

TO: Vermont House of Representatives - Education Committee
FROM: Vermont Agency of Education
CONTACT: Aaron Brodeur – Education Finance Manager
RE: House Draft 3.1 Sections 15 – 16
DATE: February 23, 2015

Section 15 of the draft bill removes “or outside” from the current statutory language of 16 V.S.A. 822(a)(1). The revision limits the options available to the parents of a secondary student residing within the district to only those public high schools, approved independent high schools or independent schools meeting school quality standards within Vermont.

In FY14, had this provision been in place, 455.76 full-time equivalent students would either have had to have been enrolled in a Vermont secondary school for regular education services or a non-Vermont school at their, or their parents’, expense. The fiscal impact to Vermont districts would have depended upon the decisions made by the students and their parents. Those choosing to attend a non-Vermont school would have reduced the sending district’s tuition costs but the district’s Average Daily Membership would have been reduced. The impact to the district’s taxpayers would have depended upon whether the percentage decrease in the district’s costs was more or less than its percentage decrease in equalized pupils. The tax rate of smaller districts would have been more sensitive to these changes since the tuition paid for one student is a larger percentage of total costs than in a larger district and one student would represent a larger percentage of the total student population.

The impact to the sending district of those remaining in Vermont would have depended upon whether the Vermont school chosen by the student’s parents would have cost more or less than the non-Vermont school they would have otherwise chosen. Given that Average Daily Membership would have remained constant, tuition costs would have been the only variable directly impacting the sending district’s tax rate. Again, smaller districts would still have been more sensitive to these decisions for the reasons provided above.

Whether the \$5,640,416.64 of tuition expenditures paid to non-Vermont schools in FY14 would have been the same amount paid to Vermont schools; how it would have been distributed among public and independent Vermont schools; the sensitivity of sending districts to financial and demographic changes; the impact to receiving districts’ tuition rates and programming; how the tax impact would have been distributed statewide; and, how the increased costs of tuition payments to parents choosing to send their children out-of-state would have impacted their disposable income available for spending and investment here in Vermont are all important factors necessary to assessing the impact of this legislation to Vermont’s economy and the State’s Education Fund. The scope of econometric modeling and analysis necessary to perform this assessment currently exceeds the Agency’s of Education’s available resources.

Section 16 of the draft amends 16 V.S.A. 828 and pertains to both elementary and secondary tuition payments. Subsection (a) ensures that tuition cannot be denied on account of a student’s age and restricts all tuition payments to Vermont schools except those paid to an interstate school district. In FY14, subsection (a)’s interstate school district exemption would reduce the full-time equivalent number of secondary students impacted by 34.01 to 421.75 and tuition expenditures by \$639,488 to \$5,000,928.64. None of FY14’s \$225,267.14 elementary tuition payments and 17.55 full-time equivalent students would have been impacted by this provision.

Subsection (b)(1)(A) provides further exemption to secondary students residing in the districts of Pawlet, Rupert and Wells if the districts have chosen a New York public high school as their designated high school. The districts of Bloomfield, Brunswick, Granby, Guildhall, Lemington and Maidstone have the option to pay tuition to New Hampshire schools for the education of their elementary students. These exemptions reduce the elementary and secondary full-time equivalent students impacted by 14.23 and 108.5, respectively, to 3.32 and 313.25. Elementary and secondary tuition expenditures impacted are reduced by \$194,720.18 and \$861,620.00, respectively, to \$30,546.96 and \$4,139,308.64.

The same dynamics and factors relevant to the discussion of subsection (a) apply to the net numbers in subsection (b) as well. The subsection (b)(1)(B) exemption will depend upon the criteria developed by the State Board and cannot be modeled until parameters regarding geographic necessity have been established. The remaining provisions of the bill have no impact on the numbers presented above since they maintain existing law for special education and technical education students.

The Agency would request that Section 16 add the following language to 16 V.S.A. 828(b)(1)(A) to avoid subsections 827(e) and 835 from being continuously amended to provide exemptions:

(A) Subsection 827(e) or section 835 of this title as of July 01, 2014; or

The Agency also requests that additional language be added to supersede and terminate any Vermont State Board regulations contrary to the provisions of this act. This will avoid unnecessary and conflicting areas of potential contention.

	ELEMENTARY FTE	ELEMENTARY TUITION	SECONDARY FTE	SECONDARY TUITION
Current Non-Vermont:	17.55	\$225,267.14	455.76	\$5,460,416.64
<i>Subsection (a) Exemption:</i>	<i>0.00</i>	<i>0.00</i>	<i>(34.01)</i>	<i>(\$639,488.00)</i>
Net Impacted After (a):	17.55	\$225,267.14	421.75	\$5,000,928.64
<i>Subsection (b)(1)(A) Exemption:</i>	<i>(14.23)</i>	<i>(\$194,720.18)</i>	<i>(108.50)</i>	<i>(\$861,620.00)</i>
NET TOTAL IMPACTED BY 3.1*:	3.32	\$30,546.96	313.25	\$4,139,308.64
AUTHORIZED NON-VT BY 3.1:	14.23	\$194,720.18	142.51	\$1,501,108.00

*The 3.32 Elementary FTE and \$30,546.96 Elementary Tuition amounts provided above have no statutory authorization in FY14 and, therefore, although the bill has a nominal impact the real impact, had current law been complied with, would be 0.00 FTE and \$0.00.

Please see the attached document for an itemized accounting of numbers by State and District.

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FY14 VERMONT DISTRICT EXPENDITURES FOR TUITION TO NON-VERMONT SCHOOLS: DRAFT 3.1

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FY14 ELEMENTARY REVENUES		
PUBLIC - NON-VERMONT	TUITION	FTE
CT	12,199.00	1.00
Randolph	12,199.00	1.00
Meriden Public Schools	12,199.00	1.00
Grand Total	12,199.00	1.00

FY14 SECONDARY REVENUES		
PUBLIC - NON-VERMONT	TUITION	FTE
NH	1,150,100.68	81.25
Blue Mountain USD #21	42,000.00	3.00
Monroe Consolidated School	42,000.00	3.00
Canaan	326,275.00	22.05
Clarksville School District	15,500.00	1.00
Colebrook School District	15,500.00	2.00
Stewartstown Community School	295,275.00	19.05
Hartford	159,971.00	13.79
Cornish School District	148,371.00	12.79
Piermont Village School	11,600.00	1.00
Oxbow UHSD #30	134,976.68	10.38
Piermont Village School	134,976.68	10.38
Windsor	486,878.00	32.03
Cornish School District	486,878.00	32.03
NY	1,516.00	0.12
Otter Valley UHSD #8	1,516.00	0.12
Hooskick Falls Central School	1,516.00	0.12
Grand Total	1,151,616.68	81.37

FY14 TECH REVENUES		
PUBLIC - NON-VERMONT	TUITION	FTE
NH	1,824,272.36	145.67
Hartford Career Center	1,011,587.00	65.79
Mascoma/Lebanon	1,011,587.00	65.79
River Bend Career and Technology Center	464,559.36	52.25
Various	464,559.36	52.25
River Valley Technical Center	318,533.00	26.00
Fall Mountain Regional High School	318,533.00	26.00
Windham Regional Career Center	29,593.00	1.63
Hinsdale High School	29,593.00	1.63
Grand Total	1,824,272.36	145.67

FY14 ELEMENTARY EXPENDITURES

PUBLIC - NON-VERMONT	TUITION	FTE
NH	221,871.14	16.55
Bloomfield	65,017.20	4.73
Colebrook School District	26,985.60	2.00
Stratford	38,031.60	2.73
Brunswick	47,176.57	3.50
Colebrook School Distirct	26,985.60	2.00
White Mountain Regional School District	20,190.97	1.50
Granby	13,460.65	1.00
White Mountain Regional School District	13,460.65	1.00
Guildhall	13,460.65	1.00
White Mountain Regional School District	13,460.65	1.00
Kirby	27,150.96	2.32
Cardigan Mountain School	9,629.90	0.82
Crossroads Academy	17,521.06	1.50
Lemington	13,492.80	1.00
Colebrook School District	13,492.80	1.00
Maidstone	42,112.31	3.00
Northumberland School District	15,191.01	1.00
White Mountain Regional School District	26,921.30	2.00
NY	3,396.00	1.00
Sandgate	3,396.00	1.00
Salem Elementary Sch	3,396.00	1.00
Grand Total	225,267.14	17.55

Authorized per 16 V.S.A. 835

FY14 SECONDARY EXPENDITURES		
PUBLIC - NON-VERMONT	TUITION	FTE
CA	37,208.00	2.85
Manchester	24,226.00	1.85
Cate School	13,084.00	1.00
Laurel Springs [ONLINE]	4,600.00	0.35
Woolman	6,542.00	0.50
Pittsfield	6,542.00	0.50
The Oxbow School	6,542.00	0.50
Waits River Valley USD #36	6,440.00	0.50
Woolman	6,440.00	0.50
CANADA	170,092.00	13.00
Coventry	78,504.00	6.00
Stanstead College	78,504.00	6.00
Montgomery	91,588.00	7.00
Stanstead College	91,588.00	7.00
CT	124,078.00	9.50
Dorset	39,252.00	3.00
Loomis Chaffee School	13,084.00	1.00
Westover School	26,168.00	2.00
Grand Isle	13,078.00	1.00
Pomfret School	13,078.00	1.00
Manchester	39,252.00	3.00
Forman School	13,084.00	1.00
Hotchkiss School	13,084.00	1.00
Westminster School	13,084.00	1.00
Wardsboro	32,496.00	2.50
Loomis Chaffee School	13,804.00	1.00
Suffield Academy	18,692.00	1.50
DE	39,252.00	3.00
Sunderland	39,252.00	3.00
Tower Hill School	39,252.00	3.00
IL	940.00	0.08
Lunenburg	940.00	0.08
American School [Correspondence/ONLINE]	940.00	0.08
MA	1,933,206.20	141.81
Chittenden	13,084.00	1.00
Lawerence Academy	13,084.00	1.00
Dorset	26,168.00	2.00
Berkshire School	13,084.00	1.00
Buckingham, Brown & Nichols	13,084.00	1.00
Elmore	13,084.00	1.00
Governor's Academy	13,084.00	1.00
Grand Isle	13,078.00	1.00
Northfield Mount Herman School	13,078.00	1.00
Halifax	188,294.85	12.21
Franklin County Technical Center	163,399.85	10.21
Mohawk Trail Regional School District	11,811.00	1.00
Northfield Mount Herman School	13,084.00	1.00
Hartland	13,078.00	1.00
Northfield Mount Herman School	13,078.00	1.00

Manchester	13,084.00	1.00
Milton Academy	13,084.00	1.00
Marlboro	19,617.00	1.50
Northfield Mount Herman School	19,617.00	1.50
Mendon	13,084.00	1.00
Northfield Mount Herman School	13,084.00	1.00
Middletown Springs	13,084.00	1.00
Stoneleigh Burnham School	13,084.00	1.00
Mountain Towns RED	14,875.00	1.00
Groton School	14,875.00	1.00
Newark	26,168.00	2.00
Milton Academy	26,168.00	2.00
Pittsfield	13,084.00	1.00
Cushing Academy	13,084.00	1.00
Readsboro	248,427.35	14.75
Buxton School	6,542.00	0.50
Drury High School	20,606.00	2.00
McCann Technical School	221,279.35	12.25
Rupert	9,408.00	1.00
Phillips Academy	9,408.00	1.00
Rutland Town	6,542.00	0.50
Buxton School	6,542.00	0.50
Searsburg	31,164.00	2.00
McCann Technical School	18,080.00	1.00
Stoneleigh Burnham School	13,084.00	1.00
Stamford	552,320.00	38.87
Drury High School	172,461.00	16.74
McCann Technical School	345,830.00	19.13
Mount Greylock Regional High School	34,029.00	3.00
Strafford	13,084.00	1.00
Tabor Academy	13,084.00	1.00
Stratton	13,078.00	1.00
Deerfield Academy	13,078.00	1.00
Thetford	23,250.00	1.00
Buxton School	23,250.00	1.00
Vernon	643,072.00	53.98
Franklin County Technical Center	13,084.00	1.00
Pioneer Valley Regional School	590,736.00	49.98
Stoneleigh Burnham School	26,168.00	2.00
Tabor Academy	13,084.00	1.00
Weathersfield	13,078.00	1.00
Eagle Hill	13,078.00	1.00
MD	13,084.00	1.00
Rutland Town	13,084.00	1.00
Oldfields School	13,084.00	1.00
ME	49,505.00	4.00
Hartland	13,084.00	1.00
Hyde School	13,084.00	1.00
Lyndon	6,542.00	0.50
Chewonki School	6,542.00	0.50
Tinmouth	13,078.00	1.00
Hebron Academy	13,078.00	1.00
Waterford	7,650.00	0.50
Summit Achievement	7,650.00	0.50
Wells	9,151.00	1.00
Carrabassett Valley Academy	9,151.00	1.00

MN	14,182.00	1.08
Manchester	13,084.00	1.00
Shattuck St. Mary's	13,084.00	1.00
Vernon	1,098.00	0.08
Excel High School [ONLINE]	1,098.00	0.08
NH	1,913,908.44	125.34
Barnet	14,760.00	2.00
Haverhill Cooperative Middle School	14,760.00	2.00
Bloomfield	286,959.85	20.39
Colebrook School District	113,313.60	6.56
Northumberland School District	144,504.15	11.74
Strafford School	29,142.10	2.09
Brunswick	62,484.10	3.87
Colebrook School District	25,898.40	1.50
White Mountain Regional School District	36,585.70	2.37
Chittenden	26,156.00	2.00
Kimball Union Academy	26,156.00	2.00
East Haven	13,084.00	1.00
White Mountain School	13,084.00	1.00
Fletcher	13,078.00	1.00
Kimball Union Academy	13,078.00	1.00
Guildhall	160,782.52	11.51
Northumberland School District	31,187.87	2.53
White Mountain Regional School District	129,594.65	8.98
Hartland	430,352.00	24.01
Dresden School District	378,040.00	20.01
Kimball Union Academy	52,312.00	4.00
Lemington	41,277.60	2.50
Colebrook School District	41,277.60	2.50
Lunenburg	146,087.77	9.93
North Country Charter Academy	36,372.18	2.82
White Mountain Regional School District	109,715.59	7.12
Maidstone	48,175.10	3.38
Northumberland School District	32,758.39	2.38
White Mountain Regional School District	15,416.71	1.00
Manchester	52,336.00	4.00
Brewster Academy	13,084.00	1.00
Proctor Academy	26,168.00	2.00
Waterville Valley Academy	13,084.00	1.00
Mendon	27,416.00	2.00
Holderness School	27,416.00	2.00

Mountain Towns RED	44,625.00	3.00
Kimball Union Academy	14,875.00	1.00
New Hampton School	14,875.00	1.00
Proctor Academy	14,875.00	1.00
Newark	19,909.50	1.50
High Mowing School	12,413.00	1.00
Kroka Expeditions	7,496.50	0.50
Rupert	9,408.00	1.00
Phillips Exeter Academy	9,408.00	1.00
Rutland Town	26,156.00	2.00
Kimball Union Academy	26,156.00	2.00
Sharon	94,510.00	5.00
Dresden School District	94,510.00	5.00
St. Johnsbury	15,300.00	1.00
White Mountain School	15,300.00	1.00
Strafford	110,232.00	6.00
Dresden School District	110,232.00	6.00
Waterford	13,084.00	1.00
White Mountain School	13,084.00	1.00
Weathersfield	146,606.00	9.93
Dresden School District	37,804.00	2.00
Kimball Union Academy	78,468.00	6.00
Lebanon High School	14,427.00	1.00
Stevens High School	15,907.00	0.93
West Windsor	87,210.00	5.32
Frances C. Richmond Middle School	26,245.00	1.39
Dresden School District	18,902.00	1.00
Kimball Union Academy	26,156.00	2.00
Stevens High School	15,907.00	0.93
Westminster	10,835.00	1.00
Monadnock Waldorf School	10,835.00	1.00
Winhall	13,084.00	1.00
Proctor Academy	13,084.00	1.00

NY	1,287,342.00	149.50
Alburgh	205,645.00	21.00
Northeastern Clinton Central School District	205,645.00	21.00
Dorset	39,252.00	3.00
Avenues World School New York	13,084.00	1.00
Emma Willard School	26,168.00	2.00
Isle La Motte	9,500.00	1.00
Northeastern Clinton Central School District	9,500.00	1.00
Manchester	26,168.00	2.00
Emma Willard School	13,084.00	1.00
Northwood School	13,084.00	1.00
Middletown Springs	13,084.00	1.00
Emma Willard School	13,084.00	1.00
Mountain Towns RED	14,875.00	1.00
Emma Willard School	14,875.00	1.00
North Hero	28,500.00	3.00
Northeastern Clinton Central School District	28,500.00	3.00
Pawlet	531,738.00	64.99
Emma Willard School	8,200.00	1.00
Granville High School	500,109.00	60.99
Millbrook Central School District	16,400.00	2.00
Salem Central School District	7,029.00	1.00
Rupert	176,896.00	25.00
Granville High School	8,200.00	1.00
Salem Central School District	168,696.00	24.00
Sandgate	35,785.00	3.00
Emma Willard School	13,084.00	1.00
Greenwich Central School	9,623.00	1.00
Hoosac School	13,078.00	1.00
Stamford	13,084.00	1.00
Darrow School	13,084.00	1.00
Wells	192,815.00	23.51
Granville High School	192,815.00	23.51
PA	13,084.00	1.00
Hubbardton	13,084.00	1.00
Wyoming Seminary	13,084.00	1.00
SWEDEN	10,649.00	1.00
Dorset	10,649.00	1.00
Sigtunaskolan Humanistiska Laroverket	10,649.00	1.00
UT	20,802.00	1.60
Fairfield	13,014.00	1.00
Gateway Academy	13,014.00	1.00
Manchester	7,788.00	0.60
Stansbury Academy	7,788.00	0.60
VA	13,084.00	1.00
Washington	13,084.00	1.00
Potter's School	13,084.00	1.00
Grand Total	5,640,416.64	455.76

Authorized per 16 V.S.A. 827(e)

Draft 3.1 interstate exemption

FY14 ELEMENTARY EXPENDITURES

PUBLIC - NON-VERMONT	TUITION	FTE
NH	27,150.96	2.32
Kirby	27,150.96	2.32
Cardigan Mountain School	9,629.90	0.82
Crossroads Academy	17,521.06	1.50
NY	3,396.00	1.00
Sandgate	3,396.00	1.00
Salem Elementary Sch	3,396.00	1.00
Grand Total	30,546.96	3.32

FY14 SECONDARY EXPENDITURES		
PUBLIC - NON-VERMONT	TUITION	FTE
CA	37,208.00	2.85
Manchester	24,226.00	1.85
Cate School	13,084.00	1.00
Laurel Springs [ONLINE]	4,600.00	0.35
Woolman	6,542.00	0.50
Pittsfield	6,542.00	0.50
The Oxbow School	6,542.00	0.50
Waits River Valley USD #36	6,440.00	0.50
Woolman	6,440.00	0.50
CANADA	170,092.00	13.00
Coventry	78,504.00	6.00
Stanstead College	78,504.00	6.00
Montgomery	91,588.00	7.00
Stanstead College	91,588.00	7.00
CT	124,078.00	9.50
Dorset	39,252.00	3.00
Loomis Chaffee School	13,084.00	1.00
Westover School	26,168.00	2.00
Grand Isle	13,078.00	1.00
Pomfret School	13,078.00	1.00
Manchester	39,252.00	3.00
Forman School	13,084.00	1.00
Hotchkiss School	13,084.00	1.00
Westminster School	13,084.00	1.00
Wardsboro	32,496.00	2.50
Loomis Chaffee School	13,804.00	1.00
Suffield Academy	18,692.00	1.50
DE	39,252.00	3.00
Sunderland	39,252.00	3.00
Tower Hill School	39,252.00	3.00
IL	940.00	0.08
Lunenburg	940.00	0.08
American School [Correspondence/ONLINE]	940.00	0.08

MA	1,933,206.20	141.81
Chittenden	13,084.00	1.00
Lawerence Academy	13,084.00	1.00
Dorset	26,168.00	2.00
Berkshire School	13,084.00	1.00
Buckingham, Brown & Nichols	13,084.00	1.00
Elmore	13,084.00	1.00
Governor's Academy	13,084.00	1.00
Grand Isle	13,078.00	1.00
Northfield Mount Herman School	13,078.00	1.00
Halifax	188,294.85	12.21
Franklin County Technical Center	163,399.85	10.21
Mohawk Trail Regional School District	11,811.00	1.00
Northfield Mount Herman School	13,084.00	1.00
Hartland	13,078.00	1.00
Northfield Mount Herman School	13,078.00	1.00
Manchester	13,084.00	1.00
Milton Academy	13,084.00	1.00
Marlboro	19,617.00	1.50
Northfield Mount Herman School	19,617.00	1.50
Mendon	13,084.00	1.00
Northfield Mount Herman School	13,084.00	1.00
Middletown Springs	13,084.00	1.00
Stoneleigh Burnham School	13,084.00	1.00
Mountain Towns RED	14,875.00	1.00
Groton School	14,875.00	1.00
Newark	26,168.00	2.00
Milton Academy	26,168.00	2.00
Pittsfield	13,084.00	1.00
Cushing Academy	13,084.00	1.00
Readsboro	248,427.35	14.75
Buxton School	6,542.00	0.50
Drury High School	20,606.00	2.00
McCann Technical School	221,279.35	12.25
Rupert	9,408.00	1.00
Phillips Academy	9,408.00	1.00
Rutland Town	6,542.00	0.50
Buxton School	6,542.00	0.50
Searsburg	31,164.00	2.00
McCann Technical School	18,080.00	1.00
Stoneleigh Burnham School	13,084.00	1.00
Stamford	552,320.00	38.87
Drury High School	172,461.00	16.74
McCann Technical School	345,830.00	19.13
Mount Greylock Regional High School	34,029.00	3.00
Strafford	13,084.00	1.00
Tabor Academy	13,084.00	1.00

Stratton	13,078.00	1.00
Deerfield Academy	13,078.00	1.00
Thetford	23,250.00	1.00
Buxton School	23,250.00	1.00
Vernon	643,072.00	53.98
Franklin County Technical Center	13,084.00	1.00
Pioneer Valley Regional School	590,736.00	49.98
Stoneleigh Burnham School	26,168.00	2.00
Tabor Academy	13,084.00	1.00
Weathersfield	13,078.00	1.00
Eagle Hill	13,078.00	1.00

MD	13,084.00	1.00
Rutland Town	13,084.00	1.00
Oldfields School	13,084.00	1.00
ME	49,505.00	4.00
Hartland	13,084.00	1.00
Hyde School	13,084.00	1.00
Lyndon	6,542.00	0.50
Chewonki School	6,542.00	0.50
Tinmouth	13,078.00	1.00
Hebron Academy	13,078.00	1.00
Waterford	7,650.00	0.50
Summit Achievement	7,650.00	0.50
Wells	9,151.00	1.00
Carrabassett Valley Academy	9,151.00	1.00
MN	14,182.00	1.08
Manchester	13,084.00	1.00
Shattuck St. Mary's	13,084.00	1.00
Vernon	1,098.00	0.08
Excel High School [ONLINE]	1,098.00	0.08
NH	1,274,420.44	91.33
Barnet	14,760.00	2.00
Haverhill Cooperative Middle School	14,760.00	2.00
Bloomfield	286,959.85	20.39
Colebrook School District	113,313.60	6.56
Northumberland School District	144,504.15	11.74
Strafford School	29,142.10	2.09
Brunswick	62,484.10	3.87
Colebrook School District	25,898.40	1.50
White Mountain Regional School District	36,585.70	2.37
Chittenden	26,156.00	2.00
Kimball Union Academy	26,156.00	2.00
East Haven	13,084.00	1.00
White Mountain School	13,084.00	1.00
Fletcher	13,078.00	1.00
Kimball Union Academy	13,078.00	1.00
Guildhall	160,782.52	11.51
Northumberland School District	31,187.87	2.53
White Mountain Regional School District	129,594.65	8.98
Hartland	52,312.00	4.00
Kimball Union Academy	52,312.00	4.00
Lemington	41,277.60	2.50
Colebrook School District	41,277.60	2.50
Lunenburg	146,087.77	9.93
North Country Charter Academy	36,372.18	2.82
White Mountain Regional School District	109,715.59	7.12

Maidstone	48,175.10	3.38
Northumberland School District	32,758.39	2.38
White Mountain Regional School District	15,416.71	1.00
Manchester	52,336.00	4.00
Brewster Academy	13,084.00	1.00
Proctor Academy	26,168.00	2.00
Waterville Valley Academy	13,084.00	1.00
Mendon	27,416.00	2.00
Holderness School	27,416.00	2.00
Mountain Towns RED	44,625.00	3.00
Kimball Union Academy	14,875.00	1.00
New Hampton School	14,875.00	1.00
Proctor Academy	14,875.00	1.00
Newark	19,909.50	1.50
High Mowing School	12,413.00	1.00
Kroka Expeditions	7,496.50	0.50
Rupert	9,408.00	1.00
Phillips Exeter Academy	9,408.00	1.00
Rutland Town	26,156.00	2.00
Kimball Union Academy	26,156.00	2.00
St. Johnsbury	15,300.00	1.00
White Mountain School	15,300.00	1.00
Waterford	13,084.00	1.00
White Mountain School	13,084.00	1.00
Weathersfield	108,802.00	7.93
Kimball Union Academy	78,468.00	6.00
Lebanon High School	14,427.00	1.00
Stevens High School	15,907.00	0.93
West Windsor	68,308.00	4.32
Frances C. Richmond Middle School	26,245.00	1.39
Kimball Union Academy	26,156.00	2.00
Stevens High School	15,907.00	0.93
Westminster	10,835.00	1.00
Monadnock Waldorf School	10,835.00	1.00
Winhall	13,084.00	1.00
Proctor Academy	13,084.00	1.00

NY	425,722.00	41.00
Alburgh	205,645.00	21.00
Northeastern Clinton Central School District	205,645.00	21.00
Dorset	39,252.00	3.00
Avenues World School New York	13,084.00	1.00
Emma Willard School	26,168.00	2.00
Isle La Motte	9,500.00	1.00
Northeastern Clinton Central School District	9,500.00	1.00
Manchester	26,168.00	2.00
Emma Willard School	13,084.00	1.00
Northwood School	13,084.00	1.00
Middletown Springs	13,084.00	1.00
Emma Willard School	13,084.00	1.00
Mountain Towns RED	14,875.00	1.00
Emma Willard School	14,875.00	1.00
North Hero	28,500.00	3.00
Northeastern Clinton Central School District	28,500.00	3.00
Pawlet	31,629.00	4.00
Emma Willard School	8,200.00	1.00
Millbrook Central School District	16,400.00	2.00
Salem Central School District	7,029.00	1.00
Rupert	8,200.00	1.00
Granville High School	8,200.00	1.00
Sandgate	35,785.00	3.00
Emma Willard School	13,084.00	1.00
Greenwich Central School	9,623.00	1.00
Hoosac School	13,078.00	1.00
Stamford	13,084.00	1.00
Darrow School	13,084.00	1.00
PA	13,084.00	1.00
Hubbardton	13,084.00	1.00
Wyoming Seminary	13,084.00	1.00
SWEDEN	10,649.00	1.00
Dorset	10,649.00	1.00
Sigtunaskolan Humanistiska Laroverket	10,649.00	1.00
UT	20,802.00	1.60
Fairfield	13,014.00	1.00
Gateway Academy	13,014.00	1.00
Manchester	7,788.00	0.60
Stansbury Academy	7,788.00	0.60
VA	13,084.00	1.00
Washington	13,084.00	1.00
Potter's School	13,084.00	1.00
Grand Total	4,139,308.64	313.24