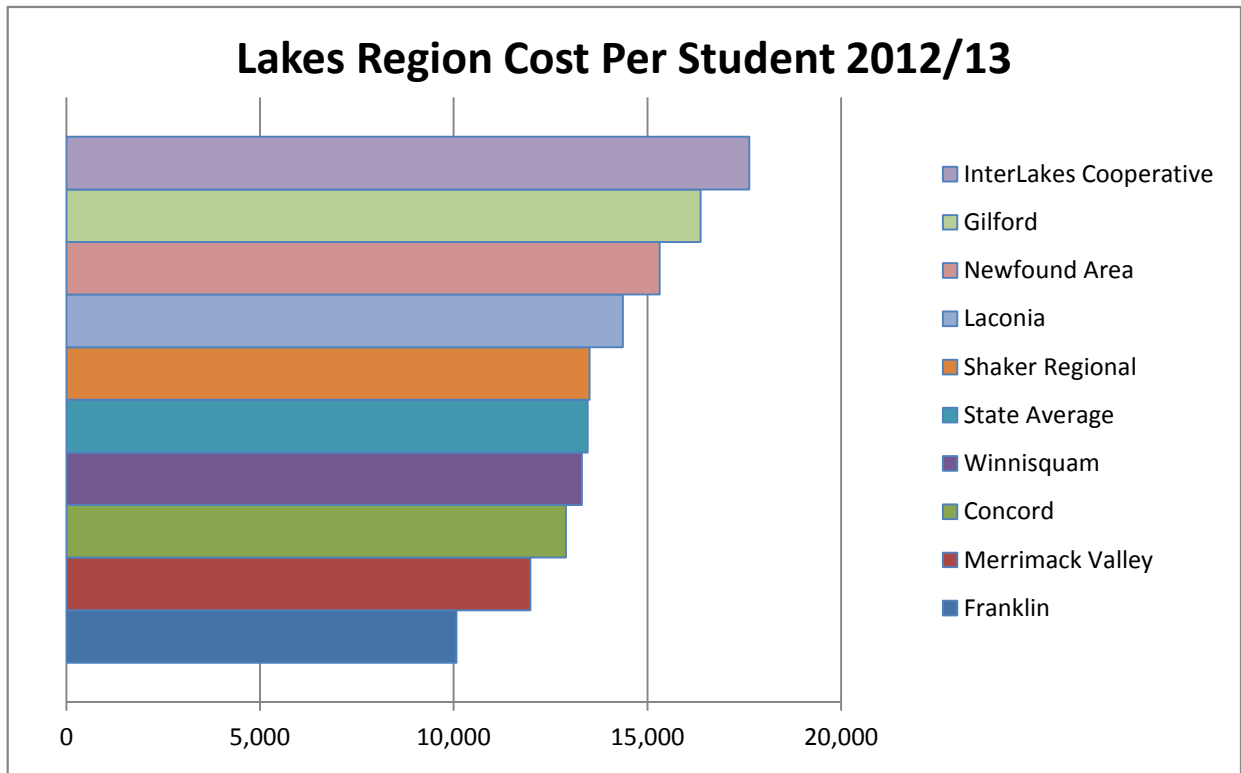


NH DOE Cost per Pupil  
2012/2013

	Cost per Pupil	ADM in Attendance	Schools	Voc Centers
Franklin	10,072	1,219	4	
Merrimack Valley	11,980	2,513	7	
Concord	12,897	4,601	7	yes
Winnisquam	13,307	1,434	5	yes
State Average	13,459	184,254		
Shaker Regional	13,505	1,281	4	
Laconia	14,370	2,002	5	yes
Newfound Area	15,316	1,203	6	
Gilford	16,373	1,219	3	
InterLakes Cooperative	17,632	1,057	3	



Cost per pupil is based on current expenditures as reported on each school district's annual financial report (DOE-25). Cost per pupil represents current expenditures less tuition and transportation costs per average daily membership in attendance ADM. Capital and debt service are not current expenditures and are not included .

ADM - Average daily membership in attendance is the average enrollment for the school year. Students who attend for less than a full day such as kindergarten and pre-school students are counted as fractions.