

THE DOE-25

Presented by Matt Welch

NHDOE

Uses of Financial Statement DOE-25

- Indirect Cost Rate
- NH School District Profiles
- DOE annual reports (Cost Per Pupil, State Summary Rev. & Exp., etc.)
- Maintenance of effort calculation.

Users of Financial Statement DOE-25

- New Hampshire Legislature
- US Dept. of Education – National Center for Education Statistics – NPFES Annual Survey
- US Census Bureau – F-33 Annual Survey of School Districts
- NH Department of Revenue
- Right to Know requests

Legal Stuff

198:4-d Reports Required; Cities and School Districts. –

The governing body of each city and school district shall submit to the commissioner of the department of education the following reports pursuant to rules adopted under RSA 541-A by the commissioner of revenue administration which establish the form and content of such reports:

I. A report filed by the governing body of each city and school district shall certify the appropriations voted by the meeting of the appropriate legislative body, whether city council, mayor and council, or mayor and board of aldermen, or by each annual or special school district meeting, along with estimated revenues. This report shall be filed within 20 days of the close of the meeting.

II. A report filed by the governing body of each city and school district shall revise all the estimated revenues for the year. This report shall be filed by September 1 of each year. The revised estimates by school districts for the adequate education grants calculated under RSA 198:41 shall be considered the most accurate within 5 percent of the amount estimated pursuant to RSA 198:40-a.

III. A financial report for each city and school district shall be filed showing the summary of receipts and expenditures, according to uniform classifications, during the preceding fiscal year, and a balance sheet showing assets and liabilities at the close of the year. This report shall be submitted on or before **September 1** of each year. Each statistical report submitted under this section shall include a certification signed by the chairperson of the school district's governing body or the chairperson of the board of trustees of approved public academies that states: "I certify, under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete."

III-a. The department of education and the department of revenue administration together shall develop and recommend school accounting standards. The departments shall report to the speaker of the house, the senate president, and the governor concerning such accounting standards on or before December 1, 1999.

IV. The budget committee in school districts operating under the municipal budget law shall file the budget within 20 days of the close of the annual or special meeting.

V. If a city or school district is audited by an independent public accountant, it shall submit a copy of the audited financial statements in accordance with RSA 21-J:19, III.

VI. If a city or school district is audited under RSA 671:5, the procedures in RSA 41:31-a through 41:31-d shall be followed.

Source. 1989, 357:4. 1998, 389:3, 4, eff. Oct. 1, 1998. 2010, 262:3, eff. Sept. 4, 2010. 2012, 198:7, eff. July 1, 2012. 2016, 8:12, eff. Mar. 16, 2016.

To request an extension per RSA 198: 4-f, please use the following process:

Requests should be on school letter head, addressed to Commissioner Edelblut, and sent to the DOE: Office of School Finance officeofschoolfinance@doe.nh.gov by August 25th, in order for the DOE to process these requests.

Extension requests must include the following:

- 1) School/District Name**
- 2) Reason why extension is needed**
- 3) Date extension is being requested for which cannot exceed 30 days.**
- 4) Signature of Business Contact and Superintendent (electronic signatures are acceptable)**

Page 1: Fund 10 State & Local; Fund 21 Food Service; Fund 22 Primarily Fed Funds

NAME:	DIST	LOC	Acct	(1)	(2)	DOE 25 2017-2018	(4)	(5)	(6)	(7)
Making Community Connections Charter School	733	733								
TITLES	PAGE	LINE	No							
BALANCE SHEET										
				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
				GENERAL	FOOD SERVICE	ALL OTHER SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
ASSETS										
Current Assets										
CASH	1	1	100	241,038.53		14,696.02		0.00		
INVESTMENTS	1	2	110					0.00		
ASSESSMENTS RECEIVABLE	1	3	120							
INTERFUND RECEIVABLE	1	4	130	17,602.18				0.00		
INTERGOVERNMENTAL RECEIVABLES	1	5	140	121,095.03	3,093.50	11,835.70		0.00		
OTHER RECEIVABLES	1	6	150		1,383.30			0.00		
BOND PROCEEDS RECEIVABLE	1	7	160							
INVENTORIES	1	8	170							
PREPAID EXPENSES	1	9	180	16,928.12		5,000.00		0.00		
OTHER CURRENT ASSETS	1	10	190	16,163.45				0.00		
Total Current Assets	1	11		412,827.31	4,476.80	31,531.72	0.00	0.00		
LIABILITY & FUND EQUITY										
Current Liabilities										
INTERFUND PAYABLES	1	12	400		2,420.46	15,181.72		0.00		
INTERGOVERNMENTAL PAYABLES	1	13	410					0.00		
OTHER PAYABLES	1	14	420	7,814.78	1,623.50			0.00		
CONTRACTS PAYABLE	1	15	430							
BOND AND INTEREST PAYABLE	1	16	440							
LOANS AND INTEREST PAYABLE	1	17	450	150,000.00						
ACCRUED EXPENSES	1	18	460							
PAYROLL DEDUCTIONS	1	19	470	5,961.94						
DEFERRED REVENUES	1	20	480	26,327.00	12.00	11,350.00				
OTHER CURRENT LIABILITIES	1	21	490					0.00		
Total Current Liabilities	1	22		190,103.72	4,055.96	26,531.72	0.00	0.00		
Fund Equity										
Nonspendable:										
RESERVE FOR INVENTORIES	1	23	751							
RESERVE FOR PREPAID EXPENSES	1	24	752	16,928.12						
RESERVE FOR ENDOWMENTS (principal only)	1	25	756					0.00		
Restricted:										
RESERVE FOR ENDOWMENTS (interest)	1	26	756					0.00		
RESTRICTED FOR FOOD SERVICE	1	27								
UNSPENT BOND PROCEEDS	1	28								
Committed:										
RESERVE FOR CONTINUING APPROPRIATIONS	1	29	754					0.00		
RESERVE FOR AMTS VOTED	1	30	755							
RESERVE FOR ENCUMBRANCES (non-lapsing)	1	31	753					0.00		
UNASSIGNED FUND BALANCE RETAINED	1	32								
Assigned:										
RESERVED FOR SPECIAL PURPOSES	1	33	760	34,299.47	420.84	5,000.00		0.00		
RESERVED FOR ENCUMBRANCES	1	34	753					0.00		
UNASSIGNED FUND BALANCE	1	35	770	171,496.00						
Total Fund Equity	1	36		222,723.59	420.84	5,000.00	0.00	0.00		
Total Liabilities and Fund Equity	1	37		412,827.31	4,476.80	31,531.72	0.00	0.00		

Page 2, line 1 : Current appropriation needs to match revenue document supplied by NHDOE.

STATEMENT OF REVENUES				GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY		
<i>Revenue from Local Sources</i>										
<i>Assessments</i>				.....	.....	.....	.....	.....	.....	.....
CURRENT APPROPRIATION	2	1	1111	.....	.....	.....	.....	.....	.....	.....
DEFICIT APPROPRIATION	2	2	1112	.....	.....	.....	.....	.....	.....	.....
OTHER	2	3	1119	.....	.....	.....	.....	.....	.....	.....
Total Assessments	2	4	1100	0.00	0.00	0.00	0.00	0.00	.....	.....
<i>TUITION</i>				.....	.....	.....	.....	.....	.....	.....
<i>Tuition from Individuals</i>				.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	5	1311	.....	.....	.....	.....	.....	.....	.....
SUMMER SCHOOL	2	6	1314	.....	.....	.....	.....	.....	.....	.....
DRIVER EDUCATION	2	7	1315	.....	.....	.....	.....	.....	.....	.....
ADULT EDUCATION	2	8	1316	.....	.....	.....	.....	.....	.....	.....
<i>Tuition from Other LEAs within NH</i>				.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	9	1321	.....	.....	.....	.....	.....	.....	.....
SPECIAL EDUCATION	2	10	1322	.....	.....	.....	.....	.....	.....	.....
VOCATIONAL	2	11	1323	.....	.....	.....	.....	.....	.....	.....
<i>Tuition from Other LEAs outside NH</i>				.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	12	1331	.....	.....	.....	.....	.....	.....	.....
SPECIAL EDUCATION	2	13	1332	.....	.....	.....	.....	.....	.....	.....
VOCATIONAL	2	14	1333	.....	.....	.....	.....	.....	.....	.....
<i>Tuition from Other Sources</i>				.....	.....	.....	.....	.....	.....	.....
REGULAR DAY SCHOOL	2	15	1341	.....	.....	.....	.....	.....	.....	.....
SPECIAL EDUCATION	2	16	1342	.....	.....	.....	.....	.....	.....	.....
OTHER	2	17	1349	.....	.....	.....	.....	.....	.....	.....
Total Tuition	2	18	1300	0.00	.....	0.00	.....	.....	.....	.....

				Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
REVENUES						ALL OTHER				
<i>Revenue from State Sources</i>				GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY		
<i>Unrestricted Grants-In-Aid</i>										
ADEQUACY AID GRANT	4	1	3111	1,140,709.55						
STATEWIDE ENHANCED EDUCATION TAX	4	2	3112							
SHARED REVENUE	4	3	3119							
OTHER STATE AID	4	4	3190							
Total Unrestricted Grants-In-Aid	4	5	3100	1,140,709.55	0.00	0.00	0.00	0.00		
<i>Restricted Grants-In-Aid</i>										
SCHOOL BUILDING AID	4	6	3210							
KINDERGARTEN BUILDING AID	4	7	3215							
KINDERGARTEN-KENO AID	4	8	3220							
SPECIAL EDUCATION AID	4	9	3230							
VOCATIONAL EDUCATION (TUITION)	4	10	3241							
VOCATIONAL EDUCATION (TRANSPORTATION)	4	11	3242							
VOCATIONAL EDUCATION (BUILDING)	4	12	3243							
VOCATIONAL EDUCATION (ROBOTICS)	4	13	3249							
ADULT EDUCATION	4	14	3250							
CHILD NUTRITION	4	15	3260		259.69					
DRIVER EDUCATION	4	16	3270							
SCHOOL IMPROVEMENT AID	4	17	3280							
OTHER RESTRICTED STATE AID	4	18	3290	9,078.57						
Total Restricted Grants-In-Aid	4	19	3200	9,078.57	259.69	0.00	0.00	0.00		
PUBLIC INTER AGENCIES	4	20	3700							
REVENUE IN LIEU OF TAXES	4	21	3800							
REVENUE FOR/ON BEHALF OF LEA	4	22	3900							
Total State Revenue	4	23	3000	1,149,788.12	259.69	0.00	0.00	0.00		

Page 5- Federal Grants are posted under Fund 22 (do not consolidate)

REVENUES				GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY
<i>Revenues from Federal sources</i>								
<i>Unrestricted Grants-In-Aid</i>								
FROM THE FEDERAL GOV'T DIRECT	5	1	4100					
FROM THE FEDERAL GOV'T THROUGH STATE	5	2	4200					
Total Unrestricted Grants-In-Aid	5	3		0.00	0.00	0.00	0.00	
<i>Restricted Grants-In-Aid</i>								
FROM THE FEDERAL GOV'T DIRECT			4300					
ELEMENTARY/SECONDARY PROGRAMS	5	4	4310					
VOCATIONAL PROGRAMS	5	5	4330					
DISABILITIES PROGRAMS	5	6	4350					
FROM THE FEDERAL GOV'T THROUGH STATE			4500					
ELEM/SEC(ESEA) - TITLE 1	5	7	4520					
ELEM/SEC(ESEA) - ALL OTHER PROGRAMS	5	8	4530					
VOCATION EDU (ALL PROGRAMS)	5	9	4540					
ADULT EDUCATION	5	10	4550					
CHILD NUTRITION	5	11	4560					
DISABILITIES PROGRAMS	5	12	4570					
MEDICAID DISTRIBUTIONS	5	13	4580					
OTHER RESTRICTED FED AID THROUGH STATE	5	14	4590					
EMERGENCY RELIEF (ESSER) GRANT	5	15	4595					
Total Restricted Grants-In-Aid	5	16		0.00	0.00	0.00	0.00	
OTHER PUBLIC INTERMEDIATE AGENCIES	5	17	4700					
<i>Revenue in Lieu of Taxes</i>								
FEDERAL FOREST RESERVE	5	18	4810					
OTHER REVENUE IN LIEU OF TAXES	5	19	4890					
<i>Revenue For/On Behalf of LEA</i>								
REVENUE FOR/ON BEHALF OF LEA	5	20	4900					
Total Revenue from Federal Sources	5	21	4000	0.00	0.00	0.00	0.00	

Pages 7-9: Split out expenses appropriately(do not dump expenses in function 1100 or objects 800/900)

GENERAL FUND				100	200	300,400,500	600	700	800/900	Total
MIDDLE/JUNIOR HIGH EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	
<i>Instruction</i>										
REGULAR PROGRAMS	8	1	1100	107,678.05	10,218.06	958.80	1,713.28	880.95	441.60	121,890.74
SPECIAL PROGRAMS	8	2	1200	9,314.22	883.87					10,198.09
VOCATIONAL PROGRAMS	8	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	8	4	1400							0.00
<i>Support Services</i>										
STUDENT	8	5	2100			242.55				242.55
INSTRUCTIONAL STAFF	8	6	2200	6,009.00	570.22	3.20	27.80	61.60		6,671.82
GENERAL ADMINISTRATION	8	7	2300	12,759.97	1,210.85	1,514.25	17.04		261.14	15,763.25
SCHOOL ADMINISTRATION	8	8	2400	32,937.70	3,125.61	2,345.41	830.67	1,237.00		40,476.39
BUSINESS	8	9	2500	7,920.00	751.56	2,257.28	177.37	332.04	756.46	12,194.71
OPERATION/MAINTENANCE OF PLANT	8	10	2600	4,908.00	465.74	40,376.00	6,159.64	6,575.20		58,484.58
STUDENT TRANSPORTATION	8	11	2700			379.42	86.88			466.30
CENTRAL	8	12	2800							0.00
OTHER	8	13	2900							0.00
Total Middle/Junior High Expenditures	8	14		181,526.94	17,225.91	48,076.91	9,012.68	9,086.79	1,459.20	266,388.43
GENERAL FUND				100	200	300,400,500	600	700	800/900	Total
HIGH SCHOOL EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	
<i>Instruction</i>										
REGULAR PROGRAMS	9	1	1100	397,124.89	37,684.98	1,438.20	5,144.41	1,471.60	662.40	443,526.48
SPECIAL PROGRAMS	9	2	1200	107,211.58	10,173.79					117,385.37
VOCATIONAL PROGRAMS	9	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	9	4	1400							0.00
<i>Support Services</i>										
STUDENT	9	5	2100			363.83				363.83
INSTRUCTIONAL STAFF	9	6	2200	22,056.00	2,092.99	60.35	41.69	218.40		24,469.43
GENERAL ADMINISTRATION	9	7	2300	45,239.91	4,293.02	5,368.71	60.44		925.86	55,887.94
SCHOOL ADMINISTRATION	9	8	2400	142,136.75	13,488.01	9,303.95	1,794.91	4,948.00		171,671.62
BUSINESS	9	9	2500	28,079.98	2,664.64	8,003.07	628.85	1,177.21	2,682.02	43,235.77
OPERATION/MAINTENANCE OF PLANT	9	10	2600	7,362.00	698.62	194,284.38	16,020.07	9,862.80		228,227.87
STUDENT TRANSPORTATION	9	11	2700			569.14	130.33			699.47
CENTRAL	9	12	2800							0.00
OTHER	9	13	2900							0.00
Total High School Expenditures	9	14		749,211.11	71,096.05	219,391.63	23,820.70	17,678.01	4,270.28	1,085,467.78

Pages 11-13 Federally Funded Expenditures: Use same coding criteria as Pages 7-9

SPECIAL REVENUE FUND				100	200	300,400,500	600	700	800/900	
HIGH SCHOOL EXPENDITURES				Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>				.....	.....	.....	.....	.....	.....	.....
REGULAR PROGRAMS	13	1	1100	36,896.75	2,688.32	3,421.50	1,084.35		260.00	44,350.92
SPECIAL PROGRAMS	13	2	1200							0.00
VOCATIONAL PROGRAMS	13	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	13	4	1400							0.00
<i>Support Services</i>				.....	.....	.....	.....	.....	.....	.....
STUDENT	13	5	2100	3,640.00	278.46					3,918.46
INSTRUCTIONAL STAFF	13	6	2200							0.00
GENERAL ADMINISTRATION	13	7	2300							0.00
SCHOOL ADMINISTRATION	13	8	2400				116.97			116.97
BUSINESS	13	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	13	10	2600							0.00
STUDENT TRANSPORTATION	13	11	2700							0.00
CENTRAL	13	12	2800							0.00
OTHER	13	13	2900							0.00
Total High School Expenditures	13	14		40,536.75	2,966.78	3,421.50	1,201.32	0.00	260.00	48,386.35

Pg 10 lines 9-10 Debt Service-Page 21 also needs to be completed if debt service exists

DISTRICT WIDE EXPENDITURES			100	200	300,400,500	600	700	800/900	Total
			Salaries	Employee	Purchased	Supplies	Property	Other	
PRIVATE PROGRAMS	10	1	1500						0.00
ADULT/CONTINUING ED PROGRAMS	10	2	1600						0.00
COMMUNITY/JR. COLLEGE ED. PROGRAMS	10	3	1700						0.00
COMMUNITY SERVICE PROGRAMS	10	4	1800						0.00
NON-STUDENT TRANSPORTATION	10	5	2750						0.00
FACILITIES ACQUISITION & CONSTRUCTION	10	6	4000						0.00
Total District Wide Expenditures	10	7		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures General Fund	10	8		0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES									
<i>Debt Service</i>									
PRINCIPAL	10	9	5100	.....	.....	.....	.....	.....	0.00
INTEREST	10	10	5120	.....	.....	.....	.....	.....	0.00
<i>Fund Transfers</i>									
FOOD SERVICE SPECIAL REV. FUND	10	11	5221	.....	.....	.....	.....	.....	0.00
ALL OTHER SPECIAL REV. FUNDS	10	12	5222	.....	.....	.....	.....	.....	0.00
CAPITAL PROJECT FUNDS	10	13	5230	.....	.....	.....	.....	.....	0.00
TRUST/AGENCY FUNDS	10	14	5250	.....	.....	.....	.....	.....	0.00
<i>Intergovernmental Agency Allocations</i>									
TO CHARTER SCHOOLS	10	15	5310	.....	.....	.....	.....	.....	0.00
TO OTHER AGENCIES	10	16	5390	.....	.....	.....	.....	.....	0.00
Total Other Financing Uses	10	17		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures & Other Financing Uses	10	18		0.00	0.00	0.00	0.00	0.00	0.00

Page 15: Food Service-If activity is reported in Fund 21, then expenditures must be reported.

TITLES	PAGE	LINE	No	100 Salaries	200 Employee	300,400,500 Purchased	600 Supplies	700 Property	800/900 Other	Total
FOOD SERVICE										
<i>Operation of Non-Instructional Services</i>			3000	.....	.....	.....	.....	.....	.....	.....
<i>Food service Operations</i>			3100	.....	.....	.....	.....	.....	.....	.....
ELEMENTARY	15	1								0.00
MIDDLE/JUNIOR HIGH	15	2								0.00
HIGH	15	3								0.00
TRANSFER TO OTHER FUNDS	15	4	5200	.....	.....	.....	.....	.....	.....	0.00
Total Expenditures & Other Financing Use	15	5		0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUMMARY OF OBJECT 600 SUPPLIES (COLUMN 4)										
				(1)	(2)	(3)	(4)			
				ELEMENTARY	MIDDLE/JR HIGH	HIGH	TOTAL	.....	.....	.....
FOOD	15	6					0.00	.....	.....	.....
OTHER SUPPLIES	15	7					0.00	.....	.....	.....
TOTAL	15	8		0.00	0.00	0.00	0.00	.....	.....	.....

Page 19- Must be completed and tie out with page 1 for each fund that is reported

STATEMENT OF ANALYSIS OF CHANGE IN FUND EQUITY			Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
			General	Food Service	All Other	Capital Projects	Trust		
TOTAL FUND EQUITY, JULY 1, 2017	19	1	219,638.00	3,401.16	5,000.00			.....	.....
<i>Additions</i>								.....	.....
REVENUE *	19	2	1,356,031.55	14,263.26	48,386.35			.....	.....
OTHER ADDITIONS **	19	3						.....	.....
Total Additions	19	4	1,356,031.55	14,263.26	48,386.35	0.00	0.00	.....	.....
<i>Deletions</i>								.....	.....
EXPENDITURES ***	19	5	1,352,945.96	17,243.58	48,386.35			.....	.....
OTHER DELETIONS **	19	6						.....	.....
Total Deletions	19	7	1,352,945.96	17,243.58	48,386.35	0.00	0.00	.....	.....
Total Fund Equity June 30, 2018****	19	8	222,723.59	420.84	5,000.00	0.00	0.00	.....	.....

Page 21: All SPED expenses must be reported and properly split out by type and grade level.

DETAILED EXP DATA FOR SPECIAL EDUCATION			100	200	300,400,500	600	700	800/900	
(Data for Handicapped/Disabled Only) (All Funds)			Salaries	Employee	Purchased Service	Supplies	Property	Other	Total
INSTRUCTION									
Elementary	21	1							0.00
Middle/Junior High	21	2							0.00
High	21	3							0.00
Subtotal (Lines 1 thru 3)	21	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RELATED SERVICES									
Elementary	21	5							0.00
Middle/Junior High	21	6							0.00
High	21	7							0.00
Subtotal (Lines 5 thru 7)	21	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADMINISTRATION									
Elementary	21	9							0.00
Middle/Junior High	21	10							0.00
High	21	11							0.00
Subtotal (Lines 9 thru 11)	21	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEGAL									
Elementary	21	13							0.00
Middle/Junior High	21	14							0.00
High	21	15							0.00
Subtotal (Lines 13 thru 15)	21	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION									
Elementary	21	17							0.00
Middle/Junior High	21	18							0.00
High	21	19							0.00
Subtotal (Lines 17 thru 19)	21	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (Lines 4,8,12,16,20)	21	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Page 22: Tuition section must be completed and properly split out by type and grade level.

DETAILED EXPENDITURE DATA REGARDING TUITION (All Funds) - DO NOT INCLUDE CHARTER SCHOOLS										
Description			Object	(1) Elementary	(2) Middle/Jr. High	(3) High	(4) Total			
Regular Program Tuition to LEAs within NH	22	14	561				0.00	.....	.....	.....
Regular Program Tuition to LEAs outside NH	22	15	562				0.00	.....	.....	.....
Regular Program Tuition to Public Academies/J	22	16	563	.....	.....		0.00	.....	.....	.....
Regular Program Tuition to Private and Other S	22	17	564				0.00	.....	.....	.....
Special Program Tuition to LEAs within NH	22	18	561				0.00	.....	.....	.....
Special Program Tuition to LEAs outside NH	22	19	562				0.00	.....	.....	.....
Special Program Tuition to Public Academies/JM	22	20	563	.....	.....		0.00	.....	.....	.....
Special Program Tuition to Private and Other Sc	22	21	564				0.00	.....	.....	.....
Special Program Residential Costs	22	22	569				0.00	.....	.....	.....
Vocational Program Tuition to LEAs within NH	22	23	561				0.00	.....	.....	.....
Vocational Program Tuition to LEAs outside NH	22	24	562				0.00	.....	.....	.....
Vocational Program Tuition to Public Academie	22	25	563	.....	.....		0.00	.....	.....	.....
Vocational Program Tuition to Private & Other S	22	26	564				0.00	.....	.....	.....
*Coe-Brown, Pinkerton and Prospect Mtn only										

Page 23: Transportation section must be completed if expenses reported on pages 7-9 for function 2700
 Capital Items must be completed if expenses reported on pages 7-9 & 11-13 for object code 700-Property

DETAILED EXPENDITURE DATA ON TRANSPORTATION EXPENDITURES (General Fund only)									
Description			Function	Object	Elementary	Middle/Jr. High	High	Total	
Regular To and From Transportation	23	1	2721	ALL				0.00	.....
All Special Education Transportation	23	2	2722	ALL				0.00	.....
Vocational Education Transportation	23	3	2723	ALL			699.47	699.47	.....
Athletic Trips	23	4	2724	ALL				0.00	.....
Co curricular Trips/Field Trips	23	5	2725	ALL		466.30		466.30	.....
Intra-District Transportation	23	6	2726	ALL				0.00	.....
Other Transportation	23	7	2729	ALL				0.00	.....
TOTAL	23	8	2700	ALL	0.00	466.30	699.47	1,165.77	.....
DETAILED EXPENDITURE DATA ON CAPITAL ITEMS IN THE GENERAL AND OTHER SPECIAL REV FUNDS									
Description			Function	Object	Elementary	Middle/Jr. High	High	Total	
Land and Improvements	23	9	All except 4000	710				0.00	.....
Buildings	23	10	All except 4000	720				0.00	.....
Equipment (Mach/Furn/Veh/Computers)	23	11	All except 4000	730			26,764.80	26,764.80	.....
TOTAL	23	12	All except 4000	700	0.00	0.00	26,764.80	26,764.80	.....
DETAILED EXPENDITURE DATA ON SUMMER SCHOOL PROGRAMS EXPENDITURES (All Funds Combined)									
Description			100 Salaries	200 Employee Benefits	300,400,500 Purchased	600 Supplies	700 Property	800/900 Other	Total
Elementary	23	13							0.00
Middle/Junior High	23	14							0.00
High School	23	15							0.00
TOTAL	23	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Make sure all lines in last column equal zero. Note: all zeros does not necessarily mean that DOE-25 was filled out correctly.

Page/Line/Column			Page/Line/Column	
1/11/1	412,827.31	412,827.31	1/37/1	0.00
1/11/2	4,476.80	4,476.80	1/37/2	0.00
1/11/3	31,531.72	31,531.72	1/37/3	0.00
1/11/4	0.00	0.00	1/37/4	0.00
1/11/5	0.00	0.00	1/37/5	0.00
1/36/1	222,723.59	222,723.59	19/8/1	0.00
1/36/2	420.84	420.84	19/8/2	0.00
1/36/3	5,000.00	5,000.00	19/8/3	0.00
1/36/4	0.00	0.00	19/8/4	0.00
1/36/5	0.00	0.00	19/8/5	0.00
6/19/1	1,356,031.55	1,356,031.55	19/2/1	0.00
6/19/2	14,263.26	14,263.26	19/2/2	0.00
6/19/3	48,386.35	48,386.35	19/2/3	0.00
6/19/4	0.00	0.00	19/2/4	0.00
6/19/5	0.00	0.00	19/2/5	0.00
10/18/7	1,352,945.96	1,352,945.96	19/5/1	0.00
14/17/7	48,386.35	48,386.35	19/5/3	0.00
15/5/4	16,743.58	16,743.58	15/8/4	0.00
15/5/7	17,243.58	17,243.58	19/5/2	0.00
15/17/7	0.00	0.00	19/5/4	0.00
16/20/7	0.00	0.00	19/2/5	0.00
17/20/7	0.00	0.00	19/5/5	0.00
18/8/1	0.00	0.00	18/21/1	0.00
18/8/2	0.00	0.00	18/21/2	0.00
18/8/3	0.00	0.00	18/21/3	0.00
18/8/4	0.00	0.00	18/21/4	0.00
2/1/5	0.00	0.00	16/20/1	0.00
3/11/5	0.00	0.00	16/20/3	0.00
6/10/5	0.00	0.00	16/20/2	0.00
6/19/5	0.00	0.00	16/20/7	0.00
23/8/6	1,165.77	1,165.77	7/11/7+8/11/7+9/11/7	0.00
23/12/6	26,764.80	26,764.80	(10/8/5+14/7/5)-	0.00
7/11/7	0.00	0.00	23/8/3	0.00
8/11/7	466.30	466.30	23/8/4	0.00
9/11/7	699.47	699.47	23/8/5	0.00
6/6/2	1,089.75	1,089.75	(10/11/6+14/11/6)	0.00
6/6/3	0.00	0.00	10/12/6	0.00
6/6/4	0.00	0.00	10/13/6+14/12/6	0.00
6/6/5	0.00	0.00	10/14/6+14/13/6	0.00
BALANCE CHECK		0.00		0.00

Supplemental Worksheets for FY2020-2021 Reporting (Plus New Stuff!)

NEW All CARES revenue and expenditures must be reported.

CARES ACT REVENUES	CFDA#	Amount
Elementary and Secondary School Emergency Relief (ESSER)	84.425D	
Governor's Emergency Education Relief (GEER)	84.425C	
Education Stabilization Fund-Reimagine Workforce Preparation (ESF-RWP)	84.425G	
Education Stabilization Fund-Rethink K-12 Education Models (ESF-REM)	84.425B	
Project School Emergency Response to Violence (SERV)	84.184C	
Coronavirus Relief Fund (CRF)	21.019	

CARES ACT EXPENDITURES (ALL CARES ACT FUNDS)	Amount
Current expenditures paid from CARES Act funds for public elementary- secondary education (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	
Instructional expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569,591- and 592)	
Support services expenditures paid from CARES Act funds for public elementary -secondary education (objects 100-600, 810, 820 and 890 for function 2000; exclude objects 511, 512, 591, and 592)	
Capital outlay expenditures paid from CARES Act funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	
Technology-related equipment expenditures paid from CARES Act funds (objects 734, 735 - ALL functions)	

Food Service Attachment W: Most of page autofills;
review and fill in highlighted cells.

Food Service Financial information For Fiscal Year Ending June 30, 2021	
Audited Yes/No	
District Name	0
Revenues	
1. Food Service Sales	0.00
2. Other Local Sources	0.00
3. State Revenues	0.00
4. Federal Reveues	0.00
5. Miscellaneous	0.00
Total Revenues	0.00
Expenditures	
1. Food Service Cost	0.00
2. Other	
Total Expenditures	0.00
Excess (deficiency) of Revenues over Expenditures	0.00
Other Financing Sources	
1. Transfer In from General Fund	0.00
2. Transfer Out from Food Service Fund	0.00
Fund Equity Beginning of Year July 1, 2020	0.00
Fund Equity End of Year June 30, 2021	0.00
Value of USDA Commodities Used during Fiscal Year	

All account code sections must be filled in to tie out to pages 7-9 and 11-13

General and Special Revenue Fund Personnel Expenditures for Instruction DOE 25 2017-2018		
	Totals - Reported on Pages 7-9 and 11-13	
Account Code - 1100	Regular Programs	
	Salaries	Benefits
Totals	541,699.69	50,591.36
1. Teachers	470,700.96	44,014.49
2. Aides/Paras	65,435.28	6,070.96
3. Other	5,503.43	505.91
Check Total OK	541,699.69	50,591.36
	Totals - Reported on Pages 7-9 and 11-13	
Account Code - 1200	Special Programs	
	Salaries	Benefits
Totals	116,525.80	11,057.66
1. Teachers	2,176.00	221.15
2. Aides/Paras	114,349.80	10,836.51
3. Other		
Check Total OK	116,525.80	11,057.66
	Totals - Reported on Pages 7-9 and 11-13	
Account Code - 1300	Vocational Programs	
	Salaries	Benefits
Totals	0.00	0.00
1. Teachers		
2. Aides/Paras		
3. Other		
Check Total OK	0.00	0.00
	Totals - Reported on Pages 7-9 and 11-13	
Account Code - 1400	Other Instructional Programs	
	Salaries	Benefits
Totals	0.00	0.00
1. Teachers		
2. Aides/Paras		
3. Other		
Check Total OK	0.00	0.00
Note: Please provide the instructional salaries and benefits by job classification. Personal costs constitute about 85% of current expenditures, and this information will allow the NH DOE to report a more comprehensive analysis of expenditures for districts, elected officials and the public. This breakout of expenditures will also be reported to the US Department of Education.		

Indirect Cost Reporting: Contracts over \$25,000

The portion of individual contracts that exceed \$25,000.00 need to be reported on the Indirect Cost Rate sheet in the DOE-25.

This applies to object 300 (professional and technical services) except per diem. It also includes object code 400 and 500 fixed price and term contracts for such things as janitorial, grounds maintenance, transportation and food service operation. It does not include rentals, utilities or tuition. (Prorate multi-year contracts)

Review blue cells that may need to be filled in. **NEW:** Must choose if ID rate is being requested.

Schedule of Expenditures for Computation of Restricted Indirect Cost								
Dist Name	0		Direct/	Indirect	Excluded Cost per 34 CFR 76			
Function	General	Total	Disallowed Cost	Cost	Portion of Contract	Capital/Property	Other	Debt Services
Code	Fund	Expenditures	Objects 100-600	Objects 100-600	amounts above \$25,000 ⁴	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 requesteting an indirect cost rate(choose yes or no in green cell below)			
					<<<<< YOU HAVE NOT CHOSEN IF YOU WANT AN INDIRECT COST RATE!!			

School Level Expenditures

ESSA Section 1111(h)(1)(C)(x)

“(x) The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.

All districts will need to report this data on the School Level Expenditures sheet on the DOE-25. The expenditures reported will correspond to amounts on page 7-9 and 11-13 of the DOE-25 based on school grade level.

School Level Expenditures DOE-25

Amounts must tie out to 7-9 & 11-13

District	District #								
Manchester	335								
ELEMENTARY			State/Local Expenditures	Federal Expenditures	Grand Total	DOE-25 Total Elem. School Pupil Cost	Variance		
Elementary School Name	Elementary School #	District			0.00	0.00	0.00		
Bakersville School	21545	Manchester			0.00				
					-				
					-				
					-				
					-				
					-				
					-				
					-				
					-				
					-				
					-				
					-				
MIDDLE			State/Local Expenditures	Federal Expenditures	Grand Total	DOE-25 Total Middle School Pupil Cost	Variance		
Middle School Name	Middle School #	District			0.00	0.00	0.00		
Middle School At Parkside	21525	Manchester			-				
Other District Expenditures	99999	Other District Expenditures			-				
					-				
					-				
					-				
					-				
					-				
					-				
					-				
					-				
HIGH			State/Local Expenditures	Federal Expenditures	Grand Total	DOE-25 Total High School Pupil Cost	Variance		
High School Name	High School #	District			0.00	0.00	0.00		
Manchester Central High School	21510	Manchester			-				
Other District Expenditures	99999	Other District Expenditures			-				
					-				
					-				
					-				
					-				

District Notes Page; don't be shy about explaining yourself!

		Comments			
District Notes		0			
Page #	Line #	Notes			

How to minimize your contact with me.

- Review page 24 and make sure there are no variances. (Instant return)
- Review supplemental areas of DOE-25 sheet (ex. pg. 21, 22, 23 etc.) and make sure they are completed and correspond with what was reported in main areas of DOE-25.
- When DOE-25 sheet is completed, make sure all supplemental sheets are also complete without variances. Also re-review these sheets when a change is made to DOE-25 sheet.
- Don't forget the portion of contracts over \$25,000 in the ID cost sheet!
- Use last year's DOE-25 as a reference. We do this when reviewing and will question anything that is wildly different in either amount or area reported. (Make use of the District Notes sheet to explain changes.)
- Request for corrections need to be addressed within 10 days per regulation.

DOE-25 Financial Reporting System



DOE 25 Financial Reporting System

SAU User - Concord SAU Office

OVERVIEW

i *DFRS provides a secure portal for you to work with the DOE-25 report. Giving you the ability to:*

- *identify business contacts for the DOE-25*
- *download the DOE-25 workbook template*
- *upload your DOE-25 workbook*
- *download your DOE-25 workbook*
- *upload/attach supporting documents*
- *send the DOE-25 workbook for Superintendent approval*
- *receive notifications as to the status for your DOE-25 workbook*

System Admins should **NOT** fill in district field when adding users. System will not work!

System:	Role:
DOE 25 Financial Reporting System	SAU User
SAU:	District:
Grantham SAU Office	
School:	

CONTACT INFORMATION

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