

## INSTRUCTIONS AND CHECKLIST FOR COMPLETING THE DOE-25

The following instructions are written to complement the procedures and practices contained in Appendix J of the New Hampshire Financial Accounting Handbook for Local Education Agencies revised in May 2002. Please refer to the handbook for proper account classifications, for object descriptions, and for examples of appropriate expenditure proration methods.

The DOE-25 is a multi-fund report of the school district's financial activities for the fiscal year ending June 30, 20XX. The basis of accounting used for producing the DOE-25 is accrual for proprietary funds and modified accrual for other funds.

All revenues and expenditures must be reported in conformance with the New Hampshire Financial Accounting Handbook for Local Education Agencies.

Districts need to pay special attention to the proration of expenditures within their organization. The distribution of expenditures among the 3 grade levels must be based on the best available estimate of actual cost. The proration of expenditures impacts cost per pupil, tuition calculation and aid distribution. See Chapter IV of the New Hampshire Financial Accounting Handbook for Local Education Agencies for acceptable methods of proration.

**Please do not use last year's version of the Microsoft Excel DOE-25 spreadsheet.** For compatibility reasons you must use the file produced specifically for this year. Enter the expenditure and revenue data, as required, into the unprotected cells. **Please do not use the Edit, Cut and Paste feature. This will destroy formulas in your DOE-25 workbook.**

**An early estimate of the district's cost per pupil** can be obtained by entering ADM figures from the district's i4See – End of Year Enrollment, on PAGECHECK beginning on row 655. The Bureau of Data Management may make adjustments due to revised ADM numbers, to costs allocated to a grade level with an ADM-A of zero, or the ADM-A for the sending/receiving of high school vocational students. Submission of the DOE-25 should not be delayed if ADM numbers are not available.

### **Before submitting your completed DOE-25 please check for the following:**

- ✓ Have you reported expenditures by educational level based on the Department of Education school approval?
- ✓ Have you completed the Detailed Expenditure Data on pages 21 through 23? If not, the submission is considered incomplete.
- ✓ Have you completed the Indirect Cost Rate worksheet? Any Charter School desiring an Indirect Cost Rate for FY2020-2021 must complete this section. **NEW!!** Please ensure the portion of all individual contracts over \$25,000 is reported. Instructions for completing this section are located at the bottom of the worksheet.



- ✓ **Have you reviewed the Check Total page 24 of DOE-25 template? Please verify that all the values in column J are zero.**
- ✓ It is essential that each Financial Report sent to the NH Department of Education bear the **signatures of a majority of Board of Trustees. The signature of the chairperson of the Board of Trustees is required on the DOE cover sheets.**
- ✓ Email the completed Microsoft Excel DOE-25 workbook with a scan signed DOE-25 cover sheet to the Department of Education, Office of School Finance by September 1st. The email addresses are provided below. As an option, you can mail a signed printed copy tot the address listed above.

Note: If you need assistance, please call Ron Leclerc at 271-3876, email @ [Ron.Leclerc@doe.nh.gov](mailto:Ron.Leclerc@doe.nh.gov) or Matt Welch at 271-2752, email @ [Matthew.Welch@doe.nh.gov](mailto:Matthew.Welch@doe.nh.gov) .

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