

**APPORTIONMENT FORMULAS FOR REGIONAL AND COOPERATIVE SCHOOL DISTRICTS**

**Notes: ADM and Equalized valuations used are from the second preceding year unless otherwise noted in the coops or regionals articles of agreement.**

**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**

**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 70% on ADM of Grades 7-12 and 30% on equalized valuation. Capital expenses 100% on equalized valuation. Adequacy Aid credit to pre-existing district.  
(Change to formula eff. 7/1/20)

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

Center Harbor      Meredith      Sandwich

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

**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.

**NAME OF COOPERATIVE**

**PRE-EXISTING DISTRICTS**

**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 and capital expenses as follows:  
Lincoln 65.00%, Woodstock – 35.00%  
(Change to formula eff. 7/1/14)

**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. (Change to formula eff. 7/1/09)

**MASCOMA VALLEY REGIONAL (K-12)**  
1963  
SAU 62

Canaan                  Dorchester                  Enfield  
Grafton                  Orange

Formula:                  100% on ADM average for 3 most recent years  
(Change to formula eff. 7/1/2018)

**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.

**MONADNOCK REGIONAL (K-12)**  
1962  
SAU 38

Fitzwilliam                  Gilsum                  Richmond  
Roxbury                  Swanzey                  Troy

Formula:                  Operating expenses 50% on ADM - 50% on equalized valuation - Capital expenses 100% on equalized valuation. Adequacy Aid and special receipts (dam & trust funds) credit to pre-existing districts. . (Change to formula eff. 7/1/2019)

**NAME OF COOPERATIVE**

**PRE-EXISTING DISTRICTS**

**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 to formula 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. Capital expenses, fixed principal and interest for each town over 20 years.(Change to formula eff. 7/1/2014)

**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 to formula eff. 7/1/09)