

APPORTIONMENT FORMULAS FOR COOPERATIVE SCHOOL DISTRICTS

NAME OF COOPERATIVE

PRE-EXISTING DISTRICTS

CONTOOCOOK VALLEY (K-12)
1968
SAU 1

Antrim	Bennington	Dublin
Francestown	Greenfield	Hancock
Peterborough	Sharon	Temple

Formula: Total operating expenses 50% on ADM (most recent fiscal year available from the DOE) and - 50% on equalized valuation (most recent figures available from Dept. of Revenue.) Trust funds credit to pre-existing district. (Change to formula eff. 7/1/10)

DERRY COOPERATIVE (K-12)

Formula: No Apportionment Necessary

DRESDEN COOPERATIVE (7-12)
1964
SAU 70

Hanover, NH Norwich, VT

Formula: Total operating expenses 100% ADM. All NH State Aids credit to Hanover School District. (9/30/75) School Building aid from NH payable to Coop. (Apportionment done by Revenue Administration)

EXETER REGION COOPERATIVE (6-12)
1996
SAU 16

Brentwood	East Kingston	Exeter
Kensington	Newfields	Stratham

Formula: Total operating expenses 50 % on ADM during the second preceding year and 50 % on enrollment as of October 1 of the preceding year (provided by the SAU.) State Aid credit to pre-existing district's share of the total operating budget. Building Aid to be applied to capital expenditure prior to apportionment of costs.

FALL MOUNTAIN REGIONAL (K-12)
1966
SAU 60

Acworth	Alstead	
Charlestown	Langdon	Walpole

Formula: Current operating expenses at the Elementary level based on percent of expenditures by town; capital expenses at the Elementary level shall be apportioned to the town in which the capital costs are incurred. All expenses at the High School level based 100% on most current ADM. (Change to formula eff. 7/1/02.)

GORHAM RANDOLPH SHELBURNE COOPERATIVE (K-12)
2005
SAU 20

Gorham	Randolph
Shelburne	

Formula: Current operating expenses 95% on three year average ADM - 5% on three year average equalized valuation. Capital expenses 100% on three year average equalized valuation. Building Aid to be applied to capital expenditure prior to apportionment of costs.

NAME OF COOPERATIVE

PRE-EXISTING DISTRICTS

GOSHEN-LEMPSTER (K-12)
1954
SAU 43

Goshen Lempster

Formula: Total operating expenses - 100% on ADM . Adequacy Aid credit to pre-existing districts. (Change to formula eff. 7/1/13.)

GOV. WENTWORTH REGIONAL (K-12)
1969
SAU 49

Brookfield Effingham New Durham
Ossipee Tuftonboro Wolfeboro

Formula: Total operating expenses 75% on ADM - 25% on equalized valuation. Adequacy Aid credit to pre-existing districts.

HAVERHILL COOPERATIVE (K-12)

Formula: No Apportionment Necessary

HILLSBORO-DEERING COOPERATIVE (K-12)
1954
SAU 34

Deering Hillsboro

Formula: Total operating expenses - 50% ADM - 50% equalized valuation. (Change to formula eff. 7/1/98.)

HOLLIS/BROOKLINE COOP (7-12)
1991
SAU 41

Brookline Hollis

Formula: Total operating expense 100% on ADM of Grades 7-12. Adequacy Aid credit to pre-existing district. (Change eff. 7/1/07)

INTER-LAKES COOPERATIVE (K-12)
1954
SAU 2

Center Harbor Meredith Sandwich

Formula: Total operating expenses 50% ADM and 50% equalized valuation.

JAFFREY-RINDGE COOPERATIVE (K-12)
1970
SAU 47

Jaffrey Rindge

Formula: Total operating expenses - 50% on ADM - 50% on equalized valuation. Credit to pre-existing districts – Adequacy Aid and Trust funds. Credit to cooperative - Building Aid and all other aids.

JOHN STARK REGIONAL (9-12)
1985
SAU 24

Henniker Weare

Formula: Total operating expenses - 50% on ADM - 50% on equalized valuation. Trust funds to pre-existing districts.

NAME OF COOPERATIVE

PRE-EXISTING DISTRICTS

KEARSARGE REGIONAL (K-12)
1967
SAU 65

Bradford Newbury New London
Springfield Sutton Warner
Wilmot

Formula: Total operating expenses 60% ADM - 40% equalized valuation.(eff. 7/1/95) Adequacy Aid credit to pre-existing districts. Trust funds credit to pre-existing districts. All other aids credit to cooperative.

LAFAYETTE REGIONAL (K-6)
1970
SAU 35

Easton Franconia Sugar Hill

Formula: Current operating expenses - 100% on ADM 2nd preceding year. Building construction expenditures based on 100% equalized valuation from bond issues on new buildings. Credit pre-existing districts - Adequacy Aid and Trust funds. Credit cooperative all other aids, except National Forest Reserve monies. (8/3/71)

LINCOLN-WOODSTOCK COOPERATIVE (K-12)
1963
SAU 68

Lincoln Woodstock

Formula: Total operating expenses 50% on ADM - 50% on equalized valuation. Adequacy Aid credit to pre-existing districts. (1988).

LISBON REGIONAL (K-12)
1969
SAU 35

Lisbon Lyman

Formula: Total operating expenses - 80% on 3-year average ADM - 20% on 3-year average equalized valuation. (eff. 7/1/99)

MASCENIC REGIONAL (K-12)
1968
SAU 87

Greenville New Ipswich

Formula: Current operating expenses 75% on ADM and 25% on equalized valuation. Capital operating expenses 50% on ADM - 50% on equalized valuation. Adequacy Aid credit to pre-existing districts. Building Aid applied to capital operating costs. All other aids credit to cooperative. (eff. 7/1/09)

MASCOMA VALLEY REGIONAL (K-12)
1963
SAU 62

Canaan Dorchester Enfield
Grafton Orange

Formula: 100% ADM (7/1/85)

MERRIMACK VALLEY (K-12)
1966
SAU 46

Boscawen Loudon Penacook
Salisbury Webster

Formula: Current operating expenses 100% on ADM. Capital operating expenses 100% on equalized valuation. Flood control credit to pre-existing district. Building Aid credit to cooperative to reduce capital expenses. Trust fund credit to pre-existing districts.

NAME OF COOPERATIVE

PRE-EXISTING DISTRICTS

MONADNOCK REGIONAL (K-12)
1962
SAU 38

Fitzwilliam Gilsum Richmond
Roxbury Swanzey Troy

Formula: Operating expenses 75% on ADM - 25% on equalized valuation - Capital expenses 100% on equalized valuation. Adequacy Aid and special receipts (dam & trust funds) credit to pre-existing districts. . (eff. 7/1/2013)

NEWFOUND AREA (K-12)
1964
SAU 4

Alexandria Bridgewater Bristol
Danbury Groton Hebron
New Hampton

Formula: Operating and capital expenses - 100% on ADM. Transportation expenses based on ADM transported per town. Adequacy Aid credit to pre-existing districts. (3/1/75)

OYSTER RIVER COOPERATIVE (K-12)
1954
SAU 5

Durham Lee Madbury

Formula: Total operating budget 50% on ADM - 50% on equalized valuation. Adequacy Aid credit to pre-existing districts. (eff. 7/1/63)

PEMI-BAKER REGIONAL (9-12)
1990
SAU 48

Ashland Campton Holderness
Plymouth Rumney Thornton
Wentworth

Formula: The capital and operating expenses shall be apportioned 50% on ADM during three preceding years - 50% on equalized valuation of three most recent years. State Building Aid shall be applied to reduce capital expenses prior to apportionment. All other aids and trust funds credit to pre-existing districts.

PROFILE (7-12)
1975
SAU 35

Bethlehem Easton Franconia
Sugar Hill

Formula: Current operating expenses - 80% on the ADM of pupils in grades 7-12 during 2nd preceding fiscal year - 20% on equalized valuation. Capital expenses – 100% on equalized valuation. Lafayette Regional share apportioned on basis of existing articles of agreement of Lafayette Regional School District. Adequacy Aid credit to pre-existing districts. National Forest Reserve, trust funds and scholarships credit to pre-existing districts. (Change eff. 7/1/2006)

SANBORN REGIONAL (K-12)
1966
SAU 17

Kingston Newton

Formula: Current operating expenses 100% on ADM. Capital operating expenses 100% on ADM plus growth over a 5-year period. Adequacy Aid credit to pre-existing districts. Building aid credit to cooperative to reduce capital expense. All other aid credit to cooperative to reduce current expense.

NAME OF COOPERATIVE**PRE-EXISTING DISTRICTS**

SHAKER REGIONAL (K-12)
1971
SAU 80

Belmont Canterbury

Formula: Total capital and operating expenses 50% on ADM - 50% on equalized valuation. Adequacy Aid and Trust funds credit to pre-existing districts.

SOUHEGAN COOPERATIVE. (9-12)
1989
SAU 39

Amherst Mont Vernon

Formula: Total capital and operating expenses 50% on ADM - 50% on equalized valuation. Adequacy Aid credit to pre-existing districts. Building Aid shall be applied to reduce the capital expenditure prior to apportionment of costs.

TIMBERLANE REGIONAL (K-12)
1965
SAU 55

Atkinson Danville Plaistow
Sandown

Formula: Current operating expenses 100% on ADM. Capital operating expenses 100% on equalized valuation. Adequacy Aid credit to pre-existing districts. Building Aid credit to cooperative to reduce capital expenses.

WHITE MOUNTAINS REGIONAL (K-12)
1964
SAU 36

Carroll Dalton Jefferson
Lancaster Whitefield

Formula: 60% of total operating expenses on ADM. 40% of total operating expense on equalized valuation. Adequacy aid credit to pre-existing districts.

WILTON-LYNDEBOROUGH COOP (K-12)
1969
SAU 63

Lyndeborough Wilton

Formula: Current operating expenses 50% on ADM - 50% on equalized valuation. Adequacy Aid credit to pre-existing district. (Change Eff. 7/1/2010)

WINNACUNNET COOPERATIVE (9-12)
1958
SAU 21

Hampton Hampton Falls
North Hampton Seabrook

Formula: Current operating expenses 50% on ADM - 50% on equalized valuation. Capital operating expenses 100% on equalized valuation. Adequacy Aid credit to pre-existing districts.

WINNISQUAM REGIONAL (K-12)
1966
SAU 59

Northfield Sanbornton Tilton

Formula: Total operating expenses 70% on ADM – 30% on equalized valuation. (Change Eff. 7/1/09)