

# Letters & Opinion

## Thanks from PTA Co-Presidents

**To the editor:**

The Amherst PTA extends sincere thanks to Mr. Allwarden, Mr. Wright, and Mr. Brunelle for sharing their time and incredible talent at the Welcome Back Ice Cream Social. These gentlemen entertained children and their parents as all enjoyed ice cream, music, and conversation. We look forward to a wonderful school year ahead, with many more exciting community events to come!

Shannon Daniel and Claire Bryson  
Amherst PTA Co-Presidents

## Community Benefits from Antiques on the Green

**To the editor:**

The Antiques on the Green committee would like to extend a gracious thank you to those who attended the 20th Annual Antiques on the Green Show and Sale on September 19th on the historic Amherst Common.

Our show is supported by many faithful antique dealers as well as new recruits and crafters from around New England. Our event is the Amherst Historical Society's sole fundraiser of the year.

Our nominal entrance fee directly supports the preservation and restoration of our two historic museums and their contents. For those in the community with third graders, proceeds raised at Antiques on the Green ensure that our museums remain open for docent led tours for the third graders. If funding is needed for additional programs during Third Grade History Week, the Historical Society is delighted to contribute the resources needed.

The community support from volunteers, local musicians, Jason Hackler of New Hampshire Antiques Co-op, our friends at Moulton's who prepare lunches for the dealers, apple turnovers from Preschool in the Village, chili from AAUW, delicious cookout fare from the Amherst Fire Department, and fresh flowers and produce from the Amherst Garden Center make this show the popular event that it is.

Sincerely,  
Antiques on the Green committee  
Amherst Historical Society

## Many Thanks to the Amherst Cemetery Trustees

**To the editor:**

I now know why the cemetery off Foundry Street in Amherst is called Meadowbrook View. Many thanks to the cemetery trustees for removing the overgrown brush and saplings from the back of the cemetery exposing the wonderful vista of the Meadow Brook wet lands and the distant hills. With the natural granite benches, which reminds me a little of a miniature Stonehenge, this has become a place of visual tranquility and peace. A place for all, whether they have a loved one resting in the cemetery or not, to spend a little time of meditation and contemplation away from the mad-dening crowd.

Many thanks,

Carole Byatt  
Amherst

## AMHERST REPUBLICANS

Monthly Meeting  
Saturday, October 3, 8:00 AM  
Joey's Diner, Route 101A, Amherst  
Our guest speaker will be Keith Carlsen who will discuss the Health Care Compact. Read more about this state-based health care plan at <http://www.healthcarecompact.org/>  
For more information please visit [www.amherstrepublicans.org](http://www.amherstrepublicans.org)

## Letters To the editor:

*The Amherst Citizen* is eager to serve as a community forum. We welcome your letters, opinions, and commentaries and make every effort to run them in their entirety. We do reserve the right to edit. The views and opinions expressed do not necessarily represent the position of the staff of *The Amherst Citizen*.

Please direct your letters, views and commentary to the Editor, *The Amherst Citizen*, P.O. Box 291, Amherst, NH 03031-0291, or e-mail your submission to: [news@amherstcitizen.com](mailto:news@amherstcitizen.com). We will attempt to run your letter as submitted (space permitting) providing it is signed and phone number is included.

## Addressing Cost Per Pupil Misconceptions

**To the editor:**

In the last issue of *The Amherst Citizen*, I explained the Cost per Pupil (CPP) calculation in detail. CPP is the NH Department of Education's (NH DOE) standardized metric used to compare the day-to-day operating expenses of schools. I would now like to address some of the misconceptions surrounding the usage of CPP as a comparative tool. Below are some of the comments made at previous school meetings:

**COMMENT #1:** "CPP is an Apples to Oranges Comparison, so it cannot be used to compare school districts."

**False** – CPP is comparable across school districts, because all schools are capturing the same data on the state's end of year fiscal report, Form DOE-25. The NH DOE then extracts the operational costs of each district by removing exactly the same elements from each district. Distortions are eliminated, thus ensuring comparisons are valid on a community-wide basis.

**COMMENT #2:** "CPP cannot be compared when grade ranges differ."

**Possible with Adjustments** – The information captured on the DOE-25 is broken down into appropriate school level comparisons by the districts reporting (Elem, Middle/Jr or High School). The high school column on the NH DOE report is directly comparable to other districts, because all high schools in the state include four identical grades 9 to 12.

Although the grade ranges for Elementary and Middle schools may not always be identical, CPP reported to the NH DOE by school level are generally comparable, because the costs are captured by the school district at each level and the denominator used for the number of students is based on the actual grade ranges included. A calculation with adjustments can be made to compare the exact same grade ranges using a weighted average approach. However, this second method is more complicated and the total cost value calculated by this method does not differ significantly from the NH DOE reported CPP. Consequently, the use of the NH DOE CPP standard metric for school level cost comparisons by district is both efficient and reasonable for general cost trends, even when grade ranges in the respective school districts are not exactly the same.

**COMMENT #3:** "Costs cannot be compared when allocation formulas used to allocate district-wide costs vary."

**Somewhat true, but minimal effect overall** – In a unified district, shared costs are allocated to particular levels of the district – Elementary, Middle/JR and High School. Allocation methods may vary slightly from district



## Inaugural Boomers and Beyond BBQ for Seasoned Citizens

**To the editor:**

The Amherst Parks & Recreation Department would like to thank the participants of our inaugural Boomers and Beyond BBQ held on September 24th at Baboosic Lake Town Beach. This program was the first of many offerings for our Seasoned Citizens of Amherst. If you feel that you fit into that category, please be sure to follow our many ways that we provide information on our programs. Some of those ways are liking our Facebook page, reading our program guide in the Amherst Citizen, joining our bi-weekly email newsletter, school announcements and flyers posted in public places around town.

We would like to thank the many hands that made our inaugural BBQ possible. This list includes Moulton's Market, Marie Grella, Kathy Boyd, Wendy Rannenberg, Lisa Eastland, Amherst Selectman, Amherst Staff and Chef Jim O'Mara.

Craig Fraley  
Amherst Parks & Recreation  
Department

to district, but 100% of the actual costs must be included on the community-wide DOE-25 reports. Therefore, the cost comparisons for all school levels in a community, K through 12, are accurate and valid even if there is a slight under or over allocation to a particular school level. Business/Finance Managers in the various communities try to capture direct costs at each respective school level and then allocate the remaining costs using a logical methodology.

The "NH Financial Accounting Handbook For Local Education Agencies" found on the NH DOE website gives some common examples of logical ways to allocate costs. Therefore, any variance due to the allocation method used should be minimal. Large CPP variances between communities cannot be justified solely by the cost allocation method used.

**COMMENT #4:** "CPP is not the total cost to educate our students."

**True** – CPP is intended to capture only the day-to-day operating costs. The costs removed in the CPP calculation outlined in the last Amherst Citizen issue (transportation, cost to send students to other schools, capital items and summer school) need to be added back to determine our actual annual costs. In addition, all warrant article expenses need to be added in to calculate an overall Total Actual Per Pupil Cost (ALL-IN). This ALL-IN cost includes the full amount of warrant articles expensed each year, or the annual amortization of principal and interest for warrant articles covering a number of years. For example, the 2013-2014 CPP for SCSD was \$19,012 and the ALL-IN Per Pupil Cost was \$21,538. For ASD the 2013-2014 CPP was \$17,480 and the ALL-IN Per Pupil Cost was \$19,310.

In summary, there are two cost methods for capturing data: (1) CPP, which includes only the operating expenses divided by the student population based on ADM-A and (2) ALL-IN Total Actual Per Pupil Cost, which is the total annual actual cost, including warrant articles divided by the same student ADM-A population. When comparing per pupil costs, one or the other cost method must be used exclusively to avoid the Apples to Oranges issue addressed in comment #1.

**COMMENT #5:** "Aging buildings and physical plant are the cause of large differences in CPP."

**False** – Although Operational Costs of the physical buildings are a component of CPP, the major costs included in this category are the Salary and Benefits of the Maintenance Personnel and utilities, such as fuel and electricity. Repairs and minor building renovations are included in this cost, but do not have a major effect on the CPP calculation, because large repairs and renovations are normally handled through warrant articles that are completely removed from the CPP calculation. For example, the Roof and HVAC renovations at Souhegan High School were handled through warrant articles. Since these major expenditures are not part of CPP, they do not affect CPP community-wide district comparisons. These major repairs and renovations are included in the ALL-IN Cost and the annual cost of these major repair/renovation items is substantially affected by the number of years used to amortize these costs.

**COMMENT #6:** "The Amherst Taxpayer is not bearing 100% of the costs, because Mont Vernon contributes a portion to our schools, so total CPP must be reduced for Mont Vernon's portion of the costs."

**False** – CPP is a standardized metric used to calculate and compare the costs of school districts. Although there is cost sharing with Mont Vernon through tuition reimbursement in ASD and tax appropriation in SCSD, the CPP comparison with other districts is valid no matter who is paying the bill. Amherst and Mont Vernon taxpayers are both concerned about the costs related to educating our students and the cost allocation between the two towns has no bearing on the NH DOE CPP metric.

**Summary Highlights:**

- There are two methods to compare costs in school districts: CPP (Cost Per Pupil) Operating Expenses and ALL-IN Total Actual Per Pupil Cost.
- CPP is a valid method to compare day-to-day operations between school districts. The formula for this calculation is standardized by the NH Department of Education and excludes items that may distort comparisons.
- High School CPP comparisons are completely valid, because all NH high schools include the same grade range.
- Elementary and Middle School CPP are close approximations of actual costs even though the grade ranges may differ.
- ALL-IN Total Actual Per Pupil Cost is the Annual Actuals for the year divided by the number of students served using ADM-A and includes the amortized cost of major warrant articles.
- Comparing CPP by district or ALL-IN Cost by district are both valid and fair comparisons. However, comparing one district's CPP to another district's ALL-IN Cost is not a valid comparison.
- Cost sharing between Amherst and Mont Vernon does not invalidate the CPP metric, as both communities have a vested interest in our tax dollars being spent wisely.

Margaret McCabe  
Amherst

## Hot Tubs & Spas

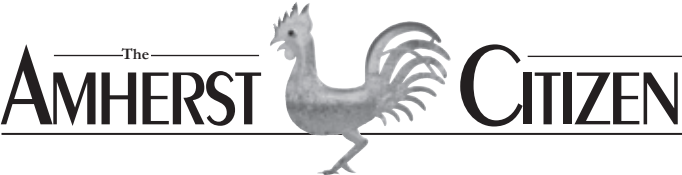
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