

## 2019 Direct Grant Application

### Before You Begin

#### Helpful Tips

- Limit your use of bullets and other formatting.
- Copy and paste as needed.
- Log into your account [here](#) to access saved and submitted requests.
- Add mail@grantapplication.com to your safe senders list to ensure you receive all system communications.

#### Application Requirements

- A project description with the following:
  - Objectives and specific activities to accomplish these goals
  - Timetable for the project
  - Criteria for evaluating the program
  - An explanation of how the request meets Corning Incorporated Foundation program interests
  - Demonstration of how the project or program promotes cooperation among existing organizations in the field
  - The amount of money sought from the Foundation and dates when funds will be needed
  - An itemized project budget showing sources of committed and proposed income and expenses
  - A description of the sponsoring organization and a list of officers and directors
  - The organization's budget with sources of income and expenses
  - The long-range plan for generating other funding and attaining increased self-sufficiency
  - Past grant recipients please include a synopsis of your previous grant with the outcomes of the funding
  - If available, a copy of the organization's latest audited financial statement

#### Additional Information

Please allow 4-6 weeks for processing. Grant applications outside of the company headquarters location of Corning, NY are initially reviewed by a team of local employees. The employee team recommendation factors into the Foundation's decision.

#### Deadlines

Grant application deadline is October 15th. If an application is received after October 15, the application will be declined.

## Organization Information

#### General Information

Note: Your grant application will not be processed without a Tax ID or a NCES Public School District Number.

#### Tax ID

Format: 99-9999999 (Input N/A if a Public School District)

#### Public School District NCES Number

Format: NCESXXXXXXX (Input N/A if you have a Tax ID)

N/A

#### Organization Name

Please note: If a public school please enter the name of the school district.

Corning Painted Post School District

#### Address

165 Charles Street

#### City

Painted Post

#### State

NY

#### Zip Code

14870

#### Phone

Format: (999) 999-9999

607-936-3704

#### Fax Number

Format: (999) 999-9999

#### Web Address

Format: www or http://

<http://https://www.corningareaschools.com/>

#### Background Information

##### Mission Statement

Students are at the center of all we do.

The Corning-Painted Post Area School District is a diverse, challenging, high performing teaching and learning community that develops inquiring, knowledgeable and caring young people who help create a better and more peaceful world.

## Contact Information

#### Organization Primary Contact

##### Prefix

Ms.

First Name

Michelle

Middle Initial

A

Last Name

Caulfield

Title

Assistant Superintendent for Secondary Education

Office Phone

Format: (999) 999-9999

6079363704

Extension

2743

E-mail

mcaulfield@cppmail.com

Application Primary Contact

Same as Organization Primary Contact

If a public school district please indicate the name of the public school and address in the lines below.

Yes

School Name

Corning Painted Post School District

Primary Contact Address

165 Charles Street

City

Painted Post

State

NY

Zip Code

14870

Prefix

Ms.

First Name

Michelle

Middle Initial

A

Last Name

Caulfield

Title

Assistant Superintendent for Secondary Education

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Format: (999) 999-9999

6079363704

Extension

2743

E-mail

mcaulfield@cppmail.com

## Request Information

Request Information

Program Area

Please select the program area your non-profit organization applies to.

Community Organizations (Direct Grants-Education)

Project Description

Brief summary/title of project

As you know, we are lucky enough to be the home of a Fortune 500 Company, Corning Inc. whose 165 plus year manufacturing presence has created a city of economic and intellectual diversity. The District serves 4,600 plus students in 8 schools. 48% qualify for free or reduced lunch; over 160 students receive a bag of nonperishable food items on Fridays and before school vacations from the Food Bank as part of the Backpack Program.

Students describe community-wide apathy and a lack of understanding about conservation and sustainable energy practices. They point to the school Recycling Club whose members quietly sort and recycle items in school, but don't inspire attitude or policy change. One student says "It's strange the difference between here and Ithaca (40 miles away). Ithaca has solar panels, Farmer's Market, Co-op Gardens. You can see that conservation and healthy lifestyles are important. We don't have much of that here."

Making the greenhouse a reality in our school, District, and community allows us the opportunity to expand our real-world learning experiences for students and brings us closer to developing programs that support our community. We feel strongly that this is a need in our community and an opportunity to advance our educational opportunities for students in an area of growing concern not only locally, but nationally and globally as well.

The Green-Hawks Project will prepare Corning High School students for a wide range of research, technology and career opportunities in the growing field of sustainability to achieve the following measurable objectives:

- Increase student awareness of and experience in working with sustainability technologies;
- Increase student levels of environmental literacy;
- Improve critical thinking skills, science process skills, and the ability to apply theoretical knowledge to real-world settings;
- Increase student achievement of New York State Learning Standards.

Ultimately, our goal is to share real-world experiences and prepare 1500 Corning High School students for a wide range of global research, technology, and career opportunities in this exciting and growing field. Our team is designing inquiry-based units which will engage students in learning challenges to increase their core knowledge of Botany and Life Sciences,



Green Chemistry, Physics, Earth Science and Environmental Science concepts. Each project-based challenge will provide the opportunity for students to apply new knowledge, improve skills for critical thinking and create real-world solutions to authentic concerns in and around the Corning community.

Finally, we are looking to create a community-wide initiative to fight hunger in our area, to inspire our young people to take action and pride in their communities by addressing a real need for almost half of our families and to want to stay here and become productive, thoughtful, caring adults.

#### Project Title

Green Hawks Sustainability Proposal

#### Project Costs

497091

#### Request Amount

300000

#### Project Start Date

July 01, 2019

#### Project End Date

September 01, 2020

#### Geographical Area

Please choose the location closest to your organization. If location is not listed and you are a past recipient please select National.

Corning-Elmira

#### United Nations Sustainability Goal

Please select the United Nations Sustainability Goal(s) that is applicable to this project. You must choose at least one, but you may choose options that pertain to your application.

#### Culture (United Nations Sustainability Goal)

Decent Work and Economic Growth (United Nations Sustainability Goal)

Good Health and Well-Being (United Nations Sustainability Goal)

No Poverty (United Nations Sustainability Goal)

Quality Education (United Nations Sustainability Goal)

Zero Hunger (United Nations Sustainability Goal)

### Attachments

**Items 1 - 5 are required fields. Must attach required documents to submit application.**

To attach a document click Browse, click appropriate file, click Open, then finally click Upload for each required field.

#### 1. Project description

Include: (a) Objective and specific activities to accomplish these goals (b) Criteria for evaluating the program (c) An explanation of how the request meets Corning Incorporated Foundation program interests (d) demonstration of how the project or program promotes cooperation among existing organizations in the field and (e) The long-range plan for generating other funding and attaining increased self-sufficiency.

Community Partnership - Sustainability-Greenhouse 2018.docx

## 2. Itemized project budget

List sources of committed and proposed income and expenses.

GHBuild13265.pdf

## 3. Organization Budget

List sources of income and expenses.

GHCPP Budget 2018-19.pdf

## 4. Description of sponsoring organization and list of officers and directors

AR2018AR\_vF1.9.19.pdf

## 5. Audited financial statements

Organization's latest audited financial statements.

GH2018 FS - Final.pdf

## 6. Impact of the previous year's grant

Past grant recipients please include a synopsis of your previous grant with the outcomes of the funding.

## Miscellaneous attachment

Additional information to be submitted but not required above.

# Volunteer Opportunities

## Is your non-profit organization looking for additional volunteers?

The Corning Incorporated Foundation's website has a page dedicated to volunteer opportunities ( <http://www.corningfoundation.org/how-we-give/how-we-give-volunteeropportunities/> ). If you would like your non-profit organization to be listed on this page, and to be seen by Corning employees looking to volunteer, please provide the information below. This will be a static listing, it should not contain specific events. If you have any questions, please feel free to contact Ashley Knowles, Program Specialist directly at [knowlesal@corning.com](mailto:knowlesal@corning.com) .

Non-Profit Organization Legal Name

Non-Profit Organization Street Address

Non-Profit Organization City

Non-Profit Organization State

Non-Profit Organization Zip Code

Non-Profit Organization Website

Non-Profit Organization Direct Link to Volunteer (optional)

Volunteer Coordinator First and Last Name

Volunteer Coordinator Email

Volunteer Coordinator Phone Number (optional)





*Michelle A. Caulfield*  
*Assistant Superintendent for Secondary Education*

# MEMO

**TO:** Andrea Lynch, Corning Foundation

**FROM:** Michelle Caulfield, Corning-Painted Post Director of Secondary Education

**DATE:** December 13, 2018

**RE:** Greenhouse/Sustainability Project

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## **Request:**

This memo is to provide the Corning Foundation Board of Trustees with information necessary to support the Corning Painted Post School District's request for financial support for the development of a sustainability project called "Green-Hawks Project". The financial support will also allow us to build a state of the art greenhouse powered by solar panels on the CPPHS campus. The cost of the project, based on the estimate provided by Hunt Engineers and Welliver, is \$497,091. Their estimate breakdown is provided in the attachment and slide deck.

## **Need:**

As you know, we are lucky enough to be the home of a Fortune 500 Company, Corning Inc. whose 165 plus year manufacturing presence has created a city of economic and intellectual diversity. The District serves 4,600 plus students in 8 schools. 48% qualify for free or reduced lunch; over 160 students receive a bag of nonperishable food items on Fridays and before school vacations from the Food Bank as part of the Backpack Program.

Students describe community-wide apathy and a lack of understanding about conservation and sustainable energy practices. They point to the school Recycling Club whose members quietly sort and recycle items in school, but don't inspire attitude or policy change. One student says "It's strange the difference between here and Ithaca (40 miles away). Ithaca has solar panels, Farmer's Market, Co-op Gardens. You can see that conservation and healthy lifestyles are important. We don't have much of that here."

Making the greenhouse a reality in our school, District, and community allows us the opportunity to expand our real-world learning experiences for students and brings us closer to developing programs that support our community. We feel strongly that this is a need in our community and an opportunity to advance our educational opportunities for students in an area of growing concern not only locally, but nationally and globally as well.

## **Objectives/Outcomes:**



The *Green-Hawks Project* will prepare Corning High School students for a wide range of research, technology and career opportunities in the growing field of sustainability to achieve the following measurable objectives:

- Increase student awareness of and experience in working with sustainability technologies;
- Increase student levels of environmental literacy;
- Improve critical thinking skills, science process skills, and the ability to apply theoretical knowledge to real-world settings;
- Increase student achievement of New York State Learning Standards.

Ultimately, our goal is to share real-world experiences and prepare 1500 Corning High School students for a wide range of global research, technology, and career opportunities in this exciting and growing field. Our team is designing inquiry-based units which will engage students in learning challenges to increase their core knowledge of Botany and Life Sciences, Green Chemistry, Physics, Earth Science and Environmental Science concepts. Each project-based challenge will provide the opportunity for students to apply new knowledge, improve skills for critical thinking and create real-world solutions to authentic concerns in and around the Corning community.

### **Educational Purpose/Outcomes:**

The *Green-Hawks Project* will integrate sustainable technology and food production topics into inquiry-centered STEM curricula to respond to community needs and positively impact students and families living in the City of Corning-Painted Post attendance area.

Students will explore applications of complex science concepts as they conduct field investigations and test their own theories. Students will think critically as they conduct experiments to compare thermal mass versus insulation and research the effects of environmental factors like soil composition and water quality on plant growth and production.

These experiences will promote personally relevant connections, deepen comprehension of multifaceted science systems, and equip students with the skills needed to address current and future scientific and environmental issues in the local, regional, and global economy; bringing positive, measurable improvements to the local community.

The project will stimulate interest in scientific exploration and environmental literacy, provide continued motivation for students to pursue STEM-related fields of study, and prepare them for advanced learning and future employment in rapidly growing sustainable industries. Local business and industry leaders will benefit from an environmentally and scientifically literate workforce that is prepared to keep pace with rapid changes in technology and sustain the current and future health of the environment, while boosting the economic productivity of the community.

### **Classroom Assignments/Activities/Labs:**

#### **Earth Science:**

- Greenhouse Effects and Measurements
- Tracking Sun's Path
- Stream tables (weathering and erosion)
- Phase Change applications
- Weather Measurements (temp., relative humidity, etc.)
  - Seasonal changes (real time measurements inside vs. outside)

**Living Environment:**

- Investigate the effects of one variable on another. Ex: soil pH on plant growth, water on fruit size, sunlight on growth/height, hormones on root growth, and effects of auxins/giberellins on plant growth
- Population studies and looking at limiting factor in the environment. Ex: How light, water and nutrients limits the number of individuals in a plant population and determines the carrying capacity in an environment
- Importance of biodiversity in ecosystems
- Vermiculture
- Composting
- Aquaponics
- Farm-to-table cultivation vs conventional produce
- Resource for IB group 4 projects

**Chemistry:**

- Percent composition of nitrogen in different fertilizers.
- Analyze pH, electrical conductivity, and nutrient contents of soil; determine how well these results would help a plant grow.
- Measure and record experimental data and use data in calculations.
- Recognize and convert various scales of measurements: temperature, pressure, mass, length. Practice using significant digits.
- Pros and cons of chemical pesticides (herbicides, insecticides, fungicides, etc.). Read and interpret pesticide labels and understand safe pesticide management practices. Understand how pesticide regulations and government agencies affect agriculture. Understand Integrated Pest Management to prevent, treat, and control plant disease symptoms.
- Apply an understanding of atomic and molecular structure to explain the properties of matter, and predict outcomes of chemical and nuclear reactions.
- Apply an understanding that energy exists in various forms, and its transformation and conservation occur in processes that are predictable and measurable.
- Engage in scientific inquiry by asking or responding to scientifically oriented questions, collecting and analyzing data, giving priority to evidence, formulating explanations based on evidence, connecting explanations to scientific knowledge, and communicating and justifying explanations.
- Real World Application Project: students will design advertisements educating the public about Integrated Pest Management and the dangers of pesticide use, while promoting the use of Integrated Pest Management in raising the greenhouse crops.
- Dihydrogen monoxide relations. Understand major issues related to water sources and water quality. Prepare and amend chemical composition of soils, implement soil conservation methods, and compare results. Understand NY water history, current issues, water rights, water law, and water transfer through different distribution projects throughout the state.

**Physics:**

- Lab dealing with solar power developed throughout the year.
- Lab with solar radiation and angle to the horizon (we would need 1 access to 1 panel and the ability to change the angle.
- Lessons on photoelectric effect.
- Discussion of the pros and cons of Solar voltaic cells
- Energy Budgets for the greenhouse (this refers to thermal energy not electrical)
- Comparison of energy produced to its possible uses.
- Comparison of energy produced by solar to amounts of other sources (i.e. how much oil/natural gas is needed to equal the amount from solar)

## **Student Input:**

### **Student Perspective on Purpose:**

- Continues the trend of Corning –Painted Post School District being a forward-thinking community that invests in its future
- Promotes health and education
- Provides awareness of the environment to the school body as a whole
- Provides resources to increase academic success
- Introduces new curriculum material to the school community
- Offers the opportunity for elementary and middle school students a chance to visit the greenhouse and learn about sustainability as well as excite them about the opportunities they will have when they get to CPP HS
- Allows the school and community to become aware of alternative energy resources available

### **Student Perspective on Benefit to School:**

- Set an example for students and staff about the benefits of utilizing sustainable and renewable energy sources using solar panels
- Hands-on experiences for labs
- Potential to farm worms for B.A.S.S. Club
- Opportunities for volunteerism (IB, CAS, NHS)
- Host events for other students through Interact and Key Club
- Create a partnership with Food Services to spotlight some of the foods grown on campus
- Allows special education students to earn credit toward the CDOS credential
- Create a more attractive environment for our campus (courtyards)/cheaper landscaping (student run)
- Potential for composting
- Sell home-grown flowers for school events
- Potential to provide vegetables to BOCES culinary
- **SCHOOL PRIDE – ALL IN for Sustainability!**

## **Community Impact/Partnership:**

Partnerships and collaborations throughout the community will reinforce and expand learning. For example, there is currently one group working to create community gardens or gardening coops located within the City of Corning. CPP has already partnered with this group to build beds and maintain the local sites such as the one in South Corning. The Council of Churches would like to establish several gardens to assist with fresh food distribution to the needy. Our students will collaborate with the Council to grow seedlings for community gardens and will construct raised vegetable beds. Students will also disseminate information about sustainability issues through an annual Health and Physical Education Fair held each May in collaboration with Healthworks and Wegmans.

### **Student Perspective on Benefit to Community:**

- Displays feasible sustainable development
- Sets precedent for environmentally conscious attitudes
- Allows for opportunity in Farmers Market
- Provides an opportunity for volunteerism – camps and outside groups using our site as a classroom space)
- Use site as a resource for local organization's summer programming
- Provides ability to donate food to that could be grown – Soup Kitchen

- Inspires other schools in the community (MS, Elem, and private schools)
- Provides another positive image of our school and community connection
- Promotes scientific development and a local research facility for partners such as Cornell Extension and Tanglewood as well as others

## **Standards:**

Academic support for the *Green-Hawks Project* is included in the following pages based on NYS standards and International Baccalaureate standards in each subject area. These standards support the subject specific labs and activities that were described above in the Educational Purpose Section of the Memo.



## **Greenhouse – Earth Science Curriculum Links**

### **STANDARD 2**

#### **Information Systems:**

##### *Key Idea 3:*

Information technology can have positive and negative impacts on society, depending upon how it is used.

For example:

- Discuss how early warning systems can protect society and the environment from natural disasters such as hurricanes, tornadoes, earthquakes, tsunamis, floods, and volcanoes (global warming).

### **STANDARD 6**

#### **Interconnectedness:**

#### **Common Themes**

#### **SYSTEMSTHINKING:**

##### *Key Idea 1:*

Through systems thinking, people can recognize the commonalities that exist among all systems and how parts of a system interrelate and combine to perform specific functions.

#### **EQUILIBRIUM AND STABILITY:**

Equilibrium is a state of stability due either to a lack of change (static equilibrium) or a balance between opposing forces (dynamic equilibrium).

#### **PATTERNS OF CHANGE:**

##### *Key Idea 5:*

Identifying patterns of change is necessary for making predictions about future behavior and conditions.

For example:

- graph and interpret the nature of cyclic change such as sunspots, tides, and atmospheric carbon dioxide

#### **OPTIMIZATION:**

##### *Key Idea 6:*

In order to arrive at the best solution that meets criteria within constraints, it is often necessary to make trade-offs.

For example:

- debate the effect of human activities as they relate to quality of life on Earth systems (global warming, land use, preservation of natural resources, pollution)

## **STANDARD 7**

### **Interdisciplinary Problem Solving**

#### **CONNECTIONS:**

##### *Key Idea 1:*

The knowledge and skills of mathematics, science, and technology are used together to make informed decisions and solve problems, especially those relating to issues of science/technology/society, consumer decision making, design, and inquiry into phenomena.

For example:

- analyze the issues related to local energy needs and develop a viable energy generation plan for the community
- investigate two similar fossils to determine if they represent a developmental change over time
- investigate the political, economic, and environmental impact of global distribution and use of mineral resources and fossil fuels
- consider environmental and social implications of various solutions to an environmental Earth resources problem

##### **Key Idea 1:**

**The Earth and celestial phenomena can be described by principles of relative motion and perspective.**

#### **PERFORMANCE INDICATOR 1.2**

**1.2g** Earth has continuously been recycling water since the outgassing of water early in its history. This constant recirculation of water at and near Earth's surface is described by the hydrologic (water) cycle.

- Water is returned from the atmosphere to Earth's surface by precipitation. Water returns to the atmosphere by evaporation or transpiration from plants. A portion of the precipitation becomes runoff over the land or infiltrates into the ground to become stored in the soil or groundwater below the water table. Soil capillarity influences these processes.
- The amount of precipitation that seeps into the ground or runs off is influenced by climate, slope of the land, soil, rock type, vegetation, land use, and degree of saturation.
- Porosity, permeability, and water retention affect runoff and infiltration.

**1.2h** The evolution of life caused dramatic changes in the composition of Earth's atmosphere. Free oxygen did not form in the atmosphere until oxygen-producing organisms evolved.

**Key Idea 2:**

**Many of the phenomena that we observe on Earth involve interactions among components of air, water, and land.**

**PERFORMANCE INDICATOR 2.1**

Use the concepts of density and heat energy to explain observations of weather patterns, seasonal changes, and the movements of Earth's plates.

Major Understandings:

**2.1a** Earth systems have internal and external sources of energy, both of which create heat.

**2.1b** The transfer of heat energy within the atmosphere, the hydrosphere, and Earth's interior results in the formation of regions of different densities. These density differences result in motion.

**2.1c** Weather patterns become evident when weather variables are observed, measured, and recorded. These variables include air temperature, air pressure, moisture (relative humidity and dew point), precipitation (rain, snow, hail, sleet, etc.), wind speed and direction, and cloud cover.

**2.1d** Weather variables are measured using instruments such as thermometers, barometers, psychrometers, precipitation gauges, anemometers, and wind vanes.

**2.1e** Weather variables are interrelated.

For example:

- temperature and humidity affect air pressure and probability of precipitation
- air pressure gradient controls wind velocity

**2.1f** Air temperature, dew point, cloud formation, and precipitation are affected by the expansion and contraction of air due to vertical atmospheric movement.

**2.1g** Weather variables can be represented in a variety of formats including radar and satellite images, weather maps (including station models, isobars, and fronts), atmospheric cross-sections, and computer models.

**2.1h** Atmospheric moisture, temperature and pressure distributions; jet streams, wind; air masses and frontal boundaries; and the movement of cyclonic systems and associated tornadoes, thunderstorms, and hurricanes occur in observable patterns. Loss of property, personal injury, and loss of life can be reduced by effective emergency preparedness.

**2.1i** Seasonal changes can be explained using concepts of density and heat energy. These changes include the shifting of global temperature zones, the shifting of planetary wind and ocean current patterns, the occurrence of monsoons, hurricanes, flooding, and severe weather.

## **PERFORMANCE INDICATOR 2.2**

Explain how incoming solar radiation, ocean currents, and land masses affect weather and climate.

Major Understandings:

**2.2a** Insolation (solar radiation) heats Earth's surface and atmosphere unequally due to variations in:

- the intensity caused by differences in atmospheric transparency and angle of incidence which vary with time of day, latitude, and season
- characteristics of the materials absorbing the energy such as color, texture, transparency, state of matter, and specific heat
- duration, which varies with seasons and latitude.

**2.2b** The transfer of heat energy within the atmosphere, the hydrosphere, and Earth's surface occurs as the result of radiation, convection, and conduction.

- Heating of Earth's surface and atmosphere by the Sun drives convection within the atmosphere and oceans, producing winds and ocean currents.

**2.2c** A location's climate is influenced by latitude, proximity to large bodies of water, ocean currents, prevailing winds, vegetative cover, elevation, and mountain ranges.

**2.2d** Temperature and precipitation patterns are altered by:

- natural events such as El Nino and volcanic eruptions
- human influences including deforestation, urbanization, and the production of greenhouse gases such as carbon dioxide and methane.

## **Greenhouse - Living Environment State Curriculum Links**

**SC4LE.C.1** The central purpose of scientific inquiry is to develop explanations of natural phenomena in a continuing and creative process.

**SC4LE.C.6.1** Explain factors that limit growth of individuals and populations.

**SC4LE.C.2.1.j** Offspring resemble their parents because they inherit similar genes that code for the production of proteins that form similar structures and perform similar functions.

**SC4LE.C.6.2** Explain the importance of preserving diversity of species and habitats.

**SC4LE.C.6.3** Explain how the living and nonliving environments change over time and respond to disturbances.

**SC4LE.C.7.1** Describe the range of interrelationships of humans with the living and nonliving environment.

**SC4LE.C.7.2** Explain the impact of technological development and growth in the human population on the living and nonliving environment.

## **Greenhouse – Living Environment MYP Standards**

**MYP.SCI.V.D.1** explain the ways in which science is applied and used to address a specific problem or issue

**MYP.SCI.V.D.2** discuss and evaluate the various implications of the use of science and its application in solving a specific problem or issue

**MYP.SCI.V.B.1** explain a problem or question to be tested by a scientific investigation

**MYP.SCI.V.B.2** formulate a testable hypothesis and explain it using scientific reasoning

**MYP.SCI.V.B.3** explain how to manipulate the variables, and explain how data will be collected

**MYP.SCI.V.B.4** design scientific investigations.

## **Greenhouse – Regents Chemistry Curriculum Links**

**STANDARD 1—Analysis, Inquiry, and Design Students will use mathematical analysis, scientific inquiry, and engineering design, as appropriate, to pose questions, seek answers, and develop solutions.**

### ***MATHEMATICAL ANALYSIS:***

**Key Idea 1:** Abstraction and symbolic representation are used to communicate mathematically. M1.1 Use algebraic and geometric representations to describe and compare data.

- Stats to check on how efficient the green house is running.

### ***SCIENTIFIC INQUIRY:***

**Key Idea 2:** Beyond the use of reasoning and consensus, scientific inquiry involves the testing of proposed explanations involving the use of conventional techniques and procedures and usually requiring considerable ingenuity

**Key Idea 3:** The observations made while testing proposed explanations, when analyzed using conventional and invented methods, provide new insights into phenomena.

### ***ENGINEERING DESIGNS:***

**Key Idea 1:** Engineering design is an iterative process involving modeling and optimization (finding the best solution within given constraints); this process is used to develop technological solutions to problems within given constraints.

- Make modifications to water/ fertilizer/ light etc. Systems to optimize

**STANDARD 2—Information Systems Students will access, generate, process, and transfer information using appropriate technologies.**

### ***INFORMATION SYSTEMS:***

**Key Idea 1:** Information technology is used to retrieve, process, and communicate information as a tool to enhance learning.

- TV screen to track data. Keep it in consciousness (real time data).

**STANDARD 6—Interconnectedness: Common Themes Students will understand the relationships and common themes that connect mathematics, science, and technology and apply the themes to these and other areas of learning.**

### ***MAGNITUDE AND SCALE:***

**Key Idea 3:** The grouping of magnitudes of size, time, frequency, and pressures or other units of measurement into a series of relative order provides a useful way to deal with the immense range and the changes in scale that affect the behavior and design of systems.

- Talk about how to scale up our greenhouse to larger/ community scale.

### ***EQUILIBRIUM AND STABILITY:***

**Key Idea 4:** Equilibrium is a state of stability due either to a lack of change (static equilibrium) or a balance between opposing forces (dynamic equilibrium).

**STANDARD 7—Interdisciplinary Problem Solving Students will apply the knowledge and thinking skills of mathematics, science, and technology to address real-life problems and make informed decisions.**

**CONNECTIONS:**

**Key Idea 1:** The knowledge and skills of mathematics, science, and technology are used together to make informed decisions and solve problems, especially those relating to issues of science/technology/society, consumer decision making, design, and inquiry into phenomena.

**STRATEGIES:**

**Key Idea 2:** Solving interdisciplinary problems involves a variety of skills and strategies, including effective work habits; gathering and processing information; generating and analyzing ideas; realizing ideas; making connections among the common themes of mathematics, science, and technology; and presenting results. If students are asked to do a project, then the project would require students to:

- work effectively
- gather and process information
- generate and analyze ideas
- observe common themes
- realize ideas
- Present results

**STANDARD 4—The Physical Setting Students will understand and apply scientific concepts, principles, and theories pertaining to the physical setting and living environment and recognize the historical development of ideas in science.**

**THE PHYSICAL SETTING:**

**Key Idea 3:** Matter is made up of particles whose properties determine the observable characteristics of matter and its reactivity

3.3 Apply the principle of conservation of mass to chemical reactions.

**Key Idea 4:** Energy exists in many forms, and when these forms change, energy is conserved.

**Key Idea 5:** Energy and matter interact through forces that result in changes in motion.

# **Greenhouse - Standards and Guides in the**

## **IB Chemistry Curriculum**

### **Core Materials**

#### ***1.1 Introduction to the particulate nature of matter and chemical change***

##### **Nature of science:**

Making quantitative measurements with replicates to ensure reliability—definite and multiple proportions.

##### **Aims:**

- **Aim 6:** Experimental design could include excess and limiting reactants. Experiments could include gravimetric determination by precipitation of an insoluble salt.
- **Aim 7:** Data loggers can be used to measure temperature, pressure and volume changes in reactions or to determine the value of the gas constant,  $R$ .
- **Aim 8:** The unit parts per million, ppm, is commonly used in measuring small levels of pollutants in fluids. This unit is convenient for communicating very low concentrations, but is not a formal SI unit.

#### ***3.1 Periodic table***

##### **Nature of science:**

Obtain evidence for scientific theories by making and testing predictions based on them—scientists organize subjects based on structure and function; the periodic table is a key example of this. Early models of the periodic table from Mendeleev, and later Moseley, allowed for the prediction of properties of elements that had not yet been discovered.

##### **Theory of knowledge:**

What role did inductive and deductive reasoning play in the development of the periodic table? What role does inductive and deductive reasoning have in science in general?

#### ***4.1 Ionic bonding and structure***

##### **Nature of science:**

Use theories to explain natural phenomena—molten ionic compounds conduct electricity but solid ionic compounds do not. The solubility and melting points of ionic compounds can be used to explain observations.

##### **Utilization:**



Ionic liquids are efficient solvents and electrolytes used in electric power sources and green industrial processes.

### ***5.1 Measuring energy changes***

#### **Nature of science:**

Fundamental principle—conservation of energy is a fundamental principle of science. Making careful observations—measurable energy transfers between systems and surroundings.

#### **Aims:**

- **Aim 6:** Experiments could include calculating enthalpy changes from given experimental data (energy content of food, enthalpy of melting of ice or the enthalpy change of simple reactions in aqueous solution).
- **Aim 7:** Use of databases to analyze the energy content of food.
- **Aim 7:** Use of data loggers to record temperature changes.

### ***7.1 Equilibrium***

#### **Nature of science:**

Obtaining evidence for scientific theories—isotopic labelling and its use in defining equilibrium.

Common language across different disciplines—the term dynamic equilibrium is used in other contexts, but not necessarily with the chemistry definition in mind.

#### **Theory of knowledge:**

- Scientists investigate the world at different scales; the macroscopic and microscopic. Which ways of knowing allow us to move from the macroscopic to the microscopic?
- Chemistry uses a specialized vocabulary: a closed system is one in which no matter is exchanged with the surroundings. Does our vocabulary simply communicate our knowledge; or does it shape what we can know?
- How does the social context of scientific work affect the methods and findings of science? Should scientists be held morally responsible for the applications of their discoveries?

### ***8.4 Strong and weak acids and bases***

#### **Nature of science:**

Improved instrumentation—the use of advanced analytical techniques has allowed the relative strength of different acids and bases to be quantified.

Looking for trends and discrepancies—patterns and anomalies in relative strengths of acids and bases can be explained at the molecular level.

The outcomes of experiments or models may be used as further evidence for a claim—data for a particular type of reaction supports the idea that weak acids exist in equilibrium.

## **9.1 Oxidation and reduction**

### **Nature of science:**

How evidence is used—changes in the definition of oxidation and reduction from one involving specific elements (oxygen and hydrogen), to one involving electron transfer, to one invoking oxidation numbers is a good example of the way that scientists broaden similarities to general principles.

### **Utilization:**

Aerobic respiration, batteries, solar cells, fuel cells, bleaching by hydrogen peroxide of melanin in hair, household bleach, the browning of food exposed to air, etc.

### **Applications and skills:**

Application of the Winkler Method to calculate BOD.

## **10.2 Functional group chemistry**

### **Nature of science:**

Use of data—much of the progress that has been made to date in the developments and applications of scientific research can be mapped back to key organic chemical reactions involving functional group interconversions.

### **Aims:**

- **Aim 6:** Experiments could include distinguishing between alkanes and alkenes, preparing soap and the use of gravity filtration, filtration under vacuum (using a Buchner flask), purification including recrystallization, reflux and distillation, melting point determination and extraction.

## **11.1 Uncertainties and errors in measurement and results**

### **Nature of science:**

Making quantitative measurements with replicates to ensure reliability—precision, accuracy, systematic, and random errors must be interpreted through replication.

### **Theory of knowledge:**

Science has been described as a self-correcting and communal public endeavor. To what extent do these characteristics also apply to the other areas of knowledge?

### **Nature of science:**

The idea of correlation—can be tested in experiments whose results can be displayed graphically.

### **Option D**

#### ***D.4 pH regulation of the stomach***

##### **Nature of science:**

Collecting data through sampling and trialing—one of the symptoms of dyspepsia is the overproduction of stomach acid. Medical treatment of this condition often includes the prescription of antacids to instantly neutralize the acid, or H<sub>2</sub>-receptor antagonists or proton pump inhibitors which prevent the production of stomach acid.

##### **Theory of knowledge:**

Sometimes we utilize different approaches to solve the same problem. How do we decide between competing evidence and approaches?

#### ***D.6 Environmental impact of some medications***

##### **Nature of science:**

Ethical implications and risks and problems—the scientific community must consider both the side effects of medications on the patient and the side effects of the development, production and use of medications on the environment (i.e. disposal of nuclear waste, solvents and antibiotic waste).

## **Greenhouse - Regents Physics Curriculum Links**

### **Standard 4:**

Key Idea 4: Energy exists in many forms and is always conserved.

4.1a All energy transfers are governed by the law of conservation of energy.\*  
4.1b Energy may be converted among mechanical, electromagnetic, nuclear, and thermal forms.

observe and explain energy conversions in real-world situations

Key Idea 5:

5.3j The fundamental source of all energy in the universe is the conversion of mass into energy.\*

### **Standard 6: Interconnectedness and Themes**

3.1 Describe the effects of changes in scale on the functioning of physical, biological, or designed systems.

## **Greenhouse - IB Physics Curriculum Links**

### **Topic 8: Energy Production**

Understandings:

- Primary energy sources
- Electricity as a secondary and versatile form of energy
- Renewable and non-renewable energy sources

Applications and Skills:

- Describing the basic features of fossil fuel power stations, nuclear power stations, wind generators, pumped storage hydroelectric systems and solar power cells.
- Solving problems relevant to energy transformations in the context of these generating systems

### **Topic 12: Quantum and Nuclear Physics**

Understandings:

- Photons
- The photoelectric effect

Applications and Skills:

- Discussing the photoelectric effect experiment and explaining which features of the experiment cannot be explained by the classical wave theory of light
- Solving photoelectric problems both graphically and algebraically

## **Sustainability/Greenhouse Team Members (original members)**

Michelle Caulfield, CPP Director of Secondary Education

Reuben Kabithe, HUNT

**Earth Science**

---

Newell Anderson

Tom Ring

Nick Rossington

**Living Environment**

Sarah Eddy

Jennifer Deneka

Ken McLaughlin

Jon Shaut

Kyla Lester

Kristine Taylor

**Chemistry**

Sue Seip

Megan Thomas

Bonnie Grinnell

Katie Gray

Audra Gensel

**Physics**

Ben Bowers

James Grandner

**Special Education**

Eric Kizis

Jennifer Kunze

Michele Cross

John Cain

**Options that will be integrated into the Greenhouse:**

## Greenhouse Options

- Weather station with anemometer, temperature sensor, humidity sensor, solar sensor, and optical rain sensor



### Environmental Control System

The purpose of an environmental control system is to automatically operate all of the greenhouse accessories. When all of the accessories are integrated into the system, the gardener is free to focus more time on the plants.

#### System Features

- Temperature triggered operations
- Humidity triggered operations
- Rain and wind sensor options
- Alarms
- Computer tracking and recording
- Daily or weekly monitoring - dependent upon selection
- Touch screen operation or switch control
- Cell phone updates

HUNT

## Greenhouse Options

- Shade Motors



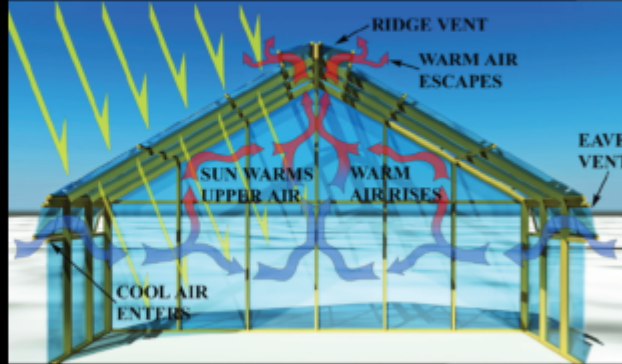
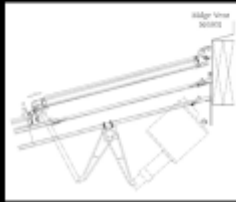
### Greenhouse Shades

All shades for a greenhouse are built for high moisture areas and are water, bacteria, and fungal resistant. Each type of shade system is suitable for residential and commercial greenhouses. As a rule of thumb, a greenhouse shade should be around 25% open for most plants and lower for orchids and low light plants.

HUNT

## Greenhouse Options

- Ridge and Eave Vents
- Circulation Fans



HUNT

## Greenhouse Options

- Humidifier/Aqua Fogger



### Humidifiers

Humidifiers are used in greenhouses to bring moisture into the air. Many plants require high levels of humidity; for example, orchids need 60-95% humidity, depending upon the variety. Many tropical or ornamental plants also require humidity levels in the range of 50-95%. Solar Innovations, Inc. offers a line of humidifiers that will be sized to fit your greenhouse; from a small hobby house, to a large research facility. All humidifiers are mounted to the roof and atomize water into a very fine mist.



HUNT

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# SOLAR INNOVATIONS®

## ARCHITECTURAL GLAZING SYSTEMS

Conservatories, Greenhouses, Skylights, Sunrooms & More

31 Roberts Road • Pine Grove, PA 17963 • Phone: 800-618-0669 • 570-915-1500 • Fax: 800-618-0743 • 570-915-6083

Website: [www.solarinnovations.com](http://www.solarinnovations.com) \*\*E-mail: [skylight@solarinnovations.com](mailto:skylight@solarinnovations.com)

Date: 12/6/2018

To: Welliver Construction

Fax:

Email: [rrobinson@buildwelliver.com](mailto:rrobinson@buildwelliver.com)

Project Name: 201 Cantingey CCP High School

Quote Number: 13265

Attenti Russell Robinson

Attached is the quotation you have requested from Solar Innovations, Inc. (SI) regarding the above mentioned project. If there are any questions regarding the Quote and Isometric Drawing(s) provided, please contact SI directly at 570-915-1500 or 800-618-0669.

Please note that by accepting this Quote, you have read and accept SI's General Terms and Conditions, effective July 1, 2018. SI General Terms and Conditions can be found on our website at <http://solarinnovations.com/wp-content/uploads/General-Terms-and-Conditions-REV-07012018.pdf> for your review. If you require a physical copy of the General Terms and Conditions, please contact SI.

Thank you for your interest in SI. SI offers the most complete line of American designed and manufactured glazed structures and fenestration, including custom options. SI has developed a wide variety of products at the request of our customers and will continue to develop products for specific cases to meet the needs of the architectural community.

We look forward to working with you on this project and future projects.

Sincerely,

Christopher Dettenwanger ext.

Estimator

Solar Innovations® Architectural Glazing Systems

Phone: 570-915-1500

Fax: 800-618-0743

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## Solar Innovations® Architectural Glazing Systems

## Quote

31 Roberts Road, Pine Grove, PA 17963, Phone: 570-915-1500, Fax: 800-618-0743, HIC# PA51151

Quote #: 13265		Date: December 6, 2018		
Submitted To: Welliver Construction 350 N Genessee St Monitor Falls, NY N/A N/A		Job Name: 201 Cantingey CCP High School Job Number: 16-08-058		
Contact: Russell Robinson Phone: 607 426-6921		Estimator: Christopher Dettenwanger ext. SI Direct Sales: Drew Ketterer ext.3013 Sales Representative: N/A		
E-Mail: <a href="mailto:rrobinson@buildwelliver.com">rrobinson@buildwelliver.com</a> Fax:				
Quantity Accepted	Quantity Requested	Description	Unit Price	Total Price
		Jobsite Address 201 Catigney St Corning, NY 14830		
		Note: No specifications have been supplied at time of quote. Price is based on Solar Innovations, Inc. standard specifications.		
		Note: Solar Innovations, Inc. manufactures and/or distributes a complete line of greenhouse accessories, including, but not limited to, benches, lighting, cooling, heating, ventilation, shelving, automation systems and more.		
	1	Unit (A) SI5254 Aluminum Straight-Eave Lean-To Greenhouse with 2 gable end(s).(1303 sqft) (12055 lbs)	\$ 64,568.32	\$ 64,568.32
		Length: 30'- 0 # of Bays: 10 Projection: 24'- 0 # of Bays: 8 Eave Height: 5'- 4 Ridge Height: 11'- 4 Roof Pitch: 14.04° System: 2.5" x 9.75" Aluminum System  Frame Finish: Solar Innovation's Standard AAMA 2603 Finish in one of the following - Black, White, Bronze, Sandstone, Hartford Green, or Clay (Note: Color must be chosen when order is sent in or lead times may be extended.)  Roof Glazing: 1" Insulated units. Make up to be: 3/16" LoE 272 (#2) tempered over 5/16" clear annealed laminated with an .060 PVB interlayer (Argon filled) (Stainless steel spacer) (STC: 39, OITC: 31) (Note: STC Wall Glazing: 1" Insulated Units. Make up to be: 3/16" LoE 272 (#2) tempered over 3/16" clear tempered (Argon filled) (Stainless steel spacer)		
	1	Additional cost for interior sill flashing, finish to match frame.	\$ 437.96	\$ 437.96
	1	CUS-GHouseAcc HDS45 (hot dawg) Natural Gas (36,000 BTU output) ceiling mounted heater (Includes hanging brackets, panel, and exhaust) Please note, Installation of heater, hook up, and electrical work is by other(s)	\$1,634.39	\$ 1,634.39
	1	Additional cost for LuxPRO digital heat only thermostat to control heater. (AC000657-00-00)	\$76.00	\$ 76.00
	1	CUS-GHouseAcc N65 Evaporative Cooler (6500 CFM's, 3/4 HP) (202 lbs)	\$1,338.15	\$ 1,338.15
	1	Additional cost for aluminum wall sleeve for evaporative cooler. Wall sleeve to be painted a natural clay finish.	\$110.00	\$ 110.00
	1	Additional cost for wire mesh grille for evaporative cooler wall sleeve. Grille will be painted to match frame finish. If frame finish is Clear Anodized, grille will be mill and if frame finish is Dark Bronze Anodized, grille will be painted black.	\$207.00	\$ 207.00
	1	Additional cost for 1 EziStat thermostat to control evaporative cooler. (1 thermostat to control one evaporative cooler) (AC000562-00-00)	\$99.00	\$ 99.00
	2	VS12 12" Circulating Fan (white) (AC000073-00-01) (18 lbs)	\$173.25	\$ 346.50
	2	Additional cost for 1 H115 manual speed controller to operate VS series circulating fan (1 controller per 1 circulating fan) (AC000042-00-00)	\$75.00	\$ 150.00
	1	CUS-GHouseAcc XE-1000 (115V) AquaFog Turbo Fogger with 1-11 GPH flowmeter (2,730 CFM's)	\$1,705.28	\$ 1,705.28
	1	CUS-GHouseAcc XE-360 Turbo XE Oscillator to turn fogger (115 volt)	\$491.21	\$ 491.21
	1	CUS-GHouseAcc H2-120 Humidistat Control based on humidity level (115 volt)	\$523.46	\$ 523.46
	1	Retractable hose reel 59', 125 PSI Green PVC Hose (1/2")	\$242.00	\$ 242.00
	1	iGrow 800 integrated with Link4 Standard Panel with four 3x22 amp 3-pole contactor modules.	\$2,228.80	\$ 2,228.80
	1	4 Output Expansion Module, RS485. iGrow 800 and iGrow 1800, with wiring diagram.	\$454.30	\$ 454.30
	1	SENSOR WEATHER STATION 100 Series (ANEMOMETER, TEMP SENSOR, SOLAR SENSOR, OPTICAL RAIN SENSOR, JUNCTION BOX)	\$1,189.30	\$ 1,189.30
	100	Wire, CABLE, 12 CONDUCTOR DRAIN (WIRE WITH FOIL SHIELD), 22AWG, BLACK, RED, GREEN, WHITE, ORANGE, BLUE, VIOLET, YELLOW, GRAY, PINK, TAN, 1'	\$1.26	\$ 126.00
	1	GOLD Protection Program offered by Link 4: Emergency after hour support via membership phone number - response within 1 hour. Phone support (714-975-9474) 6am - 6pm PST with 24/7 emergency support (800-746-0760) return phone call within 1 hour, 4 sessions Phone/Web Training, E-mail & screen sharing support. Replacement of defective hardware within 1 business day with complimentary next day air shipping, major firmware & software upgrade. This package is renewable on an annual basis, via Link 4, for a maximum of 5 years.	\$399.84	\$ 399.84

Approved by: \_\_\_\_\_

Approved by:\_\_\_\_\_

12/7/2018 8:36 AM

	1	SITE VISIT (Includes Startup support, completing a post installation checklist, Controller Programming and setup, and training. Up to 8 hours on site including travel costs). UP TO 8 HOURS ON SITE INCLUDES TRAVEL COSTS.	\$3,250.00	\$ 3,250.00
		Note: Solar Innovations, Inc. manufactures and/or distributes a complete line of greenhouse accessories, including, but not limited to, benches, lighting, cooling, heating, ventilation, shelving, automation systems and more.		
	2	(Unit B) SI6302 Aluminum, 144" x 27" (4) bay Thermal ridge vent with charcoal colored fiberglass screen and linear actuator motor with internal limits (AC000093-00-00), that operates an arm and rod assembly that opens and closes the vent. (Ridge vent will increase height by 3" to 5") Note: Operable skylights should not be operated when there is snow, ice, or any other non-natural weight on the skylight. Operable skylights must remain free of debris for proper operation. Operable skylights should not be operated when the wind is blowing in excess of 50mph, based on an exposure rating of 8. Failure to comply with these limitations will void the warranty on the operable skylights, and any component thereof. Note: Ridge vents must be wired separately or an isolation relay needs to be used. Isolation Relays would be required for each motor and can be purchased for an additional cost.  (27 sqft) (259 lbs)	\$ 1,387.69	\$ 2,775.38
		Glazing: 1" Insulated units. Make up to be: 3/16" LoE 272 (#2) tempered over 5/16" clear annealed laminated with an .060 PVB interlayer (Argon filled) (Stainless steel spacer)		
	1	(Unit C) SI 6301 Aluminum, 144" x 27" (4) bay Thermal eave vent with charcoal colored fiberglass screen and linear actuator motor with internal limits (AC000093-00-00), that operates an arm and rod assembly that opens and closes the vent. Note: Eave vents must be wired separately or an isolation relay needs to be used. Isolation Relays would be required for each motor and can be purchased for an additional cost. (27 sqft) (223 lbs)	\$ 1,640.26	\$ 1,640.26
		Glazing: 1" Insulated Units. Make up to be: 3/16" LoE 272 (#2) tempered over 3/16" clear tempered (Argon filled) (Stainless steel spacer)		
	1	(Unit D) SI2252 Aluminum, 72" x 96" Thermal, Outswing Residential french door using the modular terrace system with G2 2-3/4" Standard Thermal rails and standard hardware including: Sill: Standard, Clear Anodized Semi-Concealed Hinges: Clear Anodized Active Leaf: left Hardware Set (Active): keyed different 3-point lock hardware, Hoppe Toronto (coastal) lever handle (Finish: Satin Nickel (coastal only)) Hardware Set (Inactive): Inactive Hoppe Toronto (coastal) lever handle (Finish: Satin Nickel (coastal only)) with interior 2-point thumb turn Door Closer: none (48 sqft) (371 lbs)	\$ 2,532.74	\$ 2,532.74
		Glazing: 1" Insulated Units. Make up to be: 3/16" LoE 272 (#2) tempered over 3/16" clear tempered (Argon filled) (Stainless steel spacer)		
	2	Additional cost for door limiter on outswing terrace doors	\$ 75.00	\$ 150.00
	1	(Unit E) SI2251 Aluminum, 36" x 96" Thermal, Outswing Residential single door using the modular terrace system with G2 2-3/4" Standard Thermal rails and standard hardware including: Sill: Standard, Clear Anodized Semi-Concealed Hinges: Clear Anodized, Hinged Left Hardware Set: keyed different 3-point lock hardware, Hoppe Toronto (coastal) lever handle (Finish: Satin Nickel (coastal only)) Door Closer: none (24 sqft) (190 lbs)	\$ 1,583.50	\$ 1,583.50
		Glazing: 1" Insulated Units. Make up to be: 3/16" LoE 272 (#2) tempered over 3/16" clear tempered (Argon filled) (Stainless steel spacer)		
	1	Additional cost for door limiter on outswing terrace doors	\$ 75.00	\$ 75.00
	4	(Unit F) SI9401 84" long x 32" tall x 36" wide Fixed Aluminum greenhouse bench with Galvanized Mesh top (bench is supplied in a mill finish only) (final bench dimensions may vary at time of drafting)	\$ 707.56	\$ 2,830.24
		Unit F listed above utilizes multi unit discount pricing. For multi unit discount pricing to apply, units and glass sizes MUST BE identical in every way. Any variation will result in additional up charges.		
	4	(Unit G) SI9401 69.5" long x 32" tall x 36" wide Fixed Aluminum greenhouse bench with Galvanized Mesh top (bench is supplied in a mill finish only) (final bench dimensions may vary at time of drafting)	\$ 704.96	\$ 2,819.84
		Unit G listed above utilizes multi unit discount pricing. For multi unit discount pricing to apply, units and glass sizes MUST BE identical in every way. Any variation will result in additional up charges.		

	1	(Unit H) SI9403 Additional cost for interior, pleated, gravity fed roof shades in Shearweave 3000 fabric. System to be roof mounted and operated via 6 grouped silver color tube motors. Shades are operated by white wall switches. Multiple bays can be controlled by one motor, pending shade layout. Each motor to have an individual wall switch. If installed by Solar Innovations, final electrical hookup for motors is by other. Fabric will not cover operable roof vents. Fabric typically runs between each roof bay. Shades covering trap glass will be fixed, not operable. Shade fabric to be verified prior to purchasing. Refer to website (www.solarinnovations.com) for fabric selection. 110 V power supply required by other to operate motors.	\$ 18,878.00	\$ 18,878.00
	1	Add for 1 thermostat to control motorized sash operator (AC000064-00-00).	\$ 69.00	\$ 69.00
	2	Additional cost for an Isolation Relay (AC000089-00-00) to control ridge vents. Each vent motor must have it's own isolation relay to properly function. If isolation relays are accepted only (1) one thermostat is required for every (4) four isolation relays. If isolation relays are not accepted, there must be (1) one thermostat for every vent motor.	\$ 95.00	\$ 190.00
	1	Add for 1 thermostat to control motorized sash operator (AC000064-00-00).	\$ 69.00	\$ 69.00
		<i>Tentative Project Lead times to be 2-3 Week(s) for Shop Drawings, 6-8 Week(s) for Fabrication. Final project lead time schedule will be agreed-upon, in writing, by the parties upon receipt of signed quote. Note: Fabrication lead times do not include extra lead times associated with any custom accessories that may apply to this project. Please refer to quote for any custom items including glass, frame finish, etc for additional lead time. If your quote contains any custom accessories you will be accepting, please confirm revised lead times with your SI Sales Representative. (Note: Fabrication lead times do not start until Solar Innovations, Inc. has received customer approved Shop Drawings, WITHOUT ANY REVISIONS!) Lead times are conditioned on and do not begin until Customer has complied with all of the following: (a) return of fully executed Solar Innovations Quote without revisions; (b) return of substrate and other required forms; (c) return of all shop drawings approved by Customer WITHOUT ANY REVISIONS; and (d) receipt of all payments due from Customer in a timely fashion per the executed Quote. The fabrication lead time will not begin until all of the above have occurred. Each day delayed will result in a minimum of a day lost plus additional days based on Solar Innovations, Inc. current lead times. Solar Innovations, Inc. cannot guarantee this date or be held liable for not meeting this date, but will make every effort to meet the deadline. Note: Requested revisions to approved shop drawings not being the result of SI will result in additional drafting fees at the Standard rate. Requested revisions will extend lead times.</i>		
		<i>Note: 2 keys are supplied with keyed lock-set. If additional key(s) are required, additional costs will apply.</i>		
		<i>Note: Operable products provide an inherent risk of pinching injury during the operation of the unit. Care should be taken when operating any product. Solar Innovations Inc. is not responsible for any injuries sustained during operation of product or otherwise.</i>		
		<i>Note: Proper hardware maintenance is required for all of Solar Innovations' products to maintain optimal performance and product warranty. Bi-annual maintenance includes, but is not limited to cleaning, lubricating, and etc. as necessary per product.</i>		
		<i>Note: SI shall not be liable for damage to Buyer's structure or items contained therein due to buyer misuse of product or failure to close product openings during inclement weather. Operable sloped and vertical vent products should not be operated when there is excessive snow, ice, or any other non-natural weight on the product. Operable sloped and vertical vent products must remain free of debris for proper operation. Operable sloped and vertical vent products should not be operated when the wind is blowing in excess of 50 mph, based on an exposure rating of B. Failure to comply with these limitations will void the warranty on the operable sloped and vertical vent products or any component thereof.</i>		
		<i>Note: Because they have moving parts, operable skylights have a greater inherent risk for air and water infiltration and malfunctions through an outside agency. Items which cannot tolerate moisture should not be placed near/under the skylight's opening. Even if utilized on skylights, rain sensors can malfunction or user error (not closing the skylight) can create a hazardous environment for the items near/under the opening. Proper planning for the space below the skylight, and the space's contents, is critical for appropriate use. Solar Innovations, Inc. accepts no liability for damage on any good placed near/under the opening due to water penetration.</i>		
		<i>Note: Glass make ups with Low-E applied directly to tinted pieces of glass are limited based on supplier inventory. Glass is only manufactured during certain times of the year. If glass is not in stock, lead times will be extended until glass is available from Solar's glass suppliers.</i>		
		<i>Note: Due to potential variances in tints and LOE coatings, glass color may not match exactly for all glass on the project. SI reserves the right to adjust glass thickness in shop drawings to minimize color variations.</i>		
		<i>Note: It is the customer's responsibility to confirm that sizes and operation of window, including hardware, will meet local code requirements for egress application. Customer sign off on drawings constitutes acceptance of the windows as designed by SI. SI accepts no responsibility for compliance to local code compliance concerning egress and customer accepts full financial and legal responsibility for failure of compliance.</i>		
		<i>Note: Wood substrate was assumed for quoting. Standard substrates include wood, solid concrete, and up to 1/8" steel. Quote is valid for any standard substrate, if substrate is later changed, additional costs may apply. Additional costs will apply if any other substrate is later specified. (See standard Terms and Conditions for typical substrate requirements).</i>		
		<i>Solar Innovations assumes a wood substrate unless specified otherwise by the customer. Additional costs may apply if substrate is later specified to be hollow concrete, brick, steel, or any combination that includes these (See standard Terms and Conditions for typical substrate requirements) (See above for assumed substrate)</i>		

		SI's Quote assumes that the project's jurisdiction does not require any licensing or registration for contractors (other than general state-wide registration to do business). If SI learns of such a requirement after quote acceptance, SI may withdraw from the project and cancel the contract without penalty. This provision shall not prevent the parties from negotiating amended terms to delay or modify the contract, designed to allow SI compliance with licensing or registration requirements, if they are able to do so.		
		Note: Sill flashing is included for door and window products listed in proposal above. If any other type of flashing is required, additional costs will apply unless specifically noted above.		
		Note: Structural curb and all curb sub-flashing by other.		
		Note: SI may require, in its sole discretion, as site inspection to verify installation site readiness, logistics, and other site accommodations necessary to insure proper installation. Buyer shall pay the indicated fee if pre-installation site inspection is required by SI.		
		Note: This proposal is an interpretation of the submitted plans and specifications. Certain aspects of this proposal may contain deviations from the plans and specifications in order to better accommodate our glazing systems. The customer is solely responsible for determining material conformity. Project not bid specifically or inclusively to plans and specifications. Specifications supplied after Quote acceptance will result in appropriate adjustment to pricing.		
		Note: Customer is responsible to supply curbs and base walls that are built to conform dimensionally and structurally to Solar Innovations, Inc. products as per Solar Innovations, Inc. engineering and drafting requirement, as reflected in approved shop drawings.		
		Note: Unless specifically noted otherwise, all units listed above will NOT ship Pre-Assembled or Pre-Glazed and will ship Knocked Down.		
		If Solar Innovations* is shipping/delivering, delivery will be to ground floor only. Customer is responsible for off loading material and moving to install opening.		
		Note: Solar Innovations* does not recommend operating windows on 2nd Story and above in high wind environments. Customer accepts all risk of failure in this application.		
		Note: Anything not specifically included, is excluded.		

Glass Area	Glass Weight-	7,936	Subtotal for Quote as requested	\$ 113,190.47
Sq. Ft. - 1,303	Frame Weight-	4,801	Accepted Adds (see below)	
	Crate Weight-	7,498.35	Packaging/Handling:	\$ 6,459.38
	Total Shipping Weight-	20,234.88	Shipping and Handling:	\$ 2,630.61
Note: All weights listed are estimated weights and do not include any packaging/crating (typically 25% increase in weight).				Subtotal \$ 122,280.46
				Sales Tax* If Applicable
				Installation ♦
				Total \$ 122,280.46

Unless stated in base price, all accessories are shown as adds.

Unless otherwise noted as a line item, installation is NOT included in price.

\*Estimated budgetary Sales Tax amount based on a Sales Tax rate of 8%

\$ 9,782.44

All sales tax due will be invoiced with the final invoice. This is a budgetary amount ONLY. Solar Innovations, Inc. will not be liable for calculation errors or rate differences. If Solar Innovations, Inc. is installing this product, sales tax will not be applicable. (See below for additional sales tax notes.)

Solar Innovations, Inc. may be required to collect sales tax in the following states: CA, CT, DE, FL, GA, IL, IN, KY, MD, MO, MA, MI, NC, NJ, NM, NY, OH, PA, RI, SC, TN, TX, VT, VA, WA, WV and DC.

Please note that this list may be updated from time to time. A state Solar Innovations\* recently registered in may not be reflected in the information you have received to date. Solar Innovations\* may be required to collect sales tax in a state not listed above. If a valid sales tax exemption form is received, Solar Innovations\* will not be required to collect sales tax. Please call Solar Innovations\* Accounts Receivable Department for additional information with regard to sales tax.

♦ = Solar Innovations, Inc. may include use tax as part of the material cost for installation projects.

Due to the custom nature of our proposal and the operation available, the Buyer is responsible for verifying all options selected.

The "Total" cell will not be valid if incorrect due to addition errors or errors in our programming. Customer must verify the total of all options selected. The sum total of all selected options will govern the quote price.

Installation of system includes only the erection of frame and glazing if provided by Solar Innovations\* Plumbing, Electric, foundation work, any tie-in work, and any other work not specified in SOLAR INNOVATIONS\*'S QUOTE are not included in the installation price. Price assumes no site-imposed restrictions on available daily installation hours or work days, including weekends.

Shop drawing lead time begins upon receipt of completed substrate forms, size verifications, and engineering form.

Fabrication lead time begins upon receipt of approved shop drawings.

Installation lead time begins upon completed fabrication of unit.

Water ponding and particle build up may occur on any horizontal framing on structures with a roof pitch below 3/12 (14.06°). Solar Innovations, Inc. does not recommend ridge vents to be used below a 3/12 (14.06°) pitch.

Due to the custom nature of our Quote and the options available, the Buyer is responsible for verifying all options selected.

Adds/Deducts				
Acceptance of any Adds or Deducts listed below will alter freight price and lead times				
Quantity Accepted	Quantity Requested	Description	Cost per each	Extended cost
	1	Additional cost for 1-4 Sets of PE ELECTRONIC (NOT RAISED) stamped engineered drawings or calculations. Additional drawings may be purchased at an additional cost. Please specify number of sets required ( ). Note: If Stamped Drawings are accepted, fabrication lead times will be extended 1-2 weeks.	See GH for Pricing	
	1	If required, PE ELECTRONIC (NOT RAISED) stamped engineered calculations with PE ELECTRONIC (NOT RAISED) stamp every page OR additional copies of either PE ELECTRONIC (NOT RAISED) stamped drawings or standard PE ELECTRONIC (NOT RAISED) stamped engineered calculations, an additional cost of approximately \$100 to \$250 will be added depending on the size of the project. Additional cost will be charged via change order.	TBD	

Approved by: \_\_\_\_\_

Approved by: \_\_\_\_\_

12/7/2018 8:36 AM

	1	Additional cost for 1 Set of PE RAISED SEAL stamped engineered drawings or calculations. Additional drawings may be purchased at an additional cost. Note: THIS ADD LINE MAY ONLY BE SELECTED IN CONJUNCTION WITH THE ELECTRONIC (NOT RAISED) ENGINEERED DRAWINGS AND MAY INCREASE LEAD TIMES.	\$ 300.00	
--	---	--	-----------	--

Solar Innovations® reserves the right to not accept adds for installation based on its work load at the time quote is accepted. Lead times of installation by Solar Innovations® are extended according to current work load when the quote is accepted and when drawings are released to fabrication. All lead times for installation are subject to change depending on weather and other factors outside the control of Solar Innovations®.

Note: This quote is an interpretation of the submitted plans and specifications. Certain aspects of this quote may contain deviations from the plans and specifications in order to better accommodate our glazing systems. The Buyer is solely responsible for determining material conformity. Project may not be bid specifically or inclusively to plans and specifications.

All data contained here is considered Company Confidential Information and is subject to our Confidentiality Agreement as set forth on our website at <http://solarinnovations.com/sample-warranty/>

Note: Any applicable licenses, fees, permits, and/or bonds are the responsibility of the Buyer, unless specifically included in quote.

### Quote Acceptance

By signing below, the undersigned, an authorized representative of Buyer, acknowledges that he or she has read the General Terms and Conditions (Rev 07012018) available on the website of Solar Innovations® at <http://solarinnovations.com/wp-content/uploads/General-Terms-and-Conditions-REV-07012018.pdf>. On behalf of Buyer, the undersigned accepts and agrees that the General Terms and Conditions, effective July 1, 2018, are incorporated into and part of the parties' contract.

SI reserves the right to adjust its quote at any time prior to acceptance for any reason. If this offer is not accepted, as hereinafter provided, within 30 days from the date it is submitted by SI, it shall be deemed to have been withdrawn and of no effect unless specifically renewed and/or updated by SI in writing.

The signature below verifies that you have read and accept Solar Innovations, Inc.'s Quote and General Terms and Conditions in their entirety.

\_\_\_\_\_  
Printed Name of Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

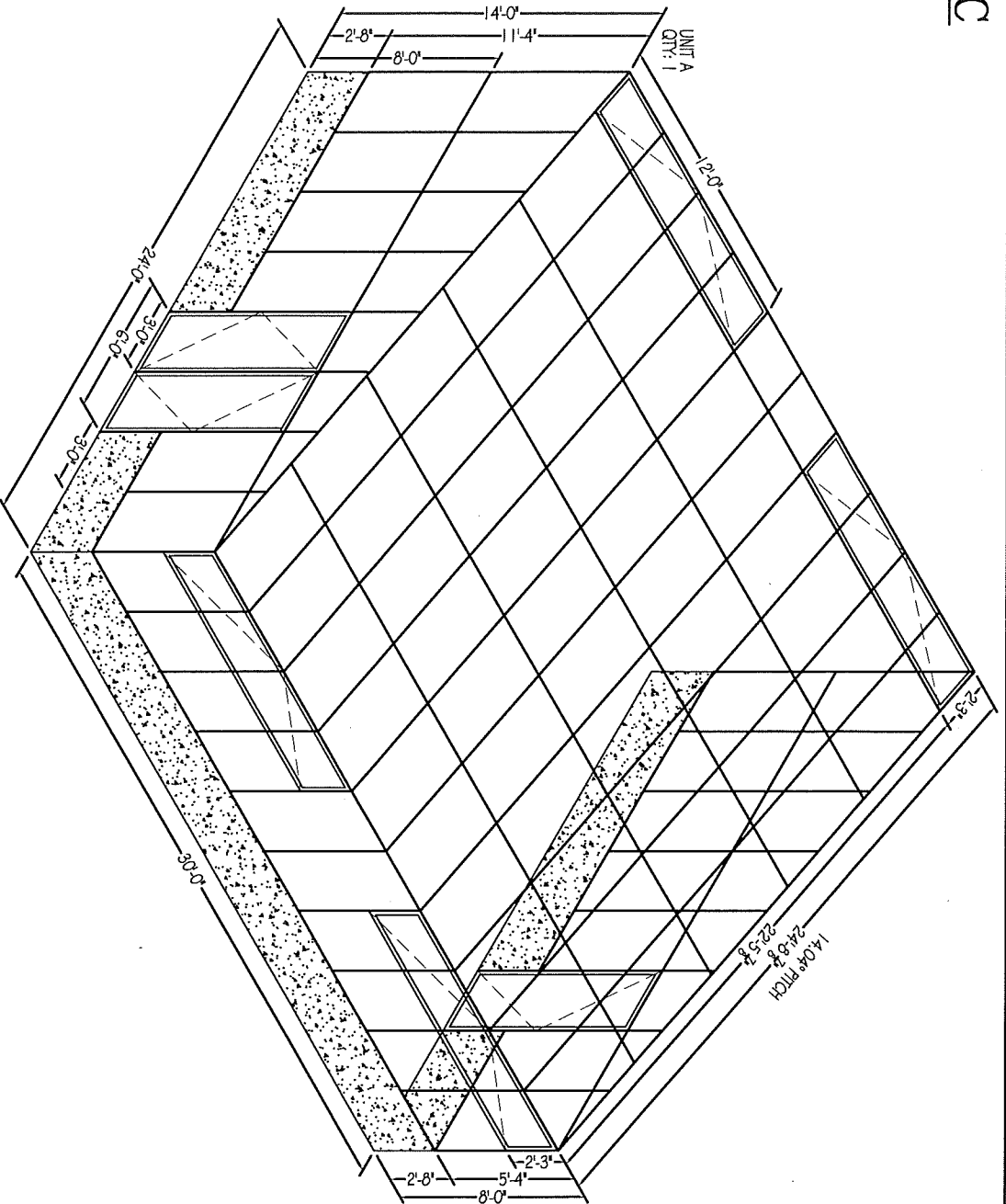
© Copyright 2016 Solar Innovations®. All Rights Reserved.

Approved by: \_\_\_\_\_

Approved by: \_\_\_\_\_

12/7/2018 8:36 AM

# ISOMETRIC



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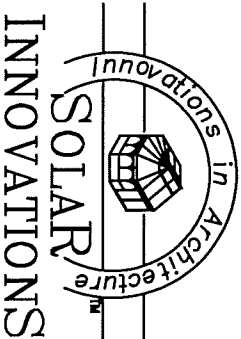
Please note: Isometric Drawings are for visual representation only. Solar Innovations, Inc.'s Quote is the governing contractual document and will prevail over any quantity or other discrepancies illustrated by these drawings. Customer is responsible to verify the accuracy of information here and on Solar Innovations, Inc. Quote prior to acceptance of Quote. Please contact your Solar Innovations, Inc. Representative with any questions or concerns.

**NOTE: ALL UNITS ARE DRAWN FROM OUTSIDE/ EXTERIOR LOOKING IN.**  
**NOTE: ALL DIMENSIONS ARE SHOWN IN FEET AND/OR INCHES**

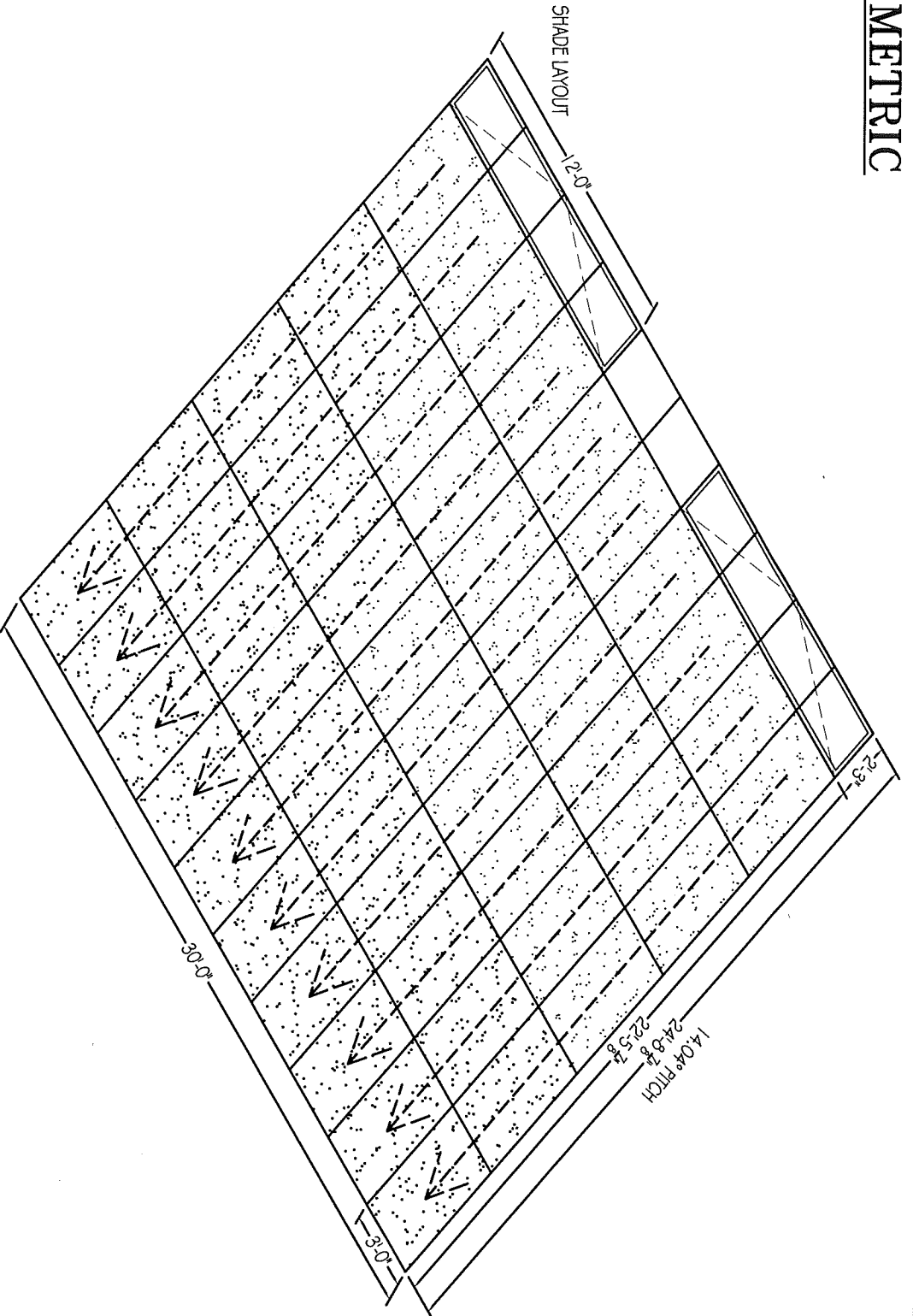
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 X = Operable Panel O = Fixed Panel  
 > = Hinged Right < = Hinged Left

PRELIMINARY DETAILS ARE FOR VISUAL REPRESENTATION ONLY. ACTUAL SIZE AND LAYOUT OF FINISHED PRODUCT MAY VARY FROM FINAL DESIGN CONTRACT AND SHOP DRAWINGS.

DATE:	12-04-2018
ESTIMATOR:	PKN
JOB NAME:	201 CANTIGNEY CYP HIGH SCHOOL
LOCATION:	CORNING, NY 14830
Quote #:	13315
Page #	1 of 1



# ISOMETRIC



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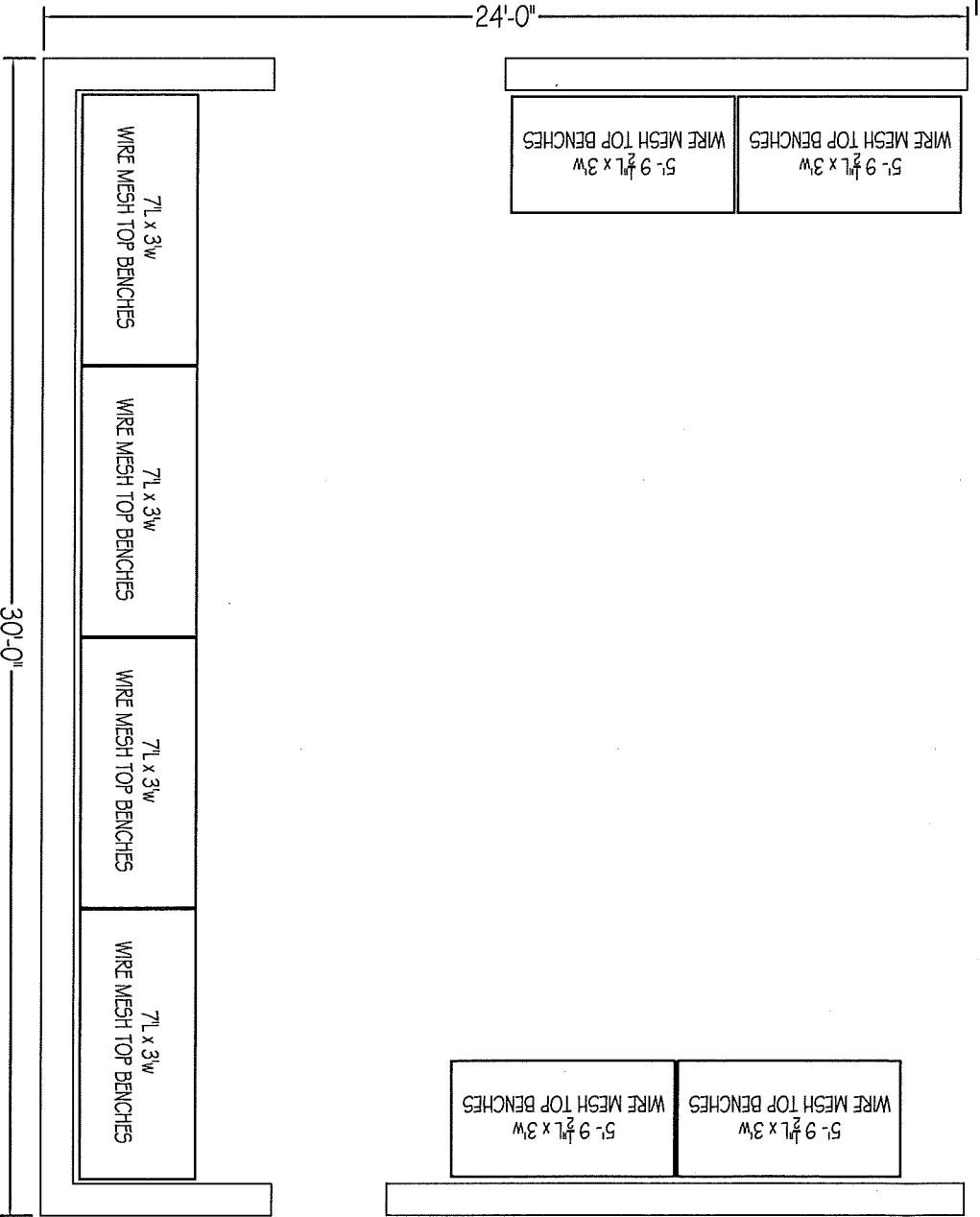
PRELIMINARY DETAILS ARE FOR VISUAL REPRESENTATION ONLY. ACTUAL SIZE AND LAYOUT OF FINISHED PRODUCT MAY VARY FROM FINAL DESIGN. CONTRACT AND SHOP DRAWINGS.

→ = Shows Folding /Sliding Direction  
 X = Operable Panel O = Fixed Panel  
 > = Hinged Right < = Hinged Left

DATE:	12-04-2018
ESTIMATOR:	PRN
JOB NAME:	201 CANTIGNNEY CPP HIGH SCHOOL
LOCATION:	CORNING, NY 14830
Quote #:	SHADE LAYOUT
Page #	1 of 1



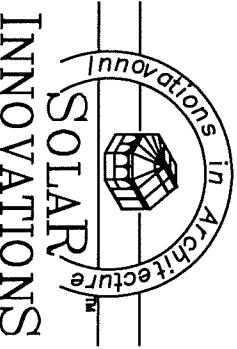
# ISOMETRIC BENCH LAYOUT



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**NOTE: ALL UNITS ARE DRAWN FROM OUTSIDE/ EXTERIOR LOOKING IN.**  
**NOTE: ALL DIMENSIONS ARE SHOWN IN FEET AND/OR INCHES**

→ = Shows Folding /Sliding Direction	DATE: 12-04-2018
X = Operable Panel 0 = Fixed Panel	ESTIMATOR: PRN
> = Hinged Right < = Hinged Left	JOB NAME: 201 CANTIGNNEY CPP HIGH SCHOOL
	LOCATION: CORNING, NY 14830
	Quote #: BENCH LAYOUT
	Page # 1 of 1





CPP Budget  
 Adopted NYS Budget - Budget Modifications Included  
 4/11/2018

	CURRENT YEAR	Preliminary Estimates	Percent of		
	<u>17-18</u>	<u>18-19</u>	<u>Expenditures</u>	<u>INCREASE</u>	<u>CHANGE</u>
DEBT SERVICE	\$ 10,980,064	\$ 11,777,756	11%	7.26%	\$ 797,692
SALARIES	\$ 44,892,435	\$ 46,467,310	42%	3.51%	\$ 1,574,875
FRINGE BENEFITS	\$ 28,920,435	\$ 29,840,922	27%	3.18%	\$ 920,487
TRANSPORTATION	\$ 4,872,592	\$ 4,980,280	4%	2.21%	\$ 107,688
UTILITIES	\$ 1,410,000	\$ 1,410,000	1%	0.00%	\$ -
BOCES	\$ 9,995,641	\$ 10,320,942	9%	3.25%	\$ 325,301
OTHER EXPENDITURES	\$ 5,707,037	\$ 5,981,094	5%	4.80%	\$ 274,057
TOTAL COSTS	\$ 106,778,204	\$ 110,778,304	100%	3.75%	\$ 4,000,100
		\$ -			
		\$ 110,778,304			
			Percent of		
			<u>Revenues</u>		
STATE OPERATING AID (FOUNDATION AID)	\$ 29,009,320	\$ 30,145,418	27%	3.92%	\$ 1,136,098
STATE AID TRANS, BOCES	\$ 9,481,022	\$ 9,605,774	9%	1.32%	\$ 124,752
STATE BUILDING AID	\$ 8,115,655	\$ 8,833,844	8%	8.85%	\$ 718,189
OTHER REVENUES	\$ 5,488,093	\$ 5,812,913	5%	5.92%	\$ 324,820
FUND BALANCE APPROPRIATION	\$ 1,300,000	\$ 1,663,683	2%	27.98%	\$ 363,683
TRANSFER FROM DEBT SERVICE	\$ -	\$ -	0%	0.00%	\$ -
TRANSFER FROM ERS RESERVE	\$ 1,190,000	\$ 1,250,000	LESS THAN 1%	5.04%	\$ 60,000
TRANSFER FROM UNEMPLOYMENT RESERVE	\$ 40,000	\$ 25,000	LESS THAN 1%	-37.50%	\$ (15,000)
TRANSFER FROM WORKERS' COMP. RESERVE	\$ 300,000	\$ 500,000	LESS THAN 1%	0.00%	\$ 200,000
SUB TOTAL OF REVENUE	\$ 54,924,090	\$ 57,836,632	52%	5.30%	\$ 2,912,542
TAX LEVY	\$ 51,854,114	\$ 52,941,672	48%	2.10%	\$ 1,087,558
TOTAL REVENUE	\$ 106,778,204	\$ 110,778,304	100%	3.75%	\$ 4,000,100
ESTIMATED SURPLUS OR (DEFICIT)	\$ -	\$ -			
ESTIMATED BUDGET FOR VOTER APPROVAL	\$ 106,778,204	\$ 110,778,304		3.75%	\$ 4,000,100



**CORNING-PAINTED POST  
AREA SCHOOL DISTRICT**

**STUDENTS  
are the center  
of all we do**

**ANNUAL REPORT 2017-2018**





# Superintendent's Message



I'm pleased to share with you the C-PP Area School District's Annual Report for the 2017-2018 school year. In this report we shine a spotlight on student achievements in the areas of academics, athletics and extra-curricular activities. We also feature noteworthy district-level initiatives and accomplishments, and provide you with insight into district operations.

In 2017-2018, we set our priorities based on the key learnings from a major body of research conducted in the prior school year through parent, student and staff surveys and focus groups. This led us to continue our emphasis on the development of the whole child and to intentionally focus on school climate. Within that framework, I'm most proud of the work we did in three important areas:

- **Equity Study and Plan:** We hired the Equity Collaborative, a national consulting firm specializing in helping schools and school districts to create and sustain equitable learning environments. Using their recommendations, we are implementing a plan with two major objectives to address the issues of diversity, equity and inclusion: (1) close the achievement gap and (2) ensure we have healthy, inclusive and safe environments for all students in all of our schools.
- **Safety Analysis:** In this effort, we worked with Safe Havens International, which is recognized as the premier school safety consulting firm in the world. Their assessment was largely positive, with suggestions to improve our practices in providing mental health support and continuing to upgrade infrastructure.
- **Student Mental Health Action Team:** A team of 56 individuals made up of staff, students and community members developed a plan to address student mental health needs in our district. They created 31 goals which encompass suicide prevention, social and emotional learning, Trauma-Informed Schools, extra-curricular activities and opportunities for students to flourish.

I'm confident the ongoing work stemming from these initiatives will deliver tremendous results for our students. You can learn more about all three in this annual report.

The C-PP District is fortunate to have exceptional teachers, outstanding administrators and excellent support staff who are helping students reach their full potential every day.

**It takes a caring and committed community to foster and support the high-quality educational environment we are fortunate to have in the Corning-Painted Post District.**

As superintendent, I would like to thank each and every one of them for putting the children of our district at the center of all we do.

I would also like to thank our entire community for their support. It takes a caring and committed community to foster and support the high-quality educational environment we are fortunate to have in the Corning-Painted Post District. Together, we are providing students with the knowledge and resources they will need to carry them into the future.

Please take a few moments to read this report and celebrate our achievements with us!

Michael K. Ginalski



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# District Overview & Profile

## Corning-Painted Post Area School District

### Our District

The Corning-Painted Post Area School District (C-PP) includes approximately 4,700 students in grades K-12. Located in the scenic Southern Tier of New York State, our District is steeped in a strong sense of history and pride. This legacy of excellence and innovation is evident today, as we prepare a diverse student population for success. This Annual Report offers a summary of the 2017-2018 school year.

### Our Mission

Students are the center of all we do.

### Our Vision

The Corning-Painted Post Area School District is a diverse, challenging, high-performing teaching and learning community that develops inquiring, knowledgeable and caring young people who help create a better and more peaceful world.

### Our History

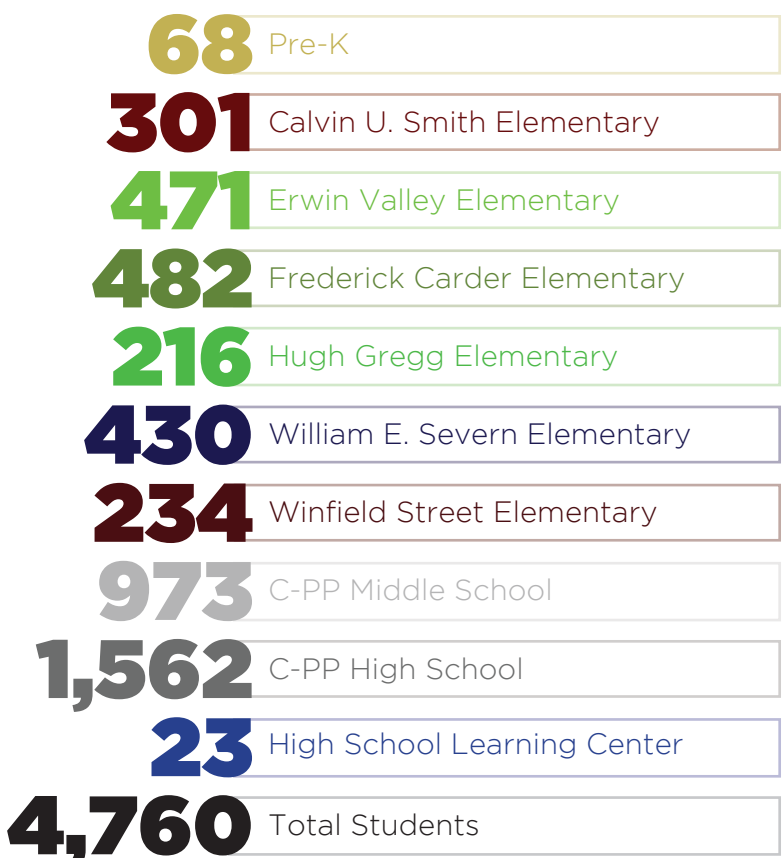
In 1954, the largest consolidation of schools in New York State took place. Sixty-one separate schools were formed into the Corning-Painted Post Area School District. Today, we operate eight schools plus the High School Learning Center (HSLC) which is housed on the Corning Community College campus. As one of the largest geographical districts in New York, C-PP encompasses a 237 square-mile area mainly in the eastern section of Steuben County.

### Our Core Beliefs

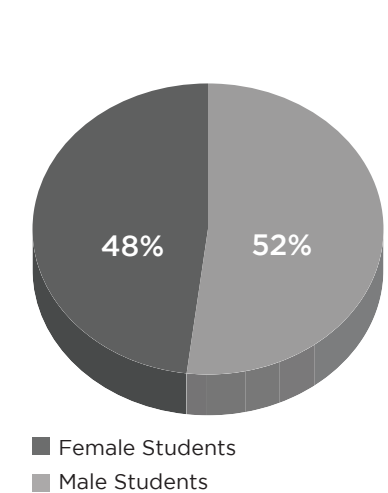
1. Students will be capable of achieving personal success.
2. Students will be prepared to succeed in an ever-changing global society.
3. Students will be lifelong learners.
4. Student success requires family and community involvement.
5. Student success requires a safe and nurturing learning community.
6. Student success requires a culture of productive relationships through effective collaboration and communication.
7. Student success requires the development of appropriate curricula, instruction and assessments through data-driven decisions.
8. Staff requires professional development to enhance student success.

## Student Enrollment

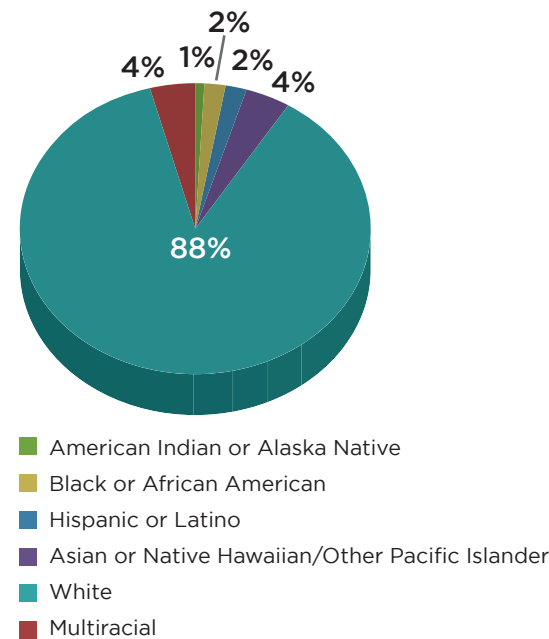
### By the Numbers



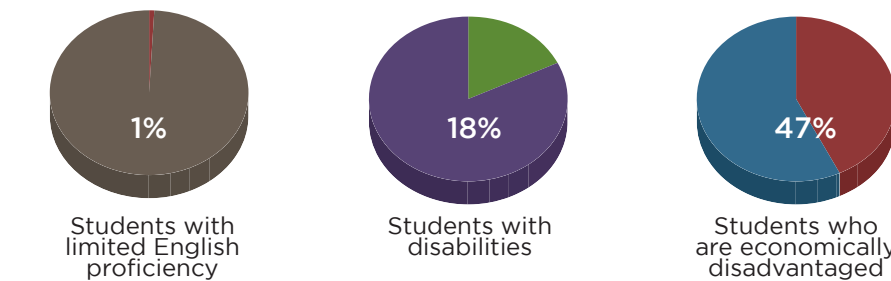
### By Gender



### By Ethnicity



### Additional Enrollment Data







# District Leadership

## District Administration



Michael Ginalski,  
Superintendent



Jeffrey Delorme,  
Assistant  
Superintendent,  
Administrative  
Services



Michelle Caulfield,  
Assistant  
Superintendent  
for Secondary  
Education



Kerry Elsasser,  
Assistant  
Superintendent  
for Elementary  
Education



Paul Webster,  
School Business  
Official



Jennifer Batzing,  
Director of Pupil  
Personnel Services



William Pierce,  
Athletic Director

## Board of Education



Nancy Arkin



Kevin Ashton



Kelley Bacalles



Kristina Belanger



Mary Franklin



Janelle Meteer



Dr. James Webb



Dr. Dale Wexell,  
President



Victoria Zingler,  
Vice President

Administration and Board of Education photos were taken by CPPHS Senior and Tesseræ Yearbook staff member Lexi Woodcock.

## Board of Education Recognition 2017-2018

Each year, the Board of Education recognizes those who demonstrate outstanding efforts on behalf of the school district. The following individuals and groups received recognition last year:

### Individuals



**George Bacalles**, High School Teacher/Coach, for his year-round investments in players, coaches, and safety; and for setting the example in building champions and leaders.



**Terri Denson**, Teaching Assistant at Severn Elementary, in recognition of her 20 years of dedicated and outstanding service for our students and community.



**Ashlyn Hartman**, High School Senior, in recognition of the outstanding achievement of earning her Associates Degree from CCC while simultaneously earning her NYS Regents with Advanced Designation with Honors from C-PP High School.



**Stephen Rochester**, employee in the Pupil Personnel Services Office, for his many years of loyal and dependable service, and with deep appreciation for the cheerful "All-In" attitude he brings to his job each and every day.



**Virginia Schultz** for 11 years of making a difference on the Board of Education of the Corning-Painted Post Area School District and in supporting and elevating students, families and the community with mind, heart and soul.

### Groups



**2017-2018 NYSPHSAA Class A Champions, Boys' Cross Country Team:** Head Coach – Ray Lawson; Assistant Coaches – Andrew Cartwright, Jim Derick and Tom Ketchum; Runners – John Cleary, Bryce Derick, Daniel Gahagan, Torrey Jacobson-Evans, Nathan Lawson, Quinn Nicholson and Camden Zaidel.



**Corning-Painted Post High School Competition Band** (80 Strong); Band Directors Joe Stork and Don Allen accepted on behalf of the Band for their outstanding performance and receiving the NYS Large School 3 State Championship and the Governor's Cup.



**English as a New Language (ENL) teachers** David Blouin, Lori Clark, Maria DeBolt, Andrew Knapp and Maria Krol-Levanowitz for their dedicated service to the C-PP students and families.



**11th Grade ACE CAD1700 Solid Works Class students** Taras Goral, Ashley Saltsman and Brandon Spaugh for their creativity and innovative design of Document Camera Stands for real-world use. Teacher – Charles Gargulio.



**London Trip Chaperones** (29 in total) for their amazing dedication and commitment demonstrated while traveling with 144 students to London.



**Middle School C-PP Hawks** in recognition of the Good Morning Hawks 500th Live Morning Show. Advisor – Brian Ellison; Students – Noah Freeland, Madeline Gill, Nathan Harpster, Sydney Hewit, Alivia Jiang, Cooper Lyon, Mathew Thomas and Parker Wolfe.



**Stadium Groundskeepers Cameron Daudelin, Mark Scouten and Beau Thorpe** for their dedication, work ethic and attention to detail in maintaining the stadium grounds, and for supporting the overall success of the Athletic Department.

# Board Recognition







# District Focus Areas

## C-PP Spotlight: Three Major Initiatives Focused on School Climate

In keeping with its commitment of “students are the center of all we do,” in 2017-2018 the C-PP District undertook three major initiatives focused on school climate. Each effort included both an assessment of the current state and the development of improvement plans.

### Equity Study

C-PP recognizes that an important component of providing a world-class education involves addressing the issues of diversity, equity and inclusion. To understand and attend to these issues within our schools, the District partnered with The Equity Collaborative. This national consulting firm specializes in working with educators to help them expand their capacity to transform the schooling experiences of student populations that have been historically and traditionally marginalized.

After conducting intensive focus groups with Board of Education members, administrators, students, parents, staff and community representatives, The Equity Collaborative commended the District’s commitment to providing a world-class education to every student and mobilizing resources in the face of any barrier that challenges this commitment. At the same time, they identified poverty, Special Education and race as the most significant factors affecting student equity at C-PP.

The consultants proposed a multi-year plan to tackle the issues. Key components of the plan include Executive Vision and Communication, Staff Development, Equity Leadership Development, and Student, Family and Community Engagement. The District has moved forward in implementing the plans and is already seeing positive results. According to Superintendent Ginalski, “This has been an amazing project to watch unfold. The kids absolutely love the work and they are so appreciative.”

### Safety Analysis

C-PP selected Safe Havens International (SHI), the world’s premier school safety consulting firm, to conduct a school safety, security and emergency preparedness assessment of all eight schools operated by the District. The project included a combination of on-site school building assessments and reviews of C-PP’s emergency management plans, as well as available safety and security policies and student disciplinary data. These assessments focused on identifying opportunities to improve safety, security, climate, culture and emergency preparedness at each school and throughout the district.

SHI complimented “the eagerness of the District’s leadership to find, confront and address opportunities to improve the level of safety, climate, culture and emergency preparedness in its schools.” They also applauded the proactive approach taken by C-PP’s leadership to try to prevent crisis situations rather than simply react to them.

The recommended strategic improvement plan takes a district-level approach as the most effective way to address concerns and reduce the likelihood that issues identified in the assessment will recur anywhere in the district. Its objectives are two-fold: (1) to improve school security, climate, culture and emergency preparedness, and (2) to foster sustainable growth and enhancement of community support for the District and individual schools. Implementation steps are underway and will continue to be deployed throughout C-PP’s facilities, ensuring we are doing all we can to improve safety for staff, students and visitors.

### Student Mental Health Action Team

The reality is, this is a very difficult era for children to grow up in as they grapple with the effects of social media, bullying, drugs and fear of school violence. The C-PP District is not immune to these realities; in fact we have seen a significant increase in mental health issues in our students in grades K-12.

In response, the District formed the Student Mental Health Action Team in a proactive effort to work with the larger C-PP community to begin to address these issues and the impact they have on student well-being, performance and success. Through its work, the Team created a master plan built around 31 objectives. Specific initiatives are focused in the areas of decreasing bullying, reporting bullying, monitoring students with mental health issues, implementing the Trauma-Informed Schools concept, supporting students in extra-curricular activities, creating new extra-curricular activities, and conducting suicide prevention training and professional development for all staff.

A number of related programs for parents, students and the community were held in the 2017-2018 school year and the response was positive. In a significant development resulting from the Student Mental Health Action Team’s work, a decision was made by the District to increase staffing of social workers and school counselors in C-PP schools. The Team’s vital efforts will continue in the future.

**In combination, these three school climate initiatives are helping District leaders to shape a course for the future that will have a positive impact on school culture and student well-being for years to come. According to Superintendent Ginalski, “The African proverb, ‘It takes a village to raise a child’ has never been more true or necessary than it is today. We look forward to partnering with our community in support of our students. This is the most important thing we will ever do.”**





# Our Teachers

C-PP’s 485 teachers are highly skilled and well-credentialed with 98% having a Master’s Degree.. On average, each has more than 17 years of experience. Together they work with teaching assistants, building administrators and staff to create and sustain a safe, supportive learning environment in which all students can thrive.

## New York State Master Teachers



Ten C-PP High School teachers have completed the New York State Master Teacher Program. These outstanding educators have been recognized for their dedication to providing the most innovative STEM (Science, Technology, Engineering and Math) instruction to their students, their commitment to professional growth and their enthusiasm for sharing their successful practices with colleagues in their schools and district.

## English As A New Language (ENL) Program

In 2017-2018, five ENL teachers serviced 66 students from 20 countries, speaking 25 different languages. India remains the native country of the largest group of ENL students, speaking nine different Indian languages. The teachers worked with students and their families as they helped them adjust to the District and community.

The cornerstone event was the annual Global Jamboree, held in late January 2018. This event provided an opportunity for families to come together for an evening of fun, food and collaboration. This year the event was scheduled on a Thursday to be more inclusive of all families. The department also hosted an Ice Cream Social to celebrate the end of the school year. In addition to indoor games and sweet treats, students, parents and teachers came together to partake in games and sports from around the world including a student-led game of cricket.



Aileen Stafford is a retired C-PP teacher who provides professional development at the elementary level in the area of Language Arts, specifically in Writing. We are so thankful for her expertise and enthusiasm as she supports and guides our teachers in working with the Next Generation ELA standards. Aileen analyzes student data and teacher feedback to develop trainings that are meaningful and powerful. She loves working with C-PP teachers and is excited to see the progress in our students.

## C-PP Teachers By The Numbers

**485** Total C-PP teachers  
**~98%** Have a Master’s Degree  
**17** Average years of experience

The needs of all students are at the heart of C-PP’s student-centered, standards-based system of learning. The District’s curriculum meets all necessary New York State Common Core Learning Standards, and is aligned to the International Baccalaureate standards as appropriate in our secondary schools. All of these standards define what students should know, understand and be able to do as a result of their education. With few exceptions, C-PP students consistently perform at or above state and national averages on standardized assessments. The data in this report show highlights from 2017-2018.

## Average Class Size

**20** Elementary School  
**20** Middle School  
**20** High School

## C-PP Elementary Results: 2017-2018 NYS Tests

	Third Grade		Fourth Grade		Fifth Grade	
	C-PP	NYS Average	C-PP	NYS Average	C-PP	NYS Average
ELA	<b>57%</b>	51%	<b>54%</b>	47%	<b>38%</b>	37%
Math	<b>56%</b>	54%	<b>56%</b>	48%	<b>58%</b>	44%
Science			<b>95%</b>	88%		



C-PP has the highest percentage of students within GST BOCES scoring a level 4 on the grade 5 Math assessment at 33%. The next closest district in BOCES was at 25%.



Our students with disabilities in grades 3-5 who were proficient in ELA increased by 6% from 2016-2017 to 2017-2018!

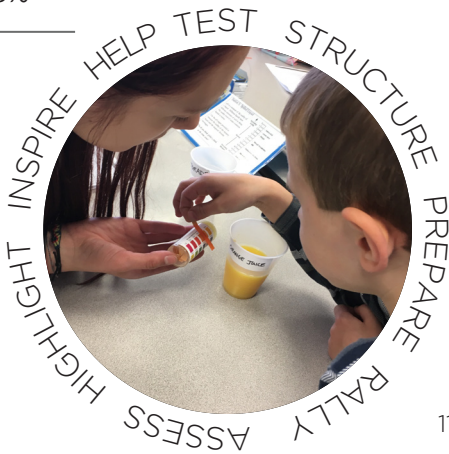
## C-PP Middle School Results: 2017-2018 NYS Tests

	Sixth Grade		Seventh Grade		Eighth Grade	
	C-PP	NYS Average	C-PP	NYS Average	C-PP	NYS Average
ELA	<b>44%</b>	49%	<b>23%</b>	40%	<b>37%</b>	48%
Math	<b>49%</b>	44%	<b>39%</b>	41%	<b>9%*</b>	30%
Science					<b>43%</b>	58%



Our Middle School inducted 80 students into the National Junior Honor Society. These students showed excellence in scholarship, service, leadership, character and citizenship.

\*Very few students took this test. The majority of students took the Algebra Regents exam.



# Academics & Achievement



# Academics & Achievement

## International Baccalaureate Middle Years Program (MYP)



All students in grades 6-10 are engaged in the MYP, which is fully aligned with the New York State standards. Designed specifically for students in this critical age group, the MYP focuses on the relevance of each subject, how all subjects connect to each other and how they apply to the world outside. In addition, the MYP recognizes that all students learn differently, so tests and assessments are given in different formats - written, oral and demonstrations. The MYP experience ends with a Personal Project, which each student must complete in 10th grade.



97% of 10th grade students completed their MYP Personal Projects!

## C-PP High School Results: 2018 NYS Regents Exam

	C-PP	NYS Average
Common Core Algebra	80%	70%
Common Core Algebra II	95%	82%
Chemistry	76%	72%
Earth Science	78%	73%
Common Core Geometry	93%	67%
Global History	72%	39%
Common Core ELA	79%	79%
Living Environment	82%	73%
Physics	94%	83%
US History	78%	81%

## C-PP High School Results: 2018 SAT Exams

	C-PP	College & Career Readiness
Total Mean Score	1,186	1,010
Evidence-based Reading & Writing (ERW)	593	480
Math	593	530



Our students continue to exceed the SAT College and Career Readiness targets:

- 84% of students scored in the 1000-1600 range
- 86% of students met the ERW benchmark
- 84% of students met the Math benchmark

## C-PP High School Results: 2018 ACT Exams

	C-PP	NYS Average
English	27.4	24.2
Math	27.6	24.2
Reading	28.8	24.9
Science	28.2	24.2



Our students continue to exceed the ACT Benchmarks and state averages:

- 94% exceeded the Benchmark in English
- 87% exceeded the Benchmark in Math
- 92% exceeded the Benchmark in Reading
- 87% exceeded the Benchmark in Science



We continue to have the most students take Science Regents exams in the GST BOCES region. We encourage our students to challenge themselves.

93% of students are on track to graduate in grades 9-12.

## International Baccalaureate Diploma Program



The rigorous IB Diploma Program is designed for 11th and 12th grade students who wish to challenge themselves with high-level course content. Students have the option to take individual courses or to pursue the full IB Diploma. At C-PP High School we offer a variety of courses in six different subject areas at the Higher Level (two-year courses) or at the Standard Level (one-year-courses), and students are encouraged to take as many or as few as are academically appropriate.

### Highlights from 2017-2018

- 80% of DP candidates received the full diploma
- C-PP students scored better than World and Western New York Consortium of Baccalaureate Schools in a majority of subject areas

## High School Learning Center (HSLC) Results



The HSLC is the District's alternative program for high school students not succeeding in a traditional school. Acceptance to the program is based on an intensive application process. The curriculum combines classroom studies, paid employment and community service, with a focus on helping them develop academic, social and vocational skills, resulting in a New York State Regents diploma.

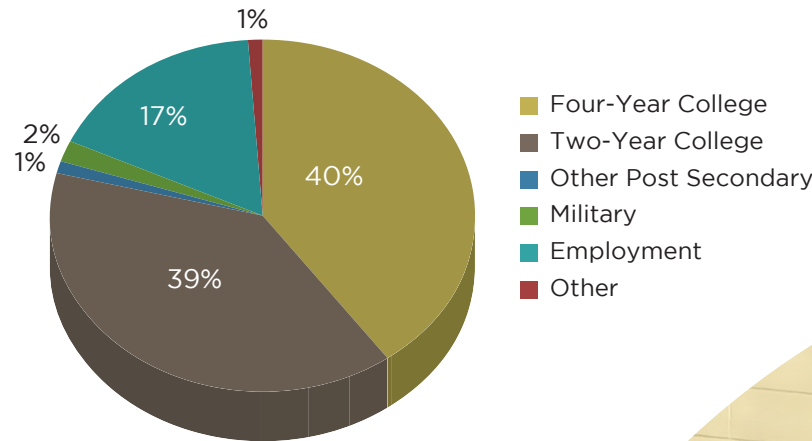
### Highlights from 2017-2018

- 100% Passing rate on English Regents exam
- 86% Passing rate on Global History and U.S. History Regents exams
- 75% Passing rate on Living Environment Regents exam
- 57% Passing rate on Algebra Regents exam
- 240 Total graduates since HSLC inception in 2005
- 75% of HSLC graduates attend college

## 2018 Graduation Data

**94%** of C-PP graduates earned a Regents Diploma  
**51%** of C-PP graduates earned a Regents Diploma with an Advanced Designation  
**81%** of C-PP graduates planned to attend two- or four-year colleges

## Post-graduation Plans



## Class of 2018 Recognition

**81** students received **143** local awards totaling **\$156,750\***

**National Merit Scholars** included four scholarship winners, five semi-finalists/ finalists and 10 commended scholars

**251** juniors and seniors were in the National Honor Society

\*Does not include scholarships awarded directly to students from colleges/universities.



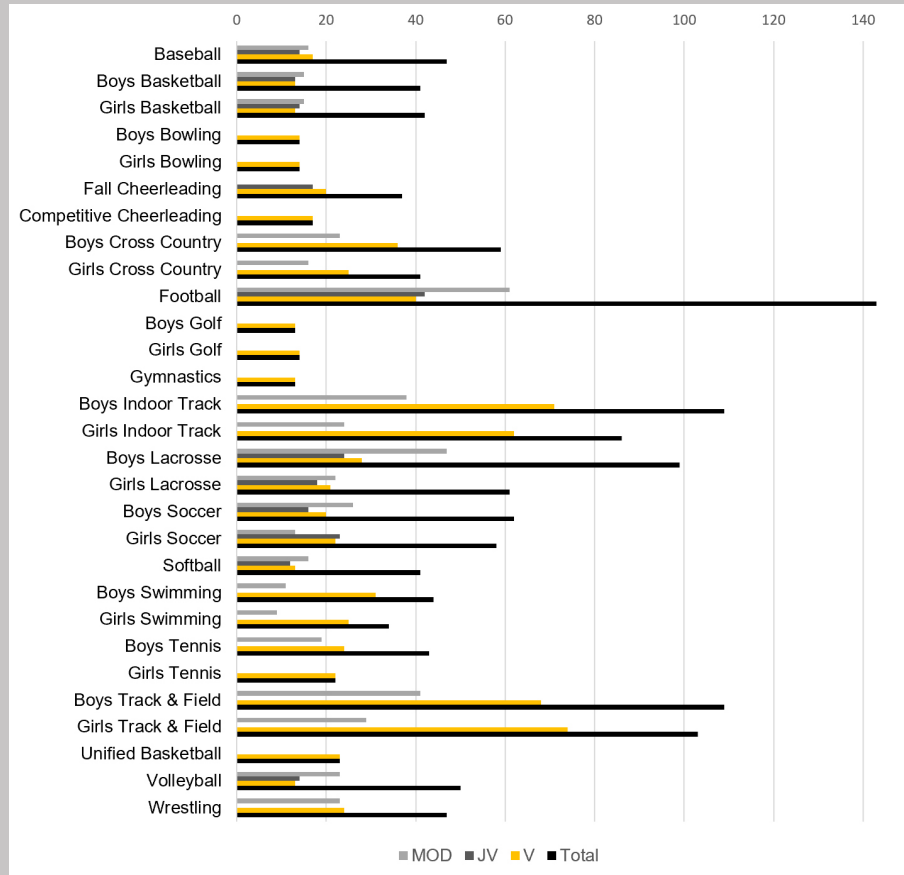




# Athletics

C-PP continues to expand and diversify multiple opportunities for student-athletes to participate in Interscholastic Athletics and Intramurals. The formation and implementation of the Unified Basketball Program was impactful in promoting positive school culture. Our Hawks programs compete at a high level and excel in the league, section and state levels.

## Student Participation in Sports



## C-PP Athletics Program

- 29 Varsity Teams
- 22 Junior Varsity Teams
- 22 Modified Sports Teams
- 18 Intramural Activities

## C-PP Facilities Serve the Region

- In 2017-18, C-PP was selected and proud to serve as the host site for the following athletic events:
- Section IV Girls Lacrosse Championships
  - Section IV Girls Volleyball Championships
  - Section IV Boys Basketball Championships
  - Section IV Girls Basketball Championships
  - NYSPHSAA Regional Girls Volleyball Contests
  - NYSPHSAA Girls Lacrosse Out-Bracket Contests

## Excellence and Service

C-PP High School also earned the distinguished NYSPHSAA Scholar-Athlete Team School of Excellence Award in recognition of over 75 percent of our varsity teams earning the Scholar-Athlete Team Award.

Many C-PP student-athletes compete at a high level in sports and in the academic arena, with 15 of them committing to a Division I or Division II college via a National Letter of Intent in the 2017-2018 school year. In addition, our student-athletes continue to be an integral part of the community by participating in service projects off the playing surface – last year more than \$12,000 was raised for charity. Students enjoyed being partners in community events that included the Wine Glass Marathon, Walk for Wishes campaign and The Southern Tier Food Bank.



C-PP teams and individuals earned the following achievements in 2017-2018:

- Scholar-Athlete Team School of Excellence Award
- NYSPHSAA Boys Cross Country Championship
- NYSPHSAA Boys Bowling Bronze Medalist
- 5 Section IV Championships
- 5 STAC Championships
- 3 Team Sportsmanship Awards



## C-PP Spotlight: Unified Sports Foster Inclusive Environment



The New York State Public High School Athletic Association and Special Olympics New York have made a positive impact in the C-PP Area School District through Project Unify, which is made up of three main components:

- Inclusive Sports: Combines players with and without intellectual disabilities to create athletic teams for training and competition. Participation is rooted in the principle of meaningful involvement which ensures that every player is given an opportunity to contribute to the success of his or her team through their unique skills. Inclusive activity is among the most conducive ways to break down stereotypes and foster relationships.
- Youth Leadership & Advocacy: Provides students with and without intellectual disabilities opportunities to take on leadership roles in promoting Project Unify activities in their schools and in their communities.
- Whole-School Engagement: Provides opportunities for all students to participate in school-wide campaigns and activities such as Fans in the Stands, Pledge and Plunge, and the R-word Campaign.

In 2017-2018, C-PP formed a mixed gender Unified Basketball team with 23 students in grades 9-12. The Pep Band – whose 40 members are comprised of students, faculty and staff – played at the games, bringing excitement to the attending crowds. A 22-member Youth Activation Committee was also formed to help oversee the District's Project Unify activities.

"This program demonstrated the ability to break down barriers in our school community, while transforming the social fabric of our student body. The Unified Basketball team and the Youth Activation Committee have paved the way to an inclusive environment at C-PP."

William Pierce, Director of Athletics, C-PP





# Extra-Curricular Activities

C-PP believes that participation in activities outside of the classroom plays an important role in our students' academic, social and emotional development. Our goal is to provide a variety of opportunities at every grade level so that students can participate in school life, have fun and enhance their interests and abilities. A sampling of 2017-2018 activities includes:

Elementary	Middle School
Band	After School Advantage
Bible Club	Progam
Chorus	Art Club
Girls on the Run	Band
Hour of Code	Chorus
Intramurals	Drama Club
Lego Club	Girls on the Run
Math Olympiads	Good Morning Hawks
Recorder Group	History Club
Revolutionary War	Intramurals
Safety Patrol	Modified Sports
School Newsletter	Newspaper Club
Sign Language Club	National Junior Honor Society
Student Council	Philanthro-Peeps
Yearbook	Robotics
	Ski Club
	Student Council
	Ukulele
	Yearbook
	Young Entrepreneurs Club

High School	
Academic All Stars	Key Club
Band	Learning Lab
B.A.S.S.	Library Club
Chem Bowl	Lit/Flick Writers Club
Choristers	Majorettes
Color Guard	Math Club
Drama	National Honor Society
FBLA Club	Paranormal Club
French Club	Recycling Club
GALA Youth Group	Robotics
Girls Who Code	Science Olympiad
Hawk Eye Trap Sport Club	Sister Cities Club
Hawks Helping Hands	Student Council
Innovators Club	Tailwind News
Interact	Yearbook
JSA Debate Club	

Note: Activities vary by school; offerings subject to change.

## Academic Enrichment Programs

Enrichment programs are offered to further stimulate students who are interested in an extra challenge or broader scope in their academic experience.

### Spelling Bee

All C-PP elementary schools and our Middle School participate annually in the Scripps National Spelling Bee, with the regional bee having been sponsored by Corning Rotary for seven years. The competition encourages students to set goals and dedicate time to study and prepare. Participation also provides an opportunity for students to gain experience in public speaking and performing under pressure. Numerous students participate and judges are often District personnel or retired teachers.

### Fifth Annual Nicholas A. Rossi Leadership Symposium

This event, held at the Corning Radisson Hotel, involved over 100 student council members from all eight schools in the district. The students worked together to create meaningful goals for their schools that were then implemented over the 2017-2018 school year. An exceptional keynote was delivered to the students by Corning-Painted Post High School Executive Principal, Robin Sheehan. Her focus was on being leaders in all areas of their lives. The event was successful, and our students enjoyed the opportunity to join with those from other schools, and the time to work with middle and high school leaders.

### District Science Fair

The 29th annual C-PP Science Fair was held on Saturday, March 10, 2018 at the Corning-Painted Post High School Gymnasium. Just under 300 students (Grades K-8) presented their learning of scientific principles and concepts garnered through the completion of their science projects. Fifty generous volunteers from both the District and our community donated their time to evaluate the many outstanding projects.

### Robotics

This activity is thriving with clubs at all levels, along with community opportunities to compete locally, regionally and nationally. C-PP offers two robotics courses focused on teaching students to design ROVs (Remotely Operated Vehicles). They compete against other school districts in various challenges. These exciting courses are an important addition to the District's STEM curriculum.

### Hawks Threads

Introduced in 2017-2018, Hawk Threads is a clothing shop in which District students can pick out clothes and basic hygiene supplies when in need. Students and the community can donate clothes of any kind – prom dresses, suits, leggings, coats, under garments and shoes/boots.

## Music Programs

C-PP has a rich legacy of excellence and success with its music programs for students in grades 3-12, with more than 1,000 participating in a music or performance course in 2017-2018. Elementary and Middle School students perform in chorus and band. High school students who sing or play instruments have the opportunity to participate in the following: Choristers, Mixed Chorus, Treble Hawks, Bass Hawks, H-Notes, C-PP Hawks Marching Band, Performance Band, Competition Band, Pep Band, Winter Guard, Indoor Drumline, Jazz Band, Chamber Ensembles, Concert Bands, Wind Ensemble and the Symphonic Band. They consistently perform well in local, district and state competitions, and delight audiences with their performances.



C-PP earned the following recognition in 2017-2018:

- NYSSMA Area All-State Festival Ensembles: 72 students
- NYSSMA Conference All-State: 5 students
- SCMTA Solo Festival: 141 students
- SCMTA All-County Festival Ensembles: 135 students
- NYSSMA Solo Festival: 144 students

## Drama Club Productions

The C-PP High School Drama Club is very active, staging several performances each year. Productions in 2017-2018 included popular plays and musicals, such as *The Twelfth Night*, *Closer Than Ever*, *Dracula* and *Kiss Me, Kate!* These productions provide hundreds of participating students with opportunities to perform as actors on stage, build sets, play in the pit orchestra, work as stage mangers and serve in a variety of roles behind the scenes. The District welcomed numerous community members who supported these plays in our state-of-the-art theater. The Middle School Drama Club performed *Singing in the Rain*.



### C-PP Spotlight:

## Five C-PP Students Recognized by New York State School Music Association



In the 2017-2018 school year, five C-PP students were selected for the New York State School Music Association (NYSSMA) Conference All-State. The students, who performed in concert in the acclaimed Kodak Hall of the Eastman Theatre complex in Rochester to earn this recognition, include:

- **Natalia Alonzo** was selected to play First Violin with the All-State Symphonic Orchestra as well as sing soprano with the All-State Mixed Chorus.
- **Conner Lin** was selected to play alto saxophone in the All-State Symphonic Band.
- **Michelle Nishimoto** was selected to play First Violin with the All-State Symphonic Orchestra.
- **Sarah Schmidlin** was selected to play First French Horn with the All-State Wind Ensemble.
- **Stephen Thomas** was selected to sing in the All-State Mixed Chorus.

"We are very proud of these students and their accomplishments." The hard work and dedication demanded by their craft is evident. They are excellent representatives of our Music department."

Robin Sheehan, C-PP High School Executive

Principal





# Extra-Curricular Activities

## Visual Art Programs

C-PP students are fortunate to have a creative curriculum in the visual arts which incorporate all areas of study from Kindergarten to 12th grade. These include: Drawing, Painting, Design, Printmaking, Ceramics, Sculpture, Digital and Graphic Design, Crafts, Photography, Jewelry, Fabrics and Weaving, Collage, Papermaking and Mixed Media. Our Art teachers take great effort to enrich each student's knowledge and appreciation of the arts, whether by integrating art history or viewing various artistic styles in the lesson, or in teaching a variety of art exploration in both two and three dimensional projects. Collaborations with the Corning Museum of Glass and the Rockwell Museum of Western Art further enhance student learning and appreciation for the visual arts. In 2017-2018, the 50th Annual Student Art Show showcased works of art produced by C-PP students from all grade levels. Held at the Corning Museum of Glass, the show is enjoyed by the entire community.



### HSLC Completes 10th Community Mural

For more than a decade, C-PP has partnered with the Rockwell Museum on the Alley Art Project in which High School Learning Center students use the museum's art collection for inspiration to paint murals on community buildings. In 2017-2018 students completed their 10th mural inspired by Frederick Carder glass to honor the 150th anniversary of glassmaking in Corning.



## C-PP Spotlight: District Leaders Receive JEA Administrator of the Year Award

The Journalism Education Association (JEA) recognized the leadership team of Superintendent Michael Ginalski, Assistant Superintendent for Secondary Education Michelle Caulfield and C-PP High School Executive Principal Robin Sheehan as the JEA Administrator of the Year award recipients.

The leadership team was praised by JEA as "consistently showing their appreciation for what scholastic journalism can bring when given the opportunity to flourish." They were commended for standing behind student journalists even when complaints are issued in response to controversial topics covered in their reporting. In addition, they were cited for supporting 12 students as mentors to an elementary school in the creation of their own yearbook.

"Our district's motto is 'Students are the center of all we do,' and Mike, Michelle and Robin put those words into practice in support of our student journalists."

Mike Simons, Journalism teacher, who nominated Ginalski, Caulfield and Sheehan for the award

## Pupil Personnel Services

Pupil Personnel Services (PPS) provides oversight for Special Education, Psychological/Counseling services and other related services. This department can help when students are experiencing cognitive, academic, communicative, physical and/or socio-emotional difficulties during the education process. PPS professionals assist administrators, staff and parents in all six elementary schools, C-PP Middle School, C-PP High School and the High School Learning Center.

Key Pupil Personnel Service staff include: school counselors, psychologists, helping teachers, social workers, nurses, occupational therapists, physical therapists, speech and language pathologists, special education teachers and teaching assistants. They are trained to evaluate factors that contribute to student difficulties with behavior and academic achievement.

## 2017-2018 PPS Department

- 19 School Counselors
- 14 Social Workers
- 16 Nurses and LPNS
- 5 Occupational Therapists
- 3 Physical Therapists
- 8 Psychologists
- 87 Special Education Teachers

# #PPSPRIDE

## Special Connections Program

The goal of the PPS Special Connections Program is to provide a forum for students, families and educators to make Special Connections within the Corning-Painted Post community and beyond. During the 2017-2018 school year the committee hosted three events:

- Beyond High School-Continuing Education and Employment Opportunities
- Camps, Clubs and Recreational Activities
- Back to Basics: Community Supports for Families with Students Who Have Disabilities

Each year the Special Connections events continue to grow in attendance, building stronger relationships within the community.

## Teamwork + Communication + Relationships = #PPSPRIDE

#PPSPRIDE is the hashtag for the PPS Department. We understand it takes teamwork, communication and relationships to establish and sustain PRIDE, and we are mindful of carrying those principles into everything we do. The hashtag has become our department's signature tagline and a symbol of our PRIDE.



# Pupil Personnel Services





# Communications

The Corning-Painted Post Area School District is dedicated to continual communication with stakeholders. We engage them by providing needed information through a variety of communication tools. Communication is a two-way process, and the District is committed to listening and soliciting feedback. All of our communications efforts are driven by our mission, “Students are the center of all we do.”

In 2017-2018, C-PP embarked on a massive project to revamp our District website and all individual school websites. Partnering with SchoolPointe, the District worked over the entire school year to build the new websites with a focus on ease of navigation, accessibility and enhanced features of interest to stakeholders. The new websites launched in July, 2018 and included a C-PP app. The app provides smartphone and tablet users easy access to information such as news, school contact numbers, events and emergency notifications.

Communications tools and resources:

- Parent Portal
- District and individual school websites
- District app
- Emergency notifications via app
- School Messenger calling system
- eNews
- Online calendar
- School newsletters
- Social media (Facebook, Twitter and Instagram)
- Vimeo video channel
- Community engagement meetings
- District newsletter “CPP Connection”
- Surveys and focus groups



C-PP’s social media presence continues to grow:

- C-PP Facebook: ~3,900 “likes”
- C-PP Twitter: ~1,800 followers
- C-PP Instagram: ~850 followers
- Hawks Facebook: ~3,000 “likes”
- Hawks Twitter: ~2,000 followers

## Quick Links

Visit the C-PP Website:  
[www.corningareaschools.com](http://www.corningareaschools.com)

Watch our video, “Students Are the Center of All We Do,”  
[www.corningareaschools.com/Content2/54](http://www.corningareaschools.com/Content2/54)



Download our app from  
Google Play or the Apple App store  
<https://www.corningareaschools.com/Content2/110>



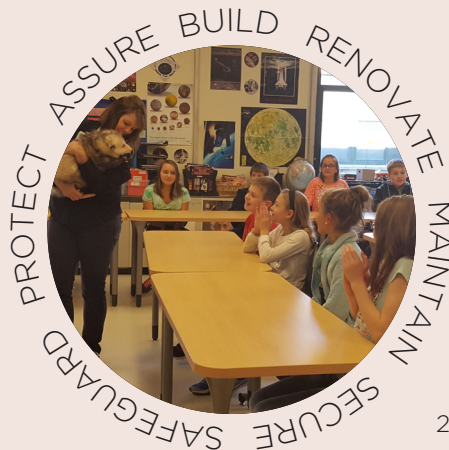
## District Facilities Team

- 20 Custodians
- 40 Custodial Workers
- 8 Building Maintenance Mechanics
- 1 Head Building Mechanic
- 1 Custodial Operations Supervisor
- 1 1/2 Clerical Workers
- 3 Delivery Drivers



Thank you to the District employees who keep our buildings in great shape all year round!

# Facilities



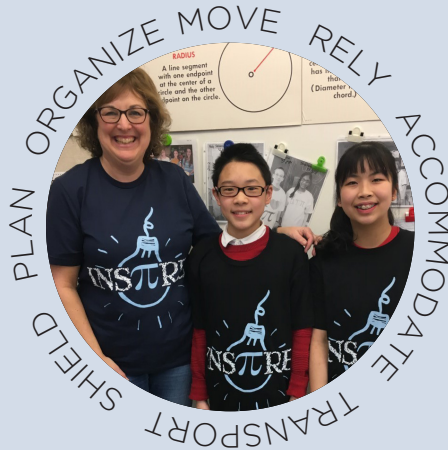
The C-PP District maintained 11 individual facilities in 2017-2018 including one administration building, eight schools, a bus garage and the Hawks athletic stadium. To manage these facilities, which encompass just over one million square feet sitting on more than 100 acres of property, the District utilizes a web-based Operations and Maintenance program that enables all building staff and administrators to submit requests for repairs. The system also automatically generates preventative maintenance work orders that are assigned to the appropriate personnel. Monthly building inspections and walkthroughs ensure problems are noted and addressed proactively.

## 2017-2018 Highlights

A number of facilities improvement projects were undertaken last year:

- **District Level:** Completed all fire inspections and six-month Asbestos Surveys, and filed timely reports with the New York State Education Department.
- **Administration Building:** Moved records maintenance function to newly renovated space. Completed sidewalk project on east side of building and finished painting wooden window frames.
- **Carder:** Completed capital project including additional classrooms, new parking lot and bus loop, and major renovations to cafeteria and main office.
- **Hugh Gregg:** Completed capital project including major site renovations, new bus loop, new classrooms and renovated main office.
- **Winfield and Calvin Smith:** Began capital project work that included site improvements and additions at both schools.
- **Middle School:** Replaced auditorium seating and carpet. Completed capital outlay project which included replacement of unit ventilators and controls in nine classrooms. Replaced worn carpet in many spaces throughout the building.
- **Bus Garage:** Installed new water line connecting the building to the Town of Corning domestic water supply.





# Transportation

C-PP’s Transportation Department is committed to safely, and efficiently transporting students to and from school every day. The District utilizes its own fleet of buses in addition to contracting with four local bus companies to transport more than 4,600 students safely and efficiently each day. We have a total of 85 bus routes running on a daily basis; 24 elementary routes, 31 middle/high school routes, 20 special needs routes and 10 miscellaneous routes that include BOCES and sports shuttles. All vehicles are equipped with audio/visual surveillance, mobile radios and GPS systems. Every driver is trained to the highest standards.

In 2017-2018, all bus routes were updated to provide the most accurate information possible to all parents through the Parent Portal web access. In addition to regular bus routes, field trips and sports trips, extra busing was required to accommodate Kids Adventure Club students placed at off-site locations due to the ongoing facilities upgrades at various elementary schools.

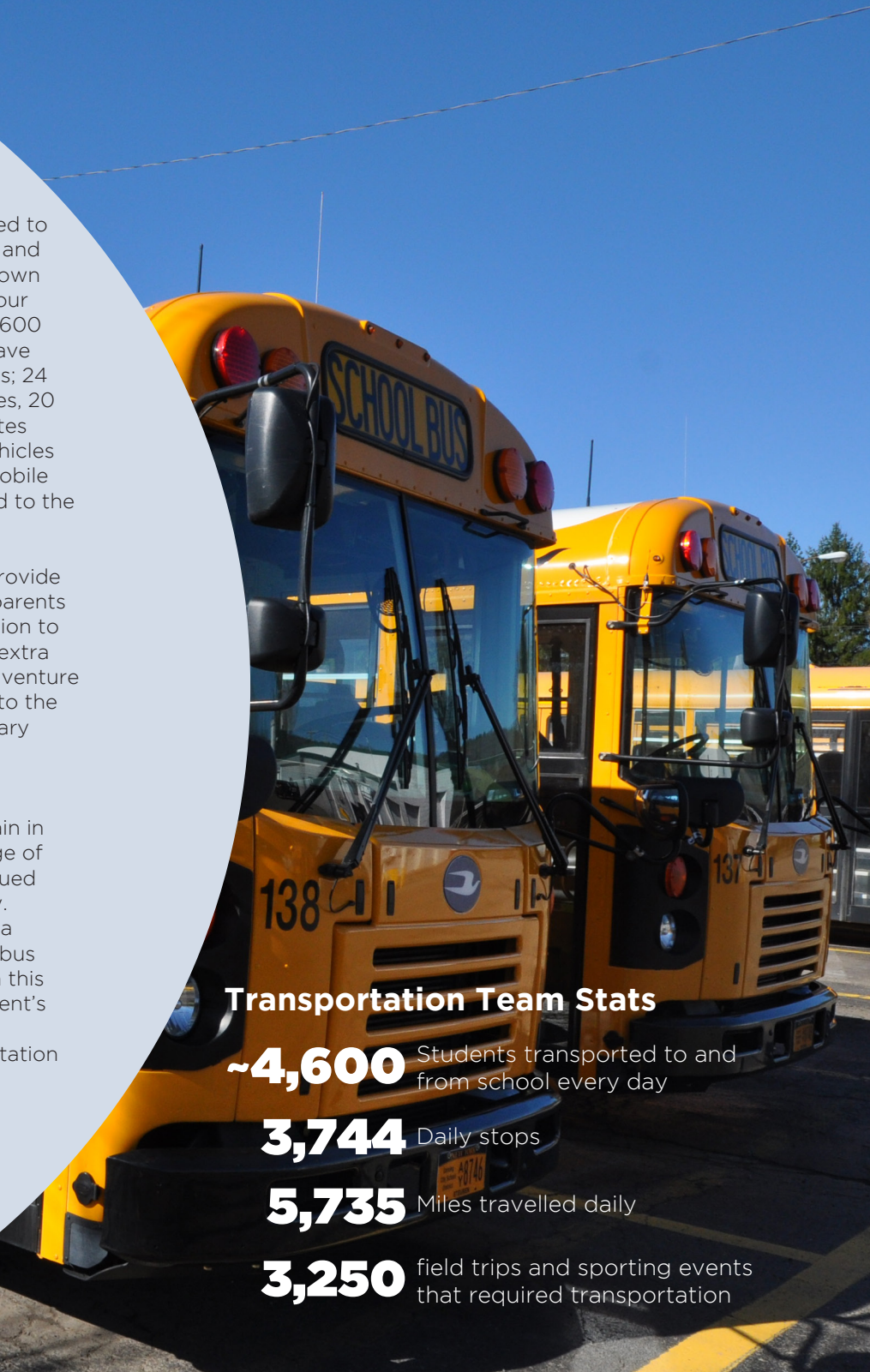
The driver shortage experienced in years past continued to be a hurdle our district faced again in the 2017-2018 school year. Despite the shortage of drivers, the Transportation Department continued to make student safety its number one priority. Last year the department as a whole received a 100% Department of Transportation rating on bus inspections, with mechanics taking the lead on this accomplishment. The Transportation Department’s greatest strength continued to be its strong, dedicated staff who ensured the safe transportation of every student every day.



Thanks to all of the drivers, monitors, and mechanics who make it possible to transport our students safely each day!

## Transportation Team Stats

- ~4,600** Students transported to and from school every day
- 3,744** Daily stops
- 5,735** Miles travelled daily
- 3,250** field trips and sporting events that required transportation



The leadership of the C-PP School District is committed to responsible stewardship of the funds it receives from taxpayers as it administers the annual budget. We continually scrutinize spending to eliminate inefficiencies and ensure every dollar is invested appropriately, with a focus on student learning. In 2017-2018, the total budget expenditures were \$104.9 million with 58% percent spent on instruction and learning.

## Per Student Spending

As shown by the data below, C-PP maintains one of the lowest per pupil costs in the state. NOTE: The data is compiled by NYS; numbers cited were the most recent available at time of publication.

### General Education

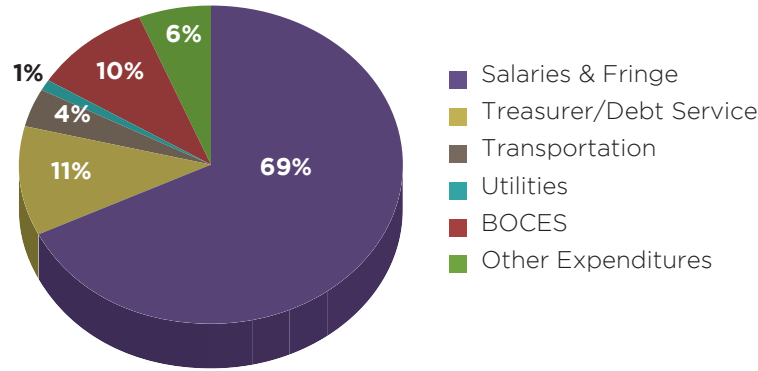
School Year	C-PP Area School District	Similar NY District Group (Average Needs)	All NY School Districts
2013-2014	\$9,278	\$10,677	\$11,739
2014-2015	\$10,421	\$11,051	\$11,949
2015-2016	\$10,152	\$11,230	\$12,615

### Special Education

School Year	C-PP Area School District	Similar NY District Group (Average Needs)	All NY School Districts
2013-2014	\$24,017	\$30,207	\$31,502
2014-2015	\$23,881	\$31,342	\$30,667
2015-2016	\$23,515	\$31,577	\$31,423

As a testament to the District’s skilled financial management, C-PP currently holds a MIG 1 rating on short-term obligations. This designation denotes superior credit quality. Excellent protection is afforded by established cash flows, highly reliable liquidity support, or demonstrated broad-based access to the market for refinancing. Additionally, C-PP currently holds an Aa3 rating on municipal long-term debt. Issuers or issues rated Aa demonstrate very strong credit-worthiness relative to other U.S. municipal or tax-exempt issues or issues.

## 2017-2018 Budget Distribution



## Reserve Balances as of June 30, 2018

Reserve	Balance
Debt Service	\$1,939,413
Tax Certiorari	\$1,246,016
Unemployment	\$687,892
Capital	\$1,320,428
Accrued Employee Benefit	\$343,732
Liability	\$171,742
ERS	\$4,400,021
Worker’s Compensation	\$1,792,813
<b>TOTAL</b>	<b>\$11,902,057</b>

At the end of our fiscal year, the independent auditor’s report concluded that “In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining fund information of the District as of June 30, 2018, and the respective changes in financial position and budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

# Financials



## Administrative Offices

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Corning-Painted Post Area School District  
165 Charles Street  
Painted Post, NY 14870  
607-936-3704  
[www.corningareaschools.com](http://www.corningareaschools.com)

## C-PP on Social Media

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Facebook: <http://www.facebook.com/cppschoools>  
Twitter: <http://www.twitter.com/cppschoools>  
Vimeo: <http://www.vimeo.com/cppschoools>  
Instagram: <https://instagram.com/cppschoools/>

## Elementary Schools

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### Calvin U. Smith Elementary School

3414 Stanton Street  
Painted Post, NY 14870  
607-936-4156  
Heather Wolfe, Principal

### Erwin Valley Elementary School

16 Beartown Road  
Painted Post, NY 14870  
607-936-6514  
Kate Merrill, Principal

### Frederick Carder Elementary School

289 State Street  
Corning, NY 14830  
607-962-2454  
Dan Davis, Principal

### Hugh Gregg Elementary School

164 Flint Avenue  
Corning, NY 14830  
607-962-1514  
Ann Collins, Principal

### William E. Severn Elementary School

36 McMahon Avenue  
Corning, NY 14830  
607-962-6844  
John Whaley, Principal

### Winfield Street Elementary School

193 Winfield Street  
Corning, NY 14830  
607-962-6706  
Michele Wright, Principal

## Middle School

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### Corning-Painted Post Middle School

35 Victory Highway  
Painted Post, NY 14870  
607-654-2966  
Rick Kimble, Executive Principal

## High Schools

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### Corning-Painted Post High School

201 Cantigney Street  
Corning, NY 14830  
607-654-2988  
Robin Sheehan, Executive Principal

### High School Learning Center

1 Academic Drive  
Corning, NY 14830  
607-962-9283  
Frank Barber, Principal



**CORNING CITY  
SCHOOL DISTRICT  
FINANCIAL STATEMENTS  
JUNE 30, 2018**

## CORNING CITY SCHOOL DISTRICT

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June 30, 2018

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## INDEPENDENT AUDITORS' REPORT

The Board of Education  
Corning City School District

We have audited the accompanying financial statements of the governmental activities, each major fund, and the remaining fund information of Corning City School District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining fund information of the District as of June 30, 2018, and the respective changes in financial position and budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Change in Accounting Principle*

As described in Note 2 to the financial statements, in 2018, the District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information as listed in the table of contents, including the schedule of expenditures of federal awards required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying supplementary information including the schedule of expenditures of federal awards is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information including the schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the financial statements as a whole.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2018 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Lumaden & McCormick, LLP*

September 19, 2018

**Corning City School District**  
**Management's Discussion and Analysis**  
**June 30, 2018**  
***Unaudited***

**Introduction**

Management's Discussion and Analysis (MD&A) of Corning City School District (the District) provides an overview of the District's financial activities and performance for the year ended June 30, 2018. The information contained in the MD&A should be considered in conjunction with the information presented as part of the District's financial statements that follow. This MD&A, the financial statements, and notes thereto are essential to a full understanding of the District's financial position and results of operations. The District's financial statements have the following components: (1) government-wide financial statements, (2) governmental fund financial statements, (3) reconciliations between the government-wide and governmental fund financial statements, (4) agency fund statements, (5) notes to the financial statements, and (6) supplementary information.

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. In 2018, the District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB). This statement requires the District to recognize the total OPEB liability and related deferred outflows and deferred inflows of resources for its defined benefit OPEB plan. The cumulative effect of implementing this required change in accounting principle resulted in a restatement of beginning net position as detailed in Note 2 to the financial statements. The comparative data in the MD&A for 2017 has not been restated.

The statement of net position presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the net difference reported as net position. The statement of activities presents information showing how the District's net position changed during each year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in the statement for some items that will result in cash flows in future periods. The government-wide financial statements present information about the District as a whole. All of the activities of the District are considered to be governmental activities.

Governmental fund financial statements focus on near-term inflows and outflows of resources, as well as on balances of resources available at the end of the year. Such information may be useful in evaluating the District's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide statements, it is useful to compare the information presented for governmental activities in the government-wide financial statements. By doing so, the reader may better understand the long-term impact of the District's near-term financing decisions. The reconciliation portion of the financial statements facilitates the comparison between governmental funds and governmental activities.

Agency funds are used to account for resources held for the benefit of parties outside the District. Agency funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's programs. The notes to the financial statements provide additional information that is essential for a full understanding of the government-wide and governmental fund financial statements.

Supplementary information further explains and supports the financial statements and includes information required by generally accepted accounting principles and the New York State Education Department.

Condensed Statement of Net Position	2018	2017	Change	
			\$	%
Current assets	\$ 40,534,000	\$ 40,508,000	\$ 26,000	0.1%
Net pension asset	1,778,000	-	1,778,000	100.0%
Capital assets	168,619,000	158,263,000	10,356,000	6.5%
Total assets	210,931,000	198,771,000	12,160,000	6.1%
Deferred outflows of resources	34,289,000	26,615,000	7,674,000	28.8%
Long-term liabilities	371,732,000	177,213,000	194,519,000	109.8%
Other liabilities	49,696,000	48,100,000	1,596,000	3.3%
Total liabilities	421,428,000	225,313,000	196,115,000	87.0%
Deferred inflows of resources	39,809,000	1,254,000	38,555,000	3074.6%
Net position				
Net investment in capital assets	66,155,000	64,492,000	1,663,000	2.6%
Restricted	11,902,000	11,066,000	836,000	7.6%
Unrestricted	(294,074,000)	(76,739,000)	(217,335,000)	283.2%
Total net position	\$ (216,017,000)	\$ (1,181,000)	\$ (214,836,000)	18191.0%

Net position amounted to a deficit of (\$216,017,000) and (\$1,181,000) as of June 30, 2018 and 2017, respectively. The largest portion of the District's net position reflects its investment in capital assets consisting of land, buildings and improvements, and furniture and equipment, less outstanding debt used to acquire those assets. The District uses capital assets to provide services to students; consequently, these assets are not available for future spending.

The District's net position includes resources that are subject to external restrictions on how they may be used, which includes reserves set aside for specific purposes governed by statutory law and regulations. Such reserves include the retirement contribution reserve, restricted to fund contributions paid by the District to the New York State and Local Employees' Retirement System (ERS); the debt service reserve, which is set aside for the repayment of bonds issued to finance capital projects; the worker's compensation reserve, which is used to fund worker's compensation claims; the capital reserve, which is dedicated for future renovations as approved by the District's voters; and the tax certiorari reserve, which is used to pay claims and judgments resulting from certiorari proceedings. Other restricted resources include the employee benefit accrued liability, unemployment insurance, and liability reserves.

Total assets increased by \$12,160,000 (\$17,759,000 decrease in 2017) primarily as a result of an increase in net capital assets of \$10,356,000 due to capital spending on the Facilities 2014 and other projects, which exceeded depreciation expense and disposals. Primarily as a result of differences between expected versus actual investment performance, the District's proportionate share of the net pension position for the New York State Teachers' Retirement System (TRS) is reflected as an asset of \$1,778,000 in 2018 compared to a liability of \$2,521,000 in 2017.

Long-term liabilities increased by \$194,519,000 (\$10,559,000 increase in 2017), while other liabilities increased by \$1,596,000 (\$9,939,000 increase in 2017). Other liabilities increased as result of \$2,020,000 in additional bond anticipation notes (BANs) issued during 2018 to fund capital projects. A majority of the increase in long-term liabilities relates to the \$193,470,000 increase in the liability recorded for the District's OPEB due to the implementation of GASB 75. Additionally, the District issued \$9,155,000 of additional general obligation bonds during 2018 to fund its ongoing capital projects and made debt service payments of \$4,515,000.

Most of the District's employees participate in ERS and TRS. Amounts reported as net pension asset and net pension liability, as well as a portion of amounts reflected as deferred outflows and deferred inflows of resources, relate to these two retirement plans. Changes in these balances are heavily influenced by actuarial assumptions and investment performance versus expected performance. The District has no control or authority over these transactions.

Condensed Statement of Activities	2018	2017	Change	
			\$	%
<b>Revenues</b>				
Program revenues				
Charges for services	\$ 1,663,000	\$ 1,599,000	\$ 64,000	4.0%
Operating grants and contributions	5,080,000	4,973,000	107,000	2.2%
Capital grants and contributions	1,242,000	-	1,242,000	100.0%
General revenues				
Real property taxes	55,527,000	54,612,000	915,000	1.7%
State aid	46,483,000	45,442,000	1,041,000	2.3%
Other	94,000	765,000	(671,000)	-87.7%
Total revenue	110,089,000	107,391,000	2,698,000	2.5%
<b>Expenses</b>				
Instruction	90,753,000	91,554,000	(801,000)	-0.9%
Support services				
General support	17,081,000	16,695,000	386,000	2.3%
Pupil transportation	7,822,000	7,617,000	205,000	2.7%
Food service	2,058,000	2,052,000	6,000	0.3%
Interest	3,039,000	2,927,000	112,000	3.8%
Total expenses	120,753,000	120,845,000	(92,000)	-0.1%
Change in net position	(10,664,000)	(13,454,000)	2,790,000	-20.7%
Net position - beginning	(1,181,000)	12,273,000	(13,454,000)	-109.6%
Restatement - GASB 75	(204,172,000)			
Net position - ending	\$ (216,017,000)	\$ (1,181,000)	\$ (214,836,000)	18191.0%

District revenues increased \$2,698,000 (increase of 1.0% or \$1,089,000 in 2017). State aid increased \$1,041,000 (\$1,711,000 or 3.9% increase in 2017) primarily from an increase in basic formula aid. Real property taxes increased \$915,000 (\$446,000 or 0.8% increase in 2017) due to an increase in the tax levy while staying within the tax levy cap. In 2018, the District received \$1,242,000 of Smart Schools Bond Act money that is classified as capital grants and contributions above. Other revenues decreased \$671,000 (\$978,000 or 56.1% decrease in 2017) due to loss on the sale of a building.

Total expenses on a full accrual basis decreased \$92,000 (\$9,666,000 or 8.7% increase in 2017). Salaries, which are allocated among all instruction and support services categories, increased \$618,000 as a result of contractual salary increases, offset by ten retirees replaced with lower-earning employees. In addition, the District paid \$576,000 more for BOCES services, mainly due to increased special education services, teacher training, and administrative and computer services. These increases were offset by a net decrease in employee benefits, primarily due to a reduction in the TRS contribution rate and a reduction in OPEB expense as recognized under GASB 75.

### Financial Analysis of the District's Funds

Total fund balances for the governmental funds decreased from a deficit fund balance of \$7,213,000 to a deficit fund balance of \$8,650,000 as described below:

- The District spent \$17,353,000 in 2018 on the District's capital projects, compared to \$18,472,000 in 2017. There were offsetting proceeds from general obligation bonds of \$9,155,000 in 2018. Continued spending on capital projects increased the deficit fund balance to \$30,512,000, which is currently being funded through short-term BANs totaling \$41,545,000.
- Total revenues increased by \$3,288,000, mainly due to increases in the property tax levy, capital grants, and state aid as mentioned previously.
- Total expenses increased \$931,000 as a result of an increase in principal payments on bonds and BANs of \$1,015,000 and an increase of \$618,000 in District salaries as mentioned previously. This was offset by a decrease of \$1,000,000 in capital outlay across all funds.
- The general fund experienced an increase in fund balance of \$1,612,000 during 2018 compared to a \$227,000 decrease for 2017.

### General Fund Budgetary Highlights

The total original revenue budget for 2018 of \$103,948,000 was increased by donations of \$74,000 to \$104,022,000. Actual revenues amounted to \$105,367,000, a favorable difference of \$1,345,000 or 1.3%. This was primarily caused by \$565,000 more in miscellaneous local sources from refunds and reimbursements and \$292,000 in additional charges for services.

Actual expenditures and carryover encumbrances were less than the final amended budget by \$3,019,000 or 3.0%. The difference is attributable to many factors and many unknown items when the budget is prepared. The District was able to generate savings in employee benefits, instruction, and central services.

### Capital Assets

	2018	2017
Land	\$ 1,825,000	\$ 1,897,000
Construction in progress	39,264,000	25,785,000
Buildings and improvements	164,661,000	168,056,000
Furniture and equipment	8,932,000	8,678,000
	214,682,000	204,416,000
Accumulated depreciation	(46,063,000)	(46,153,000)
	<u>\$ 168,619,000</u>	<u>\$ 158,263,000</u>

Current year additions of \$17,678,000 were offset by depreciation and disposals of \$7,322,000.

## **Debt**

At June 30, 2018, the District had \$61,595,000 in bonds outstanding, with \$5,125,000 due within one year (\$56,955,000 outstanding at June 30, 2017). Outstanding compensated absences payable were \$8,496,000 with \$850,000 expected to be paid within one year (\$8,266,000 outstanding at June 30, 2017).

Additional information on the District's long-term liabilities can be found in the notes to the financial statements.

## **Current Financial Issues and Concerns**

School districts in New York State are impacted by the political pressures imposed on elected officials in funding of education. Year to year changes in funding levels and State aid formulas complicate the planning process for schools.

The District will continue to make every attempt to mitigate uncertainty of State funding on the overall budget, including using reserve funds as permitted by law to lessen the budget impact. The property tax levy cap further emphasizes the importance of using reserves judiciously. These issues and concerns require management to plan carefully and prudently to provide the educational resources necessary to meet student needs.

## **Contacting the District's Financial Management**

This financial report is designed to provide our District residents, taxpayers, parents, students, investors, and creditors with a general overview of the District's finances, and to show the District's accountability for the money it receives. For more detailed information, questions may be directed to Mr. Paul Webster, School Business Official, Corning City School District, 165 Charles Street, Painted Post, New York 14870.

## CORNING CITY SCHOOL DISTRICT

### Statement of Net Position

June 30, 2018

(With comparative totals as of June 30, 2017)

	2018	2017
<b>Assets</b>		
Cash	\$ 34,273,109	\$ 34,711,659
Due from other governments	2,154,437	1,982,013
Accounts receivable	403,488	392,854
State and federal aid receivable	1,840,042	1,570,853
Due from fiduciary funds	1,107,647	1,108,553
Inventory and prepaid deposits	686,716	677,089
Property taxes receivable	68,326	65,113
Net pension asset	1,777,858	-
Capital assets (Note 6)	214,682,292	204,415,962
Accumulated depreciation	(46,063,382)	(46,152,646)
<b>Total assets</b>	<b>210,930,533</b>	<b>198,771,450</b>
<b>Deferred Outflows of Resources</b>		
Deferred outflows of resources related to pensions	26,324,022	26,615,421
Deferred outflows of resources related to OPEB	7,965,572	-
<b>Total deferred outflows of resources</b>	<b>34,289,594</b>	<b>26,615,421</b>
<b>Liabilities</b>		
Accounts payable	2,697,557	2,407,053
Accrued liabilities	1,100,240	1,065,519
Due to retirement systems	4,283,136	5,031,503
Unearned revenue	70,387	71,160
Bond anticipation notes	41,545,000	39,525,000
Long-term liabilities		
Due within one year:		
Bonds	5,125,000	4,515,000
Compensated absences	850,000	827,000
Due beyond one year:		
Bonds and related premiums	66,826,363	62,350,353
Compensated absences	7,646,000	7,439,000
Net pension liability	945,442	5,212,422
Total OPEB liability	290,338,918	96,869,353
<b>Total liabilities</b>	<b>421,428,043</b>	<b>225,313,363</b>
<b>Deferred Inflows of Resources</b>		
Deferred inflows of resources related to pensions	7,891,847	1,253,942
Deferred inflows of resources related to OPEB	31,916,815	-
<b>Total deferred inflows of resources</b>	<b>39,808,662</b>	<b>1,253,942</b>
<b>Net Position</b>		
Net investment in capital assets	66,155,294	64,491,904
Restricted	11,902,055	11,066,188
Unrestricted	(294,073,927)	(76,738,526)
<b>Total net position (deficit)</b>	<b>\$ (216,016,578)</b>	<b>\$ (1,180,434)</b>

See accompanying notes.



# CORNING CITY SCHOOL DISTRICT

## Statement of Activities

For the year ended June 30, 2018

(With summarized comparative totals for June 30, 2017)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	2018	2017
<b>Governmental activities</b>						
General support	\$ 17,080,852	\$ 75,600	\$ -	\$ -	\$ (17,005,252)	\$ (16,619,175)
Instruction	90,752,854	891,987	3,765,355	1,241,773	(84,853,739)	(87,044,525)
Pupil transportation	7,821,839	-	-	-	(7,821,839)	(7,617,077)
Interest expense	3,039,115	-	-	-	(3,039,115)	(2,927,180)
School food service	2,058,705	695,818	1,314,343	-	(48,544)	(64,803)
	<u>\$ 120,753,365</u>	<u>\$ 1,663,405</u>	<u>\$ 5,079,698</u>	<u>\$ 1,241,773</u>	<u>(112,768,489)</u>	<u>(114,272,760)</u>
<b>General revenues</b>						
Real property taxes					55,526,425	54,611,918
Other					93,984	764,798
State aid					46,483,480	45,442,529
<b>Total general revenues</b>					<u>102,103,889</u>	<u>100,819,245</u>
<b>Change in net position</b>					(10,664,600)	(13,453,515)
<b>Net position (deficit) - beginning</b>					(1,180,434)	12,273,081
Cumulative effect of a change in accounting principle (Note 2)					(204,171,544)	
<b>Net position (deficit) - beginning, as restated</b>					<u>(205,351,978)</u>	<u>12,273,081</u>
<b>Net position (deficit) - ending</b>					<u>\$ (216,016,578)</u>	<u>\$ (1,180,434)</u>

See accompanying notes.

# CORNING CITY SCHOOL DISTRICT

## Balance Sheet - Governmental Funds

June 30, 2018

(With summarized comparative totals as of June 30, 2017)

						Total	
	General	Capital Projects	Debt Service	Special Aid	School Lunch	Governmental Funds	
						2018	2017
<b>Assets</b>							
Cash	\$ 18,992,131	\$ 12,126,486	\$ 1,841,888	\$ 163,351	\$ 1,149,253	\$ 34,273,109	\$ 34,711,659
Due from other governments	2,154,437	-	-	-	-	2,154,437	1,982,013
Accounts receivable	377,194	-	-	923	25,371	403,488	392,854
State and federal aid receivable	1,046,254	-	-	722,904	70,884	1,840,042	1,570,853
Due from other funds, net	1,722,451	-	97,523	-	62,246	1,882,220	2,401,125
Inventory and prepaid deposits	571,400	-	-	-	115,316	686,716	677,089
Property taxes receivable	68,326	-	-	-	-	68,326	65,113
<b>Total assets</b>	<b>\$ 24,932,193</b>	<b>\$ 12,126,486</b>	<b>\$ 1,939,411</b>	<b>\$ 887,178</b>	<b>\$ 1,423,070</b>	<b>\$ 41,308,338</b>	<b>\$ 41,800,706</b>
<b>Liabilities and Fund Balances</b>							
Accounts payable	\$ 752,687	\$ 995,746	\$ -	\$ 87,410	\$ 13,738	\$ 1,849,581	\$ 1,669,864
Accrued liabilities	1,358,372	-	-	19,771	5,502	1,383,645	1,368,924
Due to retirement systems	4,194,212	-	-	72,019	16,905	4,283,136	5,031,503
Due to other funds, net	-	97,993	-	676,580	-	774,573	1,292,572
Unavailable and unearned revenue	52,476	-	-	31,398	38,989	122,863	125,773
Bond anticipation notes	-	41,545,000	-	-	-	41,545,000	39,525,000
<b>Total liabilities</b>	<b>6,357,747</b>	<b>42,638,739</b>	<b>-</b>	<b>887,178</b>	<b>75,134</b>	<b>49,958,798</b>	<b>49,013,636</b>
<b>Fund Balances</b>							
Nonspendable:							
Inventory and prepaid deposits	571,400	-	-	-	115,316	686,716	677,089
Long-term receivables	672,659	-	-	-	-	672,659	516,702
Restricted:							
Liability	171,742	-	-	-	-	171,742	171,681
Capital	1,320,428	-	-	-	-	1,320,428	1,127,026
Employee benefit accrued liability	343,732	-	-	-	-	343,732	343,573
Retirement contribution	4,400,021	-	-	-	-	4,400,021	4,389,145
Unemployment insurance	687,892	-	-	-	-	687,892	704,754
Debt service	-	-	1,939,411	-	-	1,939,411	1,372,351
Workers' compensation	1,792,813	-	-	-	-	1,792,813	1,585,138
Tax certiorari	1,246,016	-	-	-	-	1,246,016	1,372,520
Assigned:							
Designated for subsequent year's expenditures	1,663,683	-	-	-	-	1,663,683	1,300,000
Other purposes	1,273,834	-	-	-	1,232,620	2,506,454	2,433,868
Unassigned	4,430,226	(30,512,253)	-	-	-	(26,082,027)	(23,206,777)
<b>Total fund balances (deficit)</b>	<b>18,574,446</b>	<b>(30,512,253)</b>	<b>1,939,411</b>	<b>-</b>	<b>1,347,936</b>	<b>(8,650,460)</b>	<b>(7,212,930)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 24,932,193</b>	<b>\$ 12,126,486</b>	<b>\$ 1,939,411</b>	<b>\$ 887,178</b>	<b>\$ 1,423,070</b>	<b>\$ 41,308,338</b>	<b>\$ 41,800,706</b>

See accompanying notes.

## CORNING CITY SCHOOL DISTRICT

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### Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2018

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Total fund balances - governmental funds \$ (8,650,460)

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and are not reported as assets in governmental funds. 168,618,910

The District's proportionate share of the net pension position as well as pension-related deferred outflows and deferred inflows of resources are recognized on the government-wide statements and include:

Net pension asset	1,777,858	
Deferred outflows of resources related to pensions	26,324,022	
Net pension liability	(945,442)	
Deferred inflows of resources related to pensions	<u>(7,891,847)</u>	19,264,591

The District's total OPEB liability as well as OPEB-related deferred outflows and deferred inflows of resources are recognized on the government-wide statements and include:

Deferred outflows of resources related to OPEB	7,965,572	
Total OPEB liability	(290,338,918)	
Deferred inflows of resources related to OPEB	<u>(31,916,815)</u>	(314,290,161)

Property taxes receivable are not available soon enough to pay current period expenditures and are considered unavailable in the governmental funds. 52,476

Certain liabilities are not due and payable currently and therefore are not reported as liabilities of the governmental funds. These liabilities are:

Bonds and related premiums	(71,951,363)	
Accrued interest	(149,000)	
Retainages payable	(847,976)	
Compensated absences	<u>(8,063,595)</u>	(81,011,934)

Net position - governmental activities \$ (216,016,578)

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# CORNING CITY SCHOOL DISTRICT

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

For the year ended June 30, 2018

(With summarized comparative totals for June 30, 2017)

						Total Governmental Funds	
	General	Capital Projects	Debt Service	Special Aid	School Lunch	2018	2017
<b>Revenues</b>							
Real property taxes	\$ 44,258,854	\$ -	\$ -	\$ -	\$ -	\$ 44,258,854	\$ 43,149,130
Real property tax items	11,269,708	-	-	-	-	11,269,708	11,463,292
Charges for services	891,987	-	-	-	-	891,987	844,157
Use of money and property	342,042	-	47,366	-	408	389,816	133,406
Sale of property and compensation for loss	209,797	-	-	-	-	209,797	227,303
Miscellaneous	1,543,649	-	-	524,612	5,051	2,073,312	2,438,568
State sources	46,483,480	1,241,773	-	567,786	42,913	48,335,952	46,037,451
Federal sources	367,615	-	-	2,305,342	1,266,379	3,939,336	3,803,815
Sales	-	-	-	-	695,818	695,818	679,258
<b>Total revenues</b>	<b>105,367,132</b>	<b>1,241,773</b>	<b>47,366</b>	<b>3,397,740</b>	<b>2,010,569</b>	<b>112,064,580</b>	<b>108,776,380</b>
<b>Expenditures</b>							
General support	12,888,907	-	-	-	560,184	13,449,091	12,980,235
Instruction	47,420,586	-	-	3,594,872	-	51,015,458	50,593,461
Pupil transportation	6,044,317	-	-	98,072	-	6,142,389	5,961,062
Community service	105,880	-	-	-	-	105,880	97,279
Employee benefits	26,515,358	-	-	172,321	205,620	26,893,299	27,193,106
Debt service							
Principal	3,280,000	-	4,515,000	-	-	7,795,000	6,780,000
Interest	1,065,145	-	2,617,838	-	-	3,682,983	3,535,837
Cost of sales	-	-	-	-	994,310	994,310	1,006,847
Capital outlay	-	17,352,504	-	-	260,360	17,612,864	18,612,646
<b>Total expenditures</b>	<b>97,320,193</b>	<b>17,352,504</b>	<b>7,132,838</b>	<b>3,865,265</b>	<b>2,020,474</b>	<b>127,691,274</b>	<b>126,760,473</b>
<b>Excess revenues (expenditures)</b>	<b>8,046,939</b>	<b>(16,110,731)</b>	<b>(7,085,472)</b>	<b>(467,525)</b>	<b>(9,905)</b>	<b>(15,626,694)</b>	<b>(17,984,093)</b>
<b>Other financing sources (uses)</b>							
Proceeds from issuance of serial bonds	-	9,155,000	-	-	-	9,155,000	-
BANs redeemed from appropriations	-	3,280,000	-	-	-	3,280,000	2,250,000
Bond and BAN premiums	-	-	1,754,164	-	-	1,754,164	-
Operating transfers, net	(6,435,430)	69,537	5,898,368	467,525	-	-	-
<b>Total other financing sources (uses)</b>	<b>(6,435,430)</b>	<b>12,504,537</b>	<b>7,652,532</b>	<b>467,525</b>	<b>-</b>	<b>14,189,164</b>	<b>2,250,000</b>
<b>Net change in fund balances</b>	<b>1,611,509</b>	<b>(3,606,194)</b>	<b>567,060</b>	<b>-</b>	<b>(9,905)</b>	<b>(1,437,530)</b>	<b>(15,734,093)</b>
<b>Fund balances (deficit) - beginning</b>	<b>16,962,937</b>	<b>(26,906,059)</b>	<b>1,372,351</b>	<b>-</b>	<b>1,357,841</b>	<b>(7,212,930)</b>	<b>8,521,163</b>
<b>Fund balances (deficit) - ending</b>	<b>\$ 18,574,446</b>	<b>\$ (30,512,253)</b>	<b>\$ 1,939,411</b>	<b>\$ -</b>	<b>\$ 1,347,936</b>	<b>\$ (8,650,460)</b>	<b>\$ (7,212,930)</b>

See accompanying notes.

## CORNING CITY SCHOOL DISTRICT

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### Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

For the year ended June 30, 2018

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**Total net change in fund balances - governmental funds** \$ (1,437,530)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. In the statement of activities, the cost of the assets is allocated over estimated useful lives as depreciation expense. This is the amount by which capital outlays (net of retainages) exceed depreciation expense and disposals. 10,244,807

Pension expense is recognized when paid on the fund statement of revenues, expenditures, and changes in fund balances and actuarially determined on the statement of activities. These differences are:

2018 TRS and ERS contributions	4,915,460	
2018 ERS accrued contribution	374,786	
2017 ERS accrued contribution	(430,919)	
2018 TRS net pension expense	(4,500,393)	
2018 ERS net pension expense	<u>(1,243,400)</u>	(884,466)

OPEB expense is recognized when paid on the fund statement of revenues, expenditures, and changes in fund balances and actuarially determined on the statement of activities. (13,249,264)

Bond and premium proceeds are recorded as revenues and other financing sources in the governmental funds but increase long-term liabilities in the statement of net position. (10,264,878)

Payments of long-term liabilities are reported as expenditures in the governmental funds and as a reduction of debt in the statement of net position. 4,515,000

Certain revenues will not be collected until up to two years after the District's year end and are considered "unavailable" in the governmental funds. This is the amount by which unavailable tax revenues changed from the previous year. (2,137)

In the statement of activities, certain expenses are measured by the amounts earned during the year. In the governmental funds these expenditures are reported when paid. These differences are:

Amortization of bond premiums	663,868	
Compensated absences	(230,000)	
Interest	<u>(20,000)</u>	413,868

**Change in net position - governmental activities** \$ (10,664,600)

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# CORNING CITY SCHOOL DISTRICT

## Statement of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP) and Actual - General Fund

For the year ended June 30, 2018

	Budgeted Amounts		Actual (Budgetary Basis)	Encumbrances	Variance with Final Budget Over/(Under)
	Original	Final			
<b>Revenues</b>					
Local sources					
Real property taxes	\$ 44,024,143	\$ 44,024,143	\$ 44,258,854		\$ 234,711
Real property tax items	11,582,064	11,582,064	11,269,708		(312,356)
Charges for services	599,500	599,500	891,987		292,487
Use of money and property	90,000	90,000	342,042		252,042
Sale of property and compensation for loss	21,000	21,000	209,797		188,797
Miscellaneous	905,000	978,846	1,543,649		564,803
State sources	46,605,997	46,605,997	46,483,480		(122,517)
Federal sources	120,000	120,000	367,615		247,615
<b>Total revenues</b>	<b>103,947,704</b>	<b>104,021,550</b>	<b>105,367,132</b>		<b>1,345,582</b>
<b>Expenditures</b>					
General support					
Board of education	297,987	313,503	163,805	60,500	(89,198)
Central administration	346,637	428,727	418,904	62	(9,761)
Finance	1,061,045	1,134,214	1,067,677	27,387	(39,150)
Staff	883,530	938,226	916,079	16,783	(5,364)
Central services	8,587,793	8,883,634	8,050,210	592,999	(240,425)
Special items	2,177,363	2,278,949	2,272,232	-	(6,717)
Instruction					
Instruction, administration, and improvement	4,155,860	3,992,750	3,948,448	1,756	(42,546)
Teaching - regular school	25,591,184	26,028,946	25,416,270	450,714	(161,962)
Programs for children with handicapping conditions	11,661,687	11,497,298	11,302,303	25,596	(169,399)
Occupational education	2,292,632	2,273,819	2,273,819	-	-
Teaching - special schools	122,245	127,455	127,455	-	-
Instructional media	944,664	1,048,973	1,006,973	40,359	(1,641)
Pupil services	3,495,474	3,556,532	3,345,318	49,292	(161,922)
Pupil transportation	6,240,983	6,198,911	6,044,317	7,858	(146,736)
Community service	124,837	115,558	105,880	-	(9,678)
Employee benefits	28,920,435	28,450,025	26,515,358	528	(1,934,139)
Debt service					
Principal	2,517,046	3,280,000	3,280,000	-	-
Interest	680,681	1,065,543	1,065,145	-	(398)
<b>Total expenditures</b>	<b>100,102,083</b>	<b>101,613,063</b>	<b>97,320,193</b>	<b>1,273,834</b>	<b>(3,019,036)</b>
<b>Excess revenues (expenditures)</b>	<b>3,845,621</b>	<b>2,408,487</b>	<b>8,046,939</b>	<b>(1,273,834)</b>	<b>4,364,618</b>
<b>Other financing sources (uses)</b>					
Operating transfers in	-	1,168,542	1,192,410		23,868
Operating transfers out	(7,857,837)	(7,716,387)	(7,627,840)		(88,547)
Appropriated fund balance, reserves, and carryover encumbrances	4,012,216	4,139,358	-		(4,139,358)
<b>Total other financing sources (uses)</b>	<b>(3,845,621)</b>	<b>(2,408,487)</b>	<b>(6,435,430)</b>		<b>(4,026,943)</b>
<b>Excess revenues (expenditures) and other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,611,509</b>	<b>\$ (1,273,834)</b>	<b>\$ 337,675</b>

See accompanying notes.

## CORNING CITY SCHOOL DISTRICT

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### Statement of Fiduciary Net Position

June 30, 2018

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	Private-Purpose Trusts	Agency
<b>Assets</b>		
Cash	\$ 177,257	\$ 2,294,261
<b>Liabilities</b>		
Extraclassroom activities balances	-	\$ 187,940
Due to governmental funds	-	1,107,647
Agency liabilities	-	998,674
<b>Total liabilities</b>	-	\$ 2,294,261
<b>Net Position</b>		
Restricted for scholarships	\$ 177,257	

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## CORNING CITY SCHOOL DISTRICT

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### Statement of Changes in Fiduciary Net Position

For the year ended June 30, 2018

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	Private-Purpose Trusts
<b>Additions</b>	
Gifts and donations	\$ 10,063
Interest and earnings	57
	10,120
<b>Deductions</b>	
Scholarship awards	16,274
<b>Change in net position</b>	(6,154)
<b>Net position - beginning</b>	183,411
<b>Net position - ending</b>	\$ 177,257

See accompanying notes.

## CORNING CITY SCHOOL DISTRICT

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### Notes to Financial Statements

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#### 1. Summary of Significant Accounting Policies

##### Reporting Entity

Corning City School District (the District) is governed by Education and other laws of the State of New York (the State). The District's Board of Education has responsibility and control over all activities related to public school education within the District. The District's Superintendent is the chief executive officer and the President of the Board serves as the chief fiscal officer. The Board members are elected by the public and have decision-making authority, the power to designate management, the ability to influence operations, and the primary accountability for fiscal matters.

The District provides education and support services such as administration, transportation, and plant maintenance. The District receives funding from local, state, and federal sources and must comply with requirements of these funding sources. However, the District is not included in any other governmental reporting entity as defined by accounting principles generally accepted in the United States of America, nor does it contain any component units.

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

##### Joint Venture

The District is one of 21 participating school districts in the Greater Southern Tier Board of Cooperative Educational Services (BOCES). Formed under §1950 of Education Law, a BOCES is a voluntary cooperative association of school districts in a geographic area that shares planning, services, and programs, and also provides educational and support activities. There is no authority or process by which the District can terminate its status as a component of BOCES.

The component school district boards elect the members of the BOCES governing body. There are no equity interests and no single participant controls the financial or operating policies. BOCES may also contract with other municipalities on a cooperative basis under State General Municipal Law.

A BOCES' budget is comprised of separate spending plans for administrative, program, and capital costs. Each component school district shares in administrative and capital costs determined by its enrollment. Participating districts are charged a service fee for programs in which students participate, and for other shared contracted administrative services. Participating districts may also issue debt on behalf of BOCES; there is no such debt issued by the District.

During the year ended June 30, 2018, the District was billed \$10,670,000 for BOCES administrative and program costs and recognized \$663,000 in revenue as a refund from prior year expenditures paid to BOCES and \$76,000 in rental and other income. Audited financial statements are available from BOCES' administrative offices.



## Public Entity Risk Pool

The District participates in the Greater Southern Tier Area Schools Self-Insured Workers' Compensation Plan, which is a public entity risk pool. This plan is designed to provide workers' compensation coverage for participating entities and is further presented in Note 11.

## Basis of Presentation

*Government-wide Statements:* The statement of net position and the statement of activities display financial activities of the overall District, except for fiduciary activities. Eliminations have been made to minimize double counting of internal activities. These statements are required to distinguish between *governmental* and *business-type* activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The District does not maintain any business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities.

- Direct expenses are those that are specifically associated with a program or are clearly identifiable to a particular function. Indirect expenses relate to the administration and support of the District's programs, including personnel, overall administration, and finance. Employee benefits are allocated to functional expenses as a percentage of related payroll expense.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational requirements of a particular program, and (c) grants and contributions limited to the purchase of specific capital assets. Revenues that are not classified as program revenues, including all taxes and state aid, are presented as general revenues.

*Fund Financial Statements:* The fund financial statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category - *governmental* and *fiduciary* - are presented. The emphasis of the fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following major funds:

- *General fund.* This is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.
- *Capital projects fund.* This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District has also elected to display the following as major funds:

- *Debt service fund.* This fund is used to account for resources that are restricted to expenditure for principal and interest. Financial resources that are being accumulated for principal and interest payments maturing in future years are also included in this fund.
- *Special aid fund.* This fund is used to account for the proceeds of specific revenue sources – other than expendable trusts or major capital projects – such as federal, state, and local grants and awards that are restricted or committed to expenditure for specific purposes. Either governments or other third parties providing the grant funds impose these restrictions.
- *School lunch fund.* This fund is a special revenue fund whose specific revenue sources, including free and reduced meal subsidies received from state and federal programs, are assigned to the operation of the District's breakfast and lunch programs.

The District reports the following fiduciary funds:

- *Private-purpose trust fund.* This fund reports trust arrangements under which principal and income benefit various third party scholarship arrangements.
- *Agency fund.* This fund accounts for assets held by the District as agent for various student groups and clubs, payroll, and employee third party withholdings. The agency fund is custodial in nature and does not involve measurement of results of operations.

The financial statements include certain prior year summarized comparative information in total but not by separate governmental activities and major funds. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

### **Basis of Accounting and Measurement Focus**

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District receives value directly without giving equal value in exchange, include property taxes, grants, and donations. Revenue from property taxes is recognized in the fiscal year for which taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset purchases are reported as expenditures in governmental funds. Proceeds of long-term liabilities and equipment and property purchased under capital leases are reported as other financing sources.

Under the terms of grant agreements, revenues are recognized to the extent of program expenditures. Amounts received in advance of the expenditures are considered unearned and reported as revenue when the expense is incurred.

### **Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

## **Property Taxes**

The District levies real property taxes no later than October 1. For the year ended June 30, 2018, the tax lien was issued on September 20, 2017 for collection from October 1 through March 31, 2018. Thereafter, uncollected amounts became the responsibility of Chemung, Schuyler, and Steuben Counties and those amounts were submitted to the District by April 1<sup>st</sup> of the following year as required by law. Uncollected amounts from the City of Corning (the City) become the responsibility of the City and those amounts are submitted to the District within two years from the return of unpaid taxes to the City. Property taxes receivable expected to be collected within sixty days subsequent to year end are recognized as revenues within the governmental fund financial statements. Otherwise, unavailable tax revenues offset property taxes receivable.

The District is subject to tax abatements granted by the Chemung County Industrial Development Agency (CCIDA), the Steuben County Industrial Development Agency (SCIDA), the City of Corning, the Town of Erwin, and the Village of Painted Post (collectively, the Development Entities). CCIDA and SCIDA are public benefit corporations created by acts of the New York State Legislature to promote and assist private sector industrial and business development.

Through the Development Entities, companies promise to expand or maintain facilities or employment within the specific areas they serve, to establish a new business within those areas, or to relocate an existing business to the area. Economic development agreements entered into by the Development Entities can include the abatement of county, town, and school district taxes, in addition to other assistance. In the case of the District, these abatements have resulted in reductions of property taxes, which the District administers as a temporary reduction in the assessed value of the property involved. The abatement agreement stipulates a percentage reduction of property taxes, which can be as much as 100%.

For the year ended June 30, 2018, the District's taxes were abated \$2,247,000 under these agreements. However, because the abated amounts are spread across the District's entire tax base, there is no impact on the overall property taxes collected.

## **Budget Process, Amendments, and Encumbrances**

District administration prepares a proposed budget for the general fund requiring approval by the Board. A public hearing is held upon completion and filing of the tentative budget. Subsequently, the budget is adopted by the Board. The proposed budget is then presented to voters of the District. The budget for the fiscal year beginning July 1, 2017 was approved by a majority of the voters in a general election held on May 16, 2017.

Annual appropriations are adopted and employed for control of the general fund. These budgets are adopted on a GAAP basis under the modified accrual basis of accounting. Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations authorized for the current year may be increased by the planned use of specific restricted, committed, and assigned fund balances and subsequent budget amendments approved by the Board as a result of new revenue sources not included in the original budget.

Major capital expenditures are subject to individual project budgets based on the cost of the project and external financing rather than annual appropriations. For the capital projects fund, these budgets do not lapse at year end and are carried over to the completion of the project.

Encumbrance accounting is used to assure budgetary control over commitments related to unperformed (executory) contracts for goods or services outstanding at the end of each year. Encumbrances are budgetary expenditures in the year committed and again in the subsequent period when the expenditure is paid. All budget appropriations that are unencumbered lapse at the end of the fiscal year. Encumbrances outstanding at year end are presented for GAAP-related purposes as committed or assigned fund balances and do not constitute expenditures or liabilities. At July 1, encumbrances carried forward from the prior year are reestablished as budgeted appropriations.

## **Inventory**

Inventory consists of food and similar food service goods related to school lunch operations and is recorded at the lower of first-in, first-out cost or net realizable value. Donated commodities are stated at values which approximate market.

## **Capital Assets**

Capital assets are reported at actual or estimated historical cost based on appraisals. Contributed assets are recorded at fair value at the time received. Depreciation is provided in the government-wide statements over estimated useful lives using the straight-line method. Maintenance and repairs are expensed as incurred; significant improvements are capitalized.

Capitalization thresholds for determining which asset purchases are added to capital accounts and the estimated useful lives of capital assets are:

	<b>Capitalization Policy</b>	<b>Estimated Useful Life</b>
Buildings and improvements	\$ 50,000	15-50
Furniture and equipment	\$ 5,000	5-25

## **Bond Premiums**

Premiums received upon the issuance of debt are included as other financing sources in the governmental funds statements when issued. In the government-wide statements, premiums are recognized with the related debt issue and amortized on a straight-line basis as a component of interest expense over the life of the related obligation.

## **Pensions**

The District participates in the New York State Teachers' Retirement System (TRS) and the New York State and Local Employees' Retirement System (ERS) (the Systems) as mandated by State law. The Systems recognize benefit payments when due and payable in accordance with benefit terms; investment assets are reported at fair value. On the government-wide statements, the District recognizes its proportionate share of net pension position, deferred outflows and deferred inflows of resources, pension expense (revenue), and information about and changes in the fiduciary net position on the same basis as reported by the respective defined benefit pension plans.

## Compensated Absences

The liability for compensated absences reported in the government-wide financial statements consists of unpaid accumulated sick and vacation time. The liability has been calculated using the vesting method, in which leave amounts for both employees currently eligible to receive payments and those expected to become eligible to receive such payments are included. Sick pay is accrued on the basis of negotiated contracts with administrative and employee groups which provide for the payment of accumulated sick time at retirement.

The government-wide financial statements reflect the entire liability, while in the governmental funds financial statements, only the amount of matured liabilities is accrued based on expendable available financial resources.

## Equity Classifications

### Government-Wide Statements

- *Net investment in capital assets* - consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of any related debt obligations attributable to the acquisition, construction, or improvement of those assets.
- *Restricted* – consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or the terms of the District's bonds.
- *Unrestricted* – the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position and therefore are available for general use by the District.

### Governmental Fund Statements

The District considers unrestricted resources to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, unless the use of the restricted amount was appropriated in the current year's budget. Within unrestricted fund balance, the District considers committed, assigned, then unassigned resources to have been spent when an expenditure is incurred for which amounts in any of those fund balance classifications could be used.

Restricted fund balances generally result from reserves created by the State of New York Legislature and included in General Municipal Law, State Education Law, or Real Property Tax Law as authorized for use by the Board of Education. Certain reserves may require voter approval for their establishment and/or use. Earnings on invested resources are required to be added to the various reserves.

Committed fund balances are authorized by the Board of Education as recommended by the District's management prior to the end of the fiscal year, although funding of the commitment may be established subsequent to year end. Assigned fund balances include the planned use of existing fund balance to offset the subsequent year's tax levy. Additionally, the Board of Education has given the District's management the authority to assign fund balances for specific purposes that are neither restricted nor committed. Nonspendable fund balances represent resources that cannot be spent as they are not expected to be converted to cash and include inventory, prepaid deposits, and long-term receivables.

Fund balance restrictions consist of the following reserves:

- *Liability* – is used to pay liability claims and may not exceed 3% of the annual budget.
- *Capital* – is used to accumulate funds to finance all or a portion of future capital projects for which bonds may be issued. Voter authorization is required for both the establishment of the reserve and payments from the reserve. During 2014, a capital reserve was approved by District voters which can be funded to a maximum of \$10,000,000 plus interest; to date, it has been funded \$1,312,380.
- *Employee benefit accrued liability* – is used to account for the payment of accumulated vacation and sick time due upon termination of an employee's services. It is established by a majority vote of the Board and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated.
- *Retirement contribution* – is used to finance retirement contributions payable to ERS.
- *Unemployment insurance* – is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants as the District has elected to use the benefit reimbursement method.
- *Debt service* – is used to account for proceeds from the sale of property that was financed by obligations still outstanding, interest and earnings on outstanding obligations (including bond premiums), and remaining bond proceeds not needed for their original purpose as required under §165 of Finance Law. This reserve must be used to pay the debt service obligations for which the original money was generated.
- *Workers' compensation* – is used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Laws and for payment of expenses of administering this program.
- *Tax certiorari* – is used to pay judgments and claims resulting from certiorari proceedings. Funds not used by July 1 of the fourth fiscal year following their deposit must be returned to unassigned fund balance.

## **Interfund Balances**

The operations of the District include transactions between funds including resources for cash flow purposes. These interfund receivables and payables are repaid within one year, with the exception of amounts due to the general fund as reimbursement for grant expenditures initially paid on behalf of the special aid fund. Such amounts are recorded as long-term receivables as they are not typically received from the government for payment to the general fund with currently available financial resources. Permanent transfers of funds provide financing or other services.

In the government-wide statements, the amounts reported on the statement of net position for interfund receivables and payables represent amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for all interfund receivables and payables between the funds, with the exception of those due from or to fiduciary funds.

Interfund receivables and payables are netted on the accompanying governmental funds balance sheet as the right of legal offset exists. It is the District's practice to settle these amounts at the net balances due between funds.

## **2. Change in Accounting Principle**

Effective July 1, 2017, the District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), which supersedes GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement addresses accounting and financial reporting for other postemployment benefits offered by the District and requires various note disclosures (Note 10) and required supplementary information. As a result, beginning of year net position has been restated as follows:

Net position previously reported, July 1, 2017	\$ (1,180,434)
OPEB previously reported	96,869,353
Total OPEB liability	(308,416,427)
Amounts paid by the District subsequent to the measurement date	<u>7,375,530</u>
Net position as restated	<u>\$ (205,351,978)</u>

Information on beginning of year deferred outflows and deferred inflows of resources, other than benefits paid subsequent to the measurement date, and all information for the prior year, is not available and therefore such amounts have not been restated.

### 3. Stewardship and Compliance

The capital projects deficit fund balance of \$30,512,253 will be funded when bond anticipation notes are converted to permanent financing.

### 4. Cash

Cash management is governed by State laws and as established in the District's written policies. Cash resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Policies permit the Treasurer to use demand accounts and certificates of deposit. Invested resources are limited to obligations of the United States Treasury and its Agencies, repurchase agreements, and obligations of the State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not covered by Federal Deposit Insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

Custodial credit risk is the risk that in the event of a bank failure the District's deposits may not be returned to it. At June 30, 2018, the District's bank deposits were fully collateralized by FDIC coverage and securities held by the pledging institutions' trust departments or agents in the District's name.

### 5. Interfund Transactions – Fund Financial Statements

Fund	Receivable	Payable	Transfers	
			In	Out
General	\$ 2,123,765	\$ 401,314	\$ 1,192,410	\$ 7,627,840
Capital projects	506,680	604,673	100,000	30,463
Debt service	97,523	-	7,066,910	1,168,542
Special aid	334,919	1,011,499	467,525	-
School lunch	63,149	903	-	-
Fiduciary	3,246	1,110,893	-	-
	<u>\$ 3,129,282</u>	<u>\$ 3,129,282</u>	<u>\$ 8,826,845</u>	<u>\$ 8,826,845</u>

The general fund provides cash flow to the various other funds; these amounts are repaid when funds are received from the State after final expenditure reports have been submitted and approved or when permanent financing is obtained. The general fund made permanent transfers to the special aid fund to cover its share of costs related to the summer school handicap program; to the capital projects fund for capital outlay; and to the debt service fund for principal and interest payments on serial bonds. The debt service fund made a permanent transfer to the general fund for principal and interest payments on bond anticipation notes. The capital projects fund made permanent transfers to the general fund and the debt service fund for the unspent portion of project proceeds.

## 6. Capital Assets

	Balance July 1, 2017	Increases	Retirements/ Reclassifications	Balance June 30, 2018
Non-depreciable capital assets:				
Land	\$ 1,897,039	\$ -	\$ (71,607)	\$ 1,825,432
Construction in progress	25,784,363	17,507,232	(4,027,845)	39,263,750
Total non-depreciable assets	27,681,402	17,507,232	(4,099,452)	41,089,182
Depreciable capital assets:				
Buildings and improvements	168,056,306	-	(3,394,752)	164,661,554
Furniture and equipment	8,678,254	170,318	82,984	8,931,556
Total depreciable assets	176,734,560	170,318	(3,311,768)	173,593,110
Less accumulated depreciation:				
Buildings and improvements	40,172,878	3,828,004	(4,392,883)	39,607,999
Furniture and equipment	5,979,768	875,988	(400,373)	6,455,383
Total accumulated depreciation	46,152,646	4,703,992	(4,793,256)	46,063,382
Total depreciable assets, net	130,581,914	(4,533,674)	1,481,488	127,529,728
	<b>\$ 158,263,316</b>	<b>\$ 12,973,558</b>	<b>\$ (2,617,964)</b>	<b>\$ 168,618,910</b>

Depreciation expense has been allocated to the following functions: general support \$350,447, instruction \$3,741,555, pupil transportation \$388,080, and food service \$223,910.

As of June 30, 2018, net investment in capital assets consists of the following:

Capital assets, net of accumulated depreciation	\$ 168,618,910
Bonds and related premiums	(71,951,363)
Cash in capital projects fund, net of payables	11,032,747
Bond anticipation notes	(41,545,000)
	<b>\$ 66,155,294</b>

## 7. Short-Term Debt

Aggregate bond anticipation notes (BANs) outstanding at June 30, 2018 amounted to \$41,545,000 (\$39,525,000 at June 30, 2017) and carry interest at 2.75% (interest at 2% at June 30, 2017). In 2018, \$3,280,000 of outstanding BANs were redeemed, \$9,155,000 were converted to permanent financing, and \$14,455,000 of new BANs were issued. The BANs mature through June 2019.

In August 2018, the District issued an additional \$7,627,000 of BANs that carry interest at 2.75% and mature in August 2019.



## 8. Long-Term Liabilities

	July 1, 2017	Increases	Decreases	June 30, 2018	Amount Due in One Year
Bonds	\$ 56,955,000	\$ 9,155,000	\$ 4,515,000	\$ 61,595,000	\$ 5,125,000
Bond premiums	9,910,353	1,109,878	663,868	10,356,363	-
Compensated absences	8,266,000	230,000	-	8,496,000	850,000
	<b>\$ 75,131,353</b>	<b>\$ 10,494,878</b>	<b>\$ 5,178,868</b>	<b>\$ 80,447,363</b>	<b>\$ 5,975,000</b>

### Existing Obligations

Description	Maturity	Rate	Balance
Refunding bonds - 2014	June 2019	2.0%-4.0%	\$ 695,000
Serial bonds - 2016	June 2032	2.0%-5.0%	51,745,000
Serial bonds - 2018	June 2029	4.0%-5.0%	9,155,000
			<b>\$ 61,595,000</b>

### Debt Service Requirements

Years ending June 30,	Principal	Interest
2019	\$ 5,125,000	\$ 2,821,492
2020	4,460,000	2,578,138
2021	6,370,000	2,355,136
2022	6,410,000	2,036,638
2023	6,180,000	1,716,136
2024-2028	27,885,000	4,095,886
2029-2032	5,165,000	278,336
	<b>\$ 61,595,000</b>	<b>\$ 15,881,762</b>

## 9. Pension Plans

### Plan Descriptions

The District participates in the following cost-sharing, multiple employer, public employee retirement systems:

- TRS is administered by the New York State Teachers' Retirement Board and provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained from the New York State Teachers' Retirement System at [www.nystrs.org](http://www.nystrs.org).
- ERS provides retirement benefits as well as death and disability benefits. New York State Retirement and Social Security Law governs obligations of employers and employees to contribute and provide benefits to employees. ERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained from the New York State and Local Retirement System at [www.osc.state.ny.us/retire](http://www.osc.state.ny.us/retire).

*Benefits:* The Systems provide retirement, disability, and death benefits for eligible members, including automatic cost of living adjustments. In general, retirement benefits are determined based on an employee's individual circumstances using a pension factor, an age factor, and final average salary. The benefits vary depending on the individual's employment tier. Pension factors are determined based on tier and an employee's years of service, among other factors.

*Contribution Requirements:* No employee contribution is required for those hired prior to July 1976. The Systems require employee contributions of 3% of salary for the first 10 years of service for those employees who joined the Systems from July 1976 through December 2009. Participants hired on or after January 1, 2010 through March 31, 2012 are required to contribute 3.5% (TRS) or 3% (ERS) of compensation throughout their active membership in the Systems. Participants hired on or after April 1, 2012 are required to contribute a percentage ranging from 3% to 6% each year, based on their level of compensation. Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually for TRS by the New York State Teachers' Retirement Board. This rate was 9.8% for 2018. For ERS, the Comptroller annually certifies the rates used, expressed as a percentage of the wages of participants, to compute the contributions required to be made by the District to the pension accumulation fund. For 2018, these rates ranged from 9.4% - 19.8%.

The amount outstanding and payable to TRS for the year ended June 30, 2018 was \$3,666,178. A liability to ERS of \$374,786 is accrued based on the District's legally required contribution for employee services rendered from April 1, 2018 through June 30, 2018.

#### **Net Pension Position, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources**

At June 30, 2018, the District reported an asset of \$1,777,858 for its proportionate share of the TRS net pension position and a liability of \$945,442 for its proportionate share of the ERS net pension position.

The TRS net pension position was measured as of June 30, 2017, and the total pension liability was determined by an actuarial valuation as of June 30, 2016, with update procedures applied to roll forward the net pension position to June 30, 2017. The District's proportion of the net pension position was based on the ratio of its actuarially determined employer contribution to TRS's total actuarially determined employer contributions for the fiscal year ended on the measurement date. At June 30, 2017, the District's proportion was 0.233898%, a decrease of 0.001508 from its proportion measured as of June 30, 2016.

The ERS net pension position was measured as of March 31, 2018, and the total pension liability was determined by an actuarial valuation as of April 1, 2017. The District's proportion of the net pension position was based on the ratio of its actuarially determined employer contribution to ERS's total actuarially determined employer contributions for the fiscal year ended on the measurement date. At the March 31, 2018 measurement date, the District's proportion was 0.0292938%, an increase of 0.0006533 from its proportion measured as of March 31, 2017.

For the year ended June 30, 2018, the District recognized net pension expense of \$5,743,793 on the government-wide statements (TRS expense of \$4,500,393 and ERS expense of \$1,243,400). At June 30, 2018, the District reported deferred outflows and deferred inflows of resources as follows:

	TRS		ERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,462,740	\$ 693,166	\$ 337,209	\$ 278,656
Changes of assumptions	18,090,046	-	626,906	-
Net difference between projected and actual earnings on pension plan investments	-	4,187,369	1,373,180	2,710,519
Changes in proportion and differences between District contributions and proportionate share of contributions	160,060	22,137	232,917	-
District contributions subsequent to the measurement date	3,666,178	-	374,786	-
	<b>\$ 23,379,024</b>	<b>\$ 4,902,672</b>	<b>\$ 2,944,998</b>	<b>\$ 2,989,175</b>

District contributions subsequent to the measurement date will be recognized as an addition to (a reduction of) the net pension asset (liability) in the year ending June 30, 2019. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years ending June 30,	TRS	ERS
2019	\$ 442,357	\$ 302,801
2020	4,817,012	224,824
2021	3,455,929	(654,098)
2022	881,192	(292,490)
2023	3,445,964	-
Thereafter	1,767,720	-
	<b>\$ 14,810,174</b>	<b>\$ (418,963)</b>

### Actuarial Assumptions

For TRS, the actuarial assumptions used in the June 30, 2016 valuation, with update procedures used to roll forward the total pension liability to June 30, 2017, were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2014. These assumptions are:

**Inflation** – 2.5%

**Salary increases** – Based on TRS member experience, dependent on service, ranging from 1.90%-4.72%

**Projected Cost of Living Adjustments (COLA)** – 1.5% compounded annually

**Investment rate of return** – 7.25% compounded annually, net of investment expense, including inflation (7.50% for the 2016 measurement)

**Mortality** – Based on TRS member experience, with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2014, applied on a generational basis

**Discount rate** – 7.25% (7.50% for the 2016 measurement)

The long-term expected rate of return on TRS pension plan investments was determined in accordance with Actuarial Standard of Practice No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

For ERS, the actuarial assumptions used in the April 1, 2017 valuation, with update procedures used to roll forward the total pension liability to March 31, 2018, were based on the results of an actuarial experience study for the period April 1, 2010 to March 31, 2015. These assumptions are:

**Inflation** – 2.5%

**Salary increases** – 3.8%

**COLA** – 1.3% annually

**Investment rate of return** – 7.0% compounded annually, net of investment expense, including inflation

**Mortality** – Society of Actuaries' Scale MP-2014

**Discount rate** – 7.0%

The long-term expected rate of return on ERS pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

### Investment Asset Allocation

Best estimates of arithmetic real rates of return for each major asset class and the Systems' target asset allocations as of the applicable valuation dates are summarized as follows:

Asset Class	TRS		ERS	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities	35%	5.9%	36%	4.6%
International equities	18%	7.4%	14%	6.4%
Private equities	8%	9.0%	10%	7.5%
Real estate	11%	4.3%	10%	5.6%
Inflation-indexed bonds	-	-	4%	1.3%
Domestic fixed income securities	16%	1.6%	-	-
Global fixed income securities	2%	1.3%	-	-
Bonds and mortgages	8%	2.8%	17%	1.3%
Short-term	1%	0.6%	1%	(0.3)%
Other	1%	3.9%	8%	3.8%-5.7%
	<b>100%</b>		<b>100%</b>	

## Discount Rate

The discount rate projection of cash flows assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the District's proportionate share of its net pension position calculated using the discount rate of 7.25% (TRS) and 7.0% (ERS) and the impact of using a discount rate that is 1% higher or lower than the current rate.

	1.0% Decrease	At Current Discount Rate	1.0% Increase
District's proportionate share of the TRS net pension asset (liability)	\$ (30,627,220)	\$ 1,777,858	\$ 28,915,501
District's proportionate share of the ERS net pension asset (liability)	\$ (7,153,469)	\$ (945,442)	\$ 4,306,301

## 10. Postemployment Benefits Other Than Pensions (OPEB)

The District maintains a single-employer defined benefit healthcare plan (the Plan) providing for continuation of medical insurance for virtually all District retirees and their spouses. Benefit provisions are based on individual contracts with the District, as negotiated from time to time. Eligibility is based on covered employees who retire from the District over the age of 55 and have met vesting requirements. Retirees are provided with health insurance at different cost percentages depending on their retirement date and bargaining unit. The Plan has no assets, does not issue financial statements, and is not a trust.

At June 30, 2018, employees covered by the Plan include:

Active employees	758
Inactive employees or beneficiaries currently receiving benefits	1054
Inactive employees entitled to but not yet receiving benefits	-
	<u>1,812</u>

### Total OPEB Liability

The District's total OPEB liability of \$290,338,918 was measured as of June 30, 2017 and was determined by an actuarial valuation as of July 1, 2017.

The total OPEB liability in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

**Healthcare cost trend rate** – based on a review of published national trend survey data and updated long-term rates based on the Society of Actuaries Getzen Long-Term Healthcare Cost Trends Model v2018\_c, with a rate of 7.25% initially for pre-65, 6.25% for post-65, and 10.5% for prescription drug coverage, reduced to an ultimate rate of 3.89% after 2075

**Salary increases** – 2.25%

**Mortality** – RP-2014 mortality tables for employees and healthy annuitants, adjusted backward to 2006 with Scale MP-2014, and then adjusted for mortality improvements with Scale MP-2017 on a fully generational basis

**Discount rate** – 3.56% based on the Fidelity General Obligation 20-year AA Municipal Bond Index

**Inflation rate** – 2.25%

### Changes in the Total OPEB Liability

	<b>Total OPEB Liability</b>
Balance at June 30, 2017	<u>\$ 308,416,427</u>
Changes for the year:	
Service cost	11,967,314
Interest	9,247,522
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other inputs	(31,916,815)
Benefit payments	<u>(7,375,530)</u>
Net changes	<u>(18,077,509)</u>
Balance at June 30, 2018	<u>\$ 290,338,918</u>

The following presents the sensitivity of the District's total OPEB liability to changes in the discount rate, including what the District's total OPEB liability would be if it were calculated using a discount rate that is 1% higher or lower than the current discount rate:

	<b>1.0% Decrease (2.56%)</b>	<b>Discount Rate (3.56%)</b>	<b>1.0% Increase (4.56%)</b>
Total OPEB liability	<u>\$ (342,395,475)</u>	<u>\$ (290,338,918)</u>	<u>\$ (248,803,580)</u>

The following presents the sensitivity of the District's total OPEB liability to changes in the healthcare cost trend rates, including what the District's total OPEB liability would be if it were calculated using trend rates that are 1% higher or lower than the current healthcare cost trend rates:

	<b>1.0% Decrease (6.25% to 2.89%)</b>	<b>Healthcare Cost Trend Rate (7.25% to 3.89%)</b>	<b>1.0% Increase (8.25% to 4.89%)</b>
Total OPEB liability	<u>\$ (236,095,759)</u>	<u>\$ (290,338,918)</u>	<u>\$ (364,227,385)</u>

## OPEB Expense and Deferred Outflows and Deferred Inflows of Resources

For the year ended June 30, 2018, the District recognized OPEB expense of \$21,214,836. At June 30, 2018, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions or other inputs	\$ -	\$ 31,916,815
Benefit payments subsequent to the measurement date	7,965,572	-
	<u>\$ 7,965,572</u>	<u>\$ 31,916,815</u>

Amounts reported as deferred outflows of resources will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2019. Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years ending June 30,</u>	
2019	\$ 4,799,521
2020	4,799,521
2021	4,799,521
2022	4,799,521
2023	4,799,521
Thereafter	7,919,210
	<u>\$ 31,916,815</u>

## 11. Risk Management

### General Liability

The District purchases commercial insurance for various risks of loss due to torts, theft, damage, errors and omissions, and natural disasters. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three years.

### Health Insurance

The District maintains a self-funded health insurance plan. The District makes monthly payments based on employee claims as well as payments for fees charged for administering the program and for excess insurance coverage. The District maintains excess insurance coverage that limits their self-funded exposure to \$275,000 per individual occurrence in a given plan year in the aggregate.

Claims activity is as follows:

	Beginning of Year	Current Claims and Changes in Estimates	Claims Paid	End of Year
2018	\$ 806,000	\$ 17,219,000	\$ 17,219,000	\$ 806,000
2017	\$ 806,000	\$ 16,835,000	\$ 16,835,000	\$ 806,000

The amount is included in accrued liabilities in the government-wide and fund financial statements as it is expected to be paid with currently available financial resources.

### **Workers' Compensation**

The District participates in the Greater Southern Tier Area Schools Self-Insured Workers' Compensation Plan (the Plan) sponsored by Greater Southern Tier BOCES. The Plan administers a workers' compensation insurance fund pursuant to Article 5 of the Workers' Compensation Law to finance the liability and risk related to workers' compensation claims and to lower the costs of coverage to the 16 participating members as of June 30, 2017 (the most recent information available).

The District has transferred partial risk to the Plan. Plan members pay monthly premium equivalents based upon a pro-rata share of expenditures. All funds received are pooled and administered as a common fund. Plan members could be subjected, however, to pro-rata supplemental assessments in the event that the Plan's assets are not adequate to meet claims. To date, these supplemental assessments have not been required.

The Plan has published its own financial report for the year ended June 30, 2017, which can be obtained from Greater Southern Tier BOCES, 459 Philo Road, Elmira, New York 14903.

## **12. Commitments and Contingencies**

### **Grants**

The District receives financial assistance from federal and state agencies in the form of grants and calculated aid as determined by the State. The expenditure of grant funds generally requires compliance with the terms and conditions specified in the agreements and are subject to audit by the grantor agencies. State aid payments are based upon estimated expenditures and pupil statistics, are complex, and subject to adjustment. Any disallowed claims resulting from such audits could become a liability of the District. Based on prior experience, management expects such amounts to be immaterial.

### **Encumbrances**

Significant outstanding encumbrances in the general fund as of June 30, 2018 include \$736,000 for equipment, \$391,000 for supplies, and \$147,000 for contractual services.

### **Litigation**

The District is subject to claims and lawsuits that arise in the ordinary course of business. In the opinion of management, these claims will not have a material adverse effect upon the financial position of the District.

### **Commitments**

The District's taxpayers have approved four capital projects that remain in progress at year end and are expected to cost a total of \$74,852,000. As of June 30, 2018, \$54,415,000 has been expended on the projects and numerous open contracts are in place.



## CORNING CITY SCHOOL DISTRICT

### Required Supplementary Information Schedule of the District's Proportionate Share of the Net Pension Position New York State Teachers' Retirement System

As of the measurement date of June 30,	2017	2016	2015	2014	2013
District's proportion of the net pension position	0.233898%	0.235406%	0.235213%	0.238079%	0.234784%
District's proportionate share of the net pension asset (liability)	\$ 1,777,858	\$ (2,521,296)	\$ 24,431,158	\$ 26,520,558	\$ 1,545,471
District's covered payroll	\$ 37,065,137	\$ 36,325,498	\$ 34,489,798	\$ 35,832,228	\$ 34,951,261
District's proportionate share of the net pension position as a percentage of its covered payroll	4.80%	6.94%	70.84%	74.01%	4.42%
Plan fiduciary net position as a percentage of the total pension liability	100.66%	99.01%	110.46%	111.48%	100.70%

*Data prior to 2013 is unavailable.*

The following is a summary of changes of assumptions:

	2017	2016	2015
Inflation	2.5%	2.5%	3.0%
Salary increases	1.90%-4.72%	1.90%-4.72%	4.0%-10.9%
Cost of living adjustments	1.5%	1.5%	1.625%
Investment rate of return	7.25%	7.5%	8.0%
Discount rate	7.25%	7.5%	8.0%
Society of Actuaries' mortality scale	MP-2014	MP-2014	AA

## CORNING CITY SCHOOL DISTRICT

### Required Supplementary Information Schedule of District Contributions New York State Teachers' Retirement System

June 30,	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 3,666,178	\$ 4,344,034	\$ 4,816,761	\$ 6,173,356	\$ 5,714,805	\$ 4,071,860
Contribution in relation to the contractually required contribution	(3,666,178)	(4,344,034)	(4,816,761)	(6,173,356)	(5,714,805)	(4,071,860)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 37,409,983	\$ 37,065,137	\$ 36,325,498	\$ 34,489,798	\$ 35,832,228	\$ 34,951,261
Contributions as a percentage of covered payroll	9.80%	11.72%	13.26%	17.90%	15.95%	11.65%

*Data prior to 2013 is unavailable.*

## CORNING CITY SCHOOL DISTRICT

### Required Supplementary Information Schedule of the District's Proportionate Share of the Net Pension Position New York State and Local Employees' Retirement System

As of the measurement date of March 31,	2018	2017	2016	2015
District's proportion of the net pension position	0.0292938%	0.0286405%	0.0285673%	0.0275512%
District's proportionate share of the net pension liability	\$ 945,442	\$ 2,691,126	\$ 4,585,135	\$ 930,746
District's covered payroll	\$ 8,472,127	\$ 7,802,003	\$ 7,830,575	\$ 7,977,235
District's proportionate share of the net pension position as a percentage of its covered payroll	11.16%	34.49%	58.55%	11.67%
Plan fiduciary net position as a percentage of the total pension liability	98.24%	94.70%	90.70%	97.90%

*Data prior to 2015 is unavailable.*

The following is a summary of changes of assumptions:

	2016	2015
Inflation	2.5%	2.7%
Salary increases	3.8%	4.9%
Cost of living adjustments	1.3%	1.4%
Investment rate of return	7.0%	7.5%
Discount rate	7.0%	7.5%

## CORNING CITY SCHOOL DISTRICT

### Required Supplementary Information Schedule of District Contributions New York State and Local Employees' Retirement System

June 30,	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 1,249,282	\$ 1,168,114	\$ 1,413,191	\$ 1,483,478	\$ 1,487,609	\$ 1,379,885
Contribution in relation to the contractually required contribution	(1,249,282)	(1,168,114)	(1,413,191)	(1,483,478)	(1,487,609)	(1,379,885)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 8,472,127	\$ 7,802,003	\$ 7,830,575	\$ 7,977,235	\$ 7,711,161	\$ 7,594,691
Contributions as a percentage of covered payroll	14.75%	14.97%	18.05%	18.60%	19.29%	18.17%

*Data prior to 2013 is unavailable.*

## CORNING CITY SCHOOL DISTRICT

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### Required Supplementary Information Schedule of Changes in the District's Total OPEB Liability and Related Ratios

**June 30, 2018**

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Total OPEB liability - beginning	<u>\$ 308,416,427</u>
Changes for the year:	
Service cost	11,967,314
Interest	9,247,522
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other inputs	(31,916,815)
Benefit payments	<u>(7,375,530)</u>
Net change in total OPEB liability	<u>(18,077,509)</u>
Total OPEB liability - ending	<u>\$ 290,338,918</u>
Covered-employee payroll	<u>\$ 47,774,618</u>
Total OPEB liability as a percentage of covered-employee payroll	<u>607.73%</u>

*Data prior to 2018 is unavailable.*

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

## CORNING CITY SCHOOL DISTRICT

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### Supplementary Information Schedule of Change from Original to Final Budget and Calculation of Unrestricted Fund Balance Limit - General Fund

For the year ended June 30, 2018

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Original expenditure budget	\$ 106,778,204
Encumbrances carried over from prior year	1,181,716
<b>Budget amendments:</b>	
Donations	73,846
Use of tax certiorari reserve	127,142
Transfer from debt service fund	<u>1,168,542</u>
<b>Revised expenditure budget</b>	<b><u>\$ 109,329,450</u></b>

\* \* \*

#### Unrestricted Fund Balance

Assigned	\$ 2,937,517
Unassigned	<u>4,430,226</u>
	7,367,743
Encumbrances included in assigned fund balance	(1,273,834)
Appropriated fund balance used for tax levy	<u>(1,663,683)</u>
<b>Amount subject to 4% limit pursuant to Real Property Tax Law §1318</b>	<b><u>\$ 4,430,226</u></b>

#### §1318 of Real Property Tax Law - unrestricted fund balance limit calculation

2019 expenditure budget (unaudited)	\$ 110,778,304
4% of budget	<u>4,431,132</u>
<b>Actual percentage of 2019 expenditure budget</b>	<b><u>4.0%</u></b>

## CORNING CITY SCHOOL DISTRICT

### Supplementary Information Schedule of Capital Project Expenditures

June 30, 2018

Project Title	Original Budget	Revised Budget	Expenditures			Unexpended Balance
			Prior Years	Current Year	Total	
Facilities 2012	\$ 97,470,000	\$ 97,470,000	\$ 97,404,441	\$ 58,965	\$ 97,463,406	\$ 6,594
Emergency projects 2012-13	4,000,000	7,750,000	7,511,723	89,248	7,600,971	149,029
Facilities 2014	63,000,000	63,000,000	29,234,542	15,385,307	44,619,849	18,380,151
Emergency projects 2014-15	565,000	860,000	836,132	-	836,132	23,868
Emergency project 2016-17	449,123	449,123	238	424,692	424,930	24,193
Smart Schools Bond Act	3,652,854	3,652,854	923,105	846,063	1,769,168	1,883,686
Capital outlay 2018	100,000	100,000	-	100,000	100,000	-
Bus and vehicles 2018	455,000	455,000	-	448,229	448,229	6,771
<b>Total</b>	<b>\$ 169,691,977</b>	<b>\$ 173,736,977</b>	<b>\$ 135,910,181</b>	<b>\$ 17,352,504</b>	<b>\$ 153,262,685</b>	<b>\$ 20,474,292</b>



## CORNING CITY SCHOOL DISTRICT

### Supplementary Information Schedule of Expenditures of Federal Awards

For the year ended June 30, 2018

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grantor Number</u>	<u>Expenditures</u>
<b><u>U.S. Department of Education:</u></b>			
<b>Passed Through New York State Education Department:</b>			
<b>Special Education Cluster:</b>			
Special Education Grants to States	84.027	0032-18-0861	\$ 1,153,737
Special Education Preschool Grants	84.173	0033-18-0861	59,848
<b>Total Special Education Cluster</b>			<u>1,213,585</u>
Title I Grants to Local Educational Agencies	84.010	0021-17-2875	475
Title I Grants to Local Educational Agencies	84.010	0021-18-2875	881,453
Supporting Effective Instruction State Grants	84.367	0147-18-2875	90,845
Supporting Effective Instruction State Grants	84.367	0147-17-2875	117,566
<b>Total U.S. Department of Education</b>			<u>2,303,924</u>
<b><u>U.S. Department of Agriculture:</u></b>			
<b>Passed Through New York State Education Department:</b>			
<b>Child Nutrition Cluster:</b>			
School Breakfast Program	10.553	N/A	245,238
National School Lunch Program	10.555	N/A	795,454
Summer Food Service Program for Children	10.559	N/A	88,599
<b>Total Child Nutrition Cluster</b>			<u>1,129,291</u>
<b>Passed Through New York State Department of Health:</b>			
Child and Adult Care Food Program	10.558	1179-18-09-0	1,254
Child and Adult Care Food Program	10.558	1179-17-09-0	164
			<u>1,418</u>
<b>Passed Through New York State Office of General Services:</b>			
Child Nutrition Discretionary Grants Limited Availability	10.579	N/A	137,088
<b>Total U.S. Department of Agriculture</b>			<u>1,267,797</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 3,571,721</u>

See accompanying notes.

## **CORNING CITY SCHOOL DISTRICT**

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### **Notes to Schedule of Expenditures of Federal Awards**

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#### **1. Summary of Significant Accounting Policies**

##### **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs administered by Corning City School District (the District), an entity as defined in Note 1 to the District's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other governmental agencies, are included on the Schedule of Expenditures of Federal Awards.

##### **Basis of Accounting**

The District uses the modified accrual basis of accounting for each federal program, consistent with the fund basis financial statements.

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable programs and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program, which are periodically reconciled with the District's financial reporting system.

##### **Indirect Costs**

The District does not use the 10% de minimis indirect cost rate permitted by the Uniform Guidance.

##### **Non-Monetary Federal Program**

The District is the recipient of a federal award program that does not result in cash receipts or disbursements, termed a "non-monetary program." During the year ended June 30, 2018, the District used \$137,088 worth of commodities under the Child Nutrition Discretionary Grants Limited Availability program (CFDA Number 10.579).

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Education  
Corning City School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the remaining fund information of Corning City School District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 19, 2018.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lumaden & McCormick, LLP*

September 19, 2018

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Education  
Corning City School District

**Report on Compliance for Each Major Federal Program**

We have audited Corning City School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

## Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Lumaden & McCormick, LLP*

September 19, 2018

## CORNING CITY SCHOOL DISTRICT

### Schedule of Findings and Questioned Costs

For the year ended June 30, 2018

#### Section I. Summary of Auditors' Results

##### Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

##### Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Type of auditors' report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA #</u>	<u>Amount</u>
<b>Special Education Cluster:</b>		
Special Education Grants to States	84.027	\$ 1,153,737
Special Education Preschool Grants	84.173	59,848
		<u>\$ 1,213,585</u>

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

#### Section II. Financial Statement Findings

No matters were reported.

#### Section III. Federal Award Findings and Questioned Costs

No matters were reported.