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Department of the Treasury Internal Revenue Service

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2014

OMB No 1545-1150

Open to Public Inspection

▶ Do not enter social security numbers on this form as it may be made public. ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

ĀI	or the	2014 calendar	year, or tax year beginning July 1 ,	2014, and ending	J	une 30	, 20	15	
В	Check if ap	pplicable	C Name of organization		D Empl	loyer iden	ntification number	er _	
	Address change Vermont Rural Education Collaborative, Inc.					03-0360919			
				E Telep	hone nun	nber			
=	Initial retu		PO Box 234			802 563-2489			
Ħ	Final retur Amended	m/terminated	City or town, state or province, country, and ZIP or foreign postal code	13	F Gro	up Exem			
=		•	Peacham, VT 05862		Nun	nber 🕨	•		
_		ting Method:	☐ Cash ☐ Accrual Other (specify) ▶	н	Check	▶ ☐ if t	the organization	ıs not	
	Vebsite	•					ch Schedule B		
J T	ax-exer	mpt status (chec	k only one) - 501(c)(3)	a)(1) or 527	(Form 9	90, 990-	EZ, or 990-PF).		
				ther					
			b to line 9 to determine gross receipts. If gross receipts are \$200,0	00 or more, or if tota	al assets	-			
			are \$500,000 or more, file Form 990 instead of Form 990-EZ . $$.			▶ \$		79974	
Р	art l	Revenue	, Expenses, and Changes in Net Assets or Fund Ba	alances (see the	instruc	ctions f	or Part I)		
		Check if t	he organization used Schedule O to respond to any ques	stion in this Part	Ι			. 🗸	
_	1	Contribution	is, gifts, grants, and similar amounts received			1	•	12662	
	2	Program ser	vice revenue including government fees and contracts .			2		53782	
	3	Membership	dues and assessments			3			
	4	Investment i	ncome			4	-	274	
	5a	Gross amou	nt from sale of assets other than inventory	5a					
	Ь	Less: cost o	r other basis and sales expenses	5b] [
	C	Gain or (loss	s) from sale of assets other than inventory (Subtract line 5b	from line 5a)		5c			
	6	Gaming and	fundraising events						
	a	Gross-inco	gaming (attach Schedule G if greater than						
<u>le</u>		\$15,000	<u> </u>	6a					
Revenue	l b	Gross incom	ne from fundrasing events (not including \$	of contributio	ns				
ě	1 !!	Grom fundra	sing events reported on line 1) (attach Schedule G if the						
_		င်္ကြမ်က of such	gross income and contributions exceeds \$15,000)	6b					
	c	Less direct	expenses from gaming and fundraising events	6c		1 1			
	d		or (loss) from gaming and fundraising events (add lines 6	Sa and 6b and su	btract	1			
		line 6c) .				6d			
	7a	Gross sales	of inventory, less returns and allowances	7a	!				
	Ь	Less: cost o	f goods sold	7b					
	C	Gross profit	or (loss) from sales of inventory (Subtract line 7b from line 7	⁷ a)		7c			
	8	Other reven	ue (describe in Schedule O)			8			
	9	Total reven	ue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<u>. </u>	. ▶	9	1	66718	
	10	Grants and	similar amounts paid (list in Schedule O)			10		28150	
	11	Benefits pai	d to or for members			11			
es	12	Salaries, oth	er compensation, and employee benefits			12		6237	
Š	13	Professional	fees and other payments to independent contractors			13		92437	
Expense	14	Occupancy,	rent, utilities, and maintenance			14			
ij	15		olications, postage, and shipping			15		136	
	16	Other expen	ses (describe in Schedule O)			16		44956	
_	17	Total exper	ses. Add lines 10 through 16	<u></u>	. ▶	17		71916	
y)	18	Excess or (d	leficit) for the year (Subtract line 17 from line 9)			18		-5198	
561	19		or fund balances at beginning of year (from line 27, colum						
As		end-of-year	figure reported on prior year's return)			19	1	74653	
Net Assets	20		es in net assets or fund balances (explain in Schedule O) .			20		89949	
Z	21	Net assets of	or fund balances at end of year. Combine lines 18 through 2	<u>0</u>	. ▶	21		79506	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No. 106421

Form **990-EZ** (2014)

orm	990-EZ (2014)					Page 2
Pa	rt II Balance Sheets (see the instructions f	or Part II)				
	Check if the organization used Schedule	O to respond to an				<u> 🛘</u>
				(A) Beginning of year	L_,	(B) End of year
22	Cash, savings, and investments			320700		79019
23	Land and buildings				23	
24	Other assets (describe in Schedule O)			55465		955
25	Total assets		-	376165		79974
26	Total liabilities (describe in Schedule O) Net assets or fund balances (line 27 of column			201512		468
27 Par				174653	21	79506
Fai	till Statement of Program Service Accommode Check if the organization used Schedule					Expenses
Mha.		Schedule attached	iy quodadii iii tillo i	<u> </u>		quired for section
	cribe the organization's program service accomplis		ite three largest or	rogram conject		(c)(3) and 501(c)(4) anizations, optional for
Desi	neasured by expenses. In a clear and concise m	anner, describe the	services provided	the number of	othe	
pers	ons benefited, and other relevant information for ea	ich program title.	, p	,	i	
28	VT Rural Partnership - Provides training sessions an	d conferences focus	ed on school govern	ance for		
	administrators of small rural schools. Approximately					
	(Grants \$ 28150) If this amount				28 a	72478
29	Courage and Renewal - Provides seminars for teacher	ers to assist them in a	ssessing their skills	and renewing		}
	their enthusiasm.					
		includes foreign gra		▶ □	29a	55446
30	VT4S&C - Assistance to small schools and their com	munities in maintaini	ng their viability			1
	(Grants \$ 0) If this amount	ıncludes foreign gra	nts check here	▶ □	30a	32750
31				· · · · · .	1000	3E730
٠.		includes foreign gra		▶ □	31a	5114
32	Total program service expenses (add lines 28a t	through 31a)	· · · · · ·	🕨	32	165788
Pai	t IV List of Officers, Directors, Trustees, and Key	/ Employees (list each	one even if not comp	ensated-see the	nstru	ctions for Part IV)
	Check if the organization used Schedule	O to respond to ar				<u> 🗆</u>
		(b) Average	(c) Reportable compensation	(d) Health benefits, contributions to employ	ee (e)	Estimated amount of
	(a) Name and title	hours per week devoted to position	(Forms W-2/1099-MISC)	benefit plans, and		other compensation
			(if not paid, enter -0-)	deferred compensatio	<u>^</u>	
Marc	garet MacLean, President					
		as required	12786		<u> </u>	0
Davi	d Leo-Nyquist, Vice President					_
	M	as required	9290		<u> </u>	0
ıına	Muncy, Secretary	ac soquisad	o		0	o
lan	Westervelt, Treasurer	as required			4	
Jaii.	Wester very fredstater	as required	o		0	0
					1	
		1				
					- 1	
					+	
					<u> </u>	

Part				
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this	Part		
			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		1
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		✓
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		1
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
C	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✓
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓	
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b 38a	Did the organization file Form 1120-POL for this year?	37b		√
b	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? If "Yes," complete Schedule L, Part II and enter the total amount involved 38b	38a		✓
39	Section 501(c)(7) organizations. Enter:	ţ		
а	Initiation fees and capital contributions included on line 9]	:	
b	Gross receipts, included on line 9, for public use of club facilities			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶ 0			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958	ļ	i	
	excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		1
С	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
đ	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization			×
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		1
41	List the states with which a copy of this return is filed ▶ None			
42a	The organization's books are in care of ▶ Nene Riley Telephone no. ▶	802 27	4-341	7
_		05862		
D	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	Yes	No ✓
	If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and	1		
	Financial Accounts (FBAR).			- ا
С	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year		. 1	▶ □
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		1
C	Did the organization receive any payments for indoor tanning services during the year?	44c		√
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		1
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		1

-orm 99	0-EZ (20	[14]							Page	2 4
	D1.41	in the same of	directly is solution o		on bobolf o	· • • • •		- 19. s.	Yes N	
46		e organization engage, directly or in ididates for public office? If "Yes," o						ادر ادر 46	Sirvit Mar	1
Part \	VI :	Section 501(c)(3) organizations All section 501(c)(3) organizations 50 and 51. Check if the organization used Sch	only s must answer que	stions 47–49b an	d 52, and	com			or lines	<u></u>
		Check if the organization used Sci	ledule O to respond	i to any question ii	i uno rait	VI.	:. :- :-		Yes N	<u>니</u>
47		ne organization engage in lobbying If "Yes," complete Schedule C, Part		section 501(h) elec		ect du	uring the t	ax 47	,	<u>~</u> ✓
48 49a b 50	Did the If "Yes Comp	organization a school as described in e organization make any transfers to s," was the related organization a se elete this table for the organization's byees) who each received more than	o an exempt non-cha ection 527 organization five highest compen	ritable related orga on? sated employees (o	nization? other than	office	ers, directo	49a 49b ers, truste	es and k	<u>√</u> ⟨ey
	(a) l	Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MIS	contribut benefit pl	ions to	nd deferred	(e) Estimate other con	ed amount ripensation	
None										
										_
						•				
f 51	Comp	number of other employees paid ove elete this table for the organization' 000 of compensation from the orga	s five highest compe	ensated independe	nt contrac	tors v	who each	received	more th	nan
	(a) l	Name and business address of each independ	ent contractor	(b) Type of s	ervice		(c) (Compensati	on	
None				<u> </u> -						
						+				
			<u></u>			+				
								<u>-</u>		
				<u>.</u>						
d	Total	number of other independent contra	ctors each receiving	over \$100,000 .	.▶					
52		he organization complete Schedu leted Schedule A	lle A? Note . All se	ection 501(c)(3) org	ganızatıons	s mu		a ►☑ Yes	i ∐ No	ı
Under potrue, cor	enalties rect, and	of penury, I declare that I have examined this red complete. Declaration of preparer (other than	return, including accompan	ying schedules and state ormation of which prepare	ements, and to er has any kn	o the b	est of my kno je.	wledge and	i belief, it is	5
		Mu Witten	rect			10	-12-15			<u> </u>
Sign Here		Signature of officer Jan Westervelt, Treasurer				Date				
		Type or print name and title								
Paid		Print/Type preparer's name	Preparer's signature		Date		Check Self-employe			
Preparent		Firm's name ▶	_L		I	Firm's	EIN ▶			
Use (Jilly	Firm's address ▶				Phone				
	- IDC	discuss this return with the proparer	chown above? See	netructions				· DVac	. □ Ma	

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

Department of the Treasury Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

lame	ame of the organization Employer identification number							
/erm	ermont Rural Education Collaborative, Inc. 03-0360919							
Par							ns.	
The c	e organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)							
1	A church, convention of church							
2	$\hfill\square$ A school described in section							
3	☐ A hospital or a cooperative hos							
4	A medical research organization hospital's name, city, and state	•	onjunction with a hosp	oital desc	ribed in s	ection 170(b)(1)(A)((iii). Enter the	
5	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)							
6	A federal, state, or local govern	nment or govern	mental unit described	in section	n 170(b)	(1)(A)(v).		
7	An organization that normally described in section 170(b)(1)	receives a subs	tantial part of its supp				the general public	
8	☐ A community trust described in	n section 170(b)	(1)(A)(vi). (Complete I	Part II.)				
9	☑ An organization that normally	receives: (1) mo	re than 331/3% of its	support 1	rom con	tributions, members	hip fees, and gross	
	receipts from activities related							
	support from gross investme acquired by the organization a						x) from businesses	
10	☐ An organization organized and							
11	☐ An organization organized and						out the purposes of	
	one or more publicly supported							
	the box in lines 11a through 11d	d that describes t	the type of supporting	organizat	tion and o	complete lines 11e, 1	1f, and 11g.	
а	☐ Type I. A supporting organiz	ation operated, s	supervised, or control	led by its	supporte	ed organization(s), ty	pically by giving	
	the supported organization(s organization. You must com) the power to re	egularly appoint or ele					
ь	☐ Type II. A supporting organiz	zation supervised	d or controlled in conr	nection w	ith its su	pported organization	n(s), by having	
	control or management of th	•				•		
	organization(s). You must co	omplete Part IV,	Sections A and C.					
С	Type III functionally integra its supported organization(s)						y integrated with,	
d	☐ Type III non-functionally in	t egrated . A supi	porting organization o	perated i	n connec	tion with its support	ed organization(s)	
	that is not functionally integra							
	requirement (see instructions	s). You must cor	mplete Part IV, Secti	ons A an	d D, and	Part V.		
е	Check this box if the organiz functionally integrated, or Ty						I, Type III	
f	Enter the number of supported of	•						
g		-	orted organization(s).				· · <u> </u>	
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization	T	rganization	(v) Amount of monetary	(vi) Amount of	
			(described on lines 1-9		r governing ment?	support (see	other support (see	
			above (see instructions))	""	I POINT	instructions)	instructions)	
				Yes	No			
(A)								
^\ <u>\</u>		.,						
(B)								
(C)								
(D)								
(E) 								
	_			1				

Schedu	le A (Form 990 or 990-EZ) 2015						Page 2
Part	Support Schedule for Organiza (Complete only if you checked the Part III. If the organization fails to	ne box on line	e 5, 7, or 8 of	Part I or if the	e organizatio	n failed to qu	
Socti	on A. Public Support	quality unde	er une tests na	sted below, p	ease comple	ste rait iii.j	
	dar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	(a) 2011	(0) 2012	(6) 2010	(a) 2011	(0) 20 10	//
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge					/	
4	Total. Add lines 1 through 3					//	
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4.				<u>, </u>	<u> </u>	<u> </u>
	on B. Total Support	(-) 0011	(b) 2012	(-) 2012	(4) 2014	T (a) 2015	(6) Total
	dar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 8	Amounts from line 4 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on			<i>[f</i>			
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10			/			
12	Gross receipts from related activities, etc.					12	
13	First five years. If the Form 990 is for the						
<u> </u>	organization, check this box and stop he			· · · · · ·	<u> </u>	<u> </u>	▶ ∐
	ion C. Computation of Public Suppor Public support percentage for 2015 (line 6		<u> </u>	I1 column (fl)		14	
14 15	Public support percentage for 2013 (line of Public support percentage from 2014 Sch					15	//
16a	331/3% support test—2015. If the organization qua	zation did not	check the box	on line 13, and	d line 14 is 33°	/3% or more,	check this
b	331/3% support test—2014. If the organ check this box and stop here. The organ					e 15 is 33¹/₃%	
17a	10%-facts-and-circumstances test—20 10% or more, and if the organization me Part VI how the organization meets the "forganization	ets the "facts- facts-and-circ	-and-circumsta umstances" te	inces" test, che st. The organiz	eck this box a ation qualifies	nd stop here. as a publicly s	Explain in supported
b	10%-facts-and-circumstances test—20 15 is 10% or more, and if the organizat Explain in Part VI how the organization m	tion meets the	e "facts-and-c ts-and-circums	ircumstances" stances" test. T	test, check to he organization	his box and s on qualifies as	a, and line top here. a publicly
	supported organization						· · > 🗀
18	Private foundation. If the organization di instructions						

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.)

If the organization fails to qualify under the tests listed below, please complete Part II.)

	If the organization fails to qualify	under the tes	ts listed belo	w, please co	mplete Part II	l.)	
Secti	on A. Public Support						
Calen	dar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received (Do not include any "unusual grants.")	157741	138500	156625	154107	112662	719635
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities furnished in any activity that is related to the		i				
	organization's tax-exempt purpose	71202	114261	70844	125154	53782	435243
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513	ľ					
4	Tax revenues levied for the		i				
	organization's benefit and either paid						
	to or expended on its behalf					1	
5	The value of services or facilities						
-	furnished by a governmental unit to the		j				
	organization without charge						
6	Total. Add lines 1 through 5	228943	252761	227469	279261	166444	1154878
	Amounts included on lines 1, 2, and 3					100111	,,,,,,,,
	received from disqualified persons .	i		į	1		
b	Amounts included on lines 2 and 3						
_	received from other than disqualified			ĺ	ļ		
	persons that exceed the greater of \$5,000	ļ	ŀ		ł		
	or 1% of the amount on line 13 for the year	126707	108000	123168	85000	70000	519875
С	Add lines 7a and 7b	126707	108000	123168	85000	70000	519875
8	Public support. (Subtract line 7c from						
	line 6.)			.			635003
Secti	on B. Total Support						
Calen	dar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9	Amounts from line 6	228943	252761	227469	279261	166444	1154878
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,			j	1		
	royalties and income from similar sources .	1212	771	378	278	274	2913
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses		i				
	acquired after June 30, 1975		ŀ		[
C	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b, whether					1	
	or not the business is regularly carried on						
12	Other income. Do not include gain or						
	loss from the sale of capital assets					1	
	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)	230155	253532	227847	279539	166718	1157791
14	First five years. If the Form 990 is for the		's first, second	, third, fourth,	or fifth tax ye	ar as a section	501(c)(3)
	organization, check this box and stop her			<u> </u>		<u>.</u>	▶ 🗆
Secti	on C. Computation of Public Suppor	t Percentage	•				
15	Public support percentage for 2015 (line 8					15	54.85 %
16	Public support percentage from 2014 Sch				<u> </u>	16	99.74 %
	on D. Computation of Investment Inc						
17	Investment income percentage for 2015 (I				* * * *	17	0.0 %
18	Investment income percentage from 2014					18	0.26 %
19a	331/3% support tests - 2015. If the organi						
	17 is not more than 331/3%, check this box a						
þ	331/3% support tests—2014. If the organiz						
	line 18 is not more than 331/3%, check this b						
20	Private foundation. If the organization did	d not check a b	oox on line 14,	19a, or 19b, cl	heck this box a	and see instruc	tions 🕨 🔲

Part IV

Supporting Organizations

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Se	ction	A. All	Supporting	Organizations
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CLI	on A. All Supporting Organizations		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.	3b		
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b		
C	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).	5a	-	
ь с 6	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? Substitutions only. Was the substitution the result of an event beyond the organization's control? Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.	5b 5c		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .	9b		
С	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.	10a		
Ь	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to			

determine whether the organization had excess business holdings.)

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Part	IV Supporting Organizations (continued)			
44	Lies the executation executed a gift or contribution from any of the following name of	_	Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons? A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)	•		
а	below, the governing body of a supported organization?	11a		-
b		11b	<u> </u>	\vdash
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	-	
	ion B. Type I Supporting Organizations			
			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
	regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the			
	tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization,]	1
	describe how the powers to appoint and/or remove directors or trustees were allocated among the supported			1
	organizations and what conditions or restrictions, if any, applied to such powers during the tax year.			
_		1	-	├
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,		Ì	ł
	supervised, or controlled the supporting organization.	2	-	
Secti	ion C. Type II Supporting Organizations	1 ~		
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control		1	
	or management of the supporting organization was vested in the same persons that controlled or managed		L	
	the supported organization(s).	1		
Secti	ion D. All Type III Supporting Organizations			
_			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax		l	ŀ
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			1
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1-1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported	۲		
_	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			<u> </u>
	supported organizations played in this regard.	3		
Secti	on E. Type III Functionally-Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see	instru	ction	s):
a	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (s	see ins	tructi	ons).
2	Activities Test. Answer (a) and (b) below.	ļ	Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			110
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			'
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			ļ. <u>.</u>
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more			
	of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			
	reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		:	
0		2b		
3	Parent of Supported Organizations. <i>Answer (a) and (b) below.</i> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>	20		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	3a		
IJ	of its supported organizations? If "Ves " describe in Part VI the role played by the organizations in this magni-	26		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Org	jani	zations	
1 Check here if the organization satisfied the Integral Part Test as a qualifying other Type III non-functionally integrated supporting organizations must co			
Section A - Adjusted Net Income	(B) Current Year (optional)		
1 Net short-term capital gain	1		
2 Recovenes of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7	· · ·	
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Pnor Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recovenes of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to			
emergency temporary reduction (see instructions)	6		
7 Check here if the current year is the organization's first as a non-functional	y-ın	tegrated Type III support	ing organization (see

Part) Supporting Organi	zations (continued)		
Secti	on D - Distributions			Current Year	
1	Amounts paid to supported organizations to accomplish e				
2	Amounts paid to perform activity that directly furthers exe	empt purposes of suppo	rted		
	organizations, in excess of income from activity				
3	Administrative expenses paid to accomplish exempt purp				
4	Amounts paid to acquire exempt-use assets	··· •			
5	Qualified set-aside amounts (pnor IRS approval required)				
6	Other distributions (describe in Part VI). See instructions.				
7	Total annual distributions. Add lines 1 through 6.				
8	Distributions to attentive supported organizations to which	h the organization is res	ponsive		
_	(provide details in Part VI). See instructions.				
9	Distributable amount for 2015 from Section C, line 6				
10	Line 8 amount divided by Line 9 amount				
		-	(ii)	(iii)	
Se	ection E - Distribution Allocations (see instructions)	(i) Excess Distributions	Underdistributions Pre-2015	Distributable Amount for 2015	
1	Distributable amount for 2015 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2015				
	(reasonable cause required-see instructions)				
3	Excess distributions carryover, if any, to 2015:				
a					
b					
С					
<u>d</u>	From 2013				
<u>e</u>	From 2014				
f	Total of lines 3a through e	 		· · · · · · · · · · · · · · · · · · ·	
g	Applied to underdistributions of prior years				
<u>h</u>	Applied to 2015 distributable amount				
<u>i</u> _	Carryover from 2010 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.				
4	Distributions for 2015 from Section				
	D, line 7: \$				
a	Applied to underdistributions of prior years				
b	Applied to 2015 distributable amount				
<u>C</u>	Remainder. Subtract lines 4a and 4b from 4.				
5	Remaining underdistributions for years prior to 2015, if				
	any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).				
6	Remaining underdistributions for 2015. Subtract lines 3h				
	and 4b from line 1 (if amount greater than zero, see instructions).				
7	Excess distributions carryover to 2016. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
a	1				
b					
C	Excess from 2013				
d	Excess from 2014				
<u>e</u>	Excess from 2015				

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D	
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Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE N	
(Form 990 or 990-EZ)	

Department of the Treasury Internal Revenue Service

Name of the organization

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.

▶ Attach certified copies of any articles of dissolution, resolutions, or plans.

Attach to Form 990 or 990-EZ.

▶ Information about Schedule N (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047 2015

Open to Public Inspection

Vermont Rural Education Collaborative, Inc. Liquidation, Termination, or Dissolution. Complete this part if the organization answered "Yes" on Form 990, Part IV, line 31, or Form 990-EZ, line 36. Part I can be duplicated if additional space is needed. (g) IRC section of recipient(s) (if tax-exempt) or type of entity (d) Method of determining FMV for asset(s) distributed or transaction expenses (a) Description of asset(s) distributed or transaction expenses paid (e) EIN of recipient (f) Name and address of recipient (b) Date of distribution (c) Fair market value of asset(s) distributed or asset(s) distributed or amount of transaction Yes No 2 Did or will any officer, director, trustee, or key employee of the organization. Become a director or trustee of a successor or transferee organization? 2a Become an employee of, or independent contractor for, a successor or transferee organization? 2b ь Become a direct or indirect owner of a successor or transferee organization? 2c d Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution? 2d e If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III 🕨

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Cat No 50087Z

Schedule N (Form 990 or 990-EZ) (2015)

Dage	

Schedu	nte N (Form 990 or 990-E-Z) (2015)								aye a
Part		or Dissolution	(continued)						
	Note. If the organization distribut	ed all of its as	sets during the tax	year, then Form 990	, Part X, column (B)	, line 16 (Total assets), and line	26	Yes	No
	(Total liabilities), should equal -0							1.00	
3	Did the organization distribute its as						. 3		<u> </u>
4a	Is the organization required to notify	y the attorney ge	neral or other approp	nate state official of its	s intent to dissolve, lic	quidate, or terminate?	. <u>4a</u>	<u> </u>	$oxed{oxed}$
b	If "Yes," did the organization provid						4b	ļ	<u> </u>
5	Did the organization discharge or pa	ay all of its liabili	ties in accordance wit	th state laws? .			. 5		Ь
6a	Did the organization have any tax-e						6a	ļ	<u> </u>
b	If "Yes" to line 6a, did the organization di	scharge or defease	all of its tax-exempt bon	d liabilities during the tax	year in accordance with	the Internal Revenue Code and state law	s? 6b		
C	If "Yes" on line 6b, describe in Part	III how the organ	nization defeased or o	therwise settled these	liabilities. If "No" on	line 6b, explain in Part III.			
Part	Sale, Exchange, Dispositi "Yes" on Form 990, Part IV					s. Complete this part if the organ pace is needed.	nization :	answe	ered
1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	recipi tax-exen	section ent(s) (i npt) or t entity	f
Cash:	and Accounts Receivable	various	89949	realizable cash value	47-2894356	Up for Learning, PO Box 63, East Hardwick, VT 05836	501	(c)(3)	
			<u> </u>						
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			 "	· · · · · · · · · · · · · · · · · · ·					
		l	<u> </u>	<u> </u>	L				
								Yes	No
2	Did or will any officer, director, trus								
a	Become a director or trustee of a si		•				. 2a	1	₩-
b	Become an employee of, or indepe		•	-	7	•	2b	1	
C	Become a direct or indirect owner of		•				. <u>2c</u>	 	1
d	Receive, or become entitled to, cor						2d	<u> </u>	1
<u>e</u>	If the organization answered "Yes"	to any of the que	estions on lines 2a thre	ough 2d, provide the i	name of the person in	volved and explain in Part III			

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Pair III	Also complete this part to provide any additional information.
Part II, Line	2e- Helen Beattie, who was Vice President 0f the Vermont Rural Education Collaborative, Inc. (VREC) resigned that position when
UP for Lea	ning was established as a 501(c)(3) corporation. She was the director of the UP for Learning program under VREC and is the
Executive I	Director of the new independent corporation.

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

OMB No 1545-0047 2015

Open to Public Inspection

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization ► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

03-0360919 **Vermont Rural Education Collaborative, Inc.** Part I, Line 10 - Schedule attached Part I, Line 16 - Schedule attached Part I, Line 20 - Other changes in Fund Balances: One of the purposes of the Collaborative is to provide organizational support for beginning programs. UP for Learning, a program of the Collaborative, developed to the point that it incorporated as a separate not-for-profit corporation and obtained 501(c)(3) status in the fiscal year ended 2014. It's assets, cash and accounts receivable, in the amount of \$89,949 were transferred to the new corporation. Part II, Line 24 - Other Assets: Accounts Receivable Part II, Line 26 - Total Liabilities - Schedule attached Part III, Organization's exempt purpose: The provisiion of training and sharing of experience and school performance data among school administrators. Part III, Line 31 - Other programs: Recontext Support, to provide school administrators with the tools and knowledge they need to successfully understand and utilize their assessment data to optimize learning outcomes for kids, \$3675. VT School Reform Initiative, VTSRI offers half and full-day sessions to introduce participants to Critical Friends Group (CFG) practices, \$1440