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Educational Line Item Budgeting
Required Records & Accounting Procedures

20 MRSA/102-8

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DEPARTMENT OF THE ATTORNEY GENERAL
AUGUSTA, MAINE 04333

April 7, 1977

Honorable Thomas Teague
House of Representatives
State House
Augusta, Maine 04333

Dear Representative Teague:

This responds to your request for answers to various questions relative to the proposed line item budget format for SAD #49. On February 28, 1958, the State Board of Education adopted the federal system of "Financial Accounting for Local and State School Systems." Pursuant to 20 MRSA, section 102, sub-section 8, the Commissioner of Educational and Cultural Services has required that the school officers of SAD #49 keep a financial record book in the form adopted by the State Board on February 28, 1958. The annual fiscal report made by SAD #49's officers to the Department must be in accordance with the federal system. Without going through the specific questions asked in your recent request it is my opinion that specific items must be located under specific lines as prescribed by the financial accounting system adopted by the State Board of Education.

One of the questions asked was whether telephone service could be included as a part of "Other Administrative Expenses?" The answer would be no since telephone expenses would be listed within the 600 series of the financial accounting system under line item 640, "Utilities, Except Heating for Buildings." Administrative expenses are within the 100 series and do not include expenses identified by the federal system as being within another accounting series. A complete explanation of how the federal system is set up would be too lengthy for me to try to cover in this letter. A copy of the federal handbook should be available in the Superintendent's office or in the Department of Educational and Cultural Services.

I hope this information is helpful.

Respectfully yours,

A handwritten signature in dark ink, appearing to read "Waldemar G. Buschmann".

Waldemar G. Buschmann
Assistant Attorney General