

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.
- ✓ **The CARES Sheet breakdown has been removed as we will be gathering this data from the Grants Management System.**
- ✓ **NEW!! ESEA OTHER TITLE PROGRAMS Expenditure Reporting Sheet.** Expenses for Page 5 Line 8 ESEA ALL OTHER PROGRAMS needs to be broken out by program. The total of the amounts entered in Subtotals 1-5 need to tie out to the top cell in blue.

ELEM/SEC(ESEA) - ALL OTHER PROGRAMS		CFDA#	Amount
ELEM/SEC(ESEA) - ALL OTHER PROGRAMS (TOTAL REPORTED ON PAGE 5 LINE 8)			0.00 Total
Title II, Part A-Supporting Effective Instruction		84.367A	Sub-Total 1
Title III, Part A-English Language Acquisition State Grants		84.365A	Sub-Total 2
Title IV, Part A-Subpart 1, Section 4105-Student Support & Academic Enrichment Grants		84.424A	Sub-Total 3
Title IV, Part B-21st Century Community Learning Centers		84.287C	Sub-Total 4
Title V, Part B-Subpart 2, Rural and Low Income School Program		84.358B	Sub-Total 5
FROM FEDERAL SOURCES DIRECT		CFDA#	Amount
Title V, Part B, Subpart 1-Small, Rural School Achievement Program		84.358A	

- ✓ Have you completed the Indirect Cost Rate worksheet? Any School District desiring an Indirect Cost Rate for FY2023-2024 must complete this section. 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. **You must select if your district is requesting an indirect cost rate at the bottom of the page.**

Dist Name	Function	General	Total Expenditures	Direct/Indirect Cost		Excluded Cost per 34 CFR 76			
				Disallowed Cost	Cost	Portion of Contract amounts above \$25,000 ⁴	Capital/Property	Other	Debt Services
Code	Fund			Objects 100-600	Objects 100-600		Object 700	Object 800-900	Function 5100
1000	Instruction		0.00	0.00			0.00	0.00	
2100	Support Services - Student		0.00	0.00			0.00	0.00	
2200	Support Services - Instructional Staff		0.00	0.00			0.00	0.00	
2300	General Administration		0.00		0.00		0.00	0.00	
2310	School Board Cost ¹		0.00						
2317	School Board Audit ²		0.00						
2321	Cost of Superintendent & Sec & Assistant Super		0.00						
2400	School Administration		0.00	0.00			0.00	0.00	
2500	Business		0.00		0.00		0.00	0.00	
2600	Operation and Maintenance of Plant		0.00	0.00			0.00	0.00	
2700	Student Transportation		0.00	0.00			0.00	0.00	
2800	Central		0.00		0.00		0.00	0.00	
1600	Adult/Continuing Ed Programs		0.00	0.00			0.00	0.00	
1700	Community/ Jr. College Programs		0.00	0.00			0.00	0.00	
1800	Community Service Programs		0.00	0.00			0.00	0.00	
Capital Outlay									
4000	Facilities Acquisition And Construction		0.00				0.00		
Debt Service									
5110-5120	Principal & Interest		0.00						0.00
Special Revenue Funds									
3100	1. Food Service Operations								
	minus Cost of Food		0.00	0.00			0.00	0.00	
1000-2800	2. Special Revenue Expenditures		0.00	0.00			0.00	0.00	
Total Grand Expenditures				0.00	0.00	0.00	0.00	0.00	0.00
Total Indirect Cost				0.00					
Total Direct Cost				0.00					

We are requesting an indirect cost rate (choose yes or no in green cell below)
 <<<<< YOU HAVE NOT CHOSEN IF YOU WANT AN INDIRECT COST RATE!!

- ✓ **Have you completed the Salaries-Benefits worksheet?** Instructions for completing this section are located at the bottom of the worksheet. All accounts must balance out.
- ✓ **Have you completed the School Level Expenditures worksheet? NEW!!** When you choose your district at the top of the DOE-25 main sheet, the schools in your district will be auto-loaded to the School Level Expenditure Sheet. Other District Expenditures category is hardcoded into each grade span area; if your district has no expenses for the grade span, just leave it blank (remember if there is tuition involved, it would be reported there). State/Local and Federal expenditures for each school must be entered and tie out to pages 7-9 for State/Local and 11-13 for Federal expenditures. Any non-school expenditure can be reported using the "Other District Expenditures" option. **Districts with only one school for each school level will still need to complete this worksheet.**

Do not lump Federal Expenses into State/Local.

ELEMENTARY			State/Local	Federal	Grand Total	DOE-25 Total Elem. School Pupil Cost Pg. 7&11	Variance
Elementary School Name	Elementary School #	District	Expenditures	Expenditures	0.00	0.00	0.00
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		
					-		

MIDDLE			State/Local	Federal	Grand Total	DOE-25 Total Middle School Pupil Cost Pg. 8&12	Variance
Middle School Name	Middle School #	District	Expenditures	Expenditures	0.00	0.00	0.00
					-		
					-		
					-		
					-		

HIGH			State/Local	Federal	Grand Total	DOE-25 Total High School Pupil Cost Pg. 9&13	Variance
High School Name	High School #	District	Expenditures	Expenditures	0.00	0.00	0.00
					-		
					-		
					-		

✓ **Have you completed the Food Service Attachment Worksheet?** The Audited YES/NO and the Value of USDA Commodities fields must be filled in. The "Other" field under expenditures is only if needed. **Inclusion of this information on the DOE-25 workbook means this form will no longer need to be filled in manually as a separate submission to the Bureau of Food & Nutrition.**

Food Service Financial information
For Fiscal Year Ending June 30, 2020

Audited Yes/No			
District Name	0		
Revenues			DOE-25 worksheet tab Column G references
1. Food Service Sales	0.00		Page 3 line 12
2. Other Local Sources	0.00		Page 3 line 26 minus page 3 line 12
3. State Revenues	0.00		Page 4 line 23
4. Federal Revenues	0.00		Page 5 line 20
5. Miscellaneous	0.00		Page 6 line 18 minus page 6 line 6
Total Revenues	0.00		
Expenditures			DOE-25 worksheet tab Column L references
1. Food Service Cost	0.00		Page 15 line 5 minus Page 15 line 4
2. Other			Input field for adjustment if necessary
Total Expenditures	0.00		
Excess (deficiency) of Revenues over Expenditures	0.00		Calculated
Other Financing Sources			
1. Transfer In from General Fund	0.00		Page 6 line 6 column G
2. Transfer Out from Food Service Fund	0.00		page 15 line 4 column L
Fund Equity Beginning of Year July 1, 2019	0.00		Page 19 line 1 Column G
Fund Equity End of Year June 30, 2020	0.00		Page 19 line 8 Column G
Value of USDA Commodities Used during Fiscal Year			Input provided by district

- ✓ **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.**
- ✓ **Submit the completed Microsoft Excel DOE-25 workbook with a scan signed DOE-25 cover sheet using the DOE-25 Financial Reporting System by September 1st.**

Note: If you need assistance, please call Matt Welch at 271-2752, email @ Matthew.Welch@doe.nh.gov or Mark Manganiello at 271-0073, email @ Mark.P.Manganiello@doe.nh.gov.

June 15, 2022
Doe25 Ms-25 Checklist.doc