other	777,208	1,038,748	70,592
Debt Service	-	18,668,108	-
<b>TOTAL TRANSPORTATION</b>	<b>39,109,265</b>	<b>158,731,815</b>	<b>(4,785,221)</b>
 <b>TOTAL HIGHWAY FUND</b>	<b>\$40,701,442</b>	<b>\$195,069,029</b>	<b>(\$4,959,226)</b>
	=====	=====	=====

**Unexpended Balance June 30, 1991**

<b>Total Available</b>	<b>Expenditures</b>	<b>Lapsed</b>	<b>Encumbrances Carried</b>	<b>Unencumbered Balances</b>
\$959,319	\$900,114	\$59,205	\$ -	\$ -
16,143,206	14,484,683	210,119	788,486	659,918
10,182	10,182	-	-	10,182
<u>17,112,707</u>	<u>15,384,797</u>	<u>269,324</u>	<u>788,486</u>	<u>670,100</u>
137,889	123,023	14,866	-	-
3,000	-	3,000	-	-
20,501,790	19,595,335	444,859	461,595	-
11,833,036	10,203,586	966,449	125,590	537,411
76,367,949	66,630,534	-	493,821	9,243,594
84,300,218	81,569,218	-	339,923	2,391,078
1,886,548	1,151,839	-	-	734,709
18,668,108	17,542,059	1,126,049	-	-
<u>193,055,859</u>	<u>177,097,236</u>	<u>2,092,498</u>	<u>959,334</u>	<u>12,906,791</u>
<u>\$230,811,245</u>	<u>\$212,200,391</u>	<u>\$2,824,548</u>	<u>\$2,209,415</u>	<u>\$13,576,891</u>
=====	=====	=====	=====	=====

# HIGHWAY FUND

## COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

Year Ended June 30,

	1991	1990
<b>PERSONAL SERVICES</b>		
Salaries and Wages	\$54,545,866	\$53,115,187
Retirement Costs	13,016,765	9,122,154
Health Insurance and Other Fringe Benefits	9,578,866	6,787,549
Unemployment Reimbursements	305,908	173,570
	<u>77,447,405</u>	<u>69,198,460</u>
<b>CONTRACTUAL SERVICES</b>		
Professional Fees and Special Services	8,029,709	8,635,011
Traveling Expenses	1,124,787	1,190,399
Operating State-Owned Vehiches	1,088,662	1,106,661
Utility Services	2,739,259	2,703,704
Rents	25,625,536	26,705,716
Repairs and Insurance	1,097,187	1,068,692
General Operating Expenses	2,777,374	2,172,295
	<u>42,482,515</u>	<u>43,582,479</u>
<b>COMMODITIES</b>		
Foods	4,757	18,968
Fuels	178,801	203,121
Materials	9,439,275	12,899,772
Office and Other Supplies	2,459,014	2,393,564
	<u>12,081,847</u>	<u>15,515,425</u>
<b>GRANTS, SUBSIDIES AND PENSIONS</b>		
To Cities, Towns and Counties	20,743,680	20,288,224
Pensions and Compensation for Injuries	3,861,101	3,908,474
	<u>24,604,781</u>	<u>24,196,698</u>
<b>CAPITAL OUTLAYS</b>	32,514,294	32,537,948
<b>DEBT SERVICE</b>		
Principal	11,240,000	10,725,000
Interest	6,306,288	7,675,995
	<u>17,546,288</u>	<u>18,400,995</u>
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>	5,523,262	3,591,178
	<u>5,523,262</u>	<u>3,591,178</u>
<b>Total Expenditures</b>	<u>\$212,200,391</u> =====	<u>\$207,023,183</u> =====

**HIGHWAY FUND**  
**DEBT SERVICE REQUIREMENTS TO MATURITY**  
**HIGHWAYS AND BRIDGES**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
1992	\$10,475,000	\$6,492,904
1993	10,075,000	6,460,241
1994	11,295,000	5,688,309
1995	10,495,000	4,875,949
1996	9,380,000	4,125,058
1997	8,750,000	3,445,262
1998	7,750,000	2,845,325
1999	7,250,000	2,299,188
2000	5,650,000	1,832,302
2001	5,000,000	1,411,049
2002	4,580,000	1,045,500
2003	3,905,000	718,018
2004	2,560,000	489,090
2005	1,945,000	314,893
2006	1,895,000	188,438
2007	1,865,000	62,477
	<u>\$102,870,000</u>	<u>\$42,294,003</u>
	=====	=====

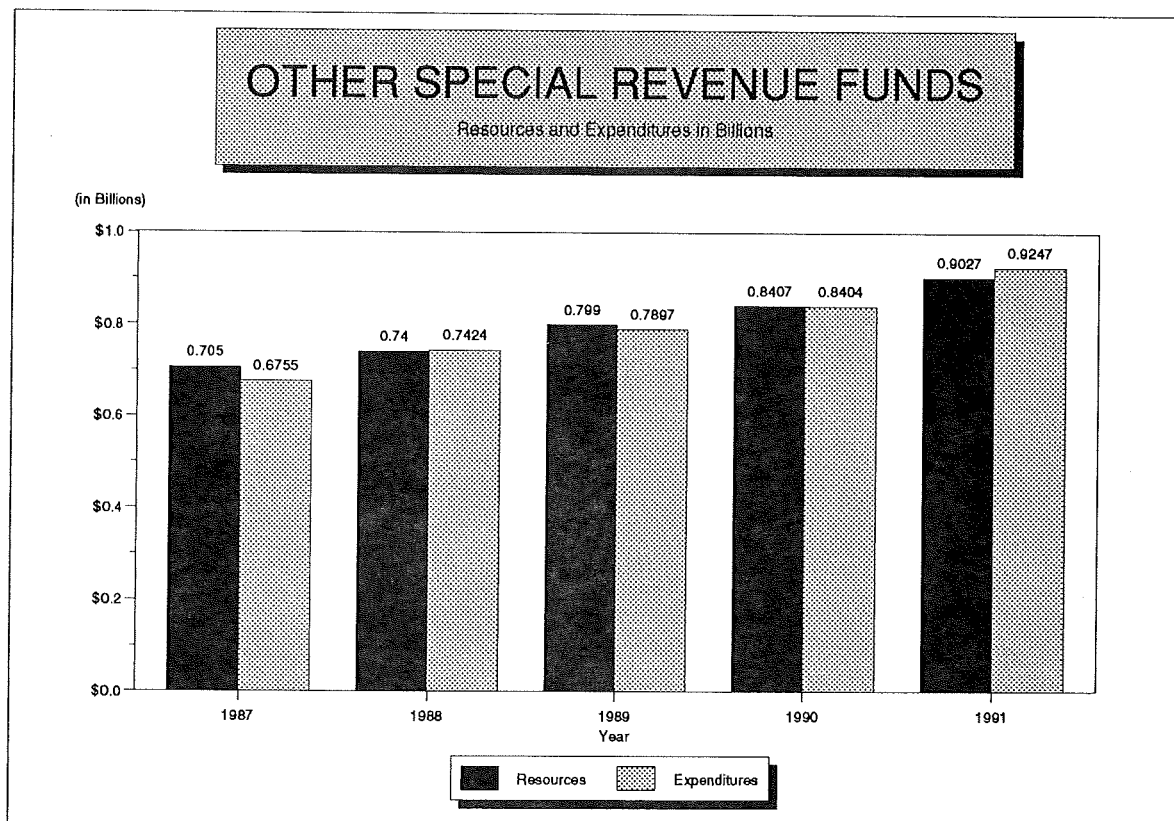


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# Other Special Revenue Funds

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 1983 it was reported as a special revenue fund.





**OTHER SPECIAL REVENUE FUNDS**  
COMPARATIVE BALANCE SHEET

	Year Ended June 30,	
	1991	1990
<b>ASSETS</b>		
Equity in Treasurer's Cash Pool	\$51,816,461	\$65,267,664
Cash - Other	27,420	26,415
Grants Receivable	-	(5,216)
Accounts Receivable		
Tax Accounts	695,637	370,168
Other	23,652,285	34,842,862
	24,347,922	35,213,030
Less Allowance for Possible Losses	2,260,110	1,955,143
Net Accounts Receivable	22,087,812	33,257,887
Due from Other Funds	6,582,199	7,138,197
Other Assets	2,705,012	2,148,646
	<u>\$83,218,905</u>	<u>\$107,833,593</u>
	=====	=====
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Accounts Payable	\$4,235,212	\$7,479,414
Due to Other Funds	2,472,289	1,633,817
Other Liabilities	5,655,133	6,510,446
	12,362,633	15,623,677
Working Capital Advances		
From General Fund	200,000	200,000
Equity		
Encumbrances	21,067,706	25,417,062
Authorized Expenditures - Unencumbered	49,588,566	66,592,854
	70,656,272	92,009,916
	<u>\$83,218,905</u>	<u>\$107,833,593</u>
	=====	=====

Federal Expenditures	Federal Block Grants	Other Special Revenue
\$2,461,131	\$654,245	\$48,701,085
1,100	-	26,320
-	-	-
-	-	695,637
17,341,111	25	6,311,149
17,341,111	25	7,006,786
-	-	2,260,110
17,341,111	25	4,746,676
39,415	-	6,542,784
779,503	4,669	1,920,840
\$20,622,260	\$658,939	\$61,937,706
=====	=====	=====
\$3,743,898	\$7,807	\$483,507
555,364	3,668	1,913,257
22,172	-	5,632,960
4,321,434	11,475	8,029,724
200,000	-	-
7,445,070	8,733,831	4,888,805
8,655,756	(8,086,367)	49,019,177
16,100,826	647,464	53,907,982
\$20,622,260	\$658,939	\$61,937,706
=====	=====	=====

# OTHER SPECIAL REVENUE FUNDS

## ANALYSIS OF CHANGES IN AVAILABLE FUNDS

	Year Ended June 30,	
	1991	1990
Balance at Beginning of Year	\$92,009,916	\$91,933,200
Adjustment of Prior Year Transactions	311,005	3,362,785
	<u>92,320,921</u>	<u>95,295,985</u>
Additions:		
Revenues	902,697,417	840,727,664
Transfers from Other Funds (net)	9,890,064	-
	<u>912,587,481</u>	<u>840,727,664</u>
Deductions:		
Expenditures	924,698,212	840,393,404
Transfers to Other Funds	9,553,919	3,620,329
	<u>934,252,130</u>	<u>844,013,733</u>
Balance at End of Year	<u>\$70,656,272</u>	<u>\$92,009,916</u>

<b>Federal Expenditure Funds</b>	<b>Federal Block Grants</b>	<b>Other Special Revenue</b>
\$27,622,969	\$1,452,112	\$62,934,835
537,152	625,337	(851,485)
<hr/>	<hr/>	<hr/>
28,160,122	2,077,449	62,083,350
663,153,719	60,219,016	179,324,683
-	-	9,890,064
<hr/>	<hr/>	<hr/>
663,153,719	60,219,016	189,214,747
673,658,953	53,649,144	197,390,115
1,554,062	7,999,857	-
<hr/>	<hr/>	<hr/>
675,213,015	61,649,001	197,390,115
<hr/>	<hr/>	<hr/>
\$16,100,826	\$647,464	\$53,907,982
=====	=====	=====

**OTHER SPECIAL REVENUE FUNDS**  
**COMPARATIVE STATEMENT OF REVENUES**

	Year Ended June 30,	
	1991	1990
<b>TAXES</b>		
Property Taxes		
Unorganized Territories Tax	\$2,908,354	\$2,784,863
Real Estate	3,525,099	4,765,997
Sales and Use Tax	28,238,338	28,961,250
Income Taxes	33,862,635	32,036,609
Gasoline Tax	2,396,195	2,507,773
Public Utility	3,970,546	3,106,117
Inland Fishing, Hunting and Related Taxes	173,853	11,811,519
Snowmobile Fees	-	-
Taxes on Specific Businesses or Occupations:		
Potato Tax	911,314	897,153
Sardine Tax	156,826	150,115
Insurance Tax	5,379,368	6,337,174
Banks and Banking	1,829,015	1,875,624
Milk Purchases by Dealers	-	-
Pari-Mutuels	791,930	883,016
Other Taxes	11,836,133	12,377,810
<b>Total Taxes</b>	<b>95,979,606</b>	<b>108,495,020</b>
 <b>FINES, FORFEITS AND PENALITIES</b>	 2,361,536	 2,140,345
 <b>INCOME FROM INVESTMENTS</b>	 1,882,505	 3,964,504
 <b>INTERGOVERNMENTAL REVENUES:</b>		
Federal Government	722,738,372	651,091,430
Cities, Towns and Counties	3,589,779	4,544,040
 <b>REVENUES FROM PRIVATE SOURCES</b>	 41,113,929	 39,677,382
 <b>SERVICE CHARGES FOR CURRENT SERVICES</b>	 26,402,440	 21,046,279
 <b>SALES AND COMPENSATION FOR LOSS OF PROPERTY</b>	 1,309,384	 2,624,563
 <b>TRANSFERRED FROM THE</b>		
<b>BUREAU OF ALCOHOLIC BEVERAGES</b>	 -	 5,366,397
 <b>CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS</b>	 7,319,870	 1,777,705
	<u>\$902,697,421</u>	<u>\$840,727,665</u>
	=====	=====

<b>1991 Budget</b>	<b>Federal Expenditure Funds</b>	<b>Federal Block Grants</b>	<b>Other Special Revenue</b>
\$3,359,841	\$ -	\$ -	\$2,908,354
7,600,000	-	-	3,525,099
28,084,062	-	-	28,238,338
34,208,456	-	-	33,862,635
2,516,734	-	-	2,396,195
3,378,000	-	-	3,970,546
264,116	-	-	173,853
413,500	-	-	-
1,162,524	-	-	911,314
476,300	-	-	156,826
6,820,274	-	-	5,379,368
2,218,000	-	-	1,829,015
1,128,747	-	-	-
1,880,000	-	-	791,930
13,790,563	-	-	11,836,133
107,301,117	0	0	95,979,606
1,628,751	12,484	-	2,349,072
498,267	45,819	-	1,836,686
875,447,925	662,688,734	60,036,502	13,136
9,609,433	-	137,434	3,452,345
42,344,563	242,839	-	40,871,090
35,309,720	159,573	45,079	26,197,788
2,383,147	340	-	1,309,044
-	-	-	-
19,716,600	3,950	-	7,315,920
<u>\$1,094,239,523</u>	<u>\$663,153,719</u>	<u>\$60,219,015</u>	<u>\$179,324,687</u>
=====	=====	=====	=====

**OTHER SPECIAL REVENUE FUNDS**

**COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991**

	<b>Balance Forward July 1, 1990 (Adjusted)</b>	<b>Revenues Transfers and Other Resources</b>
<b>GENERAL GOVERNMENT</b>		
Attorney General	\$ 236,535	\$ 1,509,301
State Auditor	(75,718)	517,294
Executive Department		
Federal - State Coordinator	743,251	(595,443)
Blaine House	1	-
State Development Office	12,868	348,520
State Planning Office	553,287	798,029
Community Services	1,059,415	28,987,267
Office of Energy Resources	7,696,177	(628,497)
Other	269,798	4,956,453
Department of Finance		
Unorganized Territories Services/Bureau of Taxation	2,915,159	4,114,969
Alcohol Premium Research Fund	930,059	(930,059)
Other	2,423,778	879,563
Department of Administration		
Bureau of Public Improvements	374,051	1,309,016
Bureau of Purchases		
Other	62,981	86,428
Judicial		
Supreme, Superior and District Courts	100,563	452,648
Legislature		
Legislature	23,983	(1)
Other	102,736	-
Secretary of State		
Secretary of State	19,744	99,072
Highway Safety	355,707	733,459
State Archives	33,532	39,404
Treasurer of State		
Municipal Revenue Sharing	158,827	62,100,973
Independent Agencies		
Board of Bar Examiners	135,027	89,570
Accident Sickness and Health Insurance	1,443,390	1,174,272
Maine Indian Tribal State Commission	2,374	(1)
Maine Historical Records Advisory Board	21,364	4,560
<b>TOTAL GENERAL GOVERNMENT</b>	<b>19,598,889</b>	<b>106,046,799</b>
<b>ECONOMIC DEVELOPMENT</b>		
Department of Agriculture, Food & Rural Resources	3,129,670	10,737,628
Department of Economic & Community Development	456,555	10,718,360
Department of Professional & Financial Regulation	5,587,930	7,984,076
Department of Marine Resources	1,137,315	1,587,959
Independent Agencies		
Regulatory Boards	1,217,669	299,279
Public Utilities Commission	1,099,766	3,106,615
Blueberry Advisory Board	193,424	874,486
Maine Sardine Council	107,377	168,952

**Unexpended Balance June 30, 1991**

<b>Total Available</b>	<b>Expenditures</b>	<b>Encumbrances Carried</b>	<b>Unencumbered Balances</b>
\$ 1,745,836	\$ 1,510,743	\$ 8,081	\$ 227,012
441,576	552,097	2,190	(112,711)
147,808	122,483	1,997	23,328
1	-	-	1
361,388	357,512	210,506	(206,630)
1,351,316	1,133,209	45,238	172,869
30,046,682	29,543,644	2,378,810	(1,875,772)
7,067,680	956,998	6,698	6,103,984
5,226,251	4,113,962	1,995,849	(883,560)
7,030,128	4,362,105	-	2,668,023
-	-	-	-
3,303,341	135,028	-	3,168,313
1,683,067	1,463,846	6,613	212,608
149,409	120,144	-	29,265
553,211	153,011	71,607	328,594
23,983	44	-	23,939
102,736	13,480	-	89,256
118,816	42,053	-	76,763
1,089,166	821,667	-	267,500
72,936	21,552	2,659	48,726
62,259,800	62,255,786	-	4,015
224,597	88,618	313	135,666
2,617,662	1,847,858	51,161	718,644
2,373	2,344	-	30
25,924	24,205	1,720	(1)
<b>125,645,688</b>	<b>109,642,387</b>	<b>4,783,441</b>	<b>11,219,861</b>
13,867,298	10,830,690	173,796	2,862,811
11,174,915	10,731,123	6,210,455	(5,766,664)
13,572,006	8,416,428	561,295	4,594,283
2,725,274	1,979,790	34,720	710,764
1,516,948	287,884	8,294	1,220,770
4,206,381	3,400,440	58,020	747,922
1,067,910	663,580	850	403,500
276,329	214,593	18,481	43,255



**OTHER SPECIAL REVENUE FUNDS**

**COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991**

	<b>Balance Forward July 1, 1990 (Adjusted)</b>	<b>Revenues Transfers and Other Resources</b>
Maine State Housing Authority	\$ 288,402	\$ 3,525,099
Finance Authority of Maine	-	247,448
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>13,218,108</b>	<b>39,249,902</b>
 <b>EDUCATION AND CULTURAL SERVICES</b>		
Department of Education		
Administration	\$72,131	\$799,252
Local School Nutrition Program	1,233	14,822,010
Schooling of Children in Unorganized Territories	70,733	210,464
School Construction Aid	2,725	1,803,228
Vocational Education	386,370	5,165,047
Post Secondary Vocational Education	29,773	11,753
Adult Education	19,730	882,686
Low Income and Exceptional Children	549,740	38,232,643
Student Loan Program	37,461	336,938
Other Education Programs	274,578	5,821,461
Governor Baxter School for the Deaf	54,268	57,425
Maine Historic Preservation Commission	59,345	496,434
Arts and Humanities	54,750	537,155
State Library	56,795	821,175
Museum	64,974	115,219
<b>TOTAL EDUCATION AND CULTURAL SERVICES</b>	<b>1,734,606</b>	<b>70,112,889</b>
 <b>HUMAN SERVICES</b>		
Department of Human Services		
Administration	824,818	16,379,608
Bureau of Health	1,150,018	16,788,114
Emergency Medical and Disease Prevention	86,974	695,808
Medical Care Administration	408,271	9,659,414
Medical Care Payments	53,295,812	307,236,362
Bureau of Social Welfare	264,360	17,675,613
Aid to Families with Dependent Children	7,906,140	96,582,786
Bureau of Resource Development	56,901	995,335
Purchased Social Services	302,716	26,607,485
Child Welfare Services	6,668	1,274,800
Bureau of Rehabilitation	1,537,215	12,436,585
Bureau of Maine's Elderly	81,852	5,394,431
Other	540,335	1,683,185
Department of Mental Health and Retardation		
Community Mental Health	327,749	2,103,429
Title XX Federal Mental Health	53,052	223,151
For the Homeless	316	269,500
Food	-	2,420
Capital Construction, Repairs and Improvement	7,047	17,912
Childrens Mental Health Services	119,714	1,168,162
Augusta Mental Health Institute	3,036	417,274
Bangor Mental Health Institute	51,032	30,310
Community Mental Retardation Service	43,442	322,898
Title XX Federal Mental Retardation	55,195	893,645

**Unexpended Balance June 30, 1991**

<b>Total Available</b>	<b>Expenditures</b>	<b>Encumbrances Carried</b>	<b>Unencumbered Balances</b>
\$ 3,813,501	\$ 3,489,136	\$ 585	\$ 323,780
247,448	247,448	-	-
<hr/> 52,468,010	<hr/> 40,261,093	<hr/> 7,066,496	<hr/> 5,140,422
\$871,383	\$796,484	\$1,350	73,550
14,823,243	14,795,915	1,206	26,122
281,197	190,958	1,486	88,754
1,805,953	1,801,572	-	4,381
5,551,417	5,448,871	1,947	100,599
41,526	-	-	41,526
902,416	893,561	-	8,854
38,782,383	38,408,834	53,630	319,920
374,399	374,399	-	-
6,096,039	5,913,381	88,593	94,064
111,693	99,206	-	12,487
555,779	506,409	33,455	15,914
591,905	509,969	1,535	80,401
877,970	791,020	21,957	64,993
180,193	123,212	-	56,98
<hr/> 71,847,495	<hr/> 70,653,791	<hr/> 205,159	<hr/> 988,546
17,204,426	17,020,978	49,364	134,084
17,938,132	17,268,665	401,069	268,398
782,782	765,646	6,800	10,337
10,067,685	9,823,629	443,808	(199,753)
360,532,174	316,857,289	72,939	43,601,946
17,939,973	17,573,324	523,941	(157,292)
104,488,926	103,115,357	-	1,373,569
1,052,236	1,010,497	104,971	(63,232)
26,910,201	26,327,765	1,025,706	(443,270)
1,281,468	1,278,097	8,501	(5,130)
13,973,800	12,290,638	838,342	844,820
5,476,283	5,468,471	148,395	(140,582)
2,223,520	1,303,761	7,892	911,86
2,431,178	2,303,795	59,663	67,721
276,203	276,203	-	-
269,816	257,404	31,051	(18,639)
2,421	-	-	2,421
24,959	9,312	-	15,647
1,287,876	1,203,642	81,773	2,461
420,310	406,669	0	13,641
81,342	44,731	6,455	30,156
366,340	332,656	27,868	5,816
948,840	914,429	-	34,411

## EXHIBIT C-4

## OTHER SPECIAL REVENUE FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991

	Balance Forward July 1, 1990 (Adjusted)	Revenues Transfers and Other Resources
Pineland Center	\$ 28,129	\$ 114,708
Elizabeth Levinson Center	4,330	-
Department of Corrections		
Administration	87,678	344,992
Community Correctional Services	2,945	77,235
Probation and Parole	990	-
Food	-	18,047
Alcohol and Drug Abuse	76,153	7,268
Capital Construction, Repairs and Improvement	53,499	471,994
Maine Youth Center - South Portland	139,989	519,877
Charlestown Correctional Facility	21,524	100,588
Maine Correctional Center	88,434	443,150
Down East Correctional Facility	4,457	44,815
State Prison	21,641	68,701
Independent Agencies		
Human Resources Council	2,376	105,977
Human Rights Commission	42,519	182,160
Advisory Council on Status of Women	5,101	5,896
Maine Health Care Finance Commission	1,300,415	1,484,486
Maine Childrens' Trust Fund	208,399	56,186
Maine Committee on Aging	3,572	72,186
<b>TOTAL HUMAN SERVICES</b>	<b>69,214,815</b>	<b>522,976,492</b>
<b>LABOR</b>		
Department of Labor		
Bureau of Labor and Industry	1,349,585	1,133,076
Employment Security - Administration	686,068	18,775,748
Labor Allowance	-	1,220,365
Labor Development and Training	297,205	9,441,462
Benefit Account	390	11,230,000
<b>TOTAL LABOR</b>	<b>2,333,248</b>	<b>41,800,651</b>
<b>NATURAL RESOURCES</b>		
Department of Conservation		
Central Administration	115,156	259,858
Bureau of Forestry	333,023	834,496
Bureau of Geology	108,583	44,691
Land Use Regulation Commission	49,999	5,349
Bureau of Parks and Recreation	155,387	160,237
Bureau of Public Lands	3,618,458	1,542,485
Boating Facilities Fund	1,620,181	1,620,821
Snowmobile Trail Fund	261,384	724,062
Other	39,138	40,782
Department of Environmental Protection		
Administration	117,577	1,350,501
Bureau of Air Quality	171,100	1,109,308
Bureau of Land Quality	972,159	2,022,689
Bureau of Water Quality	53,729	549,985

**Unexpended Balance June 30, 1991**

<b>Total Available</b>	<b>Expenditures</b>	<b>Encumbrances Carried</b>	<b>Unencumbered Balances</b>
\$ 142,837	\$ 108,123	\$ 1,184	\$ 33,530
4,330	1,372	-	2,958
432,670	371,058	21,923	39,689
80,180	76,379	9,700	(5,899)
990	-	-	990
18,047	-	-	18,04
83,421	82,414	-	1,007
525,493	433,443	-	92,049
659,866	449,076	5,750	205,040
122,112	98,902	8,859	14,352
531,584	463,647	5,512	62,425
49,272	41,633	4,845	2,794
90,342	54,631	2,178	33,533
108,353	96,943	152	11,258
224,679	161,634	-	63,045
10,997	8,233	-	2,764
2,784,901	1,565,274	205,537	1,014,090
264,585	138,477	796	125,312
75,758	71,911	779	3,069
<b>592,191,307</b>	<b>540,076,108</b>	<b>4,105,751</b>	<b>48,009,449</b>
2,482,661	1,972,250	137,980	372,431
19,461,816	19,162,618	999,842	(700,645)
1,220,365	1,209,752	-	10,613
9,738,667	9,594,901	47,367	96,399
11,230,390	11,050,329	-	180,061
<b>44,133,899</b>	<b>42,989,850</b>	<b>1,185,190</b>	<b>(41,141)</b>
375,014	249,036	1,885	124,093
1,167,519	765,558	54,644	347,318
153,274	67,748	12,522	73,004
55,348	49,793	-	5,555
315,624	123,333	52,972	139,320
5,160,943	1,802,507	83,350	3,275,085
3,241,002	1,076,174	336,829	1,827,999
985,446	779,097	6,549	199,800
79,920	58,559	400	20,961
1,468,078	1,205,175	129,425	133,477
1,280,408	1,071,056	33,336	176,017
2,994,848	1,099,875	675	1,894,298
603,714	572,184	61,045	(29,515)

## EXHIBIT C-4

**OTHER SPECIAL REVENUE FUNDS****COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE,  
EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991**

	<b>Balance Forward July 1, 1990 (Adjusted)</b>	<b>Revenues Transfers and Other Resources</b>
Waste Treatment Planning	\$ 457,647	\$ 3,292,784
Maine Coastal Protection Fund	2,607,099	7,917,607
Low Level Waste Site Fund	63,903	13,164
Department of Inland Fisheries and Wildlife		
Administration, Warden & Bio Services	2,623,481	2,833,588
White Water Rafting	19,556	68,404
Non-Game Wildlife Fund	498,880	389,417
Atlantic Sea Run Salmon Commission	98,661	278,625
Independent Agencies		
Baxter State Park Authority	140,753	1,643,898
Maine Forest Authority	19,009	-
Other		
<b>TOTAL NATURAL RESOURCES</b>	<b>14,144,863</b>	<b>26,702,751</b>
<b>PUBLIC PROTECTION</b>		
Department of Defense and Veterans Services		
Administration	368,080	3,966,635
Veteran's Memorial Cemetery	21,385	69,609
Bureau of Civil Emergency Preparedness	439,912	2,342,118
Department of Public Safety		
State Police	2,510,309	5,411,540
Maine Criminal Justice Academy	144,214	704,682
State Fire Marshall	641,051	1,515,824
Drug Trafficking	23,479	1,771,281
Capital Construction, Repairs and Improvement	1,090	-
<b>TOTAL PUBLIC PROTECTION</b>	<b>4,149,520</b>	<b>15,781,689</b>
<b>TRANSPORTATION</b>		
Department of Transportation		
Bureau of Public Transportation	1,122,171	3,808,734
Administration Costs	25,712	1,356,189
Construction of Highways	648,480	67,834,506
Maintenance of Highways	1,625	1,965,217
Bureau of Aeronautics	235,239	289,200
Other	793,173	3,029,026
<b>TOTAL TRANSPORTATION</b>	<b>2,826,400</b>	<b>78,282,873</b>
<b>TOTAL OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 127,220,449</b>	<b>\$ 900,954,048</b>
	=====	=====
<b>DETAIL OF:</b>		
Federal Expenditure Fund	\$ 67,115,825	\$ 661,098,837
Federal Block Grant	1,453,509	52,832,890
Other Special Revenue	58,651,115	187,022,321
<b>TOTAL OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 127,220,449</b>	<b>\$ 900,954,048</b>
	=====	=====

**Unexpended Balance June 30, 1991**

<b>Total Available</b>	<b>Expenditures</b>	<b>Encumbrances Carried</b>	<b>Unencumbered Balances</b>
\$ 3,750,431	\$ 3,359,690	\$ 160,614	\$ 230,127
10,524,706	7,632,858	561,720	2,330,128
77,067	23,671	-	53,396
5,457,069	3,465,372	350,357	1,641,340
87,960	7,750	-	80,210
888,297	599,541	173,823	114,933
377,286	282,765	55,318	39,204
1,784,651	1,513,188	366	271,097
19,009	27	-	18,982
<hr/> 40,847,614	<hr/> 25,804,957	<hr/> 2,075,829	<hr/> 12,966,828
4,334,715	3,515,547	50,119	769,049
90,994	54,037	-	36,956
2,782,030	2,379,615	53,808	348,607
7,921,849	6,407,266	179,544	1,335,04
848,896	598,100	9,548	241,247
2,156,875	1,862,449	3,524	290,902
1,794,760	1,409,938	962	383,860
1,090	-	-	1,090
<hr/> 19,931,209	<hr/> 16,226,952	<hr/> 297,505	<hr/> 3,406,752
4,930,905	3,935,795	1,298,664	(303,554)
1,381,901	1,361,901	-	20,000
68,482,986	68,242,516	-	240,471
1,966,842	1,935,391	-	31,451
524,439	462,053	46,800	15,586
3,822,199	3,105,417	2,873	713,909
<hr/> 81,109,273	<hr/> 79,043,074	<hr/> 1,348,336	<hr/> 717,862
<hr/> \$ 1,028,174,497	<hr/> \$ 924,698,212	<hr/> \$ 21,067,706	<hr/> \$ 82,408,578
=====	=====	=====	=====
\$ 728,214,662	\$ 673,658,953	\$ 7,445,070	\$ 47,110,639
54,286,399	53,649,144	8,733,831	(8,096,576)
245,673,436	197,390,115	4,888,805	43,394,516
<hr/> \$ 1,028,174,497	<hr/> \$ 924,698,212	<hr/> \$ 21,067,706	<hr/> \$ 82,408,578
=====	=====	=====	=====

**OTHER SPECIAL REVENUE FUNDS**  
**COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT**

	Year Ended June 30,	
	1991	1990
<b>PERSONAL SERVICES</b>		
Salaries and Wages	\$89,372,578	\$90,034,249
Retirement Costs	18,181,143	19,013,626
Health Insurance and Other Fringe Benefits	10,404,423	8,918,665
Unemployment Reimbursements	198,490	97,951
	<hr/> 118,156,633	<hr/> 118,064,491
<b>CONTRACTUAL SERVICES</b>		
Professional Fees and Special Services	26,941,818	21,277,447
Traveling Expenses	3,428,181	4,032,359
Operating State-Owned Vehicles	772,208	1,074,676
Utility Services	3,475,214	3,814,492
Rents	5,655,336	5,240,015
Repairs and Insurance	2,250,338	2,917,350
General Operating Expenses	7,698,671	7,410,965
	<hr/> 50,221,765	<hr/> 45,767,304
<b>COMMODITIES</b>		
Foods	72,684	298,936
Fuels	192,106	255,719
Materials	1,671,720	548,367
Office and Other Supplies	2,662,157	3,155,588
	<hr/> 4,598,666	<hr/> 4,258,610
<b>GRANTS, SUBSIDIES AND PENSIONS</b>		
To Federal Government	98,000	20,000
To Cities, Towns and Counties	126,813,459	117,351,452
To Public and Private Organizations	111,344,868	114,206,306
To Individuals:		
Aid to Families With Dependent Children	103,635,870	96,117,781
Assistance and Medical Care	331,380,325	280,673,785
Unemployment Compensation Benefits	11,054,248	1,562,879
Pensions and Compensation for Injuries	772,683	905,694
Other	1,300,053	1,435,281
	<hr/> 686,399,506	<hr/> 612,273,178
<b>CAPITAL OUTLAYS</b>		
Highway Contract Payments	25,737,639	41,725,556
Other	35,855,034	13,960,836
	<hr/> 61,592,673	<hr/> 55,686,392
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>	3,728,970	4,343,429
	<hr/> 3,728,970	<hr/> 4,343,429
<b>Total Expenditures</b>	<hr/> \$924,698,212	<hr/> \$840,393,404
	=====	=====

# Capital Projects Funds

General obligation and self-liquidating bond proceeds are recorded in the Capital Projects Funds. (Highway bond proceeds are reflected in the Highway Fund in conjunction with the regular highway construction program). During the 1991 fiscal year general obligation bonds in the amount of \$136,125,000 were issued. \$26,500,000 of these bonds is accounted for in the Highway Fund.





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# CAPITAL PROJECTS FUNDS

## COMPARATIVE BALANCE SHEET

	Year Ended June 30,	
	1991	1990
<b>ASSETS</b>		
Equity in Treasurer's Demand Cash and/or Invest	\$169,576,318	\$54,128,976
Other Assets	-	143,075
	<u>\$169,576,318</u>	<u>\$54,272,051</u>
	=====	=====
<b>LIABILITIES AND FUND EQUITY</b>		
Accounts Payable	\$2,278	\$25,316,848
Notes Unmatured	95,989,000	
Due to Other Funds	-	23
	<u>95,991,278</u>	<u>25,316,871</u>
<b>Fund Equity</b>		
Encumbered	36,566,368	13,178,912
Unencumbered	37,018,672	15,776,268
	<u>73,585,040</u>	<u>28,955,180</u>
	<u>\$169,576,318</u>	<u>\$54,272,051</u>
	=====	=====

**CAPITAL PROJECTS FUNDS**

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS  
AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES AT JUNE 30, 1991

	<b>Balance Forward July 1, 1990 (Adjusted)</b>	<b>Revenue Transfers and Other Resources</b>
<b>GENERAL GOVERNMENT</b>		
Energy Conservation - State Buildings	\$ 48,805	\$ -
Asbestos in State Building	14,529	-
Land for Maine	4,264,505	24,999,999
FAME Underground	137,887	-
Bureau of Public Improvements-Asbestos Bond	461	10,000,363
Maine State Housing Authority Oil S&R	1,889,193	4,225,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>6,355,380</b>	<b>39,225,362</b>
<b>EDUCATION AND CULTURAL SERVICES</b>		
Historic Preservation	343,795	-
Vocational Technical Institutes System	486,383	8,746,225
Energy Cons. Public Elementary & Secondary Schl.	354,079	-
University of Maine	883,017	15,500,000
Asbestos Removal in Schools	39,334	-
School Construction	1,270,419	-
Acquisition of School Buses	366,775	-
<b>TOTAL EDUCATION AND CULTURAL SERVICES</b>	<b>3,743,802</b>	<b>24,246,224</b>
<b>HUMAN SERVICES</b>		
AMHI Activities Building	36,230	-
Correctional Facilities	191,267	12,400,000
<b>TOTAL HUMAN SERVICES</b>	<b>227,497</b>	<b>12,400,000</b>
<b>NATURAL RESOURCES</b>		
Conservation Department		
Bureau of Parks and Recreation	1,365,062	(855,192)
Inland Fisheries and Wildlife	39,262	3,239
Environmental Protection		
Hazardous Waste Clean Up	868,484	3,749,999
Pollution Abatement	6,301,775	19,699,999
Solid Waste	5,019,602	4,994,004
<b>TOTAL NATURAL RESOURCES</b>	<b>13,594,185</b>	<b>27,592,050</b>
<b>TRANSPORTATION</b>		
Airport Improvements	627,747	500,000
Rail/Van Pool	-	4,500,000
Public Fish Piers	166,967	-
Construction and Improvement of Port Facility	1,769,263	120
Railroad Right of Way	115,000	(115,000)
Public Safety Construction	848,754	303,103
Highways & Bridges	-	17,000,000
Sand and Salt Cover Storage	1,365,227	-
<b>TOTAL TRANSPORTATION</b>	<b>4,892,958</b>	<b>22,188,223</b>
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>\$28,813,822</b>	<b>\$125,651,856</b>
	=====	=====

**Unexpended Balance June 30, 1991**

<b>Total Available</b>	<b>Expenditures</b>	<b>Encumbrances Carried</b>	<b>Unencumbered Balance</b>
\$48,805	\$43,989	\$ -	\$4,816
14,529	14,529	-	-
29,264,504	17,598,339	1,998,283	9,667,883
137,887	137,887	-	-
10,000,824	7,496,267	194,187	2,310,370
6,114,193	184,116	-	5,930,076
<u>45,580,742</u>	<u>25,475,126</u>	<u>2,192,470</u>	<u>17,913,146</u>
343,795	293,393	-	50,403
9,232,608	2,225,997	-	7,006,611
354,079	109,146	-	244,933
16,383,017	10,159,368	-	6,223,648
39,334	39,303	-	31
1,270,419	-	-	1,270,419
366,775	320,567	-	46,208
<u>27,990,026</u>	<u>13,147,774</u>	<u>0</u>	<u>14,842,252</u>
36,230	22,723	-	13,507
12,591,267	5,838,530	8,258,734	(1,505,997)
<u>12,627,497</u>	<u>5,861,253</u>	<u>8,258,734</u>	<u>(1,492,490)</u>
509,870	186,529	7,460	315,881
42,501	-	-	42,501
4,618,483	2,470,019	1,056,052	1,092,412
26,001,774	13,442,587	23,858,101	(11,298,913)
10,013,606	6,713,594	1,050,008	2,250,003
<u>41,186,235</u>	<u>22,812,730</u>	<u>25,971,621</u>	<u>(7,598,116)</u>
1,127,747	629,597	-	498,150
4,500,000	4,500,000	-	-
166,967	137,950	-	29,017
1,769,383	316,019	-	1,453,364
-	-	-	-
1,151,857	633,020	143,543	375,294
17,000,000	6,500,000	-	10,500,000
1,365,227	867,170	-	498,057
<u>27,081,181</u>	<u>13,583,756</u>	<u>143,543</u>	<u>13,353,882</u>
<u>\$154,465,681</u>	<u>\$80,880,639</u>	<u>\$36,566,368</u>	<u>\$37,018,675</u>
=====	=====	=====	=====

**CAPITAL PROJECTS FUNDS****DEBT SERVICE REQUIREMENTS TO MATURITY****SELF-LIQUIDATING BONDS**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
1992	1,445,000	596,065
1993	1,365,000	539,917
1994	1,390,000	483,465
1995	1,370,000	426,137
1996	1,425,000	366,467
1997	1,455,000	304,445
1998	1,290,000	247,282
1999	875,000	196,340
2000	840,000	158,527
2001	715,000	125,580
2002	710,000	94,552
2003	595,000	66,447
2004	520,000	42,010
2005	400,000	20,160
2006	355,000	9,660
2007	70,000	4,125
2008	20,000	750
	<u>\$14,840,000</u>	<u>\$3,681,929</u>
	=====	=====

# 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 1991 fiscal year the State retired \$46,980,000 in debt and paid \$20,012,626 in interest.

## EXHIBIT E-1

**DEBT SERVICE FUNDS**  
COMPARATIVE BALANCE SHEET

	Year Ended June 30,	
	1991	1990
<b>ASSETS</b>		
Equity in Treasurer's Demand		
Cash and/or Investments	\$1,130,396	\$1,536,007
Cash - Other	442,963	482,075
	<u>\$1,573,359</u>	<u>\$2,018,082</u>
	=====	=====
<b>LIABILITIES AND FUND EQUITY</b>		
Bonds Matured - Not Presented for Payment	\$210,000	\$235,000
Interest Matured - Not Presented for Payment	232,963	247,075
Fund Equity	1,130,396	1,536,007
	<u>\$1,573,359</u>	<u>\$2,018,082</u>
	=====	=====

## EXHIBIT E-2

**DEBT SERVICE FUNDS**  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND FUND EQUITY

	Year Ended June 30,	
	1991	1990
<b>REVENUES</b>		
Contribution from		
Vocational Technical Colleges	\$793,344	\$832,794
University of Maine	1,052,370	1,030,833
Maine Veterans Home	207,000	215,775
Income from Investments	4,035,748	4,006,300
Transfers from Other Funds		
General Fund	42,956,494	44,655,900
Highway Fund	17,542,059	18,395,015
	<u>66,587,015</u>	<u>69,136,617</u>
<b>EXPENDITURES</b>		
Redemption of Bonds	46,980,000	49,325,000
Interest on Bonds	20,012,627	23,030,150
	<u>66,992,627</u>	<u>72,355,150</u>
<b>EXCESS TO FUND EQUITY</b>	(405,611)	(3,218,533)
<b>FUND BALANCE JULY 1, 1990</b>	1,536,007	4,754,540
<b>FUND BALANCE JUNE 30, 1991</b>	<u>\$1,130,396</u>	<u>\$1,536,007</u>
	=====	=====

**Detail of This Year**

<b>General Fund Issues</b>	<b>Highway Fund Issues</b>	<b>Other Issues</b>
\$888,883	\$ -	\$241,513
269,952	100,863	72,148
<u>\$1,158,835</u>	<u>\$100,863</u>	<u>\$313,661</u>
=====	=====	=====
\$175,000	\$ -	\$35,000
94,952	\$100,863	37,148
888,883	-	241,513
<u>\$1,158,835</u>	<u>\$100,863</u>	<u>\$313,661</u>
=====	=====	=====

**Detail of This Year**

<b>General Fund Issues</b>	<b>Highway Fund Issues</b>	<b>Other Issues</b>
\$ -	\$ -	\$793,344
-	-	1,052,370
-	-	207,000
4,035,748	-	-
42,956,494	-	-
-	17,542,059	-
<u>46,992,242</u>	<u>17,542,059</u>	<u>2,052,714</u>
34,320,000	11,240,000	1,420,000
13,058,028	6,302,059	652,540
<u>47,378,028</u>	<u>17,542,059</u>	<u>2,072,540</u>
(385,786)	0	(19,826)
1,274,668	0	261,339
<u>\$888,883</u>	<u>\$0</u>	<u>\$241,513</u>
=====	=====	=====





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# 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 include:

Bureau of Alcoholic Beverages - 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.

# ENTERPRISE FUNDS

## COMPARATIVE BALANCE SHEET

	June 30,			
	1991	1990	Bureau of Alcoholic Beverages	Department of Transportation
<b>ASSETS</b>				
Current Assets				
Equity in Treasurer's Demand				
Cash and/or Investments	\$2,786,872	\$7,145,293	\$70,468	\$591,013
Cash - Other	1,227,774	1,135,235	884,174	1,750
Accounts and Notes Receivable -				
Less Allowance for Possible Losses	9,802,236	9,096,450	131,634	84,723
Due from Other Funds	45,414	21,166	-	(7)
Annuities	1,260,738	1,380,149	-	-
Inventories	6,453,888	8,002,142	4,267,867	218,181
Prepaid Expenses and Other Assets	598,914	29,297	4,408	53
Total Current Assets	22,175,836	26,809,732	5,358,552	895,713
Plant and Equipment				
Land, Buildings, Structures and Equipment	39,673,889	38,972,565	1,719,654	35,028,906
Less Allowance for Depreciation and Bond Amortization	8,931,169	7,179,264	1,114,082	6,248,047
Net Plant and Equipment	30,742,719	31,793,301	605,572	28,780,859
TOTAL ASSETS	\$52,918,556	\$58,603,033	\$5,964,124	\$29,676,572
	=====	=====	=====	=====
<b>LIABILITIES AND FUND EQUITY</b>				
Current Liabilities				
Accounts Payable	\$2,891,176	\$6,741,397	\$2,594,400	\$4,005
Due to Other Funds	3,596,513	2,935,927	578,319	-
Other Current and Accrued Liabilities	1,646,757	427,846	267,898	-
Total Current Liabilities	8,134,446	10,105,170	3,440,617	4,005
Reserve Annuities	1,260,738	1,380,149	-	-
Working Capital Advance from General Fund	2,075,000	3,935,000	2,000,000	-
Fund Equity				
Contributions from Other Funds	36,932,158	64,090,716	523,507	30,843,604
Retained Earnings (Deficit)	4,516,214	(20,908,002)	-	(1,171,036)
Total Equity	41,448,372	43,182,714	523,507	29,672,567
TOTAL LIABILITIES AND FUND EQUITY	\$52,918,556	\$58,603,033	\$5,964,124	\$29,676,572
	=====	=====	=====	=====

Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Board
\$906,064	\$38,705	\$3,035	(\$41,219)	\$136,295	\$1,082,510
-	1,000	10,000	330,850	-	-
448,358	51,227	2,000	2,624,559	-	6,459,734
-	45,422	-	-	-	-
-	-	-	1,260,738	-	-
-	1,118,160	224,016	625,664	-	-
-	50	452	593,951	-	-
1,354,422	1,254,564	239,503	5,394,543	136,295	7,542,245
-	523,814	1,633,477	316,476	445,039	6,522
-	435,260	825,362	147,072	159,727	1,619
0	88,554	808,115	169,403	285,312	4,903
\$1,354,422	\$1,343,118	\$1,047,618	\$5,563,947	\$421,607	\$7,547,148
=====	=====	=====	=====	=====	=====
\$ -	\$14,666	\$134,430	\$143,675	\$ -	\$ -
-	13	2	3,018,180	-	-
39,229	177,463	338	1,141,355	18,982	1,492
39,229	192,142	134,770	4,303,209	18,982	1,492
-	-	-	1,260,738	-	-
-	-	-	-	75,000	-
-	203,550	-	-	361,498	5,000,000
1,315,193	947,427	912,848	-	(33,873)	2,545,657
1,315,193	1,150,977	912,848	0	327,625	7,545,657
\$1,354,422	\$1,343,118	\$1,047,618	\$5,563,947	\$421,607	\$7,547,148
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**ENTERPRISE FUNDS**Department of Transportation  
**BALANCE SHEETS**

	<b>Total June 30, 1991</b>	<b>Island Ferry Service</b>	<b>Augusta State Airport</b>	<b>Marine Ports</b>
<b>ASSETS</b>				
Current Assets				
Equity in Treasurer's Demand Cash and/or Investments	\$591,013	\$373,870	\$64,543	\$152,600
Cash - Other	1,750	1,750	-	-
Accounts and Notes Receivable - Less Allowance for Possible Losses	84,723	36,328	9,895	38,500
Due from Other Funds	(7)	(12)	5	-
Inventories	218,181	218,181	-	-
Prepaid Expenses and Other Current Assets	53	53	-	-
Total Current Assets	895,713	630,170	74,443	191,100
Plant and Equipment				
Land, Buildings and Improvements				
Machinery and Equipment	35,028,906	7,667,114	7,053,342	20,308,450
Less Allowance for Depreciation	6,248,047	3,620,511	603,323	2,024,213
Net Plant and Equipment	28,780,859	4,046,603	6,450,020	18,284,237
	<u>\$29,676,572</u>	<u>\$4,676,773</u>	<u>\$6,524,462</u>	<u>\$18,475,337</u>
	=====	=====	=====	=====
<b>LIABILITIES AND FUND BALANCE</b>				
Current Liabilities				
Accounts Payable	\$4,005	\$3,381	\$624	\$ -
	<u>4,005</u>	<u>3,381</u>	<u>624</u>	<u>0</u>
Fund Equity				
Contributed from Other Funds	30,843,604	4,683,295	6,553,401	19,606,908
Retained Earnings	(1,171,036)	(9,904)	(29,562)	(1,131,571)
	<u>29,672,567</u>	<u>4,673,391</u>	<u>6,523,839</u>	<u>18,475,337</u>
	<u>\$29,676,572</u>	<u>\$4,676,773</u>	<u>\$6,524,462</u>	<u>\$18,475,337</u>
	=====	=====	=====	=====

## EXHIBIT F-3

## ENTERPRISE FUNDS

STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED JUNE 30, 1991

	Total	Bureau of Alcoholic Beverages	Department of Transportation	Other Loan Funds
REVENUES				
Sales	\$172,113,679	\$74,732,916	\$ -	\$ -
Less: Cost of Goods Sold	105,125,092	42,968,792	-	-
	66,988,587	31,764,124	0	0
Malt Beverages and Wine Taxes	7,287,099	7,287,099	-	-
License Fees	2,049,630	2,049,630	-	-
Other Fees and Service Charges	4,813,303	3,299,858	1,237,897	-
Other Revenues	580,259	118,914	226,458	-
	81,718,879	44,519,626	1,464,354	0
EXPENSES				
Personal Services and Fringe Benefits	10,186,358	6,516,082	1,753,029	-
Professional Fees and Services	795,337	206,611	28,515	1,920
Transportation	402,228	31,761	274,352	73
Rents and Repairs	1,350,198	1,036,209	26,744	-
Utilities and Fuel	521,750	333,550	88,886	4
Depreciation	788,121	103,889	567,268	-
Tri-State Megabucks	2,887,794	-	-	-
Other General Operating Expenses	3,005,786	1,471,409	621,930	1,234
	19,937,571	9,699,512	3,360,722	3,231
NET OPERATING INCOME	61,781,307	34,820,114	(1,896,368)	(3,231)
NON-OPERATING REVENUES AND EXPENSES				
Interest Income	427,048	-	-	-
Other	2,429,900	-	1,956,469	77,865
	2,856,948	0	1,956,469	77,865
NET INCOME (LOSS)	64,638,255	34,820,114	60,101	74,634
RETAINED EARNING (DEFICIT) JULY 1, 1990	(20,908,002)	-	(24,257,538)	1,238,813
TRANSFERRED TO OTHER FUNDS	(39,214,040)	(34,820,114)	23,026,401	1,746
RETAINED EARNINGS (DEFICIT) JUNE 30, 1991	\$4,516,214	\$0	(\$1,171,036)	\$1,315,193
	=====	=====	=====	=====

Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Fund
\$703,310	\$422,708	\$96,254,108	\$637	\$ -
43,810	143,114	61,969,376	-	-
659,500	279,594	34,284,731	637	0
-	-	-	-	-
-	-	-	-	-
-	242,381	-	12,912	20,255
76,623	-	-	-	158,264
736,124	521,975	34,284,731	13,549	178,519
137,161	493,636	1,241,866	-	44,585
55,368	4,615	447,470	-	50,838
4,625	38,784	46,900	104	5,628
53,953	65,218	164,978	-	3,096
17,769	62,179	18,172	-	1,190
-	64,758	49,744	1,880	582
-	-	2,887,794	-	-
110,341	256,600	510,173	9,019	25,080
379,216	985,792	5,367,097	11,003	131,000
356,908	(463,816)	28,917,634	2,546	47,520
-	-	228,163	12,464	186,421
6,937	163,219	225,410	-	-
6,937	163,219	453,573	12,464	186,421
363,845	(300,597)	29,371,207	15,010	233,940
593,375	(745,485)	-	(48,883)	2,311,716
(9,794)	1,958,930	(29,371,207)	-	-
\$947,427	\$912,848	\$0	(\$33,873)	\$2,545,657
=====	=====	=====	=====	=====



**ENTERPRISE FUNDS**  
**STATEMENT OF CHANGES IN FINANCIAL POSITION**  
**FOR THE YEAR ENDED JUNE 30, 1991**

	Total	Bureau of Alcoholic Beverages	Department of Transportation	Other Loan Funds
<b>SOURCE OF FUNDS</b>				
Net Income (Loss)	\$64,638,255	\$34,820,114	\$60,101	\$74,634
Add: Depreciation	788,121	103,889	567,268	-
From Operations	65,426,376	34,924,003	627,369	74,634
Transferred from Other Funds	(27,158,558)	-	(23,913,649)	(1,130,593)
Adjustment of Balance Forward	24,977,282	-	23,026,401	1,746
	63,245,100	34,924,003	(259,880)	(1,054,213)
<b>APPLICATION OF FUNDS</b>				
Purchase of Plant and Equipment	(262,460)	49,070	(301,670)	-
Transferred to Other Funds	66,051,322	36,320,114	-	-
	65,788,862	36,369,184	(301,670)	0
Increase (Decrease) in Working Capital	(\$2,543,762)	(\$1,445,181)	\$41,790	(\$1,054,213)
	=====	=====	=====	=====
<b>ANALYSIS OF CHANGES IN WORKING CAPITAL</b>				
Increase (Decrease) in Current Assets				
Cash	(\$4,265,883)	(\$2,261,338)	\$111,464	(\$132,553)
Accounts Receivable	705,786	27,755	(8,365)	(938,822)
Inventories	(1,548,254)	(1,417,917)	(102,270)	-
Other Assets	593,867	(13,772)	(1)	-
	(4,514,484)	(3,665,272)	827	(1,071,376)
Decrease (Increase) in Current Liabilities				
Accounts and Mortgages Payable	3,850,220	2,638,169	40,928	17,163
Other Current Liabilities	(1,879,498)	(418,079)	35	-
	1,970,723	2,220,091	40,963	17,163
Increase (Decrease) in Working Capital	(\$2,543,762)	(\$1,445,181)	\$41,790	(\$1,054,213)
	=====	=====	=====	=====

Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Fund
\$363,845	(\$300,597)	\$29,371,207	\$15,010	\$233,940
-	64,758	49,744	1,880	582
363,845	(235,839)	29,420,952	16,889	234,523
-	(2,114,316)	-	-	-
(9,794)	1,958,930	-	-	-
354,051	(391,225)	29,420,952	16,889	234,523
(28,279)	8,700	9,680	-	39
-	-	29,706,207	25,000	-
(28,279)	8,700	29,715,887	25,000	39
\$382,330	(\$399,925)	(\$294,935)	(\$8,111)	\$234,483
=====	=====	=====	=====	=====
(\$50,080)	(\$98,507)	(\$205,134)	(\$8,953)	(\$1,620,782)
51,799	(1,774)	(280,598)	637	1,855,155
402,907	(363,654)	(67,320)	-	-
23,458	452	583,731	-	-
428,084	(463,484)	30,679	(8,316)	234,373
32,844	10,762	1,108,547	205	1,602
(78,598)	52,796	(1,434,161)	-	(1,492)
(45,754)	63,559	(325,614)	205	110
\$382,330	(\$399,925)	(\$294,935)	(\$8,111)	\$234,483
=====	=====	=====	=====	=====



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# 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 SHEETS

June 30

	1991	1990
<b>ASSETS</b>		
Current Assets		
Equity in Treasurer's Demand Cash and/or Investments	\$10,286,597	\$11,107,949
Cash - Other	4,700	4,700
Accounts and Notes Receivable - Less Allowance for Possible Losses	175,227	128,112
Due from Other Funds	10,179,541	6,872,489
Inventories	6,963,828	6,446,682
Prepaid Expenses and Other Current Assets	4,437,191	330,541
Total Current Assets	32,047,084	24,890,473
Plant and Equipment		
Land, Buildings and Improvements	5,825,517	4,995,389
Machinery and Equipment	73,768,031	62,694,995
	79,593,547	67,690,384
Less Allowance for Depreciation	41,809,850	35,684,497
Net Plant and Equipment	37,783,697	32,005,887
	\$69,830,781	\$56,896,360
	=====	=====
<b>LIABILITIES AND FUND EQUITY</b>		
Current Liabilities		
Accounts Payable	\$3,977,370	\$1,972,199
Accrued Compensation - Leave	476,749	442,685
Due to Other Funds	4,373,677	354,776
Lease Purchase Payable	20,352,504	13,510,131
Other Current Liabilities	748,976	671,400
	29,929,276	16,951,191
Working Capital Advances		
From General Fund	171,000	181,000
From Highway Fund	13,182,115	13,182,115
	13,353,115	13,363,115
Fund Equity		
Reserve for Working Capital	573,952	573,951
Contributed by Other Funds of Governmental Units	4,504,117	4,504,117
Retained Earnings	21,470,322	21,503,987
	26,548,391	26,582,055
	\$69,830,781	\$56,896,360
	=====	=====

Highway Garage	Bureau of Data Processing	Risk Management	Postal, Printing and Supply Fund	Other Internal Funds
\$2,393,144	\$285,773	\$6,602,499	\$344,466	\$660,714
4,000	-	-	500	200
615	-	2,920	53,724	117,968
596,977	4,599,081	2,657,093	1,415,110	911,280
4,849,271	62,873	-	607,722	1,443,961
2,540	139,956	3,289,822	100,855	904,018
7,846,547	5,087,683	12,552,334	2,522,378	4,038,142
4,964,415	-	-	23,237	837,865
54,214,570	13,012,162	20,377	721,762	5,799,160
59,178,985	13,012,162	20,377	744,999	6,637,026
27,178,299	10,342,961	18,728	534,114	3,735,749
32,000,686	2,669,200	1,649	210,885	2,901,277
\$39,847,233	\$7,756,883	\$12,553,983	\$2,733,263	\$6,939,419
=====	=====	=====	=====	=====
(\$1,176)	\$667,259	\$67,347	\$544,138	\$2,699,802
-	349,247	-	68,050	59,452
2,540	-	3,264,080	6,162	1,100,895
16,730,000	2,377,544	-	-	1,244,960
-	-	-	748,976	-
16,731,364	3,394,050	3,331,427	1,367,326	5,105,109
-	-	-	111,000	60,000
13,182,115	-	-	-	-
13,182,115	0	0	111,000	60,000
-	573,952	-	-	-
2,410,503	16,898	1,224,424	68,692	783,599
7,523,251	3,771,983	7,998,132	1,186,245	990,711
9,933,755	4,362,833	9,222,556	1,254,937	1,774,310
\$39,847,233	\$7,756,883	\$12,553,983	\$2,733,263	\$6,939,419
=====	=====	=====	=====	=====

**INTERNAL SERVICE FUNDS**  
**STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED JUNE 30, 1991**

	<u>Total</u>	<u>Highway Garage</u>
REVENUES		
Billings to Departments	\$59,845,785	\$22,245,961
Less: Cost of Goods Billed	28,952,647	8,585,988
	<u>30,893,139</u>	<u>13,659,973</u>
EXPENSES		
Personal Services and Fringe Benefits	15,386,064	7,545,218
Professional Fees and Services	829,477	138,664
Transportation	241,882	22,645
Rents and Repairs	3,432,800	1,027,645
Utilities and Fuel	981,700	603,918
Depreciation	8,794,088	4,968,634
Other General Operating Expenses	4,006,393	877,247
	<u>33,672,404</u>	<u>15,183,970</u>
NET OPERATING INCOME	(2,779,265)	(1,523,997)
NON-OPERATING REVENUES AND EXPENSES		
Adjustment of Prior Year Transactions	(2,901,108)	(2,411,823)
Interest Income	680,034	568,579
Gain or (Loss) on Sale of Equipment	288,166	14,205
Other	4,678,507	2,519,715
	<u>2,745,599</u>	<u>690,677</u>
NET INCOME (LOSS)	(33,666)	(833,321)
RETAINED EARNING (DEFICIT) JULY 1, 1990	21,503,988	8,356,572
RETAINED EARNINGS (DEFICIT) JUNE 30, 1991	<u>\$21,470,322</u> =====	<u>\$7,523,251</u> =====

Bureau of Data Processing	Risk Management	Postal, Printing and Supply Fund	Other Internal Funds
\$12,616,063	\$2,906,350	\$11,996,578	\$10,080,833
324,175	1,263,919	9,486,709	9,291,856
12,291,888	1,642,431	2,509,869	788,977
4,777,625	217,696	2,023,184	822,341
214,268	156,351	78,968	241,226
6,708	88,065	39,607	84,857
1,254,892	13,290	706,595	430,378
140,306	4,705	57,794	174,977
2,426,322	7,870	73,756	1,317,505
1,792,059	790,257	320,750	226,080
10,612,180	1,278,235	3,300,654	3,297,365
1,679,709	364,196	(790,784)	(2,508,388)
(508,208)	(45,889)	(34,663)	99,475
-	111,454	-	-
6,313	-	-	267,649
51,456	1,155,711	361,167	590,458
(450,440)	1,221,276	326,504	957,582
1,229,269	1,585,472	(464,280)	(1,550,807)
2,542,714	6,412,659	1,650,526	2,541,518
\$3,771,983	\$7,998,132	\$1,186,245	\$990,711
=====	=====	=====	=====



**INTERNAL SERVICE FUNDS****STATEMENT OF CHANGES IN FINANCIAL POSITION****FOR THE YEAR ENDED JUNE 30, 1991**

	<b>Total</b>	<b>Highway Garage</b>
<b>SOURCE OF FUNDS</b>		
Net Income	(\$33,666)	(\$833,321)
Add: Depreciation	8,794,088	4,968,634
	<u>8,760,422</u>	<u>4,135,313</u>
<b>APPLICATION OF FUNDS</b>		
Purchase of Plant and Equipment	14,571,898	11,629,309
Transferred to Other Funds	10,000	-
	<u>14,581,898</u>	<u>11,629,309</u>
Increase (Decrease) in Working Capital	<u>(\$5,821,476)</u>	<u>(\$7,493,996)</u>
	=====	=====
<b>ANALYSIS OF CHANGES IN WORKING CAPITAL</b>		
Increase (Decrease) in Current Assets		
Cash	(\$821,353)	\$472,000
Accounts Receivable	47,115	386
Inventories	517,146	(703,183)
Other Assets	7,413,701	(255,316)
	<u>7,156,610</u>	<u>(486,114)</u>
Decrease (Increase) in Current Liabilities		
Accounts Payable	(2,005,172)	412,436
Other Liabilities	(10,972,914)	(7,420,318)
	<u>(12,978,086)</u>	<u>(7,007,882)</u>
Increase (Decrease) in Working Capital	<u>(\$5,821,476)</u>	<u>(\$7,493,996)</u>
	=====	=====

Bureau of Data Processing	Risk Management	Postal, Printing and Supply Fund	Other Internal Funds
\$1,229,269	\$1,585,472	(\$464,280)	(\$1,550,807)
2,426,322	7,870	73,756	1,317,505
3,655,591	1,593,343	(390,524)	(233,301)
1,006,249	(38,750)	61,833	1,913,257
-	-	-	10,000
1,006,249	(38,750)	61,833	1,923,257
\$2,649,343	\$1,632,092	(\$452,357)	(\$2,156,558)
=====	=====	=====	=====
(\$559,419)	(\$939,736)	\$44,316	\$161,486
(5,611)	11	5,355	46,975
(56,135)	-	(30,141)	1,306,604
2,048,003	5,842,032	(654,785)	433,768
1,426,838	4,902,307	(635,255)	1,948,833
58,037	(6,185)	189,158	(2,658,617)
1,164,468	(3,264,030)	(6,260)	(1,446,774)
1,222,505	(3,270,215)	182,897	(4,105,391)
\$2,649,343	\$1,632,092	(\$452,357)	(\$2,156,558)
=====	=====	=====	=====



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# 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 1983 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.



# Non-Expendable

Total Expendable Funds	Total Non-Expendable Funds	Land Reserve Trust Funds	Baxter State Park Trust Funds	Other Trust Funds
\$90,424,616	\$198,297	\$198,297	\$ -	\$ -
(1,127,393)	1,483,137	626,161	442,108	414,868
104,721,312	0	-	-	-
6,857,958	0	-	-	-
56,801	0	-	-	-
2,005,394,876	9,183,068	3,573,608	2,739,595	2,869,864
2,204,496	0	-	-	-
<u>\$2,208,532,665</u>	<u>\$10,864,501</u>	<u>\$4,398,066</u>	<u>\$3,181,704</u>	<u>\$3,284,732</u>
=====	=====	=====	=====	=====
\$3,932,998	\$ -	\$ -	\$ -	\$ -
58,681	0	-	-	-
71,897,594	0	-	-	-
<u>75,889,273</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,895,641,764	0	-	-	-
11,887,331	0	-	-	-
10,792,860	0	-	-	-
10,000	0	-	-	-
214,311,437	10,864,501	4,398,066	3,181,704	3,284,732
<u>2,132,643,392</u>	<u>10,864,501</u>	<u>4,398,066</u>	<u>3,181,704</u>	<u>3,284,732</u>
<u>\$2,208,532,665</u>	<u>\$10,864,501</u>	<u>\$4,398,066</u>	<u>\$3,181,704</u>	<u>\$3,284,732</u>
=====	=====	=====	=====	=====

# TRUST AND AGENCY FUNDS

## BALANCE SHEET OF EXPENDABLE FUNDS

		Public		
	Total June 30, 1991	Maine State Retirement System	Group Life Insurance Fund	Employment Security Trust
<b>ASSETS</b>				
Equity in Treasurer's Demand Cash and/or Investments	\$90,424,616	\$16,341,016	\$730,694	\$4,027,382
Cash - Other	(1,127,393)	(11,579,218)	567,468	-
Deposits with United States Treasury	104,721,312	-	-	104,721,312
Accounts Receivable - Less Allowance for Possible Losses	6,857,958	306,591	-	6,551,382
Due from Other Funds	56,801	-	-	56,801
Investments	2,005,394,876	1,897,633,752	21,382,844	-
Other Assets	2,204,496	1,569,474	-	-
	<u>\$2,208,532,665</u>	<u>\$1,904,271,615</u>	<u>\$22,681,005</u>	<u>\$115,356,876</u>
	=====	=====	=====	=====
<b>LIABILITIES, RESERVES AND FUND BALANCE</b>				
<b>Liabilities</b>				
Accounts Payable	\$3,932,998	\$ -	\$ -	\$ -
Due to Other Funds	58,681	58,612	-	-
Other Current Liabilities	71,897,594	7,579,297	814	6,551,382
	<u>75,889,273</u>	<u>7,637,909</u>	<u>814</u>	<u>6,551,382</u>
<b>Reserves and Fund Balance</b>				
Members Contributions Reserve	789,743,490	789,743,490	-	-
Allowance Fund Balance Reserve	1,066,802,279	1,066,802,279	-	-
Future Premium Reserve	11,887,331	-	11,887,331	-
Insurance Premium Reserve	10,792,860	-	10,792,860	-
Teachers Savings Reserve	39,450	39,450	-	-
Survivors Benefit Reserve	39,056,546	39,056,546	-	-
Contributions from General Fund	10,000	-	-	-
Unreserved	214,311,437	991,942	-	108,805,494
	<u>2,132,643,392</u>	<u>1,896,633,706</u>	<u>22,680,191</u>	<u>108,805,494</u>
	<u>\$2,208,532,665</u>	<u>\$1,904,271,615</u>	<u>\$22,681,005</u>	<u>\$115,356,876</u>
	=====	=====	=====	=====

Trusts		Agency Funds		
Revenue on Non-Expendable Trusts	Private Trust Funds	Abandoned Property Fund	Payroll Tax and Deductions Fund	Other
\$436,179	\$15,565,623	\$28,187	\$1,703,889	\$51,591,647
55,662	9,828,695	-	-	-
-	-	-	-	-
-	(15)	-	-	-
-	-	-	-	-
-	28,713,978	-	57,664,302	-
-	12	635,010	-	-
<u>\$491,841</u>	<u>\$54,108,293</u>	<u>\$663,197</u>	<u>\$59,368,190</u>	<u>\$51,591,647</u>
=====	=====	=====	=====	=====
\$ -	(\$352)	\$ -	\$1,693,889	\$2,239,461
-	12	57	-	-
101,800	-	-	57,664,302	-
<u>101,800</u>	<u>(340)</u>	<u>57</u>	<u>59,358,190</u>	<u>2,239,461</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	10,000	-
390,042	54,108,633	663,140	-	49,352,185
<u>390,042</u>	<u>54,108,633</u>	<u>663,140</u>	<u>10,000</u>	<u>49,352,185</u>
<u>\$491,841</u>	<u>\$54,108,293</u>	<u>\$663,197</u>	<u>\$59,368,190</u>	<u>\$51,591,647</u>
=====	=====	=====	=====	=====



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

	<u>Total</u>	<u>Total Expendable Funds</u>
Balance July 1, 1990	\$2,076,001,397	\$2,065,806,302
Additions:		
Interest Earned (Net of Amortization of Premiums)	326,793	326,793
Net Income From Investments	82,579,024	82,579,024
Individual Contributions for Pensions	600,365,723	599,614,584
Deposits by Federal Government, Cities, Towns and Individuals	438,501,791	438,501,791
Abandoned Property	1,369,520	1,369,520
Employer Contributions	141,113,315	141,113,315
	<u>1,264,256,165</u>	<u>1,263,505,026</u>
Deductions:		
Administration Expenses	171,831	171,831
Refunds of Trust Deposits. Other Disbursements and Transfers	979,169,283	979,169,283
Group Life Insurance Premiums	6,137,996	6,137,996
Pensions and Survivor Benefit Payments	183,334,750	183,334,750
Refunds on Individual Contributions plus Interest	10,439,237	10,439,237
Distribution of Income from Trusts	20,435,271	20,435,271
Additions to Reserves and Other Charges and Credits	(2,938,699)	(3,020,431)
	<u>1,196,749,667</u>	<u>1,196,667,936</u>
Balance June 30, 1991	<u>\$2,143,507,894</u> =====	<u>\$2,132,643,392</u> =====

# Non-Expendable

Total Non-Expendable Funds	Land Reserve Trust Funds	Baxter State Park Trust Funds	Other Trust Funds
\$10,195,094	\$3,887,578	\$3,263,435	\$3,044,081
-	-	-	-
751,138	510,488	-	240,651
-	-	-	-
-	-	-	-
751,138	510,488	0	240,651
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
81,731	-	81,731	-
81,731	0	81,731	0
\$10,864,501	\$4,398,066	\$3,181,704	\$3,284,732
=====	=====	=====	=====

# TRUST AND AGENCY FUNDS

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

		Public		
	Total June 30, 1991	Maine State Retirement System	Group Life Insurance Fund	Employment Security Trust
Balance July 1, 1990	\$2,065,806,302	\$1,766,431,268	\$22,728,507	\$187,866,330
Additions:				
Interest Earned (Net of Amortization of Premiums)	326,793	-	-	-
Net Income from Investments	82,579,024	80,859,163	1,719,861	-
Individual Contributions for Pensions	599,614,584	71,655,817	1,381,842	526,576,926
Deposits by Federal Government, Cities, Towns and Individuals	438,501,791	28,948,357	2,807,995	-
Abandoned Property	1,369,520	-	-	-
Employer Contributions	141,113,315	139,822,076	1,291,239	-
	1,263,505,026	321,285,413	7,200,937	526,576,926
Deductions:				
Administration Expenses	171,831	-	-	-
Refunds of Trust Deposits, Other Disbursements and Transfers	979,169,283	-	-	605,637,761
Group Life Insurance Premiums	6,137,996	-	6,137,996	-
Pensions and Survivor Benefit Payments	183,334,750	183,334,750	-	-
Refunds on Individual Contributions	10,439,237	10,439,237	-	-
Distribution of Income from Trusts	20,435,271	-	-	-
Additions to Reserves and Other Charges and Credit	(3,020,431)	(2,691,012)	1,111,258	-
	1,196,667,936	191,082,975	7,249,253	605,637,761
Balance June 30, 1991	\$2,132,643,392	\$1,896,633,706	\$22,680,191	\$108,805,494
	=====	=====	=====	=====

Trusts		Agency Funds		
Revenue on Non-Expendable Trusts	Private Trust Funds	Abandoned Property Fund	Payroll Tax and Deductions Fund	Other
\$453,717	\$42,483,744	\$0	\$10,000	\$45,832,736
-	-	129,752	197,041	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,578,856	28,753,329	-	177,626,555	197,786,698
-	-	1,369,520	-	-
-	-	-	-	-
2,578,856	28,753,329	1,499,272	177,823,596	197,786,698
-	-	171,831	-	-
-	-	-	179,264,273	194,267,249
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,642,531	17,128,440	664,300	-	-
-	-	-	(1,440,677)	-
2,642,531	17,128,440	836,132	177,823,596	194,267,249
\$390,042	\$54,108,633	\$663,140	\$10,000	\$49,352,185
=====	=====	=====	=====	=====



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## General Long Term Debt

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, 1991 totaled \$395,420,000.

# GENERAL LONG TERM DEBT

## COMPARATIVE BALANCE SHEET

	Year Ended June 30,	
	1991	1990
ASSETS AND AMOUNTS TO BE PROVIDED FOR THE RETIREMENT OF GENERAL BONDS		
Amount to be Provided from Future Revenue for Retirement of Bonds:		
General Fund	\$277,710,000	\$202,405,000
Highway Fund	102,870,000	87,610,000
University of Maine	7,910,000	8,435,000
Student Housing and Dining Facilities	5,580,000	6,385,000
Maine Veteran's Home	1,350,000	1,440,000
TOTAL ASSETS AND AMOUNTS TO BE PROVIDED	\$395,420,000	\$306,275,000
	=====	=====
LIABILITIES AND RESERVES		
Bonds Payable		
General Fund	\$277,710,000	\$202,405,000
Highway Fund	102,870,000	87,610,000
University of Maine	7,910,000	8,435,000
Student Housing and Dining Facilities	5,580,000	6,385,000
Maine Veteran's Home	1,350,000	1,440,000
TOTAL LIABILITIES AND RESERVES	\$395,420,000	\$306,275,000
	=====	=====

**GENERAL LONG TERM DEBT**

(In thousands of dollars)

Description of Loan	Date of Issue	Interest Rate	Amount of Issue	Balance 7/01/90	New Bonds Issued	Matured	Outstanding 6/30/91
<b>GENERAL FUND</b>							
General Purposes	November 15, 1970	6.00	\$11,680	\$715	\$ -	\$715	\$ -
School Construction	March 15, 1971	4.50	1,750	250	-	250	0
General Purposes	October 15, 1971	4.00	1,330	1,330	-	690	640
General Purposes	April 15, 1972	3.25	1,300	1,300	-	650	650
General Purposes	November 15, 1972	4.75	4,125	1,650	-	825	825
		4.00	805	805	-	-	805
General Purposes	April 15, 1973	4.90	11,825	1,075	-	1,075	0
		4.00	2,120	2,120	-	-	2,120
General Purposes	November 15, 1973	4.75	4,400	825	-	275	550
		3.00	230	230	-	-	230
General Purposes	May 15, 1974	5.70	3,080	880	-	440	440
		4.00	820	820	-	-	820
General Purposes	November 1, 1974	5.75	2,335	2,335	-	480	1,855
General Purposes	May 15, 1975	6.40	6,880	1,720	-	860	860
		5.00	2,530	2,530	-	-	2,530
General Purposes	April 1, 1980	8.00	560	400	-	40	360
General Purposes	May 15, 1981	10.00	5,365	2,470	-	965	1,505
		9.00	595	595	-	-	595
General Purposes	May 15, 1981	10.00	3,135	2,280	-	285	1,995
		9.00	855	855	-	-	855
General Purposes	March 15, 1982	11.25	7,000	700	-	700	0
		10.25	680	680	-	-	680
General Purposes	December 15, 1982	9.50	15,660	1,680	-	840	840
		8.50	2,320	2,320	-	-	2,320
		9.00	1,480	1,480	-	-	1,480
		7.50	4,385	4,385	-	-	4,385
General Purposes	March 1, 1983	8.50	12,000	5,000	-	1,000	4,000
		8.20	2,000	2,000	-	-	2,000
		8.50	3,000	3,000	-	-	3,000
		6.50	3,000	3,000	-	-	3,000
General Purposes	May 1, 1984	9.875	2,860	2,860	-	715	2,145
		9.00	2,660	2,660	-	-	2,660
		8.00	3,945	3,945	-	-	3,945
General Purposes	January 15, 1985	7.60	1,655	1,655	-	1,655	0
		7.80	1,655	1,655	-	-	1,655
		7.00	4,960	4,960	-	-	4,960
General Purposes	January 15, 1986	6.50	13,380	6,690	-	3,345	3,345
		6.70	6,690	6,690	-	-	6,690
		6.75	6,675	6,675	-	-	6,675
General Purposes	November 15, 1986	5.00	21,830	21,830	-	3,720	18,110
General Purposes	December 15, 1987	6.00	21,900	21,900	-	6,400	15,500
		6.20	5,400	5,400	-	-	5,400
		6.50	5,170	5,170	-	-	5,170
General Purposes	July 1, 1988	5.625	1,600	1,600	-	1,600	0
		5.90	1,600	1,600	-	-	1,600
		6.10	1,600	1,600	-	-	1,600
		6.30	1,600	1,600	-	-	1,600
General Purposes	November 1, 1988	6.125	2,000	1,600	-	400	1,200
General Purposes	December 15, 1988	8.00	15,795	10,530	-	5,265	5,265
		6.50	12,495	12,495	-	-	12,495
		6.70	5,895	5,895	-	-	5,895
		6.00	1,945	1,945	-	-	1,945



**GENERAL LONG TERM DEBT**

(In thousands of dollars)

Description of Loan	Date of Issue	Interest Rate	Amount of Issue	Balance 7/01/90	New Bonds Issued	Matured	Outstanding 6/30/91
General Purposes	March 15, 1989	9.75	3,390	3,390	-	1,130	2,260
		9.80	1,130	1,130	-	-	1,130
General Purposes	May 15, 1990	7.125	8,100	8,100	-	-	8,100
		6.50	4,025	4,025	-	-	4,025
		6.60	2,650	2,650	-	-	2,650
		6.75	2,725	2,725	-	-	2,725
General Purposes	June 1, 1991	7.875	21,840	-	21,840	-	21,840
		5.70	10,920	-	10,920	-	10,920
		5.90	10,910	-	10,910	-	10,910
		6.00	15,210	-	15,210	-	15,210
		6.10	7,605	-	7,605	-	7,605
		6.25	7,605	-	7,605	-	7,605
		6.30	7,565	-	7,565	-	7,565
		6.40	3,925	-	3,925	-	3,925
		6.50	3,925	-	3,925	-	3,925
		6.60	3,925	-	3,925	-	3,925
		6.70	7,695	-	7,695	-	7,695
		8.70	3,420	-	3,420	-	3,420
		8.20	1,710	-	1,710	-	1,710
		8.45	1,710	-	1,710	-	1,710
		8.70	335	-	335	-	335
		8.80	335	-	335	-	335
		8.85	335	-	335	-	335
		8.90	335	-	335	-	335
		8.95	320	-	320	-	320
TOTAL GENERAL FUND			392,200	202,405	109,625	34,320	277,710
<b>HIGHWAY FUND</b>							
Bangor-Brewer Bridge	August 1, 1952	1.75	1,500	750	-	50	700
Androscoggin Bridge	July 1, 1970	5.00	375	125	-	125	0
Highways and Bridges	July 1, 1970	5.00	1,920	640	-	640	0
Androscoggin Bridge	October 15, 1971	4.50	600	100	-	100	0
		4.00	100	100	-	-	100
Highways and Bridges	October 15, 1971	4.50	1,800	300	-	300	0
		4.00	300	300	-	-	300
Highways and Bridges	August 1, 1972	5.00	3,375	1,350	-	675	675
		3.00	675	675	-	-	675
Highways and Bridges	November 1, 1974	5.75	2,575	2,575	-	515	2,060
Highways and Bridges	April 1, 1980	8.00	9,100	6,500	-	650	5,850
Highways and Bridges	May 15, 1981	10.00	4,620	3,360	-	420	2,940
		9.00	1,260	1,260	-	-	1,260
Highways and Bridges	March 15, 1982	11.25	5,175	575	-	575	0
		10.25	1,150	1,150	-	-	1,150
		10.50	1,725	1,725	-	-	1,725
		9.25	3,450	3,450	-	-	3,450
Highways and Bridges	December 15, 1982	9.50	10,485	2,330	-	1,165	1,165
		8.50	3,495	3,495	-	-	3,495
		9.00	2,330	2,330	-	-	2,330
		7.50	6,945	6,945	-	-	6,945
Highways and Bridges	March 1, 1983	8.50	3,360	1,400	-	280	1,120
		8.20	560	560	-	-	560

## GENERAL LONG TERM DEBT

(In thousands of dollars)

Description of Loan	Date of Issue	Interest Rate	Amount of Issue	Balance 7/01/90	New Bonds Issued	Matured	Outstanding 6/30/91
		8.50	840	840	-	-	840
		6.50	785	785	-	-	785
Highways and Bridges	May 1, 1984	9.875	2,460	2,460	-	615	1,845
		9.00	2,460	2,460	-	-	2,460
		8.00	3,690	3,690	-	-	3,690
Highways and Bridges	January 15, 1985	7.60	600	600	-	600	0
		7.80	600	600	-	-	600
		7.00	1,800	1,800	-	-	1,800
Highways and Bridges	January 15, 1986	6.50	2,520	1,260	-	630	630
		6.70	1,260	1,260	-	-	1,260
		6.75	1,260	1,260	-	-	1,260
Highways and Bridges	November 15, 1986	5.00	7,000	7,000	-	1,000	6,000
Highways and Bridges	December 15, 1987	6.00	2,000	2,000	-	500	1,500
		6.20	1,000	1,000	-	-	1,000
		6.50	1,000	1,000	-	-	1,000
Highways and Bridges	December 15, 1988	8.00	7,200	4,800	-	2,400	2,400
		6.50	6,400	6,400	-	-	6,400
		6.70	4,800	4,800	-	-	4,800
		6.00	1,600	1,600	-	-	1,600
Highways and Bridges	June 1, 1991	7.875	3,790	-	3,790	-	3,790
		5.70	1,895	-	1,895	-	1,895
		5.90	1,895	-	1,895	-	1,895
		6.00	3,790	-	3,790	-	3,790
		6.10	1,895	-	1,895	-	1,895
		6.25	1,895	-	1,895	-	1,895
		6.30	1,895	-	1,895	-	1,895
		6.40	1,895	-	1,895	-	1,895
		6.50	1,895	-	1,895	-	1,895
		6.60	1,895	-	1,895	-	1,895
		6.70	3,760	-	3,760	-	3,760
TOTAL HIGHWAY FUND			142,650	87,610	26,500	11,240	102,870
<b>SELF-LIQUIDATING</b>							
University of Maine:							
Orono	June 1, 1960	3.50	2,575	1,170	-	110	1,060
		1.00	155	155	-	-	155
Orono	August 1, 1961	3.50	2,155	1,130	-	85	1,045
		1.00	125	125	-	-	125
Orono	April 1, 1963	3.20	1,550	890	-	60	830
		0.25	95	95	-	-	95
Orono	February 1, 1964	3.30	1,510	950	-	60	890
		0.10	95	95	-	-	95
Orono	February 15, 1966	3.50	4,605	2,910	-	165	2,745
		0.10	555	555	-	-	555
Southern Maine	March 15, 1978	4.60	855	360	-	45	315
Total University of Maine			14,275	8,435	0	525	7,910

**GENERAL LONG TERM DEBT**

(In thousands of dollars)

Description of Loan	Date of Issue	Interest Rate	Amount of Issue	Balance 7/01/90	New Bonds Issued	Matured	Outstanding 6/30/91
State Colleges and Vocational Institutions							
Student Housing & Dining Facilities	June 15, 1962	1.00	285	285	-	140	145
	May 1, 1964	0.10	550	300	-	70	230
	March 15, 1967	3.40	2,150	1,390	-	170	1,220
	March 15, 1968	4.40	3,465	1,965	-	300	1,665
		3.00	775	775	-	-	775
	March 1, 1969	4.70	350	40	-	40	0
		3.00	380	380	-	-	380
	April 1, 1980	8.00	1,190	850	-	85	765
		8.30	400	400	-	-	400
Total Student Housing & Dining			9,545	6,385	0	805	5,580
Maine Veterans Home	May 15, 1981	10.00	110	80	-	10	70
		9.00	30	30	-	-	30
	March 15, 1982	11.25	90	10	-	10	0
		10.25	20	20	-	-	20
		10.50	30	30	-	-	30
		9.25	60	60	-	-	60
	December 15, 1982	9.50	630	140	-	70	70
		8.50	210	210	-	-	210
		9.00	140	140	-	-	140
		7.50	720	720	-	-	720
Total Maine Veterans Home			2,040	1,440	0	90	1,350
TOTAL GENERAL LONG TERM DEBT			\$560,710	\$306,275	\$136,125	\$46,980	\$395,420
			=====	=====	=====	=====	=====

# 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 \$150. 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 depreciation.

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, 1990 which has been amended to reflect the cost of property and equipment acquired in 1991.

## EXHIBIT K-1

### STATEMENT OF GENERAL FIXED ASSETS June 30, 1991

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#### GENERAL FIXED ASSETS

Land	\$52,189,533
Buildings	159,397,505
Improvements Other than Buildings	33,044,898
Equipment	99,947,848

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\$344,579,784

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#### INVESTMENT IN GENERAL FIXED ASSETS

\$344,579,784

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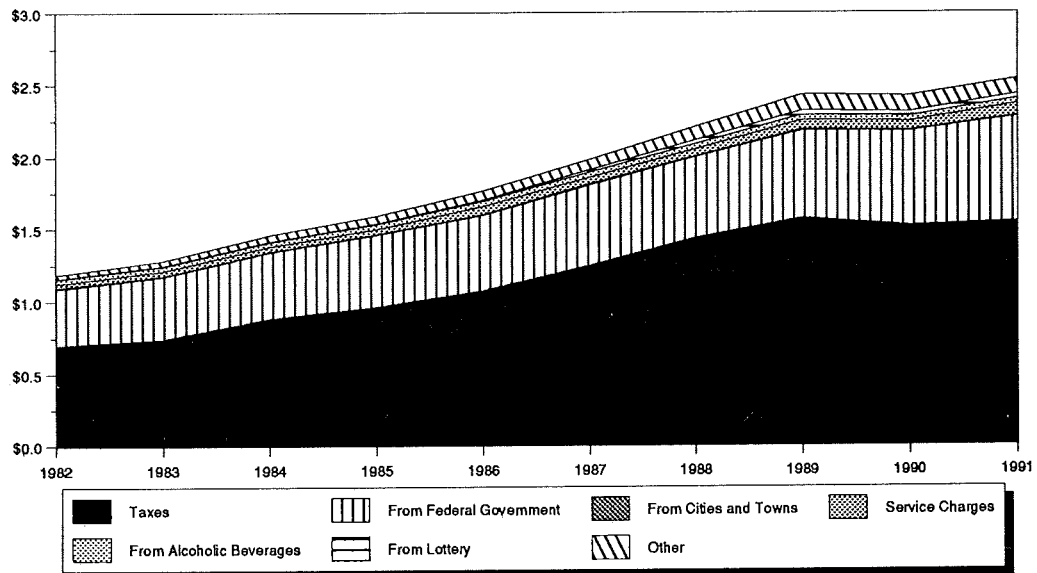
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# Statistical Sections

# GOVERNMENTAL FUNDS

Revenues by Major Source

(in Billions)



# **STATISTICAL DATA** **GOVERNMENTAL FUNDS**

**Total Revenues by Source**

<b>Fiscal Year</b>	<b>Taxes (see below)</b>	<b>From Federal Government</b>	<b>From Cities Towns &amp; Counties</b>	<b>Service Charges</b>	<b>From Alcoholic Beverages</b>	<b>From Lottery Commission</b>	<b>Other</b>	<b>Total</b>
1982	\$694,462,000	\$389,793,000	\$8,157,000	\$29,493,000	\$31,533,000	\$2,390,000	\$27,916,000	\$1,183,744,000
1983	741,507,000	426,513,000	4,622,000	34,805,000	32,101,000	3,693,000	39,554,000	1,282,795,000
1984	879,423,000	457,349,000	4,244,000	35,835,000	32,532,000	4,515,000	45,660,000	1,459,558,000
1985	961,803,000	495,154,000	4,559,000	38,098,000	32,950,000	4,429,000	55,933,000	1,592,926,000
1986	1,070,200,000	524,900,000	4,155,000	58,585,000	33,297,000	11,845,000	59,487,000	1,762,469,000
1987	1,246,100,000	558,539,000	6,150,000	46,198,000	35,293,000	18,205,000	69,233,000	1,979,718,000
1988	1,437,333,000	563,083,000	4,197,000	48,124,000	33,778,000	27,266,000	91,746,000	2,205,527,000
1989	1,573,361,000	607,870,000	7,198,000	62,822,000	36,941,000	30,407,000	109,887,000	2,428,486,000
1990	1,520,455,000	652,892,000	4,721,000	63,931,000	34,194,000	30,548,000	114,523,000	2,421,264,000
1991	1,545,488,000	729,911,000	3,709,000	84,206,000	34,820,000	29,371,000	106,272,000	2,533,777,000

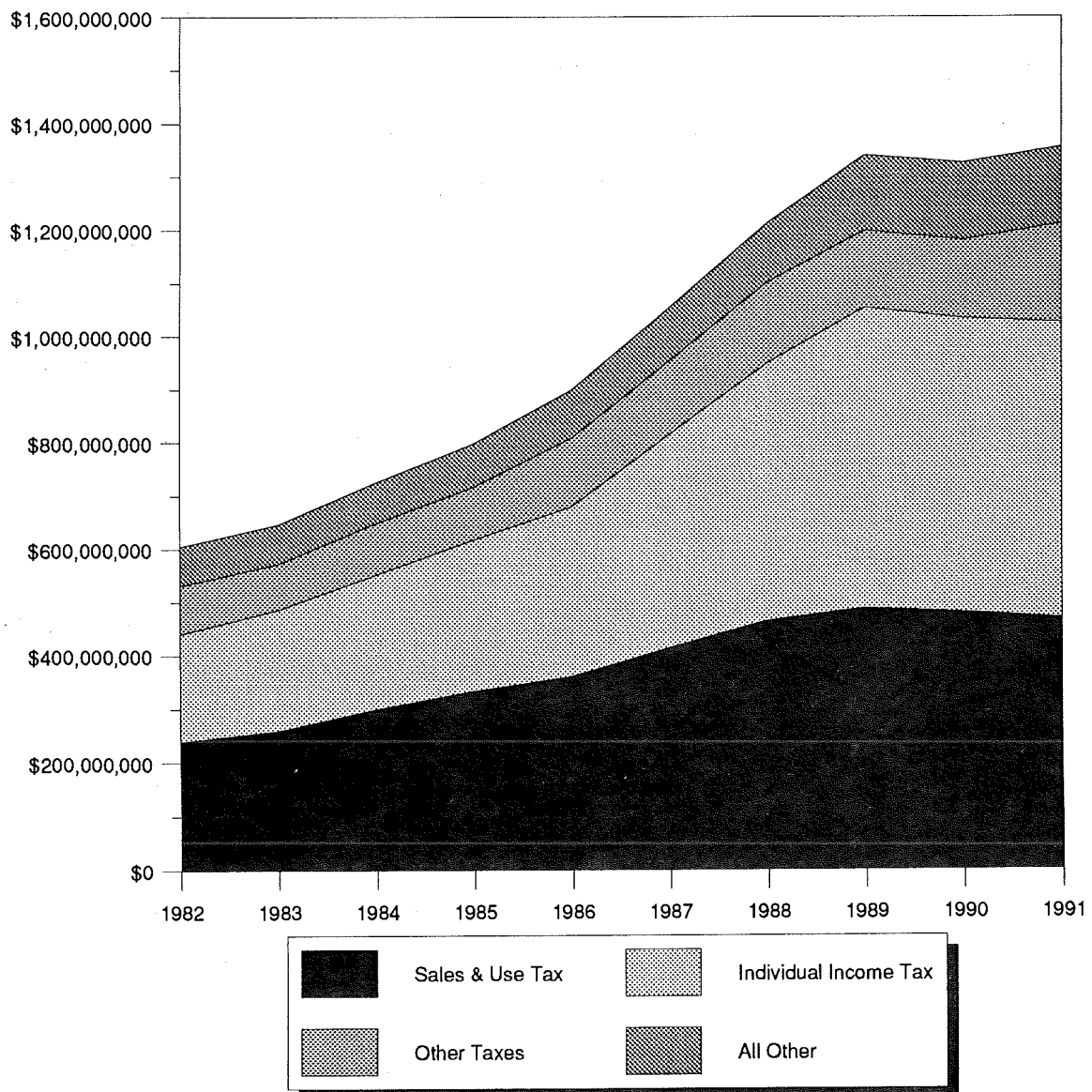
**Tax Revenues by Source**

<b>Fiscal Year</b>	<b>Sales &amp; Use Tax</b>	<b>Individual Income Tax</b>	<b>Corporate Income Tax</b>	<b>Gasoline Tax</b>	<b>Cigarette Tax</b>	<b>Motor Vehicle Registration &amp; Drivers' Licenses</b>	<b>Other</b>	<b>Total</b>
1982	\$249,342,000	\$209,027,000	\$36,648,000	\$49,213,000	\$24,661,000	\$35,227,000	\$90,344,000	\$694,462,000
1983	270,306,000	235,573,000	33,402,000	55,281,000	23,988,000	37,191,000	85,766,000	741,507,000
1984	314,702,000	261,889,000	52,071,000	83,172,000	28,601,000	43,362,000	95,626,000	879,423,000
1985	353,190,000	296,909,000	53,861,000	84,937,000	29,158,000	45,691,000	98,057,000	961,803,000
1986	382,769,000	335,147,000	53,852,000	87,278,000	37,718,000	46,385,000	127,051,000	1,070,200,000
1987	438,598,000	422,027,000	69,517,000	92,534,000	40,325,000	50,333,000	132,766,000	1,246,100,000
1988	491,936,000	509,106,000	84,545,000	100,113,000	41,691,000	57,832,000	152,110,000	1,437,333,000
1989	517,068,000	593,311,000	96,333,000	120,093,000	41,218,000	56,968,000	148,370,000	1,573,361,000
1990	508,980,000	580,562,000	57,658,000	129,425,000	44,311,000	55,198,000	144,321,000	1,520,455,000
1991	497,069,000	582,794,000	76,053,000	121,458,000	45,610,000	55,138,000	167,366,000	1,545,488,000



# GENERAL FUND

Revenues by Major Source



## STATISTICAL DATA

## GENERAL FUND

## Total Revenues by Source

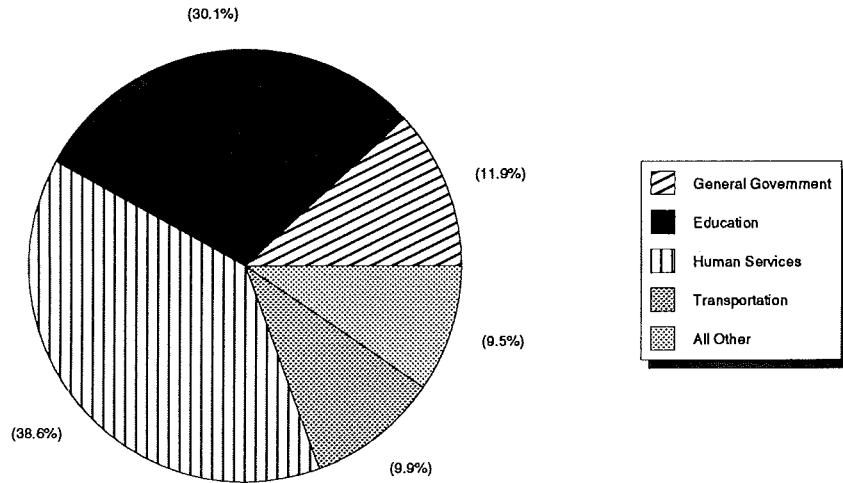
Fiscal Year	Taxes (see below)	From Federal Government	From Cities Towns & Counties	Service Charges	From Alcoholic Beverages	From Lottery Commission	Other	Total
1982	\$565,566,000	\$688,000	\$764,000	\$16,695,000	\$29,776,000	\$2,391,000	\$24,037,000	\$639,917,000
1983	603,984,000	627,000	773,000	18,400,000	29,515,000	3,694,000	20,513,000	677,506,000
1984	698,201,000	1,363,000	764,000	16,406,000	29,794,000	4,516,000	23,724,000	774,768,000
1985	767,604,000	567,000	764,000	16,522,000	30,227,000	4,429,000	28,105,000	848,218,000
1986	858,417,000	595,000	709,000	18,117,000	30,663,000	11,846,000	28,223,000	948,570,000
1987	1,017,297,000	303,000	790,000	19,791,000	30,054,000	18,206,000	31,363,000	1,117,804,000
1988	1,179,488,000	338,000	791,000	16,250,000	28,250,000	27,267,000	39,319,000	1,291,703,000
1989	1,288,407,000	527,000	788,000	25,415,000	31,505,000	30,407,000	53,566,000	1,430,615,000
1990	1,234,030,000	1,800,000	178,000	28,263,000	28,828,000	30,547,000	55,812,000	1,379,458,000
1991	1,279,404,000	7,173,000	97,000	27,664,000	34,820,000	29,371,000	45,556,000	1,424,085,000

## Tax Revenues by Source

Fiscal Year	Sales & Use Tax	Individual Income Tax	Corporate Income Tax	Cigarette Tax	Public Utilities Tax	Insurance Company Tax	Other	Total
1982	\$238,723,000	\$200,776,000	\$35,154,000	\$24,661,000	\$24,822,000	\$14,258,000	\$27,172,000	\$565,566,000
1983	259,555,000	226,152,000	32,025,000	23,988,000	24,381,000	15,137,000	22,746,000	603,984,000
1984	299,438,000	251,525,000	50,066,000	28,601,000	25,798,000	16,624,000	26,149,000	698,201,000
1985	333,864,000	283,029,000	51,499,000	29,158,000	27,046,000	18,297,000	24,711,000	767,604,000
1986	360,688,000	318,561,000	51,123,000	37,718,000	30,939,000	21,712,000	37,676,000	858,417,000
1987	413,632,000	400,831,000	66,043,000	40,325,000	28,960,000	26,454,000	41,052,000	1,017,297,000
1988	464,148,000	482,869,000	80,801,000	41,691,000	45,532,000	31,372,000	33,075,000	1,179,488,000
1989	488,029,000	564,154,000	91,607,000	41,218,000	33,993,000	34,827,000	34,579,000	1,288,407,000
1990	480,019,000	551,232,000	54,951,000	44,311,000	21,776,000	44,785,000	36,956,000	1,234,030,000
1991	468,830,000	555,250,000	69,735,000	45,610,000	33,699,000	34,973,000	71,307,000	1,279,404,000

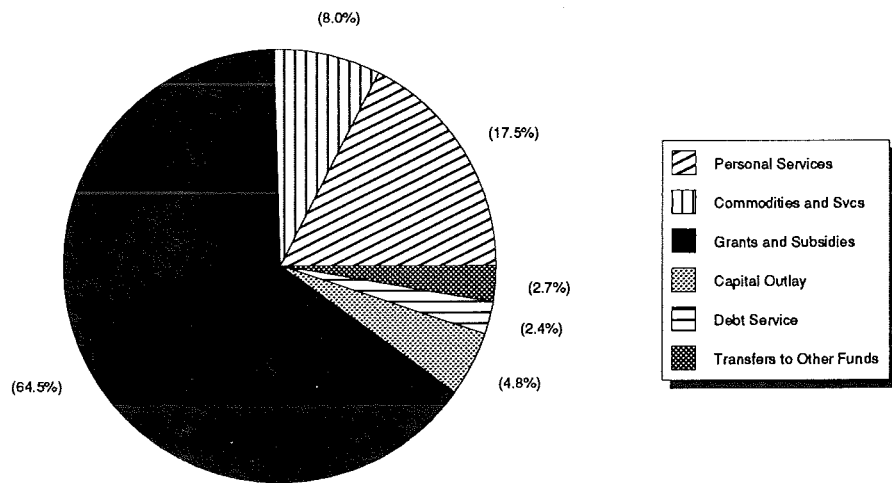
## GOVERNMENTAL FUNDS

Expenditures By Policy Area



## GOVERNMENTAL FUNDS

Expenditures By Type



## EXHIBIT S-3

# STATISTICAL DATA GOVERNMENTAL FUNDS

## Expenditures by Policy Area

Fiscal Year	General Government	Economic Development	Education & Cultural Services	Human Services	Labor	Natural Resources	Public Protection	Transportation
1982	\$155,031,000	\$26,216,000	\$386,058,000	\$424,233,000	\$97,602,000	\$44,996,000	\$24,674,000	\$155,813,000
1983	168,388,000	21,469,000	414,486,000	467,439,000	33,887,000	43,039,000	25,500,000	184,266,000
1984	183,914,000	25,108,000	442,365,000	509,565,000	36,461,000	46,992,000	25,772,000	170,097,000
1985	198,124,000	28,355,000	481,766,000	569,157,000	38,331,000	47,366,000	28,357,000	201,313,000
1986	215,502,000	33,008,000	566,080,000	621,803,000	34,943,000	47,968,000	31,862,000	213,750,000
1987	232,411,000	46,029,000	634,729,000	678,785,000	35,132,000	53,147,000	40,560,000	205,025,000
1988	244,586,000	58,593,000	707,127,000	741,236,000	35,556,000	61,414,000	44,706,000	217,675,000
1989	321,890,000	69,311,000	800,346,000	835,432,000	35,187,000	65,710,000	47,902,000	245,752,000
1990	304,635,000	74,474,000	886,776,000	944,719,000	38,332,000	73,681,000	51,194,000	276,401,000
1991	329,895,000	76,767,000	834,034,000	1,069,892,000	48,632,000	87,710,000	50,360,000	273,527,000

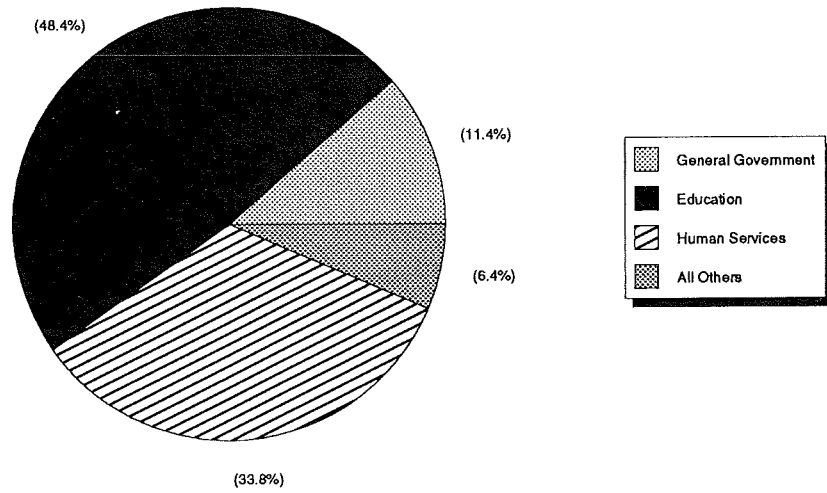
Note: The total for all Policy Areas is the same as the total below

## Expenditures by Type

Fiscal Year	Personal Services	Contractual Services	Commodities	Grants & Subsidies	Capital Outlays	Debt Service	Contributions & Transfers to Other Funds	Total
1982	\$238,826,000	\$95,615,000	\$25,865,000	\$785,168,000	\$69,683,000	\$40,836,000	\$58,630,000	\$1,314,623,000
1983	263,321,000	88,465,000	27,184,000	788,799,000	83,684,000	45,820,000	61,201,000	1,358,474,000
1984	273,075,000	98,224,000	28,360,000	856,660,000	65,278,000	51,986,000	66,691,000	1,440,274,000
1985	309,061,000	115,788,000	27,243,000	936,873,000	83,433,000	52,699,000	67,672,000	1,592,769,000
1986	331,546,000	120,746,000	26,957,000	1,052,029,000	101,562,000	56,746,000	75,330,000	1,764,916,000
1987	359,179,000	131,534,000	30,500,000	1,173,871,000	93,264,000	57,724,000	79,746,000	1,925,818,000
1988	386,732,000	142,928,000	29,691,000	1,287,632,000	101,925,000	60,289,000	101,696,000	2,110,893,000
1989	417,341,000	169,322,000	30,558,000	1,528,016,000	109,201,000	64,570,000	102,522,000	2,421,530,000
1990	469,186,000	186,261,000	33,464,000	1,630,268,000	132,643,000	70,342,000	128,048,000	2,650,212,000
1991	484,763,000	190,692,000	31,668,000	1,787,597,000	134,271,000	67,038,000	74,789,000	2,770,818,000

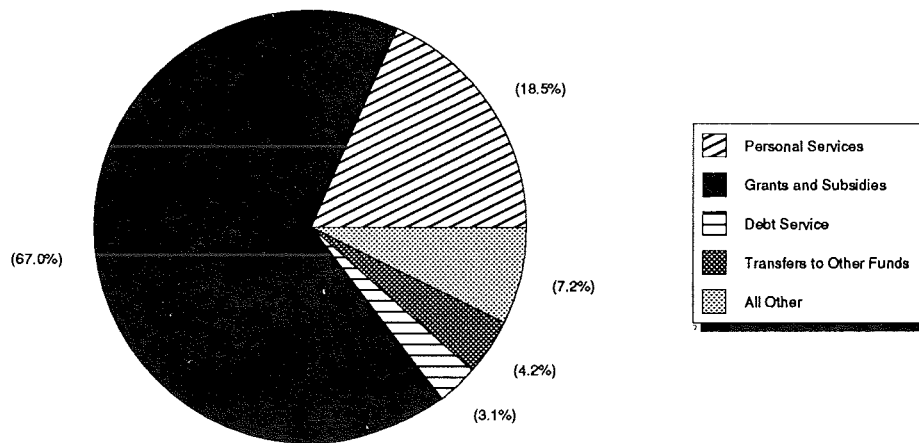
## GENERAL FUND

Expenditures By Policy Area



## GENERAL FUND

Expenditures By Type



**STATISTICAL DATA****GENERAL FUND****Expenditures by Policy Area**

<b>Fiscal Year</b>	<b>General Government</b>	<b>Economic Development</b>	<b>Education &amp; Cultural Services</b>	<b>Human Services</b>	<b>Labor</b>	<b>Natural Resources</b>	<b>Public Protection</b>	<b>Transportation</b>
1982	\$79,972,000	\$13,201,000	\$333,911,000	\$190,656,000	\$1,203,000	\$12,643,000	\$5,634,000	\$2,377,000
1983	87,988,000	9,056,000	360,534,000	214,861,000	1,314,000	13,172,000	5,770,000	2,406,000
1984	92,349,000	12,719,000	388,102,000	235,318,000	1,620,000	13,715,000	10,137,000	2,238,000
1985	102,651,000	14,617,000	423,035,000	258,085,000	1,805,000	16,112,000	11,013,000	2,299,000
1986	115,684,000	14,253,000	499,836,000	287,575,000	1,981,000	17,003,000	11,444,000	2,726,000
1987	119,797,000	18,743,000	555,868,000	314,023,000	2,136,000	18,134,000	13,423,000	3,067,000
1988	127,106,000	20,840,000	633,189,000	349,329,000	3,686,000	19,480,000	14,582,000	4,218,000
1989	193,741,000	28,277,000	713,742,000	398,575,000	5,135,000	22,761,000	15,458,000	7,069,000
1990	178,984,000	34,318,000	804,822,000	465,299,000	6,407,000	24,609,000	22,291,000	10,130,000
1991	177,320,000	36,383,000	750,233,000	523,955,000	5,642,000	39,092,000	14,537,000	3,803,300

Note: The total for all Policy Areas is the same as the total below

**Expenditures by Type**

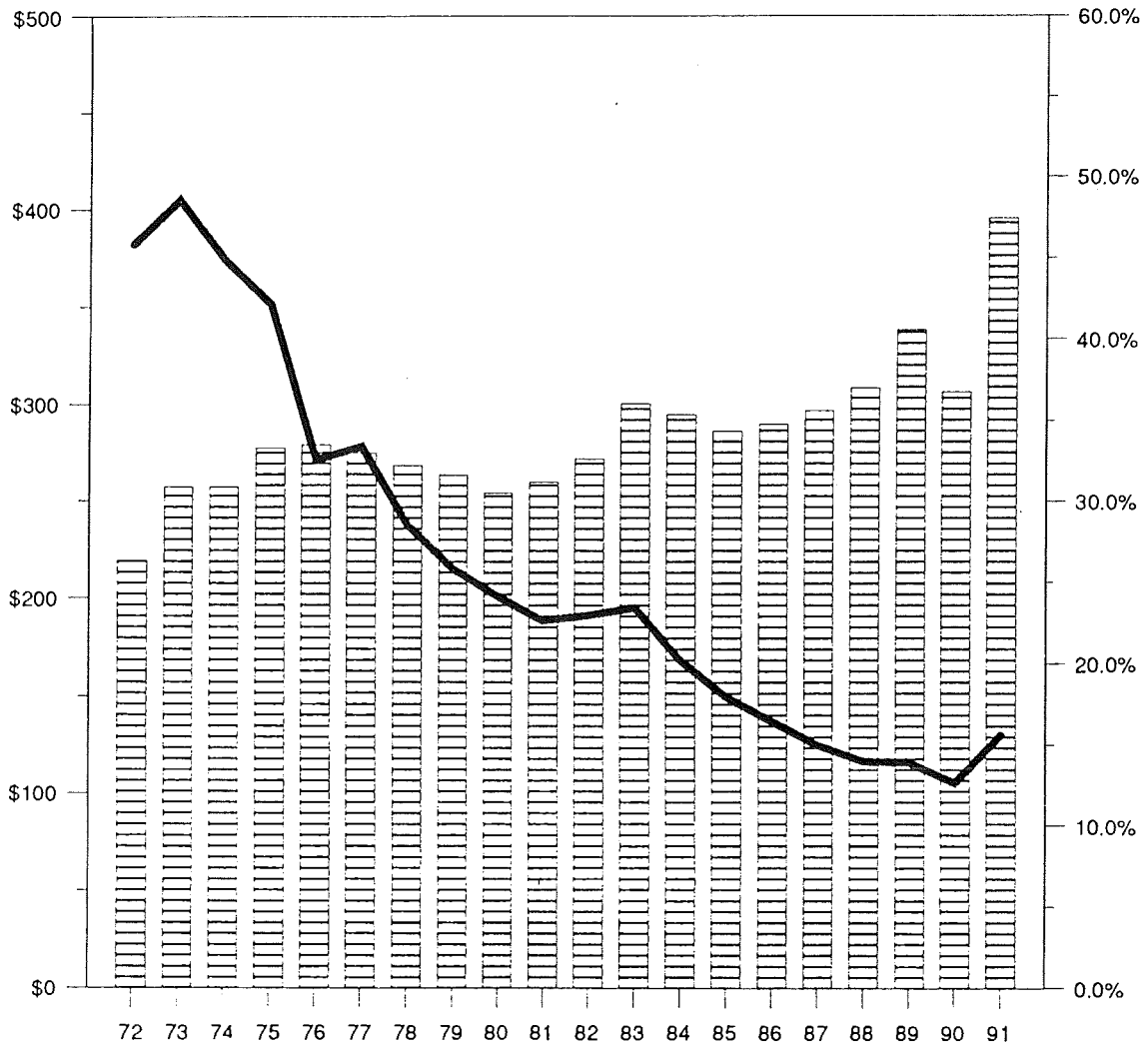
<b>Fiscal Year</b>	<b>Personal Services</b>	<b>Contractual Services</b>	<b>Commodities</b>	<b>Grants &amp; Subsidies</b>	<b>Capital Outlays</b>	<b>Debt Service</b>	<b>Contributions &amp; Transfers Other Funds</b>	<b>Total</b>
1982	\$119,667,000	\$38,507,000	\$10,560,000	\$387,141,000	\$3,748,000	\$29,029,000	\$50,945,000	\$639,597,000
1983	134,823,000	38,560,000	10,426,000	422,667,000	3,878,000	31,610,000	53,137,000	695,101,000
1984	146,898,000	42,401,000	11,485,000	456,739,000	3,785,000	35,550,000	59,340,000	756,198,000
1985	167,949,000	50,276,000	11,996,000	498,321,000	4,368,000	35,637,000	61,070,000	829,617,000
1986	190,591,000	56,002,000	12,194,000	577,375,000	6,657,000	38,669,000	69,014,000	950,502,000
1987	208,686,000	62,724,000	12,238,000	640,903,000	7,980,000	39,416,000	73,244,000	1,045,191,000
1988	224,340,000	67,248,000	12,386,000	723,429,000	7,489,000	41,940,000	95,598,000	1,172,430,000
1989	242,236,000	81,652,000	11,923,000	893,031,000	13,661,000	45,914,000	96,341,000	1,384,758,000
1990	279,461,000	88,324,000	13,438,000	974,504,000	19,078,000	51,942,000	120,113,000	1,546,860,000
1991	286,723,000	86,016,000	14,931,000	1,038,945,000	11,396,000	47,419,000	65,535,000	1,550,965,000

# BONDED DEBT

Percent of Total Revenue

Total Bonds Outstanding (in Millions)

Percent of Total State Revenue



Bonds Outstanding

% of Total Revenue

**HISTORICAL FINANCIAL DATA****BONDED DEBT - ALL FUNDS**

Year Ended	Bonds Outstanding at June 30					Total Governmental Funds Revenue	Percent of State Revenues
	General Fund	Highway Fund	University of Maine	Other	Total		
1972	\$128,185,000	\$61,045,000	\$14,455,000	\$15,545,000	\$219,230,000	\$478,264,000	45.8%
1973	158,020,000	69,945,000	14,185,000	15,075,000	257,225,000	529,479,000	48.6%
1974	163,990,000	64,720,000	13,895,000	14,605,000	257,210,000	572,811,000	44.9%
1975	179,765,000	70,095,000	13,805,000	14,105,000	277,570,000	657,590,000	42.2%
1976	187,010,000	65,305,000	13,305,000	13,605,000	279,225,000	857,821,000	32.6%
1977	188,270,000	60,515,000	12,995,000	13,070,000	274,850,000	823,361,000	33.4%
1978	187,235,000	55,725,000	13,585,000	11,850,000	268,395,000	941,135,000	28.5%
1979	185,945,000	50,935,000	13,210,000	13,490,000	263,580,000	1,020,571,000	25.8%
1980	169,370,000	59,145,000	12,835,000	13,025,000	254,375,000	1,054,219,000	24.1%
1981	172,835,000	62,105,000	12,450,000	12,450,000	259,840,000	1,149,030,000	22.6%
1982	178,662,000	67,745,000	12,060,000	13,255,000	271,722,000	1,183,744,000	23.0%
1983	185,097,000	90,260,000	11,655,000	13,310,000	300,322,000	1,282,795,000	23.4%
1984	175,899,000	94,830,000	11,245,000	12,590,000	294,564,000	1,459,558,000	20.2%
1985	170,084,000	93,185,000	10,805,000	11,860,000	285,934,000	1,592,926,000	18.0%
1986	177,110,000	91,240,000	10,360,000	11,120,000	289,830,000	1,762,469,000	16.4%
1987	183,990,000	92,365,000	9,895,000	10,325,000	296,575,000	1,979,718,000	15.0%
1988	201,160,000	88,170,000	9,420,000	9,525,000	308,275,000	2,205,527,000	14.0%
1989	221,645,000	98,850,000	8,930,000	8,675,000	338,100,000	2,428,486,000	13.9%
1990	202,405,000	87,610,000	8,435,000	7,825,000	306,275,000	2,421,264,000	12.6%
1991	277,710,000	102,870,000	7,910,000	6,930,000	395,420,000	2,533,887,000	15.6%





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# NOTES

# NOTES